

EL DORADO COUNTY GRAND JURY 2014-2015

EL DORADO HILLS CSD AND CC&R ENFORCEMENT

Case GJ-14-03

The El Dorado Hills Community Services District (CSD) receives a \$10 annual tax from each parcel in the district for Covenants, Conditions, and Restrictions (CC&R) enforcement. However, many parcels in the district are organized into discrete Home Owner Associations (HOAs) that enforce their own CC&R without assistance from the CSD. Some of those HOA homeowners complained they do not receive any specific service in return for that tax.

BACKGROUND

The El Dorado Hills Community Services District (CSD) has an elected board of directors to oversee CSD management and operations providing parks, recreation and limited Covenants, Conditions, and Restrictions (CC&R) enforcement.

CC&Rs are contractual limitations on a property owner's rights such as architectural design and ongoing maintenance. Those restrictions are placed on the property deed, recorded with the county, and made a condition of purchase by subsequent owners.

The CSD Board of Directors adopted a resolution on July 21, 1983, placing a voter initiative, "Covenants, Conditions and Restrictions Enforcement - Measure B," on the Nov. 8, 1983, General District Election ballot. Measure B authorized the CSD "...to adopt and levy a special tax, of up to \$10 per year, on each parcel of land within the District, to be used for any costs or expenses incurred by the District in carrying out said purposes ..." Measure B was passed by the voters. Both the CSD resolution and the original 1983 Measure B ballot description stated that the \$10 fee was for the specific purpose of enforcing CC&R compliance.

METHODOLOGY

- CSD management and a current board member were interviewed.
- Representatives of seven HOAs were interviewed.
- The Official Ballot from Nov. 8, 1983, general election was reviewed.
- A letter from the CSD Board President was reviewed.
- A list of current HOA addresses and contact information was reviewed.
- A list of HOAs that enforce their own CC&Rs and those serviced by the CSD was reviewed.

DISCUSSION

In a letter to the Grand Jury, CSD management stated that the \$10 levy “is a “Special Tax”...” and that “[T]here need not be a direct benefit tied to the property owner or taxpayer.” but that it “...can be used to pay for public services and/or facilities that provide general benefits.” They acknowledged that “[A] special parcel tax is a charge for *specific purposes* against a landowner...” [Emphasis added.] At the same time, they seemed to ignore the 1983 Board resolution and ballot measure which authorized the levy as a special tax for the *specific purpose* of enforcing CC&R for each tract within the district boundaries. The taxes collected for this *specific purpose* of CC&R enforcement have been and continue to be used for other purposes.

There are 27 HOAs within the El Dorado Hills CSD. Of those, 19 enforce their own CC&Rs. Documentation supplied by the CSD shows that the remaining eight rely on the CSD for CC&R enforcement.

Representatives of seven of the HOAs who enforce their own CC&Rs were selected for interview. None of those interviewed was aware of the tax. They enforce their own CC&Rs without receiving any compensation from the CSD for doing so. All stated they could use those funds for their own CC&R enforcement. There is no agreement or memorandum of understanding between the CSD and HOAs for CC&R enforcement; likewise, there is none for the CSD to compensate these HOAs from the tax funds it receives for services it does not provide.

The CSD encompasses more than 15,500 parcels. The 19 HOAs that enforce their own CC&R constitute almost 8,200 parcels — slightly more than half of the total. Each of those 8,200 parcels pays \$10 annually, yielding about \$82,000 in revenue to the CSD. Although it may be argued that the CSD does provide a variety of benefits to the region as a whole using those funds, the money is not being used for the purposes authorized by the voters when they adopted Measure B.

FINDINGS

1. A special per parcel tax was adopted in 1983 for the specific purpose of enforcing CC&R.
2. The special tax is no longer being used exclusively for CC&R enforcement.
3. The CSD receives tax funds from almost 8,200 parcels for CC&R enforcement they do not provide.
4. The parcels in HOAs that enforce CC&Rs are paying twice for CC&R enforcement.
5. Most CSD taxpayers are unaware of the special tax and its original purpose.

RECOMMENDATIONS

The CSD should:

1. Evaluate the appropriateness, inequities and continued need for the special tax.
2. Enter into a Memorandum of Understanding with HOAs enforcing CC&Rs to reimburse the cost of enforcement.
3. Establish a new voter referendum to modify or repeal the tax.

ATTACHMENTS

- Official Ballot from the Nov. 8, 1983, general election.
- Letter from CSD Board President.
- Map of the El Dorado Hills CSD.
- List, provided by the CSD, of the parcels in individual HOAs that do and do not enforce their own CC&Rs.

RESPONSE

Responses to both findings and recommendations in this Report are required by law in accordance with California Penal Code §933 and §933.05. Address responses to:

The Honorable Suzanne N. Kingsbury
Presiding Judge of the El Dorado County Superior Court
1354 Johnson Blvd.
South Lake Tahoe, CA 96150

This Report has been provided to the El Dorado Hills Community Services District.

The Presiding Judge of the El Dorado County Superior Court requests that responses be sent electronically as a *Word* or *PDF* file to facilitate economical and timely distribution. Please email responses to the El Dorado County Grand Jury at: courtadmin@eldoradocourt.org

SIDE 1

CARD A

SIDE 2



A

OFFICIAL BALLOT GENERAL DISTRICT ELECTION

EL DORADO COUNTY NOVEMBER 8, 1983

This ballot stub shall be torn off by precinct board member and handed to the voter.

SCHOOL	
LOS RIOS COMMUNITY COLLEGE DISTRICT	
Governing Board Member Trustee Area No. 3	Vote for One
DAVID K. MARTY Certified Financial Planner	-
CHERIE L. RAFFETY Incumbent	+
	+
EL DORADO UNION HIGH SCHOOL DISTRICT	
Governing Board Member	Vote for no more than Two
JOY ANDREWS Housewife-Interested Parent	+
TOM ADAMS Involved Parent	+
DOLORES A. GARCIA Incumbent	+
NINA ANN HOWARD County Employee	+
	-
	+
BUCKEYE UNION SCHOOL DISTRICT	
Governing Board Member	Vote for no more than Two
PATRICIA KRIZ Current Board Member	+
JERRY FOWLER Investigator	+
MARY KAE FRATINI Elementary School Principal	+
	+
	+

09105

VOTE BOTH SIDES

A

I HAVE VOTED-HAVE YOU?

MEASURES SUBMITTED TO VOTE OF VOTERS	
DISTRICT	
EL DORADO HILLS COMMUNITY SERVICES DISTRICT	
ACQUISITION AND DISTRIBUTION OF ELECTRICITY SERVICE- MEASURE A	
Shall the El Dorado Hills Community Services District adopt the following additional purpose and be authorized to exercise the following powers: to acquire, construct, own, operate, control or use, within or without or partly within and partly without the district, works for supplying its inhabitants with electricity, and to purchase and distribute such service from any other district, person or company (all as provided in Chapter 1149 of the Statutes of 1982, AB 3652 - Norman Waters)?	YES - NO +
COVENANTS, CONDITIONS, AND RESTRICTIONS ENFORCEMENT-MEASURE B	
Shall the El Dorado Hills Community Services District be authorized to enforce the covenants, conditions, and restrictions adopted for each tract within the boundaries of the District, and to assume the duties of the architectural control committee for each tract within the boundaries of the district (to the extent authorized by the covenants, conditions, and restrictions applicable to the tract), for the purpose of maintaining uniform standards of development within the District, as adopted in the covenants, conditions, and restrictions (all as provided in Chapter 1149 of the Statutes of 1982, AB 3652- Norman Waters); and shall the Board of Directors of the District be authorized to adopt and levy a special tax, of up to \$10 per year, on each parcel of land within the District, to be used for any costs or expenses incurred by the District in carrying out said purposes?	YES - NO +

09102

VOTE BOTH SIDES

A

Sample Ballot

September 16, 2014

Mr. Jim Kern
2014/15 Grand Jury Foreperson
State of California
Grand Jury of El Dorado County
P.O. Box 472
Placerville, CA 95667



Dear Mr. Kern:

We are in receipt of the Grand Jury's letter, dated September 4, 2014, inquiring about the El Dorado Hills Community Services District's (EDHCSD's) annual ten-dollar per parcel special tax for covenants, conditions and restrictions (CC&Rs) enforcement activities and appreciate the opportunity to provide you with the history and justification for the EDHCSD's collection of the ten-dollar per parcel tax.

To gain a better understanding of our authority, it is important to first clarify that the ten-dollar per parcel is a "Special Tax" and not an "Assessment" as described in the Grand Jury's letter. This is an important clarification because assessments and special taxes are two distinctly different types of funding mechanisms.

A Special Tax is considered a type of tax—not a fee, charge or special assessment. There need not be a direct benefit tied to the property owner or taxpayer. A special parcel tax is a charge for specific purposes against a landowner, which can be used to pay for public services and/or facilities that provide general benefits. A 2/3rds majority of the qualified voters in the service area must approve special taxes.

A Benefit Assessment, like a Lighting and Landscape District, is based on the concept of assessing only those properties that benefit from improvements either directly or indirectly through increased property values. In order to levy a special assessment we need to generate a detailed professional engineer's report outlining the proposed area, proposed project costs, annual cost to each property, and the benefit formula used to determine each property's share of the cost. In order to approve an assessment district, only a majority of affected property owners must approve through an assessment balloting procedure. Once approved, assessments are placed on property tax bills each year.

The ten-dollar per parcel is a special tax that was approved by the voters in 1983 through the passage of Measure B (see enclosure). Attached to this measure was a special tax of up to \$10 per year per parcel, to be used for any expenses incurred by the CSD in carrying out that enforcement. Measure B passed pursuant to the statutory authority granted to the EDHCSD in former Government Code section 61601.10 (and continues to be authorized pursuant to Government Code section 61105). Additionally, the EDHCSD adopted resolution No. 83-7 (see enclosure) in support of the special tax.

Currently, the EDHCSD oversees and enforces the CC&Rs and architectural oversight control of approximately two-thirds of the parcels within our boundaries. The special taxes received from each parcel go directly to funding for those purposes.

If you have any questions or need additional information, please do not hesitate to contact me.

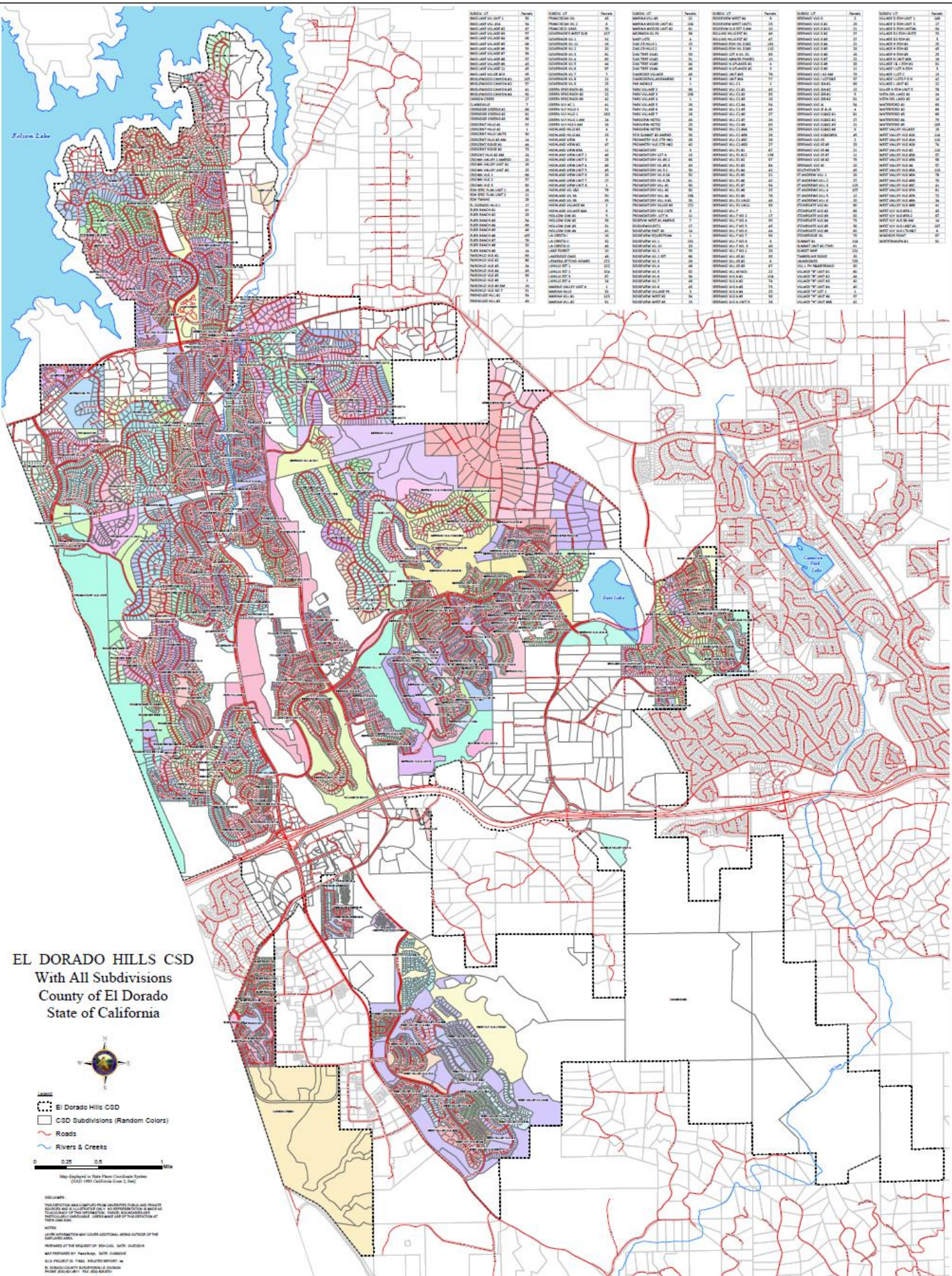
Sincerely,

A handwritten signature in black ink that reads "Brent Dennis". The signature is written in a cursive style with a large, stylized "B" and "D".

Brent Dennis, General Manager

Enclosures

Cc: Noelle Mattock, EDHCSD Board President



EL DORADO HILLS CSD
With All Subdivisions
County of El Dorado
State of California

Legend

- El Dorado Hills CSD
- CSD Subdivisions (Random Colors)
- Roads
- Rivers & Creeks

0 0.25 0.5 1 Mile

Map prepared in Adobe MapInfo Database System (MDS) 2004 (California Zone 2, NAD83)

DISCLAIMER:
 THIS DOCUMENT WAS PREPARED FROM UNVERIFIED PUBLIC AND PRIVATE RECORDS AND IS PROVIDED AS IS. THE PREPARED MAPS AND DATA ARE NOT GUARANTEED TO BE ACCURATE, COMPLETE, OR UP-TO-DATE. THE USER ASSUMES ALL LIABILITY FOR ANY ERRORS OR OMISSIONS. THE PREPARED MAPS AND DATA ARE NOT TO BE USED FOR ANY PURPOSES OTHER THAN THAT FOR WHICH THEY WERE PREPARED.

NOTES:
 LARGE SUBDIVISIONS MAY COVER ADDITIONAL AREAS OUTSIDE OF THE DISPLAYED AREA.
 PREPARED BY: GeoLogic, Inc. DATE: 10/20/2014
 FILE PREPARED BY: GeoLogic, Inc. DATE: 10/20/2014
 EL DORADO COUNTY AIRPORTS & COURTESY
 COUNTY AIRPORTS & COURTESY

Subdiv. ID	Parcel Count	Subdiv. ID	Parcel Count	Subdiv. ID	Parcel Count	Subdiv. ID	Parcel Count	Subdiv. ID	Parcel Count	Subdiv. ID	Parcel Count
AMERICAN VALLEY UNIT 1	80	FRANCISCO VALLEY UNIT 1	40	WILSON VALLEY UNIT 1	20	WILSON VALLEY UNIT 2	20	WILSON VALLEY UNIT 3	20	WILSON VALLEY UNIT 4	20
AMERICAN VALLEY UNIT 2	80	FRANCISCO VALLEY UNIT 2	40	WILSON VALLEY UNIT 5	20	WILSON VALLEY UNIT 6	20	WILSON VALLEY UNIT 7	20	WILSON VALLEY UNIT 8	20
AMERICAN VALLEY UNIT 3	80	FRANCISCO VALLEY UNIT 3	40	WILSON VALLEY UNIT 9	20	WILSON VALLEY UNIT 10	20	WILSON VALLEY UNIT 11	20	WILSON VALLEY UNIT 12	20
AMERICAN VALLEY UNIT 4	80	FRANCISCO VALLEY UNIT 4	40	WILSON VALLEY UNIT 13	20	WILSON VALLEY UNIT 14	20	WILSON VALLEY UNIT 15	20	WILSON VALLEY UNIT 16	20
AMERICAN VALLEY UNIT 5	80	FRANCISCO VALLEY UNIT 5	40	WILSON VALLEY UNIT 17	20	WILSON VALLEY UNIT 18	20	WILSON VALLEY UNIT 19	20	WILSON VALLEY UNIT 20	20
AMERICAN VALLEY UNIT 6	80	FRANCISCO VALLEY UNIT 6	40	WILSON VALLEY UNIT 21	20	WILSON VALLEY UNIT 22	20	WILSON VALLEY UNIT 23	20	WILSON VALLEY UNIT 24	20
AMERICAN VALLEY UNIT 7	80	FRANCISCO VALLEY UNIT 7	40	WILSON VALLEY UNIT 25	20	WILSON VALLEY UNIT 26	20	WILSON VALLEY UNIT 27	20	WILSON VALLEY UNIT 28	20
AMERICAN VALLEY UNIT 8	80	FRANCISCO VALLEY UNIT 8	40	WILSON VALLEY UNIT 29	20	WILSON VALLEY UNIT 30	20	WILSON VALLEY UNIT 31	20	WILSON VALLEY UNIT 32	20
AMERICAN VALLEY UNIT 9	80	FRANCISCO VALLEY UNIT 9	40	WILSON VALLEY UNIT 33	20	WILSON VALLEY UNIT 34	20	WILSON VALLEY UNIT 35	20	WILSON VALLEY UNIT 36	20
AMERICAN VALLEY UNIT 10	80	FRANCISCO VALLEY UNIT 10	40	WILSON VALLEY UNIT 37	20	WILSON VALLEY UNIT 38	20	WILSON VALLEY UNIT 39	20	WILSON VALLEY UNIT 40	20
AMERICAN VALLEY UNIT 11	80	FRANCISCO VALLEY UNIT 11	40	WILSON VALLEY UNIT 41	20	WILSON VALLEY UNIT 42	20	WILSON VALLEY UNIT 43	20	WILSON VALLEY UNIT 44	20
AMERICAN VALLEY UNIT 12	80	FRANCISCO VALLEY UNIT 12	40	WILSON VALLEY UNIT 45	20	WILSON VALLEY UNIT 46	20	WILSON VALLEY UNIT 47	20	WILSON VALLEY UNIT 48	20
AMERICAN VALLEY UNIT 13	80	FRANCISCO VALLEY UNIT 13	40	WILSON VALLEY UNIT 49	20	WILSON VALLEY UNIT 50	20	WILSON VALLEY UNIT 51	20	WILSON VALLEY UNIT 52	20
AMERICAN VALLEY UNIT 14	80	FRANCISCO VALLEY UNIT 14	40	WILSON VALLEY UNIT 53	20	WILSON VALLEY UNIT 54	20	WILSON VALLEY UNIT 55	20	WILSON VALLEY UNIT 56	20
AMERICAN VALLEY UNIT 15	80	FRANCISCO VALLEY UNIT 15	40	WILSON VALLEY UNIT 57	20	WILSON VALLEY UNIT 58	20	WILSON VALLEY UNIT 59	20	WILSON VALLEY UNIT 60	20
AMERICAN VALLEY UNIT 16	80	FRANCISCO VALLEY UNIT 16	40	WILSON VALLEY UNIT 61	20	WILSON VALLEY UNIT 62	20	WILSON VALLEY UNIT 63	20	WILSON VALLEY UNIT 64	20
AMERICAN VALLEY UNIT 17	80	FRANCISCO VALLEY UNIT 17	40	WILSON VALLEY UNIT 65	20	WILSON VALLEY UNIT 66	20	WILSON VALLEY UNIT 67	20	WILSON VALLEY UNIT 68	20
AMERICAN VALLEY UNIT 18	80	FRANCISCO VALLEY UNIT 18	40	WILSON VALLEY UNIT 69	20	WILSON VALLEY UNIT 70	20	WILSON VALLEY UNIT 71	20	WILSON VALLEY UNIT 72	20
AMERICAN VALLEY UNIT 19	80	FRANCISCO VALLEY UNIT 19	40	WILSON VALLEY UNIT 73	20	WILSON VALLEY UNIT 74	20	WILSON VALLEY UNIT 75	20	WILSON VALLEY UNIT 76	20
AMERICAN VALLEY UNIT 20	80	FRANCISCO VALLEY UNIT 20	40	WILSON VALLEY UNIT 77	20	WILSON VALLEY UNIT 78	20	WILSON VALLEY UNIT 79	20	WILSON VALLEY UNIT 80	20
AMERICAN VALLEY UNIT 21	80	FRANCISCO VALLEY UNIT 21	40	WILSON VALLEY UNIT 81	20	WILSON VALLEY UNIT 82	20	WILSON VALLEY UNIT 83	20	WILSON VALLEY UNIT 84	20
AMERICAN VALLEY UNIT 22	80	FRANCISCO VALLEY UNIT 22	40	WILSON VALLEY UNIT 85	20	WILSON VALLEY UNIT 86	20	WILSON VALLEY UNIT 87	20	WILSON VALLEY UNIT 88	20
AMERICAN VALLEY UNIT 23	80	FRANCISCO VALLEY UNIT 23	40	WILSON VALLEY UNIT 89	20	WILSON VALLEY UNIT 90	20	WILSON VALLEY UNIT 91	20	WILSON VALLEY UNIT 92	20
AMERICAN VALLEY UNIT 24	80	FRANCISCO VALLEY UNIT 24	40	WILSON VALLEY UNIT 93	20	WILSON VALLEY UNIT 94	20	WILSON VALLEY UNIT 95	20	WILSON VALLEY UNIT 96	20
AMERICAN VALLEY UNIT 25	80	FRANCISCO VALLEY UNIT 25	40	WILSON VALLEY UNIT 97	20	WILSON VALLEY UNIT 98	20	WILSON VALLEY UNIT 99	20	WILSON VALLEY UNIT 100	20
AMERICAN VALLEY UNIT 26	80	FRANCISCO VALLEY UNIT 26	40	WILSON VALLEY UNIT 101	20	WILSON VALLEY UNIT 102	20	WILSON VALLEY UNIT 103	20	WILSON VALLEY UNIT 104	20
AMERICAN VALLEY UNIT 27	80	FRANCISCO VALLEY UNIT 27	40	WILSON VALLEY UNIT 105	20	WILSON VALLEY UNIT 106	20	WILSON VALLEY UNIT 107	20	WILSON VALLEY UNIT 108	20
AMERICAN VALLEY UNIT 28	80	FRANCISCO VALLEY UNIT 28	40	WILSON VALLEY UNIT 109	20	WILSON VALLEY UNIT 110	20	WILSON VALLEY UNIT 111	20	WILSON VALLEY UNIT 112	20
AMERICAN VALLEY UNIT 29	80	FRANCISCO VALLEY UNIT 29	40	WILSON VALLEY UNIT 113	20	WILSON VALLEY UNIT 114	20	WILSON VALLEY UNIT 115	20	WILSON VALLEY UNIT 116	20
AMERICAN VALLEY UNIT 30	80	FRANCISCO VALLEY UNIT 30	40	WILSON VALLEY UNIT 117	20	WILSON VALLEY UNIT 118	20	WILSON VALLEY UNIT 119	20	WILSON VALLEY UNIT 120	20
AMERICAN VALLEY UNIT 31	80	FRANCISCO VALLEY UNIT 31	40	WILSON VALLEY UNIT 121	20	WILSON VALLEY UNIT 122	20	WILSON VALLEY UNIT 123	20	WILSON VALLEY UNIT 124	20
AMERICAN VALLEY UNIT 32	80	FRANCISCO VALLEY UNIT 32	40	WILSON VALLEY UNIT 125	20	WILSON VALLEY UNIT 126	20	WILSON VALLEY UNIT 127	20	WILSON VALLEY UNIT 128	20
AMERICAN VALLEY UNIT 33	80	FRANCISCO VALLEY UNIT 33	40	WILSON VALLEY UNIT 129	20	WILSON VALLEY UNIT 130	20	WILSON VALLEY UNIT 131	20	WILSON VALLEY UNIT 132	20
AMERICAN VALLEY UNIT 34	80	FRANCISCO VALLEY UNIT 34	40	WILSON VALLEY UNIT 133	20	WILSON VALLEY UNIT 134	20	WILSON VALLEY UNIT 135	20	WILSON VALLEY UNIT 136	20
AMERICAN VALLEY UNIT 35	80	FRANCISCO VALLEY UNIT 35	40	WILSON VALLEY UNIT 137	20	WILSON VALLEY UNIT 138	20	WILSON VALLEY UNIT 139	20	WILSON VALLEY UNIT 140	20
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AMERICAN VALLEY UNIT 37	80	FRANCISCO VALLEY UNIT 37	40	WILSON VALLEY UNIT 145	20	WILSON VALLEY UNIT 146	20	WILSON VALLEY UNIT 147	20	WILSON VALLEY UNIT 148	20
AMERICAN VALLEY UNIT 38	80	FRANCISCO VALLEY UNIT 38	40	WILSON VALLEY UNIT 149	20	WILSON VALLEY UNIT 150	20	WILSON VALLEY UNIT 151	20	WILSON VALLEY UNIT 152	20
AMERICAN VALLEY UNIT 39	80	FRANCISCO VALLEY UNIT 39	40	WILSON VALLEY UNIT 153	20	WILSON VALLEY UNIT 154	20	WILSON VALLEY UNIT 155	20	WILSON VALLEY UNIT 156	20
AMERICAN VALLEY UNIT 40	80	FRANCISCO VALLEY UNIT 40	40	WILSON VALLEY UNIT 157	20	WILSON VALLEY UNIT 158	20	WILSON VALLEY UNIT 159	20	WILSON VALLEY UNIT 160	20
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AMERICAN VALLEY UNIT 45	80	FRANCISCO VALLEY UNIT 45	40	WILSON VALLEY UNIT 177	20	WILSON VALLEY UNIT 178	20	WILSON VALLEY UNIT 179	20	WILSON VALLEY UNIT 180	20
AMERICAN VALLEY UNIT 46	80	FRANCISCO VALLEY UNIT 46	40	WILSON VALLEY UNIT 181	20	WILSON VALLEY UNIT 182	20	WILSON VALLEY UNIT 183	20	WILSON VALLEY UNIT 184	20
AMERICAN VALLEY UNIT 47	80	FRANCISCO VALLEY UNIT 47	40	WILSON VALLEY UNIT 185	20	WILSON VALLEY UNIT 186	20	WILSON VALLEY UNIT 187	20	WILSON VALLEY UNIT 188	20
AMERICAN VALLEY UNIT 48	80	FRANCISCO VALLEY UNIT 48	40	WILSON VALLEY UNIT 189	20	WILSON VALLEY UNIT 190	20	WILSON VALLEY UNIT 191	20	WILSON VALLEY UNIT 192	20
AMERICAN VALLEY UNIT 49	80	FRANCISCO VALLEY UNIT 49	40	WILSON VALLEY UNIT 193	20	WILSON VALLEY UNIT 194	20	WILSON VALLEY UNIT 195	20	WILSON VALLEY UNIT 196	20
AMERICAN VALLEY UNIT 50	80	FRANCISCO VALLEY UNIT 50	40	WILSON VALLEY UNIT 197	20	WILSON VALLEY UNIT 198	20	WILSON VALLEY UNIT 199	20	WILSON VALLEY UNIT 200	20

**EDH Communities with HOA's
CC&R & DRC Information**

Village	# of Lots	CC&R Enforcement			DRC Review		
		CC&R by HOA	CC&R by EDHCS	CC&R by EDHCS	DRC by HOA	DRC by EDHCS	DRC by EDHCS
Blackstone	1445	X			X		
Bridlewood Canyon	345	X			X		
Francisco Oaks	76	X			X		
Four Seasons-Ever Ranch	517	X			X		
Green Springs Ranch	96	X			X		
Highland Hills Units 1 & 2	78		X		X		
Highland Hills Unit 3	4	Need Info	Need Info		Need Info		Need Info
Highland View Units 1,2,3a, 3-7	264	X			X		
Lakehills Estates	337	X			X		
Lakeridge Oaks	48	X			X		
Lessara	172	X			X		
Marina Hills	32	X			X		
Mormon Island	38		X		X		
Oak Creek Hills Unit 2	9		X		X		X
Park Village Unit 2	96		X		X		
Promontory	868	X			X		
Rolling Hills	93	X			X		
Serrano	3387	X			X		
Southpointe	45	X			X		
Sterlingshire (Highland VIII Unit 3)	83	X			X		
Summit	175	X			X		
Timberline Ridge	33		X		X		
Versante	100	X			X		
Villadoro	74	X			X		
Waterford @ Lake Forest	397	X			X		
Windsor Pointe	67	X			X		
Vista Del Lago	38	Need Info	Need Info		Need Info		Need Info

Total

8917