



County of Allegheny

Office of the Controller

**Second Follow-Up Report of the Review of the
Allegheny County Office of Property Assessments'
Policies and Procedures Related to Assessments, Appeals
And Valuation Processes for Commercial Parcels
For the Year Ended December 31, 2003
(Report Issued June 21, 2004)
(First Follow-Up Issued February 27, 2006)
*(Non-Audit Service)***

April 22, 2011

**County of Allegheny
Office of the Controller
Mark Patrick Flaherty
Controller**

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MARK PATRICK FLAHERTY
CONTROLLER

COUNTY OF ALLEGHENY

OFFICE OF THE CONTROLLER

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GUY A. TUMOLO
DEPUTY CONTROLLER

March 1, 2011

Mr. James M. Flynn, Jr.
County Manager
119 County Courthouse
436 Grant Street
Pittsburgh, PA 15219

Second Follow-Up Report of the
Review of the Allegheny County Office of Property Assessments'
Policies and Procedures Related to Assessments, Appeals
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For the Year Ended December 31, 2003
(Report Issued June 21, 2004)
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Dear Mr. Flynn:

The Controller's Office has performed procedures to update our testing of the Allegheny County Office of Property Assessments' (OPA) policies and procedures related to the assessments, appeals and valuation processes for commercial parcels. The initial report was issued on June 21, 2004, with a follow-up report issued February 27, 2006. Our updated procedures evaluated the operational changes in the OPA since our last follow-up report and assessed the implementation status of the recommendations contained in the aforementioned report. Our engagement was performed as a non-audit service, and therefore was not conducted in accordance with *Government Auditing Standards*.

Our initial report identified four findings and recommendations. Our current testing procedures disclosed that the recommendations were not implemented for one finding and partially implemented for three findings. We also developed additional recommendations regarding the current reassessment and appeal processes.

Mr. James M. Flynn, Jr.
March 1, 2011

We would like to thank the management and staff of the OPA for their courtesy and cooperation.

Very truly yours,



Lori A. Churilla
Assistant Deputy Controller, Auditing



MARK PATRICK FLAHERTY
Controller

cc: Honorable James Burn, Jr., President, County Council
Honorable William Russell Robinson, County Council
Honorable Dan Onorato, Chief Executive, Allegheny County
Mr. Timothy Johnson, Director, Administrative Services
Ms. Phillis D. Lavelle, Chair, Property Assessment Appeals and Review Board
Mr. Michael Suley, Manager, Office of Property Assessment
Ms. Valerie McDonald Roberts, Manager, Department of Real Estate
Ms. Amy Griser, Budget Director, Allegheny County
Mr. Joseph Catanese, Director of Constituent Services, County Council
Ms. Jennifer Liptak, Budget Director, County Council
Mr. Guy A. Tumolo, Deputy Controller, County Controller's Office
Mr. Robert J. Lentz, Assistant Deputy, Accounting, County Controller's Office
Ms. Pamela Goldsmith, Communications Director, County Controller's Office

PURPOSE

We have performed procedures to complete a second follow-up to our *Review of the Allegheny County Office of Property Assessments' Policies and Procedures Related to the Assessments, Appeals and Valuation Processes for Commercial Parcels* report, which was issued June 21, 2004. The first follow-up report was issued February 27, 2006. Our updating procedures evaluated the operational changes regarding established policies and procedures related to the assessments, appeals and valuation processes in the Office of Property Assessments (OPA) since our last follow-up report and assessed the implementation status of the recommendations contained in the aforementioned report.

SCOPE AND METHODOLOGY

Our procedures included interviews with personnel from the OPA, Tyler Technologies Inc/CLT Division (CLT), the Department of Real Estate (DRE), the Department of Computer Services (DCS), and BAA Pittsburgh, the airmall management group, to assess the operational changes implemented, including modifications to policies and procedures related to assessments, appeals and valuation processes for commercial properties. We also conducted sample testing to evaluate the implementation of updated policies and procedures.

BACKGROUND

The mission of the OPA is to deliver uniformity in base year assessments by supplying accurate data resulting in fair assessments. Under Pennsylvania law, the base year is the last county-wide reassessment. In October 2005, the County Executive and County Council passed legislation implementing a base year system establishing 2002 as Allegheny County's last county-wide reassessment and base year. All values represent the estimated base year market value of the property as of January 1, 2002, unless otherwise updated due to permits, appeals, corrections, flood loss or catastrophic loss.

There are three approaches for determining commercial values for taxation purposes: the cost approach, the income approach and the market (sales comparison) approach. The cost approach is based on the principle of substitution; that a rational, informed purchaser would pay no more for a property than the cost of building an acceptable substitute. This approach seeks to determine the replacement cost of an improvement less depreciation plus land value. The income approach uses capitalization to convert the anticipated benefits of the ownership of property into an estimate of present value. The capitalization rate converts expected income at a rate of return into an estimated value. The sales comparison approach estimates a property's value or some other characteristic, such as depreciation, by reference to comparable sales.

The OPA is currently conducting work for a new county-wide reassessment that will be effective starting tax year 2012. Allegheny County entered into contracts with Tyler Technologies Inc/CLT Division (CLT) in June 2010 for technical and appraisal services related to the reassessment. These contracts total approximately \$8.1 million and are scheduled to expire December 31, 2012.

FINDINGS AND RECOMMENDATIONS

Our initial report indentified four findings and recommendations. Our current testing procedures disclosed that the recommendations were not implemented for one finding and partially implemented for three findings. Throughout our fieldwork, OPA and CLT personnel stated that the work in process on the 2012 reassessment will address numerous recommendations made during our prior reports. However, we cannot evaluate the validity of these claims until the reassessment work is finalized. Additionally, this report includes new recommendations regarding the current reassessment and appeal processes.

THE RECOMMENDATION FOR ONE FINDING HAS NOT BEEN IMPLEMENTED

Finding #4: The OPA Should Petition the Pittsburgh International Airport to have their Concessionaire, BAA Pittsburgh Inc., Collect Property Taxes from Airmall Subtenants

Recommendation #1 – County Management, the County Treasurer, and the Allegheny County Airport Authority should develop with BAA Pittsburgh, Inc. a collection policy for future real estate taxes by which one tax bill representing the mall is sent to and paid by the owner/concessionaire who in turn includes the property taxes in the subtenants' leases: NOT IMPLEMENTED

Our 2006 follow-up report indicated that the OPA was planning to meet with BAA Pittsburgh, Inc. to discuss the changes with the tax bills. Our current discussions with management from the OPA and BAA Pittsburgh found that discussions never occurred and that BAA Pittsburgh still requires each subtenant to remit their own taxes.

Recommendation #2 - Forward our schedule of delinquent taxes to the appropriate department to collect the liens and current taxes filed against Allegheny County: NOT IMPLEMENTED

Our testing found that several Pittsburgh International Airport Airmall subtenants are still not promptly paying the property taxes assessed to them. The outstanding balance of County taxes due has grown from \$150,536 in 2005 to \$207,733 in 2010. See Schedule I on page 8.

RECOMMENDATIONS FOR THREE FINDINGS HAVE BEEN PARTIALLY IMPLEMENTED

Finding #1: No Uniformity or Consistency Among Similar Commercial Properties

Recommendation #1- The OPA conduct a ratio study to measure and evaluate the accuracy and uniformity of the commercial property values: PARTIALLY IMPLEMENTED

As noted in our 2006 follow-up report, CLT did perform a ratio study of commercial properties and an independent consultant performed a review of the reassessment

including a sales ratio for the 2006 revaluation. However, the 2006 values were never certified by the County and the County reverted to base year 2002.

A ratio study will again be conducted for the 2012 reassessment that is currently in the development stage. Per the Chief Assessment Officer, property valuation is scheduled to begin in February 2011 and the ratio study is not anticipated to be conducted until July 2011 after the values are assigned.

Recommendation #2 - Explain how values are determined by the income approach to better withstand appeals. This includes monitoring the current market prices of comparable commercial space to ensure that commercial properties are not significantly undervalued or overvalued after an appeal: NOT IMPLEMENTED

OPA did not perform any additional work to substantiate the 2002 base year values. An alternative plan was established for values set during the 2012 reassessment. The Chief Assessment Officer stated that a CLT representative will be present for all commercial appeals that may result from the reassessment. Additionally, as part of their contract, CLT will provide training and manuals to the OPA assessors regarding model development and the assessment process so they can understand how CLT calculated the 2012 reassessment values. However, if the Board of Property Assessment Appeals and Review decides to increase, decrease or sustain the assessment based on the evidence provided at the hearing, the OPA must abide by the decision.

Finding #2: The Office of Property Assessments should Ensure that the Assessment Processes used Conform to Accepted Methods and Result in Credible Commercial Assessment Values

Recommendation #1 - Clearly document the process by which property values are derived: NOT IMPLEMENTED

Per the Chief Assessment Officer, the OPA and CLT did not document the process for the 2002 base year valuation as recommended. However, manuals documenting the model development and all other phases of the 2012 reassessment are said to be in process and should be provided to the OPA when the reassessment is complete.

Recommendation #2 - Establish policies and procedures that are consistent with nationally recognized standards for the OPA: NOT IMPLEMENTED

Per the Chief Assessment Officer, written policies, procedures and manuals were not developed for the 2002 base year valuation as recommended. However, an alternative plan was adopted. We were told that updated policies and procedures are being written and implemented throughout the 2012 reassessment process.

Recommendation #3 - Establish capitalization rates for similar types of businesses that reflect market factors and relationships and entail similar risk: PARTIALLY IMPLEMENTED

Capitalization rates are being developed for the 2012 reassessment through market analysis that includes information obtained from local banking institutions as well as national sources. Additionally, income and expense information was obtained from approximately 20% of current properties through the return of data mailers that were sent to all commercial properties.

Recommendation #4 - Update the land valuation tables and ensure that they are based on an analysis of local sales: PARTIALLY IMPLEMENTED

Land valuation tables are only updated during a reassessment and therefore are being updated as part of the 2012 reassessment that is currently in process.

Recommendation #5 - Ensure that property values are being assessed in accordance with reasonable and appropriate standards and practices: PARTIALLY IMPLEMENTED

OPA did not revise the methodology for assessing the 2002 base year values. However, during the 2012 reassessment, commercial and exempt property will be assessed in accordance with the International Association of Assessing Officers (IAAO) standards per the Chief Assessment Officer. Unlike some other states, Pennsylvania does not have its own standards. Therefore, IAAO standards apply although it is no longer expressly stated in the Administrative Code.

Finding #3: The OPA should Strengthen its Compliance with the Uniform Standards of Professional Appraisal Practice and Advisory Opinion

Recommendation – The OPA consider the cost approach, the sales comparison approach and the income approach to derive an accurate assessment value. For the sales comparison approach, sales data should be collected, analyzed, validated, screened and filed according to standards of practice: PARTIALLY IMPLEMENTED

Commercial models based on all three approaches are currently being developed for the 2012 reassessment. However, only one approach will be selected by the appraiser for each parcel. The income approach will be relied upon most heavily due to the nature of commercial properties.

Sales data for commercial properties sold is being verified for the sales comparison approach. Part of the process included the use of data mailers sent to commercial parcels to verify basic property information as well as sales data, if applicable. There was an approximate return rate of 20% on data mailers which were sent to all commercial property owners.

The income approach utilizes capitalization rates to convert expected income into an estimated value. The rates are being developed through market analysis using the information obtained from local banking institutions and other national sources, as well as income and expense information gathered from the data mailers.

Pittsburgh International Airport
Airmail Subtenants
Schedule of County Taxes Owed and Paid

OWNER AS OF 11/2010	Tenant as of 5/12/04	PARCEL LOT/BLOCK	Amount Due as of 12/17/05 (Prior Report Amount)			LIEN TOTALS as of 11/19/10			2010 TAXES DUE as of 11/19/10			Total Amount Due as of 11/19/10	Unpaid Tax Years
			Penalty & Interest	Face Amount	Total Amount Due	Penalty & Interest	Face Amount	Total Amount Due	Penalty & Interest	Tax Amount	Total Amount Due		
M & N SOX INC	Sox Shop	9910X009990AC600	954.60	2,399.81	3,354.41	1,313.38	1,185.09	2,498.47	-	-	2,498.47	2001, 2002	
BON VOYAGE OF PITTSBURGH INC	Bon Voyage	9910X009990AC800	4,271.96	2,774.00	7,045.96	8,136.37	8,151.74	16,288.11	77.14	1,351.19	17,716.44	1993,2006-2010	
COUNTY OF ALLEGHENY	WH Smith	9910X009990AC400	183.44	985.68	1,139.12	698.48	1,183.84	1,882.32	-	-	1,882.32	2004, 2008	
COUNTY OF ALLEGHENY	Treat Street	9910X009990NE700	1,437.48	3,216.42	4,653.90	-	-	-	-	-	-	n/a	
HUDSON NEWS COMPANY	WH Smith	9910X009990NW600	346.62	1,925.72	2,272.34	-	-	-	-	-	-	n/a	
THE PARADIES SHOPS INC	Paradies	9910X009990NW800	1,133.71	3,943.36	5,077.07	-	-	-	-	-	-	n/a	
THE PARADIES SHOPS INC	Paradies	9910X009990SE300	462.50	771.62	1,234.12	-	-	-	-	-	-	n/a	
COUNTY OF ALLEGHENY	WH Smith	9910X009990SE500	1,175.13	4,406.73	5,581.86	851.97	2,937.82	3,789.79	176.27	1,468.91	5,434.97	2008,09,10	
COUNTY OF ALLEGHENY	Perfumaria	9910X00999A13B00	583.22	100.56	683.78	-	-	-	-	-	-	n/a	
NINE WEST GROUP INC	Nine West	9910X00999A17B00	57.31	440.86	498.17	-	-	-	-	-	-	n/a	
BT AIRPORT SERVICES LLC	The Museum Comp. Inc.	9910X00999AC1100	1,548.50	5,386.00	6,934.50	3,635.57	4,039.50	7,675.07	161.59	1,346.50	9,183.16	2002,03,05,10	
THE PARADIES SHOPS INC	Bath & Body	9910X00999AC1200	-	-	-	388.44	1,688.87	2,077.31	-	-	2,077.31	2009	
GODIVA CHOCOLATIER INC	Godiva	9910X00999AC1400	1,991.50	1,678.95	3,670.45	2,988.87	1,678.95	4,677.82	-	-	4,677.82	1995-1997	
HUDSON NEWS COMPANY	Books Co.	9910X00999AC1500	201.25	1,118.10	1,319.35	-	-	-	-	-	-	n/a	
HUDSON NEWS COMPANY	Books Co.	9910X00999AC1900	2,036.92	2,557.80	4,594.72	3,571.60	2,557.80	6,129.40	-	-	6,129.40	1998-2000	
EAST DRIVE VENTURES LLC	Seattle's Best	9910X00999AC2300	4,808.12	3,802.05	8,610.17	7,288.27	3,802.05	11,070.32	58.70	489.17	11,618.19	1995-96, 2010	
COUNTY OF ALLEGHENY	Tie Rack	9910X00999AC2500	-	416.00	561.60	-	-	-	-	-	-	n/a	
LUXOTTICA RETAIL GROUP	Sunglass Hut	9910X00999AC2600	145.60	8,507.68	10,953.66	-	-	-	-	-	-	n/a	
THE PARADIES SHOPS INC	Paradies	9910X00999AC2700	2,445.98	4,554.40	6,119.92	-	-	-	-	-	-	n/a	
CLINIQUE SERVICES INC	Clinique	9910X00999AC2800	1,565.52	213.90	284.49	-	-	-	-	-	-	n/a	
COUNTY OF ALLEGHENY	Watchstation	9910X00999AC2A00	70.59	2,115.20	2,728.61	-	-	-	-	-	-	n/a	
CHAI KON KWEE	Wok & Roll	9910X00999AC2B00	613.41	8,157.90	10,960.70	-	-	-	-	-	-	n/a	
SBARRO INC	Sbarro	9910X00999AC2C00	2,802.80	1,862.28	3,389.35	565.62	1,203.45	1,769.07	-	-	1,769.07	n/a	
JAMISO INC	Great Steak & Potato	9910X00999AC2D00	1,527.07	2,665.21	4,506.71	2,644.43	1,862.28	4,506.71	-	-	4,506.71	2007	
COUNTY OF ALLEGHENY	Ranch 1	9910X00999AC3000	-	-	-	391.34	1,118.10	1,509.44	134.18	1,118.10	2,761.72	1999	
COUNTY OF ALLEGHENY	Au Bon Pain	9910X00999AC3A00	-	-	-	-	-	-	-	-	-	2008, 2010	
GENESCO INC	Timberland	9910X00999AC6A00	305.58	2,350.63	2,656.21	-	-	-	68.27	568.90	637.17	n/a	
COUNTY OF ALLEGHENY	Lids	9910X00999LDS00	-	-	-	-	-	-	-	-	-	2010	
THE PARADIES SHOPS INC	Paradies	9910X00999LBT200	285.12	838.56	1,123.68	-	-	-	-	-	-	n/a	
COUNTY OF ALLEGHENY	SoxShop	9910X00999NE0800	227.37	626.54	853.91	773.19	1,111.96	1,885.15	-	-	1,885.15	1998, 2004, 2008	
COUNTY OF ALLEGHENY	Pocket Change	9910X00999NE1400	65.16	112.34	177.50	132.56	112.34	244.90	-	-	244.90	2001	
COUNTY OF ALLEGHENY	Seattle's Best	9910X00999NE3A00	-	-	-	239.00	682.86	921.86	-	-	921.86	2008	
COUNTY OF ALLEGHENY	Candy Express	9910X00999NE3C00	-	-	-	286.72	988.66	1,275.38	59.32	494.33	1,829.03	2008-2010	
COUNTY OF ALLEGHENY	Hot Licks	9910X00999NE5100	-	-	-	707.80	2,440.68	3,148.48	146.44	1,220.34	4,515.26	2008-2010	
COUNTY OF ALLEGHENY	Charley's Steakery	9910X00999NE7B00	758.37	924.84	1,683.21	1,606.44	1,762.47	3,368.91	-	-	3,368.91	1999, 2008	
COUNTY OF ALLEGHENY	Bain's Deli	9910X00999NE7D00	1,418.10	1,867.32	3,285.42	2,538.49	1,867.32	4,405.81	-	-	4,405.81	1999,2000	
COUNTY OF ALLEGHENY	Paradies	9910X00999NE8A00	1,525.30	5,305.32	6,830.62	-	-	-	-	-	-	n/a	
COUNTY OF ALLEGHENY	Candy Express	9910X00999SE8A200	-	-	-	533.70	1,840.36	2,374.06	110.42	920.18	3,404.66	2008-2010	
COUNTY OF ALLEGHENY	Leather Care	9910X00999SE1200	92.85	233.44	326.29	183.02	220.42	403.44	-	-	403.44	2001-2004	
COUNTY OF ALLEGHENY	Pocket Change	9910X00999SE4A00	2,012.82	1,472.62	3,485.44	2,896.39	1,472.62	4,369.01	-	-	4,369.01	1993,1995-1997	
COUNTY OF ALLEGHENY	Villa Pizza	9910X00999SE6A00	-	-	-	971.65	3,350.54	4,322.19	201.03	1,675.27	6,198.49	2008-2010	
COUNTY OF ALLEGHENY	Charley's Steakery	9910X00999SE8B00	852.77	907.20	1,759.97	1,707.17	1,793.14	3,500.31	-	-	3,500.31	1998-2008	
COUNTY OF ALLEGHENY	Wok & Roll	9910X00999SE8C00	852.87	907.20	1,760.07	1,934.87	2,761.62	4,696.49	111.26	927.21	5,734.96	1998,2008-2010	
COUNTY OF ALLEGHENY	Ben & Jerry's	9910X00999SE8D00	-	-	-	349.28	1,204.40	1,553.68	72.26	602.20	2,228.14	2008-2010	
EAST DRIVE VENTURES LLC	Seattle's Best	9910X00999SE9C00	1,590.17	1,942.92	3,533.09	2,755.92	1,942.92	4,698.84	-	-	4,698.84	1998-2000	
COUNTY OF ALLEGHENY	Signatures	9910X00999SIGN00	373.14	643.34	1,016.48	759.14	643.34	1,402.48	-	-	1,402.48	2001	
COUNTY OF ALLEGHENY	Touch-N-Go	9910X00999SOTIC00	160.25	478.38	638.63	198.53	239.19	437.72	-	-	437.72	2004	
HUDSON NEWS COMPANY	WH Smith	9910X00999SOW1B00	759.33	1,596.24	2,355.57	921.49	1,596.24	2,517.73	-	-	2,517.73	2001,2004	
XPRESS SPA PITTSBURGH A LLC	Victoria's Secret	0922L00001NE1600	280.21	621.62	901.83	-	-	-	-	-	-	2010	
COUNTY OF ALLEGHENY	Not Available	0922L00001NE7A00	n/a	n/a	n/a	-	-	-	75.41	628.46	703.87	2010	
COUNTY OF ALLEGHENY	Not Available	0922L00001NW3A00	n/a	n/a	n/a	-	-	-	101.30	844.20	945.50	2010	
COUNTY OF ALLEGHENY	Not Available	0922L00001SE1100	n/a	n/a	n/a	-	-	-	144.53	1,204.39	1,348.92	2010	
COUNTY OF ALLEGHENY	Not Available	0922L00001SE5A00	n/a	n/a	n/a	-	-	-	76.65	638.78	715.43	2010	
UNITED PARCEL SERVICE	Not Available	9910X009990LP500	n/a	n/a	n/a	2,220.96	2,507.28	4,728.24	119.20	993.34	1,112.54	2010	
JCDECAUX AIRPORT INC	Not Available	9910X009990LP500	n/a	n/a	n/a	15,218.28	9,450.00	24,668.28	23.30	194.17	2,147.47	2002,03,08-10	
COUNTY OF ALLEGHENY	Not Available	9910X009990LP500	n/a	n/a	n/a	3,485.03	3,530.65	7,015.68	-	-	7,015.68	1995-2000	
COUNTY OF ALLEGHENY	Not Available	9910X00999PCHG00	41,922.64	82,133.53	124,056.17	77,980.26	79,375.18	157,355.44	2,027.64	17,605.35	176,988.43	2001, 2003, 2004	

Pittsburgh International Airport
Airmail Subtenants
Schedule of County Taxes Owed and Paid

OWNER AS OF 11/2010	Tenant as of 5/12/04	PARCEL LOT/BLOCK	Amount Due as of 12/7/05 (Prior Report Amount)			LIEN TOTALS as of 11/19/10			2010 TAXES DUE as of 11/19/10			Total Amount Due as of 11/19/10	Unpaid Tax Years
			Penalty & Interest	Face Amount	Total Amount Due	Penalty & Interest	Face Amount	Total Amount Due	Penalty & Interest	Tax Amount	Total Amount Due		
Not Available	Scholtzsky's	9910X009990CT100	247.63	1,076.68	1,324.31	893.64	1,076.68	1,970.32	-	-	1,970.32	2004	
Not Available	Creative Croissant	9910X009990CT100	426.54	578.74	1,005.28	1,140.74	1,143.29	2,284.03	-	-	2,284.03	2001-2004	
Not Available	TGI Friday's	9910X009990NW600	1,812.79	2,061.36	3,874.15	3,049.60	2,061.36	5,110.96	-	-	5,110.96	1998, 1999	
Not Available	TGI Friday's	9910X009990NW2A00	657.14	747.18	1,404.32	1,105.45	747.18	1,852.63	-	-	1,852.63	1998, 1999	
Not Available	Radio Road	9910X009990SAMA00	340.76	1,481.57	1,822.33	-	-	-	-	-	-	n/a	
Not Available	Treat Street	9910X009990LT3C00	1,440.98	3,343.04	4,784.02	2,319.45	2,839.04	5,158.49	-	-	5,158.49	2001,03,04	
Not Available	TGI Friday's	9910X009990AC7100	4,252.70	4,835.88	9,088.58	7,154.23	4,835.88	11,990.11	-	-	11,990.11	1998, 1999	
Not Available	Leather Care	9910X009990NE1100	1,074.64	1,451.58	2,526.22	987.51	906.16	1,873.67	-	-	1,873.67	1995,96, 2001-04	
Not Available	Waterstones	9910X009990CT1A00	99.28	551.54	650.82	228.89	275.77	504.66	-	-	504.66	2004	
			10,352.46	16,127.57	26,480.03	16,859.51	13,885.36	30,744.87	-	-	30,744.87		
			52,275.10	98,261.10	150,536.20	94,839.77	93,260.54	188,100.31	2,027.64	17,605.35	19,632.99	207,733.30	

LIENS PAID as of 11/19/10
(Not included in lien totals above)

Penalty & Interest	Face Amount	Total Amount Paid
413.01	1,214.72	1,627.73
-	955.68	955.68
-	4,406.73	4,406.73
57.31	440.86	498.17
-	1,346.40	1,346.40
1,125.21	1,682.99	2,808.20
145.60	416.00	561.60
70.59	213.90	284.49
305.58	2,350.63	2,656.21
46.06	13.02	59.08
-	239.19	239.19
475.72	-	475.72
340.76	1,481.57	1,822.33
438.85	504.00	942.85
569.15	545.42	1,114.57
-	275.77	275.77
3,987.84	16,086.88	20,074.72

LIENS EXONERATED as of 11/19/10
(Not included in lien totals above)

Penalty & Interest	Face Amount	Total Amount Paid
1,437.48	3,216.42	4,653.90
346.62	1,925.72	2,272.34
1,133.71	3,943.36	5,077.07
462.50	771.62	1,234.12
583.22	100.56	683.78
2,445.98	8,507.68	10,953.66
613.41	2,115.20	2,728.61
2,802.80	8,157.90	10,960.70
285.12	838.56	1,123.68
1,525.30	5,305.32	6,830.62
11,636.14	34,882.34	46,518.48

Total Due as of 12/7/05	150,536.20
Penalty & Interest Due as of 12/7/05	(52,275.10)
Penalty & Interest Due as of 11/19/10	94,839.77
Face Amount Paid or Exonerated	(50,969.22)
Additional Tax Liens Since 12/7/05	45,968.66
New Delinquent Total	188,100.31
Total Outstanding through Tax Year 2009	188,100.31
Total Outstanding through Tax Year 2010	19,632.99
Total Outstanding through Tax Year 2011	207,733.30