

**SUBMITTAL TO THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

124



**FROM:** Economic Development Agency/Treasurer –Tax Collector/County Auditor-Controller/County Counsel

**SUBMITTAL DATE:**  
January 15, 2014

**SUBJECT:** Wildomar Landscape Maintenance District 2006-1 Special Assessment Refunds, District 1, [\$6,271], EDA Departmental Funds

**RECOMMENDED MOTION:** That the Board of Supervisors:

1. Conduct a public hearing and take official notice of the Court of Appeal decision in *Beutz v. County of Riverside*, 184 Cal.App.4<sup>th</sup> 1516 (2010) judicially invalidating the special assessment levied on behalf of the Wildomar Landscape Maintenance District (Wildomar LMD);


(Continued)

FORM APPROVED COUNTY COUNSEL  
BY: Dale A. Gardner 1/7/14 DATE  
DALE A. GARDNER  
Departmental Concurrence

  
\_\_\_\_\_  
Don Kent  
Treasurer Tax Collector

  
\_\_\_\_\_  
Robert Field  
Assistant County Executive Officer/EDA

  
\_\_\_\_\_  
Paul Angulo  
County Auditor Controller

  
\_\_\_\_\_  
Pamela J. Walls  
County Counsel

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost:	POLICY/CONSENT (per Exec. Office)
COST	\$ 6,271	\$ 0	\$ 6,271	\$ 0	Consent <input type="checkbox"/> Policy <input checked="" type="checkbox"/>
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0	

**SOURCE OF FUNDS:** EDA Departmental Funds  
Budget Adjustment: No  
For Fiscal Year: 2013/14

**C.E.O. RECOMMENDATION:**

APPROVE  
BY:   
Rohini Dasika

County Executive Office Signature

**MINUTES OF THE BOARD OF SUPERVISORS**

- A-30
- 4/5 Vote
- Positions Added
- Change Order

Prev. Agn. Ref.: 9.9 of 11/22/11, 9.7 of 4/10/12, 9.3 of 6/26/12, 9.11 of 10/2/12, 9-2 of 9/10/13, 9.1 of 11/5/13 | District: 1/1 | Agenda Number: 9-1

**SUBMITTAL TO THE BOARD OF SUPERVISORS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

Economic Development Agency/Treasurer –Tax Collector/County Auditor-Controller/County Counsel

**FORM 11:** Wildomar Landscape Maintenance District 2006-1 Special Assessment Refunds, District 1, [\$6271], EDA Departmental Funds

**DATE:** January 15, 2014

Page 2 of 3

**RECOMMENDED MOTION:** (Continued)

2. Approve each of the requests for refund of the Wildomar LMD assessment filed with the Clerk of the Board and summarized as Exhibit A based on the fact that said assessment was judicially invalidated and determined to be illegally assessed and levied;
3. Order that monies in the amounts claimed in respect of FY 2006-2007 in each verified claim and totaling \$1,372.40 be refunded and paid by warrants drawn upon the appropriate County fund by the County Auditor-Controller;
4. Order that monies in the amounts claimed in respect of FY 2007-2008 in each verified claim and totaling \$1,621.20 be refunded and paid by warrants drawn upon the appropriate County fund by the County Auditor-Controller;
5. Order that monies in the amounts claimed in respect of FY 2008-2009 in each verified claim and totaling \$1,820.00 be refunded and paid by warrants drawn by the County Auditor-Controller, upon such available funds, if any, as the City of Wildomar may have on deposit in the County Treasury, or in the event such funds are insufficient, then out of funds subsequently accruing to the City of Wildomar and on deposit in the County Treasury; and
6. Order that monies in the amounts claimed in respect of FY 2009-2010 in each verified claim and totaling \$1,457.40 be refunded and paid by warrants drawn by the County Auditor, upon such available funds, if any, as the City of Wildomar may have on deposit in the County Treasury, or in the event such funds are insufficient, then out of funds subsequently accruing to the City of Wildomar and on deposit in the County Treasury.

**BACKGROUND:**

**Summary**

In 2006, the County established the Wildomar LMD consisting of all residential properties in the community of Wildomar in order to pay the annual ongoing costs of refurbishing and maintaining landscaping in four public parks in the community. In FY 2006-2007 and FY 2007-2008, the County levied special assessments on the real property within the LMD. In 2008, the unincorporated community of Wildomar incorporated and the Wildomar LMD was transferred to the City of Wildomar. In FY 2008-2009 and FY 2009-2010 the City of Wildomar levied special assessments on the real property within the LMD.

In 2010, the Court of Appeal in *Beutz v. County of Riverside* judicially invalidated the special assessments levied in the Wildomar LMD and held that those special assessments had been illegally assessed and levied. The trial court found in favor of the County and upheld the assessments. However, while the case was pending on appeal the California Supreme Court reversed the Court of Appeals decision in *Silicon Valley Taxpayers Association v. Santa Clara County Open Space Authority* (2008) 44 Cal.4<sup>th</sup> 431. The Court of Appeal then relied on *Silicon Valley* to reverse the trial court's judgment and invalidated the assessments.

(Continued)

**SUBMITTAL TO THE BOARD OF SUPERVISORS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

Economic Development Agency/Treasurer –Tax Collector/County Auditor-Controller/County Counsel

**FORM 11:** Wildomar Landscape Maintenance District 2006-1 Special Assessment Refunds, District 1, [\$6271], EDA Departmental Funds

**DATE:** January 15, 2014

Page 3 of 3

**BACKGROUND:**

**Summary (continued)**

The County has since received verified claims for refund of the Wildomar LMD special assessments pursuant to California Revenue and Taxation Code (Code) Section 5096 et seq. A true and correct copy of each of the verified claims is filed with the Clerk of the Board. A spreadsheet summary of the claims is attached as Exhibit A.

Section 5096 of the Code provides that any taxes and assessments paid shall be refunded if they were illegally assessed or levied. In *Beutz*, the Court concluded that the Wildomar LMD special assessments levied in each fiscal year were illegally assessed and levied.

The Code further provides that the County Board of Supervisors receive and hear claims for refunds of taxes and special assessments and, when appropriate, to order refunds of illegally assessed and levied taxes and special assessments. Pursuant to Section 5099 of the Code, the refund ordered by the Board of Supervisors is to include county taxes and assessments as well as taxes and assessments collected by county officers for a city.

In accordance with Section 5101 of the Code, refunds ordered by the Board in respect of county taxes shall be paid by warrant drawn upon the appropriate fund by the County Auditor. Refunds ordered in respect of cities may be paid by a warrant drawn by the County Auditor, upon such available funds, if any, as the city may have on deposit in the county treasury, or in the event such funds are insufficient, then out of funds subsequently accruing to the city and on deposit in the county treasury.

The refunds for the levies from FY 2006-2007 and FY 2007-2008 are to be made by warrants drawn on the appropriate County fund, because the County levied those annual assessments. The refunds for levies from FY 2008-2009 and FY 2009-2010 are to be made by warrants drawn on the funds of the City of Wildomar, because the city levied those special assessments.

Section 5101 of the Code expressly prohibits the county from using its own funds to refund taxes and assessments levied by cities. Accordingly, the county may not use its own funds to pay refunds on behalf of the City of Wildomar.

Therefore, the Board should take official notice of the Court of Appeals decision; approve the requests for refund; order that the refunds for FY 2006-2007 and FY 2007-2008 be drawn upon the appropriate county funds; and order that the refunds for FY 2008-2009 and FY 2009-2010 be drawn upon such available funds, if any, as the City of Wildomar may have on deposit in the county treasury, or in the event such funds are insufficient, then out of funds subsequently accruing to the city and on deposit in the county treasury.

**Impact on Residents and Businesses**

If approved residents will be receiving a refund based on the Court of Appeal decision in *Beutz v. County of Riverside*, 184 Cal.App.4<sup>th</sup> 1516 (2010) judicially invalidating the special assessment levied on behalf of the Wildomar Landscape Maintenance District (Wildomar LMD).

APN	Name	Address	City, State & Zip	2006-1st	2006-2nd	2007-1st	2007-2nd	2008-1st	2008-2nd	2009-1st	2009-2nd	Total
376350012-9	Eddie Olguin	23611 Peggy Ln	Wildomar, CA 92595	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	112.00
382243013-4	Berta Romero	PO Box 892726	Temecula, CA 92589	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	29.40
367460012-3	Charles Lutz Cass	29075 Shorecliff Cir	Sun City, CA 92585	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
367460012-3	Charles Lutz Cass	29075 Shorecliff Cir	Sun City, CA 92585	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00
366373011-6	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161	14.20	14.20	14.20	14.20	14.20	14.20	14.20	14.20	14.20
366401010-1	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161	14.20	14.20	14.20	14.20	14.20	14.20	14.20	14.20	14.20
376160010-0	Chase	PO Box 961227	Ft. Worth, TX 76161	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
366050016-3	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
367240015-6	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
366472008-0	Janet Laprade	9091 E State Route #106	Union, WA 98592	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
366101002-7	Brian M. Cameron	40 N Stonington Rd	Laguna Beach, CA 92651	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
376142001-6	Richard Rodriguez	PO Box 371	Wildomar, CA 92595	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
376142001-6	Richard Rodriguez	PO Box 371	Wildomar, CA 92595	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
366463002-6	Chase	PO Box 961227	Ft. Worth, TX 76161	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
366436012-1	Chase	PO Box 961227	Ft. Worth, TX 76161	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
366463030-1	JP Morgan Chase Bank	PO Box 961227	Ft. Worth, TX 76161	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
362570037-1	Chase	PO Box 961227	Ft. Worth, TX 76161	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
362570037-1	Chase	PO Box 961227	Ft. Worth, TX 76161	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
376212037-5	JP Morgan Chase Bank	PO Box 961227	Ft. Worth, TX 76161	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
362512011-7	Chase	PO Box 961227	Ft. Worth, TX 76161	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
376364002-3	Chase	PO Box 961227	Ft. Worth, TX 76161	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
366050016-3	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
367340017-7	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
366435018-4	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
376272027-2	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
366200030-8	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
362570037-1	Chase	PO Box 961227	Ft. Worth, TX 76161	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
362590029-6	Chase	PO Box 961227	Ft. Worth, TX 76161	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
376381029-1	Service Link	1200 Cherrington Pkwy	Moon, PA 15108	13.80	13.80	13.80	13.80	13.80	13.80	13.80	13.80	13.80
368080049-0	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
376272041-4	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
368080049-0	Chase	PO Box 961227	Ft. Worth, TX 76161	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
366050016-3	Chase	PO Box 961227	Ft. Worth, TX 76161	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
367300015-1	Chase	PO Box 961227	Ft. Worth, TX 76161	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
366411009-2	Chase	PO Box 961227	Ft. Worth, TX 76161	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
367240015-6	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
368282010-8	David Atencio	20615 Sydney Ct	Wildomar, CA 92595	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
366463012-5	Chase	PO Box 961227	Ft. Worth, TX 76161	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
366463015-8	Chase	PO Box 961227	Ft. Worth, TX 76161	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
368262010-6	Chase	PO Box 961227	Ft. Worth, TX 76161	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
380192001-2	Chase	PO Box 961227	Ft. Worth, TX 76161	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
367340017-7	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
368220012-8	Chase	PO Box 961227	Ft. Worth, TX 76161	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
380032006-2	Chase	PO Box 961227	Ft. Worth, TX 76161	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
367402014-5	Chase	PO Box 961227	Ft. Worth, TX 76161	14.20	14.20	14.20	14.20	14.20	14.20	14.20	14.20	14.20
376132026-8	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
376170003-5	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
376170003-5	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
376170003-5	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
376244004-4	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
376212037-5	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
367431005-7	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
365052001-8	Chase	PO Box 961227	Ft. Worth, TX 76161	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
370441001-8	Chase	PO Box 961227	Ft. Worth, TX 76161	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00

APN	Name	Address	City, State & Zip	2006-1st	2006-2nd	2007-1st	2007-2nd	2008-1st	2008-2nd	2009-1st	2009-2nd	Total
362523013-3	Chase	PO Box 961227	Ft. Worth, TX 76161					14.00				\$ 14.00
366352005-6	Chase	PO Box 961227	Ft. Worth, TX 76161						28.00			\$ 28.00
376070004-7	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161						28.00			\$ 28.00
376070014-6	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161		28.00							\$ 28.00
370392002-8	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161		28.00							\$ 28.00
370452010-0	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161							28.00		\$ 28.00
376131005-6	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161							28.00		\$ 28.00
376314007-3	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161	14.20					28.00			\$ 42.20
380351011-2	Chase	PO Box 961227	Ft. Worth, TX 76161							14.00		\$ 14.00
376392013-0	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161									\$ 14.00
370493024-0	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
366432016-3	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161	14.20								\$ 14.20
370392002-8	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161			28.00						\$ 28.00
380194009-6	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161						28.00			\$ 28.00
376131005-6	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161		28.00							\$ 28.00
376131005-6	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161		28.00							\$ 28.00
367391002-1	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
367391002-1	Chase	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
380194009-6	Chase	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
380331012-1	Chase	PO Box 961227	Ft. Worth, TX 76161					14.00				\$ 14.00
367391002-1	Chase	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
366471006-5	Chase	PO Box 961227	Ft. Worth, TX 76161									\$ 14.00
366150015-1	Chase	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
367460002-4	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
370442012-1	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161	14.20								\$ 14.20
380331005-5	Chase	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
376232021-2	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161						28.00			\$ 28.00
376232021-2	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
376231006-6	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
368092033-2	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
366501002-3	Chase	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
380330005-2	Chase	PO Box 961227	Ft. Worth, TX 76161									\$ 14.00
376392013-0	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
362610016-5	Chase	PO Box 961227	Ft. Worth, TX 76161									\$ 13.80
370392014-9	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161									\$ 14.00
380330018-4	Chase	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
380330018-4	Chase	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
368230017-4	Chase	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
366502011-4	Chase	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
368252024-8	Chase	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
376302010-8	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
366411005-8	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
366463030-1	Chase	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
376302010-8	Chase	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
367471009-5	Chase	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
380023017-4	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
380023017-4	Chase	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
380031008-1	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
376403017-7	Chase	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
368230017-4	Chase	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
376302016-4	Chase	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
376365004-8	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
380191011-8	Chase	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
376420016-9	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00

APN	Name	Address	City, State & Zip	2005-1st	2006-2nd	2007-1st	2007-2nd	2008-1st	2008-2nd	2009-1st	2009-2nd	Total
376150001-1	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161		28.00							\$ 28.00
367431005-7	Chase	PO Box 961227	Ft. Worth, TX 76161				28.00		28.00			\$ 28.00
366442005-4	Chase	PO Box 961227	Ft. Worth, TX 76161				14.00		14.00			\$ 14.00
380031003-6	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161		28.00							\$ 28.00
380023011-8	Chase	PO Box 961227	Ft. Worth, TX 76161				14.00		14.00			\$ 14.00
380031013-5	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161		28.00							\$ 28.00
380031013-5	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161			28.00						\$ 28.00
367441012-4	Chase	PO Box 961227	Ft. Worth, TX 76161							28.00		\$ 28.00
376160010-0	Chase	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
367431005-7	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161							28.00		\$ 28.00
367431005-7	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161								28.00	\$ 28.00
367441012-4	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161		28.00							\$ 28.00
366390002-1	Chase	PO Box 961227	Ft. Worth, TX 76161							14.00		\$ 14.00
376223011-5	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161						14.00			\$ 14.00
376170003-5	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161		28.00				14.00			\$ 28.00
376233008-4	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161						14.00			\$ 14.00
368272004-2	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161			28.00						\$ 28.00
368272004-2	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161						28.00			\$ 28.00
376202020-8	Chase	PO Box 961227	Ft. Worth, TX 76161		13.80							\$ 13.80
366471002-1	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
376314001-7	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161		28.00							\$ 28.00
362582012-5	Chase	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
380023011-8	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161		28.00							\$ 28.00
376392019-6	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
380023011-8	Chase	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
376392013-0	Chase	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
376401015-9	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
376401015-9	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
376401015-9	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
366260032-6	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
368252024-8	Chase	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
368252008-4	Chase	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
367432006-1	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
366471002-1	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
376391021-4	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
368170048-7	Chase	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
366502011-4	Chase	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
380351014-5	Chase	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
380331012-1	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
380322052-9	Chase	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
376070014-6	Chase	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
376070014-6	Chase Home Finance LLC	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
376102003-4	Chase	PO Box 961227	Ft. Worth, TX 76161									\$ 28.00
366436015-4	Krista A. Borgeson	33640 Canyon Ranch Rd	Wildomar, CA 92595									\$ 28.00
366023004-8	Napoleon Chagolla	33171 Wildomar Rd	Wildomar, CA 92595									\$ 28.00
376373001-0	Chase Home Finance, LLC	PO Box 261227	Ft. Worth, TX 76161			14.00						\$ 14.00
376361027-7	Chase Home Finance, LLC	PO Box 261227	Ft. Worth, TX 76161									\$ 28.00
380023017-4	Chase Home Finance, LLC	PO Box 261227	Ft. Worth, TX 76161									\$ 28.00
366436010-9	Chase	PO Box 261227	Ft. Worth, TX 76161		28.00							\$ 28.00
380191011-8	Chase	PO Box 261227	Ft. Worth, TX 76161									\$ 28.00
367480017-0	Chase Home Finance, LLC	PO Box 261227	Ft. Worth, TX 76161									\$ 28.00
367471009-5	Chase	PO Box 261227	Ft. Worth, TX 76161									\$ 28.00

APN	Name	Address	City, State & Zip	2006-1st	2006-2nd	2007-1st	2007-2nd	2008-1st	2008-2nd	2009-1st	2009-2nd	Total
367420033-8	Chase	PO Box 261227	Ft. Worth, TX 76161						14.00			\$ 14.00
370452012-2	Chase Home Finance, LLC	PO Box 261227	Ft. Worth, TX 76161							28.00		\$ 28.00
362522022-8	Chase	PO Box 261227	Ft. Worth, TX 76161							28.00		\$ 28.00
362550009-4	Chase	PO Box 261227	Ft. Worth, TX 76161						28.00			\$ 28.00
362542022-0	Chase	PO Box 261227	Ft. Worth, TX 76161						28.00			\$ 28.00
376202020-8	Chase Home Finance, LLC	PO Box 261227	Ft. Worth, TX 76161									\$ 28.00
366200033-1	Chase Home Finance, LLC	PO Box 261227	Ft. Worth, TX 76161									\$ 28.00
380023016-3	Chase	PO Box 261227	Ft. Worth, TX 76161									\$ 28.00
376021014-4	Chase Home Finance, LLC	PO Box 261227	Ft. Worth, TX 76161	14.20								\$ 14.20
362610013-2	Chase	PO Box 261227	Ft. Worth, TX 76161									\$ 28.00
367150036-7	Chase Home Finance, LLC	PO Box 261227	Ft. Worth, TX 76161						28.00			\$ 28.00
362522022-8	Chase	PO Box 261227	Ft. Worth, TX 76161							28.00		\$ 28.00
362541007-4	Chase	PO Box 261227	Ft. Worth, TX 76161									\$ 28.00
362522022-8	Chase	PO Box 261227	Ft. Worth, TX 76161									\$ 28.00
362522022-8	Chase	PO Box 261227	Ft. Worth, TX 76161									\$ 28.00
367340017-7	Chase	PO Box 261227	Ft. Worth, TX 76161		28.00							\$ 28.00
365052001-8	Chase	PO Box 261227	Ft. Worth, TX 76161									\$ 28.00
368092033-2	Chase	PO Box 261227	Ft. Worth, TX 76161									\$ 28.00
368092033-2	Chase Home Finance, LLC	PO Box 261227	Ft. Worth, TX 76161						28.00			\$ 28.00
368080051-1	Chase	PO Box 261227	Ft. Worth, TX 76161									\$ 28.00
368080049-0	Chase	PO Box 261227	Ft. Worth, TX 76161									\$ 28.00
368100018-3	Chase Home Finance, LLC	PO Box 261227	Ft. Worth, TX 76161									\$ 28.00
370371001-2	Albert V. Guerrero	2454 E Ward Ter	Anaheim, CA 92806						28.00			\$ 28.00
382243009-1	Michael Miller	21409 Grand Ave	Wildomar, CA 92595									\$ 112.40
376070026-7	Stanley G. Crippen	32044 Desert Ct	Wildomar, CA 92595						28.00			\$ 28.00
376302010-8	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161									\$ 13.80
376365002-6	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161							14.00		\$ 14.00
376070014-6	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161									\$ 28.00
366390002-1	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161									\$ 28.00
376244020-8	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161									\$ 28.00
380182001-1	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161									\$ 14.00
370372018-1	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161									\$ 28.00
365143018-5	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161									\$ 28.00
370340004-9	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161									\$ 28.00
366454034-7	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161									\$ 14.00
365071004-0	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161									\$ 28.00
365071004-0	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161									\$ 28.00
365071004-0	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161									\$ 28.00
367431006-8	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161									\$ 28.00
376131005-6	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161									\$ 28.00
370441001-8	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161									\$ 30.80
367402014-5	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161									\$ 14.00
366463025-7	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161									\$ 28.00
366471013-1	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161									\$ 28.00
366463030-1	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161									\$ 28.00
366480005-2	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161									\$ 28.00
376420016-9	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161									\$ 28.00
362512011-7	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161									\$ 13.80
367431006-8	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161									\$ 28.00
367460002-4	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161									\$ 28.00
367441012-4	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161									\$ 28.00
367441012-4	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161									\$ 28.00
362581007-8	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161									\$ 28.00

APN	Name	Address	City, State & Zip	2006-1st	2006-2nd	2007-1st	2007-2nd	2008-1st	2008-2nd	2009-1st	2009-2nd	Total
368252022-6	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161		28.00							\$ 28.00
368230017-4	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161		28.00							\$ 28.00
376272038-2	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161						28.00			\$ 28.00
376291020-4	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161						28.00			\$ 28.00
380194009-6	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161							28.00		\$ 28.00
362550051-1	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161							28.00		\$ 28.00
366424002-5	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161					14.00				\$ 14.00
362600028-5	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161							14.00		\$ 14.00
376070004-7	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161				28.00					\$ 28.00
376272038-2	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161				28.00					\$ 28.00
366200033-1	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161		28.00							\$ 28.00
376111008-7	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161									\$ 28.00
366432001-9	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161									\$ 28.00
362512024-9	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161						28.00			\$ 28.00
362512011-7	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161						28.00			\$ 28.00
366181010-2	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161							14.00		\$ 14.00
368252024-8	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161								28.00	\$ 28.00
376291023-7	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161								28.00	\$ 28.00
376365004-8	JP Morgan Chase	PO Box 261227	Ft. Worth, TX 76161								28.00	\$ 28.00
				\$85.20	\$1,287.20	\$14.00	\$1,607.20	\$126.00	\$1,694.00	\$196.00	\$1,261.40	
				\$1,372.40			\$1,621.20		\$1,820.00		\$1,457.40	<u>\$ 6,271.00</u>