

**Charles Pointe Community Enhancement District
The County Commission of Harrison County
(West Virginia)**

**Report Explaining the Amendment
of the Special Assessment Roll for
Tax Year 2018-2019**



Prepared by:

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June 6, 2018

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I. INTRODUCTION

The County Commission of Harrison County (the “Issuer”) issued the Series 2008A and B Tax Increment Revenue and Refunding Bonds in the aggregate amount of \$33,585,000 pursuant to the West Virginia Tax Increment Financing Act, Chapter 7, Article 11B of the code of West Virginia, 1931, as amended (the “Act”), and two Indentures of Trust (*one for each Series of Bonds*) dated March 5, 2008, by and between the Issuer and the UMB Bank, Inc, as a successor in interest to the Huntington National Bank, as trustee (the “Trustee”).

Pursuant to the West Virginia Community Enhancement Act, Chapter 16, Article 13E of the Code of West Virginia, 1931, as amended (the “CED Act”), the county has established the Charles Pointe Community Enhancement District (the “Charles Pointe CED”) pursuant to an order entered by the Issuer on May 10, 2007 (the “Establishment Order”) to collect approved special assessments in the form of fees paid by the owners of real property located within the South Land Bay.

The Harrison County Development District No. 2 – Charles Pointe (the “Development District”) includes certain properties located in the City of Bridgeport, east and west of and adjacent to Interstate 79, north and south of and adjacent to West Virginia Route 279, and west of and adjacent to West Virginia Route 131. The project is located wholly within the Development District. The developer of the project is Genesis Partners Limited Partnership (the “Developer”). Ann’s Run Limited Liability Company is the sole limited partner and Realcom, Inc. is the sole general partner of the Developer.

The Development District is comprised of two Planned Unit Developments (PUDs) totaling approximately 1,515 acres. The Charles Pointe PUDs are divided into two distinct land bays, Charles Pointe North or the North Land Bay, which consists of 156.1 acres, and the Charles Pointe South or South Land Bay, which is made up of 1,338.5 acres. The mixed-use planned community is expected to include extensive public amenities, a clubhouse, an amphitheater, community parks and facilities, a neighborhood school, conference facilities, hotels and lodging, residential villages, a business District, office complex, town center, retail establishments, dining and entertainment and on-site recreation. Approximately 2,234 residential units are projected to be built in the North Land Bay and South Land Bay as single family homes, multi-family homes and condominiums.

Debt service on Series 2008A and 2008B Bonds is payable from and secured by the proceeds of tax collections arising from the taxation by the taxing body on the increase, if any, in the assessed value of real property and personal property, excluding personal motor vehicles, located in the Development District beyond the value established in the base year. For the

Series 2008B Bonds, to the extent the tax increment revenues are insufficient, a levy of Special Assessments is to be collected from the Assessed Property within the South Land Bay of Charles Pointe CED.

II. RESTRUCTURING OF THE SERIES 2008B BONDS

Effective April 30, 2013, the County, the Trustee, and the Developer entered into a Memorandum of Understanding (the “Memorandum”), to restructure the total outstanding principal amount of the Series 2008B Bonds issued in the original aggregate principal amount of \$28,690,000. Pursuant to the terms of the Memorandum, the Issuer and The Huntington National Bank, as the bond trustee, agreed to execute and deliver a Supplemental Indenture providing for:

1. The use of up to \$2,047,600 of the reserve fund to pay debt service on the bonds on December 1, 2012 and June 1, 2013;
2. Special assessments to be collected by June 1, 2020 to replenish the debt service reserve fund to the required balance;
3. Modification of principal payments on the Series 2008B Bonds including;
 - a. the deferral of the principal payments due on June 1 in each of the years 2014 through 2017, and,
 - b. an increase in principal payments due on June 1 in each of the years 2027 through 2035 to cater for the principal payments deferred in years 2014 through 2017.
4. Amendment of the terms of the bonds, to the extent necessary to reflect the revised principal payment schedule and the issuance and delivery of such amended bonds in exchange for tender of the original bonds for cancellation by the holders thereof.

The County Commission of Harrison County and The Huntington National Bank, as the bond trustee, executed and delivered a First Supplemental Indenture of Trust, effective as of July 1, 2013 (the “Supplemental Indenture”) in order to implement the provisions of the Memorandum. Additionally, the Issuer has consented to take such actions as may be required of it and specifically authorized and permitted by applicable law to provide for the revision of the schedule of CED Assessments known as the Fifth Revised Special Assessment Roll heretofore adopted by Resolution of the CED Board on June 6, 2012 and certified for collection to the Sheriff of Harrison County on or about June 7, 2012 (the “2012 CED Assessments”) in order to (a) reflect the use of funds on deposit in the Reserve Fund to pay a portion of the interest which was due and payable on the Bonds on December 1, 2012 and (b) reflect the scheduled use of the Reserve Fund to pay debt service on the Bonds on June 1, 2013, to the extent that available Tax Increment Revenues are not sufficient to make such payment, (c) provide for the levy of CED Assessments in an amount sufficient to restore the balance in the Reserve Fund to the Reserve Requirement on June 1, 2020, to the extent that Tax Increment Revenues and disbursements from the Escrow Fund have been insufficient for such purpose and provided that (i) such actions are at the time in compliance with Chapter 16, Article 13E of the Code of West Virginia 1931, as amended (the “CED Act”), (ii) such actions are in conformity with the Resolution adopted by the CED Board on November 19, 2007 which approved the imposition of the CED Assessments (the “CED Assessment Resolution”) and (iii) such actions are in conformity with the Rate and Method of Apportionment of Special

Assessments which was approved by the CED Assessment Resolution (the “Rate and Method”).

III. AMENDMENT OF THE ASSESSMENT ROLL

The Community Enhancement District Board (the “Board”) must update the Special Assessment Roll each tax year to reflect (i) the current Parcels in the District, (ii) the Special Assessment for each Parcel, including any adjustments to the Special Assessments as provided for in Section C of the Rate and Method of Apportionment of Special Assessments (“the RMA”), (iii) the Annual Payment to be collected from each Parcel for the current tax year, (iv) any changes in the Annual Installments, (v) prepayments of the Special Assessments as provided for in Section I of the RMA, (vi) any other changes to the Special Assessment Roll, and (vii) any other information determined by the Board to be helpful to the administration of the District or to facilitate disclosure of the Special Assessments and the obligation to pay the Annual Payments.

The purpose of this report is to explain the update of the Special Assessment Roll for the 2018-2019 tax year.

A. The Amount of Special Assessment

The Special Assessments on all of the Parcels were set to equal the anticipated costs of the public improvements to be provided for the benefit of the property, including any costs associated with the issuance and repayment of the Bonds, as set forth in the Special Assessment Roll. The Special Assessment on each Parcel was based on the Equivalent Units of each Parcel divided by the total of the Equivalent Units for all of the Parcels multiplied by the total of the Special Assessments on all Parcels. The Special Assessments for each Parcel is shown on the Special Assessment Roll, which is attached hereto as Exhibit C-2.

Upon a change in the estimate of the Equivalent Units of a Parcel, the Board may reapportion the Special Assessments on some or all of the Parcels upon the unanimous request of the owners of the Parcels for which the Special Assessments are to be reapportioned. The reapportionment shall be made pursuant to the most current estimate of the Equivalent Units of each Parcel as a percent of the total of the Equivalent Units for all of the Parcels for which the Special Assessments are to be reallocated. There has been no change in the number of projected Equivalent Units of any Parcel in the District. As a result, there is no reapportionment of the Special Assessment due to the changes in the number of projected Equivalent Units.

B. The Annual Installments of Special Assessments

The Special Assessment for any Parcel may be paid in full at any time or paid annually over the term of the Bonds as the Annual Installments. The Annual Installments represent the portion of the Special Assessment as set forth in the Special Assessment Roll that may be collected each Tax Year from all Parcels in the District, which represents the principal and interest paid on the Bonds and Administrative Expenses of the District. The Annual Installment imposed for collection in 2018 is equal to \$2,777,154.75 as shown on Exhibit C-1, which is attached hereto.

C. Reapportionment of Special Assessment upon Subdivision or Consolidation of a Parcel

According to the Rate and Method of Apportionment, upon the subdivision or consolidation of a parcel or parcels, the Special Assessments of a parcel or parcels prior to the subdivision or consolidation is to be reallocated among the parcel or parcels created by the subdivision or consolidation in proportion to the Equivalent Units of each parcel and the Special Assessment for the undivided parcel or parcels prior to the subdivision or consolidation.

The Equivalent Units represent the number of dwelling units, building square footage in 1000 square feet, or net acres built or that may be built on a Parcel multiplied by the factors for each land use shown below:

<u>Assessed Property Classification</u>	<u>Equivalent Units</u>
Retail Property	2.0 per 1,000 BSF
Office Property	1.0 per 1,000 BSF
Hotel Property	1.5 per 1,000 BSF
Single Family Detached Property	3.5 per dwelling unit
Multifamily Property	1.5 per dwelling unit
Golf Course Property	0.70 per net acre

The reapportionment of the Special Assessment is represented in the following formula:

$$A = B \times (C \div D)$$

Where the terms have the following meanings:

- A = the Special Assessment for the Parcel
- B = the Special Assessment of the Parcel prior to the subdivision or consolidation
- C = the Equivalent Units of the new Parcel
- D = the sum of the Equivalent Units for all of the new Parcels of Assessed Property that result from the subdivision or consolidation.

During fiscal year 2017, one subdivision of plat (*Plat of Minor Boundary Adjustment*) was recorded with the County Clerk's Office on February 14, 2017. This plat consists of boundary adjustment and the acreage of five parcels. Other than change in the Tax ID number for one parcel, there was no change for the parcels involved in this boundary adjustment. The acreage, Equivalent Units and Special Assessment for these five parcels based on the 2017 assessment roll is shown in Table A below.

Table A
Acreage and Special Assessments
Prior to Subdivision

Tax Map	Parcel	Acreage	Equivalent Units	Special Assessment
269	21	30.181	308	\$1,841,932
269	22	71.679	448.1	\$3,810,753
270	14	29.475	158.8	\$2,049,938
270	24.4	71.946	759.8	\$4,543,531
270	24	60.221	711.4	\$4,254,115
Total		263.502	2,386.1	\$16,500,269

According to the county assessor’s office, following a recordation of a minor boundary adjustment plat dated February 14, 2017, parcel 270-14 has been reassigned new tax ID number and is currently parcel 269-22-1. The increase in Equivalent units for Parcel 269-22-1 is due to change in projected use (office to retail) as reported by Genesis Partners. The acreage, Equivalent Units and Special Assessment for the five parcels following boundary adjustment recorded during tax year 2017 as contained in the 2018 amended assessment roll are shown in Table B below.

Table B
Acreage and Special Assessments
After Subdivision

Tax Map Number	Parcel	Acreage	Equivalent Units	Special Assessment
269	21	19.274	308.0	\$1,743,904
269	22	95.043	660.0	\$3,736,938
269	22.1	17.016	320.0	\$1,811,849
270	24.4	65.73	759.8	\$4,301,725
270	24	66.439	711.4	\$4,027,711
Total		263.502	2,759.1	\$15,622,127

D. The Annual Payment

Each tax year, to the extent that the tax increment revenues and other funds available to apply to expenses pursuant to the indenture are not sufficient to pay the Annual District Expenses, the CED Board will collect from each taxable parcel a portion of the Annual Installment in an amount sufficient to cover the shortfall in tax increment revenues, plus any applicable revenues available to cover Annual District Expenses. The portion of the Annual Installment to be collected from each parcel is defined as the “Annual Payment.”

There are several components involved in calculating the Annual Payment for each parcel. The Annual Installment is allocated to each parcel as the “Annual Parcel Installment.” An “Annual Credit” is applied to the Annual Parcel Installment for each parcel based on the tax increment revenues produced by each parcel and available to apply to the Series 2008B

Bonds. The resulting number is the “Adjusted Annual Parcel Installment.” The Adjusted Annual Parcel Installment is collected from each parcel in a proportionate amount necessary to meet the “Annual Assessment Requirement.” The Annual Assessment Requirement is equal to “Annual District Expenses” less the “Tax Increment Revenues” and other funds available to apply to expenses related to the Series 2008B Bonds.

The sections below explain each of these components involved in calculating the Annual Payment for each Parcel.

1. The Annual Parcel Installment

The Annual Parcel Installment (the Annual Installment for each Parcel) is equal to the Principal Portion of the Special Assessment for each Parcel multiplied by the Annual Installment Rate. The Annual Installment Rate is a percentage equal to Annual District Expenses divided by the current total of the Principal Portion of the Special Assessments. In effect, the Annual Parcel Installment represents an allocation of the Annual District Expenses to the parcels in the district proportionate to the Special Assessments allocated to the parcels.

2. The Annual Credit for each Parcel

The Annual Credit for a Parcel each tax year shall equal the tax increment revenues derived from the Parcel and included in the calculation of Annual Assessment Requirement for the Series 2008B Bonds for that tax year. The total of the Annual Credit applied to each Parcel shall not exceed the tax increment revenues included in the calculation of the Annual Assessment Requirement. The Annual Credit for each Parcel is shown on Exhibit C-3.

3. The Adjusted Annual Parcel Installment

The Adjusted Annual Installment for each Parcel is equal to the Annual Parcel Installment for such Parcel less the Annual Credit for the Parcel. The Adjusted Annual Parcel Installment for each parcel is shown on Exhibit C-2.

4. The Annual Payment for each Parcel

The Annual Payment for each Parcel is equal to the Adjusted Annual Parcel Installment for each Parcel multiplied by the Annual Payment Rate. The total of the Annual Payments each tax year shall equal the Annual Assessment Requirement for that tax year. The Annual Payment Rate is a percentage equal to the Annual Assessment Requirement divided by the total of the Adjusted Annual Parcel Installment for all Parcels. The Annual Payment for each parcel is shown on Exhibit C-2.

a) *Annual Assessment Requirement*

The Annual Assessment Requirement is defined as follows:

For any tax year, the sum of the following, (1) Annual District Expenses less (2) (a) Tax Increment Revenues, (b) any credits applied under the Bond Indenture, such as interest earnings on any account balances, or the application of funds in deposit in a reserve fund for the Series 2008B Bonds and (c) any other funds available to be

applied to the Annual Assessment Requirement, plus (3) the estimated discount for early payment of regular property taxes and Annual Payments.

Surplus revenues from prior year (include revenues deposited in the revenue fund, CED special assessment fund, and bond and interest account) and estimated TIF Revenues for tax year 2018 will not be sufficient to cover debt service and administrative expenses for the tax year 2018. As a result, Annual Payments in the amount of \$2,379,000.00 for the tax year 2018 are required to be collected from the Assessed Property within the District. Table C provides a summary of the Annual Assessment Requirement for the 2018-2019 tax year.

Table C
Annual Assessment Requirement

<i><u>Debt Service and Administrative</u></i>	<i>Series 2008A</i>	<i>Series 2008B</i>
Interest payment December 1, 2018	\$141,925	\$958,650
Interest payment June 1, 2019	\$141,925	\$958,650
Principal payment June 1, 2019	\$135,000	\$805,000
<i>Sub-total debt service</i>	<i>\$418,850</i>	<i>\$2,722,300</i>
Administrative Expenses	\$24,380	\$54,855
Early payment discount/contingency	\$22,161	\$139,117
<i>Total debt service and administrative expenses</i>	<i>\$465,391</i>	<i>\$2,916,272</i>
<i><u>Total Available Revenues</u></i>		
Estimated available 2018 TIF Revenues	(<i>\$465,391</i>)	(<i>\$537,272</i>)
Surplus from prior year income	\$0	\$0
Reserve fund interest	\$0	\$0
<i>Total available revenues</i>	<i>(<i>\$465,391</i>)</i>	<i>(<i>\$537,272</i>)</i>
<i>Annual Assessment Requirement</i>	\$0	\$2,379,000

The Special Assessments are not applied to repay the Series 2008A Bonds; however, tax increment revenues are applied first to the repayment of these bonds and only then to the repayment of the Series 2008B Bonds. The calculation of annual expenses related to the Series 2008A Bonds is included in Table C, as these numbers will be referenced in the calculation of the tax increment revenues available to apply to the Series 2008B Bonds.

Each of these numbers is explained in the following sections.

i. Debt Service

Debt service includes interest on the Series 2008A and 2008B Bonds payable on December 1, 2018 and June 1, 2019. The \$141,925.00 and \$958,650.00 interest payments due on December 1, 2018 and June 1, 2019 are equal to six months of interest on each Series 2008A and Series 2008B term bonds as shown below.

	Term	Rate	Par	Interest
Series 2008A	2023	6.50%	\$770,000	\$25,025.00
	2035	7.00%	\$3,340,000	\$116,900.00
	Total		\$4,110,000	\$141,925.00

Reissued Bonds	Term	Rate	Par	Interest
BR-2	2035	7.00%	\$27,390,000	\$958,650.00

A Principal payment in the amount of \$135,000.00 on the Series 2008A Bonds is due on June 1, 2019. Principal payments on the Reissued Series 2008B Bonds have previously been deferred between June 1, 2014 through June 1, 2018. The second principal payment on the Series 2008B Bonds in the amount of \$805,000 is due on June 1, 2019. As a result, total debt service for the Series 2008A and 2008B Bonds is equal to \$418,850.00 and \$2,722,300.00, respectively.

ii. Administrative Expenses

Administrative expenses for 2018-2019 tax year are estimated to be \$79,235.00. Administrative expenses include payments to the trustee, the administrator, legal counsel and the expenses of the CED related to the administration of the District.

iii. Early Payment Discount/Contingency

A contingency equal to approximately five percent has been added in the event of unanticipated expenses or if investment income is less than estimated. This contingency will also offset the two and one-half percent discount to be provided for the early payment of regular real property taxes (i.e., one-half of the regular real property taxes and annual payments paid prior to September 1 and March 1 of any tax year shall receive a discount equal to 2.5% of the aggregate payment due at such time).

iv. Reserve Fund Interest Income

As of April 30, 2018, the balance in the Series 2008A and 2008B reserve funds were \$425,831.05 and \$487,122.00, respectively. This amount is equal the reserve requirement for the Series 2008A Bonds in the amount of \$423,800.00 and investment income of \$2,031.05 posted in Series 2008A reserve funds. Pursuant to the terms of the Memorandum, the Issuer executed and delivered a Supplemental Indenture providing for the use of up to \$2,047,600 of the Series 2008B reserve fund to pay debt service on the Series 2008B Bonds on December 1, 2012 and June 1, 2013, leaving a balance of \$500,000.00 in the Series 2008B reserve fund. The Series 2008B reserve requirement is required to be restored by June 1, 2020. Series 2008B Bonds reserve fund was partially restored with an additional \$317,209.13 in December 2015 following the collection of tax year 2015 real property taxes and special assessments. A portion of these funds in the amount of \$332,417.81 were used to fund June 1, 2016 and June 1, 2017 interest payments. As a result, the current balance in Series 2008B reserve fund is equal to \$487,122.00.

Bond proceeds in the reserve funds are invested in a Fidelity Treasury money market fund earning 1.80 percent per annum. Money market rates have been volatiler over the last years. To be conservative, it is assumed that no investment income will be earned on the balance of the reserve fund. Accordingly, no additional investment income is expected to be made available to pay debt service on the Series 2008A and 2008B Bonds in 2019. The

investment income previously posted to the Series 2008A Bonds reserve fund will be made available to pay a portion of the debt service on the Series 2008A Bonds on June 1, 2018.

v. *Application Prior Year Revenues (2017 TIF Revenues and CED Special Assessments)*

The indenture provides that all tax increment revenues are to be deposited by the sheriff to the TIF fund established by the Issuer pursuant to the District and Project Approval Order. The indenture further provides that the sheriff will, on or before the 10th day of each month, transfer to the trustee for the Series 2008A Bonds, for deposit in the revenue fund established by the Series 2008A indenture, all of the tax increment revenues received by the sheriff. The trustee, on or before each interest payment date, will transfer from the revenue fund for the Series 2008A Bonds to debt service fund and to the administrative expenses fund for the Series 2008A Bonds the funds necessary for the payment of debt service on Series 2008A Bonds and administrative expenses. According to the sheriff office, \$1,637,919.06 and \$249,243.05 in real property taxes and personal property taxes were to be collected in the District during tax year 2017. Of this aggregate amount to be collected, the amount of tax increment revenues allocated to the Charles Pointe TIF Area was equal to \$903,286.77 and \$132,887.05 for real property taxes and personal property taxes, respectively. As of April 30, 2018, real property taxes and personal property taxes in the amount of \$850,121.58 and \$103,902.78 has been collected by the sheriff office as shown in Table D below. According to the sheriff office, \$82,149.46 in real property taxes and personal property taxes pledged to the District remain outstanding. This amount represents 7.93 percent of the aggregate TIF revenues billed for collection and allocated to the District for tax year 2017. Collection for the delinquent amount is still ongoing. To be conservative, outstanding taxes are not included in the calculation for surplus revenues.

Table D
Collection of 2017 TIF Revenues

	Real Property Taxes	Personal Property Taxes	Total Taxes
Total Taxes to be collected in District	\$1,637,919.06	\$249,243.05	\$1,887,162.11
TIF revenues to be collected for District	\$903,286.77	\$132,887.05	\$1,036,173.82
Total TIF revenues collected for District	\$850,121.58	\$103,902.78	\$954,024.36
Total TIF revenues outstanding for District	(\$53,165.19)	(\$28,984.27)	(\$82,149.46)

As of April 30, 2018, the balance in the TIF fund was \$911,820.83. An additional, \$38,568.27 in TIF revenues collected by the sheriff office during the month of April was to be remitted to the trustee during the months of May. A portion of these funds plus interest income in the amount of \$2,031.05 posted in the Series 2008A reserve fund will be used to pay a portion of interest and principal in the amount of \$145,987.50 and \$125,000.00 due on June 1, 2018 on the Series 2008A Bonds and fund annual administrative expenses in the amount of \$23,901.85. Pursuant to the trust indenture, any funds remaining on deposit in the Series 2008A revenue fund following the funding of annual administrative expenses and debt service payments on the Series 2008A Bonds shall be available to be applied to pay debt service and annual administrative expenses on the Series 2008B Bond. Accordingly, \$657,530.80 (\$911,820.83 + \$2,031.05 + \$38,568.27 - \$145,987.50 - \$125,000.00 - \$23,901.85 = \$657,530.80) will be available to be transferred to fund annual administrative expenses and June 1, 2018 debt service payments on the Series 2008B Bonds as shown in Table E below.

Annual Payments in the aggregate amount of \$2,330,000 were initially approved to be collected for tax year 2017. However, following the signing of the Forbearance Agreement (*see page 12 below*), CED special assessments in the aggregate amount of \$2,329,974.28 were forborne. Accordingly, the amount to be collected for tax year 2017 was equal to \$25.72. As of April 30, 2018, the sheriff office has reported the collection of \$25.72, which represent 100% of amount due for collections for tax year 2017. An additional \$586,580.07 (*includes interest and penalties*) in delinquent 2016 CED special assessments for tax has also been collected and remitted to the trustee. The balances in the Series 2008B TIF Fund and CED account as of April 30, 2018 were \$1,725.77 and \$587,789.31, respectively. These funds together with surplus TIF revenues in the amount of \$657,530.80 transferred after the funding of Series 2008A annual administrative expenses and June 1, 2018 debt service payments, will be used to replenish Series B Reserve Fund as well as pay fund outstanding debt service payments which includes December 1, 2017 interest payment in the amount of \$985,075.00, June 1, 2018 interest payment in the amount of \$985,075.00 and June 1, 2018 principal payment in the amount of \$755,000.00 and fund annual administrative expenses in the amount of \$26,889.59, resulting in a deficit of \$1,464,092.54. This deficit will be funded in the future. Accordingly, there are no surplus funds from revenues collected for tax year 2017 available to be applied to pay debt service on the Series 2008B Bonds in 2018 and 2019 as shown in Table E below.

Table E
Available 2017 TIF Revenues

	Series 2008A	Series 2008B
Available Funds as of April 30, 2018:		
CED Special Assessment Account	\$0.00	\$587,789.31
TIF Fund	\$911,820.83	\$1,725.77
Debt Service Fund	\$0.00	\$0.00
Reserve Fund interest income	\$2,031.05	\$0.00
CED Assessments transferred in May	\$0.00	\$0.00
TIF Revenues transferred in May	\$38,568.27	\$0.00
Transfer of Series 2008A excess TIF revenues ¹	\$0.00	\$657,530.80
DSRF withdrawal	\$0.00	\$0.00
<i>Total funds available</i>	\$952,420.15	\$1,247,045.88
DSRF Replenishment	\$0.00	(\$12,878.00)
Interest payment on June 1, 2018 ²	(\$145,987.50)	(\$1,970,150.00)
Principal payment on June 1, 2018	(\$125,000.00)	(\$755,000.00)
Administrative expenses	(\$23,901.85)	\$26,889.58
Subtotal expenses	(\$294,889.35)	(\$2,711,138.42)
Excess TIF revenues to be transferred to Series B ¹	\$657,530.80	\$0.00
Available surplus revenues/ (Deficit)	N/A	(\$1,464,092.54)

¹Excess TIF revenues is available to be transferred after funding of Series 2008A annual administrative expenses and June 1, 2018 interest payment.

²Series 2008B June 1, 2018 interest payment includes outstanding December 1, 2017 interest payment.

vi. Estimated TIF Revenues

The Project Plan and District Approval Order provides for the allocation of tax increment revenues collected in the District as follows:

- (a) for each tax year, the assessor shall record in the land and personal property books

both the base assessed value and the current assessed value, of the real and tangible personal property in the District. The base assessed value shall be the value of all real and tangible personal property located within the District as of July 1, 2004;

(b) ad valorem taxes collected from regular levies upon real and tangible personal property in the District that are attributable to the lower of the base-assessed value or the current assessed value of real and tangible personal property located in the District shall be allocated to the levying bodies situated in Harrison County in the same manner as applicable to the tax year commencing July 1, 2005;

(c) the positive tax increment, if any, with respect to real and tangible personal property in the District shall be allocated and paid into the TIF fund and shall be used solely (i) to pay debt service on tax increment financing bonds, notes or other obligations outstanding and payable from the TIF fund, including the principal of and interest on the tax increment financing obligations issued to finance a portion of the costs of the Project, funding any reserve fund deficiency and any other payments payable in connection with such bonds, notes or obligations, and (ii) to pay or to reimburse the County Commission, or another entity acting on the County Commission's behalf, for costs related to the District. Any levying body having the Development District within its taxing jurisdiction shall not receive any portion of the annual tax increment except as otherwise provided in the Act; and

(d) tax increments shall not include any taxes collected from excess levies, levies for general obligation bonded indebtedness or any levies other than the regular levies provided for in Article 8, Chapter 11 of the Code of West Virginia, 1931 (as amended).

The base value of the taxable real property in the TIF District for the base year, which was July 1, 2004, was equal to \$2,666,820 and \$1,267,040 for Class II property and Class IV property, respectively. The base value of the taxable personal property in the TIF District for the base year, was equal to \$155,073. According to the assessor, Class II property refers to all property owned, used and occupied by the owner, used exclusively for residential purposes, including mobile homes. This also includes all farms, including land used for horticulture and grazing, occupied and cultivated by their owners or bonafide tenants. Class IV property refers to all real and personal property situated inside of municipalities, including autos exclusive of Class II property.

According to information provided by the Assessor's Office, the assessed value of real property for Class II and Class IV taxable property in the District as of July 1, 2017 is equal to \$26,318,800 and \$39,391,650, respectively. The incremental real property assessed value is, therefore, estimated to equal \$23,651,980 and \$38,124,610. The assessed value of personal property for Class IV taxable property in the District as of July 1, 2017 is equal to \$7,538,852. The incremental personal property assessed value is, therefore, estimated to equal \$7,383,779. The property tax rates attributable to the property in the TIF District for tax year 2018 is equal to 0.874% and 1.749% per \$100 of assessed value for Class II and Class IV property, respectively. As a result, based on the incremental assessed value for the property in the District and the respective property tax rates, the tax increment revenues are estimated to be equal to \$1,002,663.62 ($\$206,812.91 + \$795,850.71 + \$129,127.53 = \$1,002,663.62$) as shown in the Table F below.

Table F
Estimated TIF Revenues Tax Year 2018

Taxable Property Classification	Class II	Class IV	Total
Real Property Tax			
Assessed Value @ 07/01/2017	\$26,318,800	\$39,391,650	\$65,710,450
Base Year Assessed Value July 1, 2004	(\$2,666,820)	(\$1,267,040)	(\$3,933,860)
Incremental Value	\$23,651,980	\$38,124,610	\$61,776,590
Real Property Tax Rates	0.874%	1.749%	
<i>Subtotal estimated TIF revenues</i>	\$206,812.91	\$666,723.18	\$873,536.09
Personal Property Tax			
Assessed Value @ 07/01/2017		\$7,538,852	\$7,538,852
Base Year Assessed Value July 1, 2004		(\$155,073)	(\$155,073)
Incremental Value		\$7,383,779	\$7,383,779
Personal Property Tax Rates		1.749%	
<i>Subtotal estimated TIF revenues</i>		\$129,127.53	\$129,127.53
<i>Total estimated TIF revenues</i>	\$206,812.91	\$795,850.71	\$1,002,663.62

These tax increment revenues will first be applied to the payment of debt service and administrative services expenses for Series 2008A Bonds in the amount of \$465,391.38 and any surplus tax increment revenues will be available to pay annual administrative services expenses and debt service on Series 2008B Bonds. Accordingly, the estimated TIF revenues available to be applied to the Annual Assessment Requirement for Tax Year 2018 is equal to \$537,272.24 (\$1,002,663.62 – \$465,391.38 = \$537,272.24).

5. Calculation of Annual Payment

As stated earlier in this report, the Annual Payment for each Parcel shall equal the Adjusted Annual Parcel Installment for each Parcel multiplied by the Annual Payment Rate. The Annual Payment Rate is equal to the Annual Assessment Requirement divided by the total of the Adjusted Annual Parcel Installment for all Parcels in the District. The aggregate Annual Parcel Installment imposed for collection in tax year 2018-2019 is equal to \$2,777,154.75. The total of the Annual Credit applied to each Parcel shall not exceed the Tax Increment Revenues included in the calculation of the Annual Assessment Requirement. The aggregate Adjusted Annual Parcel Installment for all parcels in the District is equal to \$2,680,112.00 as shown in Exhibit C-2 attached hereto. Estimated TIF Revenues for tax year 2018 will not be sufficient to cover debt service and administrative expenses for the tax year 2018-2019. Accordingly, Annual Assessment Requirement for the tax year 2018 is equal to \$2,379,000 (\$2,916,272 – \$537,272 = \$2,379,000). As a result, the Annual Payment Rate is equal 88.80 percent (\$2,379,000.00 ÷ \$2,680,112.00 = 88.80%).

On September 6, 2017, the County Commission, the CED Board, UMB Bank, N.A., as trustee for the Series 2008 B Bonds and Genesis Partners, Limited Partnership (the “Company”) entered into a Forbearance Agreement, (the “Forbearance Agreement”), related to the CED Assessments for the 2017 and 2018 tax years on the tracts of land within the Charles Pointe CED owned by affiliates of the Company (the “Forborne Assessments”). Pursuant to the Forbearance Agreement, the CED Assessments for the 2017 and 2018 Tax Years on the tax parcels assessed in the names of Landowners as defined in the Forbearance

Agreement will not be due and payable during the 2017 and 2018 tax years. As a result, 2018 CED special assessments in aggregate amount of \$2,379,000 due for collection on property owned by Landowners will be forborne. Accordingly, the amount to be billed for collection during tax year 2018 is equal to zero.

SUMMARY

The Special Assessment Roll has been updated as described in this report and is attached hereto as Exhibits C-1 and C-2. Exhibit C-3 appended to this report shows the amount of TIF revenues generated by each Parcel in the District, which is the amount used to offset the special assessment obligations for each parcel.

Exhibit C-1

SPECIAL ASSESSMENT ROLL
ANNUAL INSTALLMENT OF SPECIAL ASSESSMENT
FOR EACH YEAR

Charles Pointe Community Enhancement District
Harrison County, West Virginia
Revised June 6, 2018

Tax Year	Reamortized						Draws on	Replenishment of	Annual
Beginning	Principal	Deferred Principal	Principal	Principal	Interest	Administration	Reserve Fund ^[a]	Reserve Fund ^[b]	Installment
2008				\$0	\$1,721,400	\$45,000			\$1,766,400
2009				\$0	\$2,000,125	\$45,900			\$2,046,025
2010				\$0	\$2,000,125	\$46,818			\$2,046,943
2011				\$0	\$2,000,125	\$47,754			\$2,047,879
2012	\$545,000			\$545,000	\$2,000,125	\$48,709	(\$2,047,600)		\$546,234
2013				\$0	\$1,970,150	\$49,684			\$2,019,834
2014				\$0	\$1,970,150	\$50,677			\$2,020,827
2015				\$0	\$1,970,150	\$51,691			\$2,021,841
2016				\$0	\$1,970,150	\$52,725			\$2,022,875
2017	\$755,000			\$755,000	\$1,970,150	\$53,779			\$2,778,929
2018	\$805,000			\$805,000	\$1,917,300	\$54,855			\$2,777,155
2019	\$860,000		\$1,537,000	\$2,397,000	\$5,380,790	\$55,952		\$2,047,600	\$9,881,342
2020	\$925,000		\$1,722,000	\$2,647,000	\$5,228,370	\$57,071			\$7,932,441
2021	\$985,000		\$1,928,000	\$2,913,000	\$5,060,300	\$58,212			\$8,031,512
2022	\$1,055,000		\$2,143,000	\$3,198,000	\$4,875,670	\$59,377			\$8,133,047
2023	\$1,130,000		\$2,373,000	\$3,503,000	\$4,673,240	\$60,564			\$8,236,804
2024	\$1,210,000		\$2,618,000	\$3,828,000	\$4,451,760	\$61,775			\$8,341,535
2025	\$1,295,000		\$2,878,000	\$4,173,000	\$4,209,980	\$63,011			\$8,445,991
2026	\$1,571,000	\$186,000	\$3,158,000	\$4,729,000	\$3,946,650	\$64,271			\$8,739,921
2027	\$1,686,000	\$206,000	\$3,458,000	\$5,144,000	\$3,647,200	\$65,557			\$8,856,757
2028	\$1,813,000	\$228,000	\$3,773,000	\$5,586,000	\$3,321,700	\$66,868			\$8,974,568
2029	\$1,947,000	\$252,000	\$4,111,000	\$6,058,000	\$2,968,410	\$68,205			\$9,094,615
2030	\$2,087,000	\$277,000	\$4,473,000	\$6,560,000	\$2,585,460	\$69,569			\$9,215,029
2031	\$2,244,000	\$304,000	\$4,853,000	\$7,097,000	\$2,170,990	\$70,960			\$9,338,950
2032	\$2,413,000	\$333,000	\$5,254,000	\$7,667,000	\$1,722,730	\$72,380			\$9,462,110
2033	\$2,590,000	\$365,000	\$5,688,000	\$8,278,000	\$1,238,580	\$73,827			\$9,590,407
2034	\$2,774,000	\$399,000	\$8,697,000	\$11,471,000	\$716,000	\$75,304			\$12,262,304
Total	\$28,690,000		\$58,664,000	\$87,354,000	\$77,687,780	\$1,590,495	(\$2,047,600)	\$2,047,600	\$166,632,275

This schedule shows the Annual Installment that may be collected each year. The Special Assessment Roll shall be updated from time to time pursuant to the provisions of the Rate and Method of Apportionment of Special Assessments. The Annual Installment due in any year may be changed to reflect actual district expenses as long as the total is not exceeded.

^aFor tax year 2012, reserve fund proceeds in the amount of \$2,047,600 were made available to pay debt service pursuant to the Memorandum. Annual Installment due in tax year 2012 were reduced by the amount that was made available from the reserve fund.

^bPursuant to the Memorandum the reserve fund is required to be fully replenished to the reserve requirement by October 25, 2019 with funds provided for in the Memorandum.

Exhibit C-2

SPECIAL ASSESSMENT ROLL
ANNUAL INSTALLMENT OF SPECIAL ASSESSMENT
ALLOCATED TO EACH PARCEL

Charles Pointe Community Enhancement District
Harrison County, West Virginia

Tax Year 2018 (Updated 6-6-2018)

Tax Map	Special	Principal	Annual	Adjusted Annual	Tax Year 2018	Tax Year 2018	Tax Year 2018			
Number	Assessment	Portion of Special	Parcel	Parcel	Annual	Forborne	Annual Payment			
Parcel	Owner	Assessment	Installment	Installment	Payment	Assessments ^[1]	To be Billed			
1	289	3	HLC, L.P.	\$340,917	\$199,147	\$6,427	\$6,427	\$5,696.92	(\$5,696.92)	\$0.00
2	289	4	HLC, L.P.	\$6,087,798	\$3,556,197	\$114,766	\$114,766	\$101,730.70	(\$101,730.70)	\$0.00
3	289	5	HLC, L.P.	\$6,943,012	\$4,055,772	\$130,889	\$130,889	\$116,021.83	(\$116,021.83)	\$0.00
4	289	6	HLC, L.P.	\$7,831,993	\$4,575,072	\$147,648	\$147,648	\$130,877.23	(\$130,877.23)	\$0.00
5	289	11	Julia C. Compton Trust 2003	\$1,647,764	\$962,544	\$31,063	\$29,111	\$25,804.06	(\$25,804.06)	\$0.00
6	289	12	SVR ONE, LLC	\$2,102,320	\$1,228,073	\$39,633	\$39,633	\$35,131.00	(\$35,131.00)	\$0.00
7	2434	8	Bowen, Darryl & Walta Kay	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
8	2434	9	Radabaugh, Jeffrey & Amy	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
9	2434	10	Bush, Jeffrey & Joilyn	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
10	2434	11	Mossallati Elise C	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
11	2434	12	Freeman, Samuel & Cheryl	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
12	2434	13	Spatafore J S & Jessica M R	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
13	2434	14	Spatafore Samuel R & Denise M	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
14	2434	15	Schroeder, John & Andrea	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
15	2434	16	Coburn Robert M JR & Patricia A	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
16	2434	17	Brock-Seftick M L & W O Brock	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
17	289	13	SVR ONE, LLC	\$3,920,542	\$2,290,191	\$73,910	\$73,910	\$65,514.57	(\$65,514.57)	\$0.00
18	289	13.2	SVR ONE, LLC	\$2,272,778	\$1,327,647	\$42,846	\$42,846	\$37,979.46	(\$37,979.46)	\$0.00
19	289	12.1	SVR ONE, LLC	\$56,819	\$33,191	\$1,071	\$949.49	\$949.49	(\$949.49)	\$0.00
20	2434	2	SVR ONE, LLC	\$56,819	\$33,191	\$1,071	\$1,071	\$949.49	(\$949.49)	\$0.00
21	2434	3	Ward Michael & Stacy	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
22	289	14	SVR ONE, LLC	\$11,477,529	\$6,704,617	\$216,373	\$215,169	\$190,728.67	(\$190,728.67)	\$0.00
23	2434	18	Rawe A J & Tiffany M	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
24	2434	19	Gregg Nathan E & Beth Ann Bailey	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
25	2434	20	SVR ONE, LLC	\$56,819	\$33,191	\$1,071	\$1,071	\$949.49	(\$949.49)	\$0.00
26	2434	21	SVR ONE, LLC	\$56,819	\$33,191	\$1,071	\$1,071	\$949.49	(\$949.49)	\$0.00
27	2434	22	SVR ONE, LLC	\$56,819	\$33,191	\$1,071	\$1,071	\$949.49	(\$949.49)	\$0.00
28	2434	23	Davis Scott M & Sarah	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
29	2434	24	Rowlands Daniel J	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
30	2434	25	Nordlund Dennis M & Dawn N	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
31	2434	26	Kirkwood Shaun P & Christy M	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
32	2434	27	Hefner Harley Ronald II &	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
33	2434	28	Spatafore Lauya (Le)	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
34	2434	29	Miley, Douglas & Heidi	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
35	2434	30	Driscoll Paul S & Colleen M	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
36	2434	31	Criss Darren R & Cynthia L	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
37	2434	32	Jordan Joseph W & Toni A Hall	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
38	2434	33	Bartlett, Joshua and Carol	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
39	289	14.2	SVR ONE, LLC	\$2,759,802	\$1,612,143	\$52,027	\$51,560	\$45,703.84	(\$45,703.84)	\$0.00
40	289	14.3	SVR ONE, LLC	\$1,875,042	\$1,095,309	\$35,348	\$35,348	\$31,333.06	(\$31,333.06)	\$0.00
41	289	14.4	SVR ONE, LLC	\$2,045,500	\$1,194,882	\$38,562	\$38,285	\$33,936.67	(\$33,936.67)	\$0.00
42	289	19	Julia C. Compton Trust 2003	\$625,014	\$365,103	\$11,783	\$11,631	\$10,310.23	(\$10,310.23)	\$0.00

Tax Year 2018 (Updated 6-6-2018)

Tax Map	Special	Principal	Annual	Adjusted Annual	Tax Year 2018	Tax Year 2018	Tax Year 2018			
Number	Parcel	Owner	Assessment	Portion of Special	Parcel	Parcel	Annual	Forborne	Annual Payment	
			Assessment	Assessment	Installment	Installment	Payment	Assessments ^[1]	To be Billed	
43	289	20	Julia C. Compton Trust 2003	\$2,386,417	\$1,394,029	\$44,988	\$37,818	\$33,522.19	(\$33,522.19)	\$0.00
44	289	20.1	Julia C. Compton	\$56,819	\$33,191	\$1,071	\$1,054	\$934.18	(\$934.18)	\$0.00
45	289	24.9	SVR ONE, LLC	\$1,363,667	\$796,588	\$25,708	\$25,708	\$22,787.68	(\$22,787.68)	\$0.00
46	289	24.12	SVR ONE, LLC	\$625,014	\$365,103	\$11,783	\$11,783	\$10,444.35	(\$10,444.35)	\$0.00
47	289	24.13	SVR ONE, LLC	\$227,278	\$132,765	\$4,285	\$4,285	\$3,797.95	(\$3,797.95)	\$0.00
48	289	21	SVR ONE, LLC	\$113,639	\$66,382	\$2,142	\$2,142	\$1,898.97	(\$1,898.97)	\$0.00
49	289	21.3	SVR ONE, LLC	\$795,472	\$464,676	\$14,996	\$14,996	\$13,292.81	(\$13,292.81)	\$0.00
50	2434	1	SVR ONE, LLC	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
51	2434	4	Lease Leann M & Joseph A	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
52	2434	5	Harris Shawn M &	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
53	2434	6	Courtney Christopher & Toma	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
54	2434	7	Palko Pete & Latrisha	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
55	289	21.1	Rebecca A. Compton	\$568,194	\$331,912	\$10,712	\$7,258	\$6,433.55	(\$6,433.55)	\$0.00
56	289	51	HLC, L.P.	\$2,036,409	\$1,189,572	\$38,390	\$38,390	\$34,029.60	(\$34,029.60)	\$0.00
57	269	21	Julia C. Compton	\$5,000,112	\$2,920,823	\$94,261	\$94,074	\$83,388.58	(\$83,388.58)	\$0.00
58	269	22	Charles Pointe Crossing LLC	\$10,714,525	\$6,258,907	\$201,989	\$201,114	\$178,270.38	(\$178,270.38)	\$0.00
59	269	22.1	Charles Pointe Crossing LLC	\$5,194,921	\$3,034,622	\$97,934	\$97,750	\$86,647.27	(\$86,647.27)	\$0.00
60	270	24.4	Julia C. Compton Trust 2003	\$12,333,879	\$7,204,856	\$232,517	\$232,041	\$205,684.71	(\$205,684.71)	\$0.00
61	269	23	HLC, L.P.	\$6,039,583	\$3,528,032	\$113,857	\$113,857	\$100,925.00	(\$100,925.00)	\$0.00
63	270	24	Julia C. Compton Trust 2003	\$11,548,228	\$6,745,917	\$217,706	\$217,037	\$192,384.50	(\$192,384.50)	\$0.00
64	270	24.1	Julia C. Compton Trust 2003	\$5,292,651	\$3,091,711	\$99,776	\$99,776	\$88,443.32	(\$88,443.32)	\$0.00
65	270	25	Ann's Run Limited Liability Company	\$2,211,088	\$1,291,611	\$41,683	\$41,683	\$36,948.59	(\$36,948.59)	\$0.00
66	270	30	Julia C. Compton Trust 2003	\$4,333,295	\$2,531,301	\$81,691	\$81,691	\$72,411.92	(\$72,411.92)	\$0.00
67	270	30.1	Julia C. Compton Trust 2003	\$2,969,222	\$1,734,476	\$55,975	\$53,197	\$47,154.56	(\$47,154.56)	\$0.00
68	290	3	Julia C. Compton	\$123,055	\$71,883	\$2,320	\$2,320	\$2,056.32	(\$2,056.32)	\$0.00
69	290	2	Ann's Run Limited Liability Company	\$3,698,946	\$2,160,745	\$69,732	\$69,241	\$61,375.89	(\$61,375.89)	\$0.00
70	290	1	Ann's Run Limited Liability Company	\$2,865,973	\$1,674,163	\$54,029	\$54,029	\$47,892.10	(\$47,892.10)	\$0.00
71	290	6	Ann's Run Limited Liability Company	\$8,109,109	\$4,736,950	\$152,872	\$151,965	\$134,704.15	(\$134,704.15)	\$0.00
72	2435	1	Bennett Brian & Leslie	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
73	2435	2	Ann's Run Limited Liability Company	\$56,819	\$33,191	\$1,071	\$1,071	\$949.49	(\$949.49)	\$0.00
74	2435	3	Delarme W W & Raynar N	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
75	2435	4	Ann's Run Limited Liability Company	\$56,819	\$33,191	\$1,071	\$1,071	\$949.49	(\$949.49)	\$0.00
76	2435	5	Ann's Run Limited Liability Company	\$56,819	\$33,191	\$1,071	\$1,071	\$949.49	(\$949.49)	\$0.00
77	2435	6	Shriver William Jr & Linda	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
78	2435	7	Ann's Run Limited Liability Company	\$56,819	\$33,191	\$1,071	\$152	\$134.82	(\$134.82)	\$0.00
79	2435	8	Roberts Mark	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
80	2435	9	Kerns Shannon L	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
81	2435	10	Boyles Ryan P & Caragh J Kelley	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
82	2435	11	Roush Andrew M & Theresa A	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
83	290	7	Ann's Run Limited Liability Company	\$3,842,781	\$2,244,767	\$72,444	\$71,893	\$63,727.24	(\$63,727.24)	\$0.00
84	290	15	Ann's Run Limited Liability Company	\$47,728	\$27,881	\$900	\$900	\$797.57	(\$797.57)	\$0.00
85	290	3.4	Bridgeport Municipal B Commission	\$0	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
86	270	30.2	Bridgeport Municipal B Commission	\$0	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
87	2434	47	Thompson Andrew H & Marla J	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
88	2434	48	Dufford James Alan &	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
89	2434	49	Maddix Michael R II & Alicia E	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
90	2434	50	Nguyen Tam T	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
91	2434	51	Hickey Timothy J & Crystal D	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
92	2434	52	Mahmoud Khalid & Huma	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
93	2434	53	Patrick Derek S & Amy M	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00

Tax Year 2018 (Updated 6-6-2018)

Tax Map		Special	Principal	Annual	Adjusted Annual	Tax Year 2018	Tax Year 2018	Tax Year 2018		
Number	Parcel	Assessment	Portion of Special Assessment	Parcel Installment	Parcel Installment	Annual Payment	Forborne Assessments ^[1]	Annual Payment To be Billed		
94	2434	54	Courtney Ryan S & Suzanne W	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	
95	2434	55	Ude Christopher M & Heidi A	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	
96	2434	56	Reed James F III &	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	
97	2434	57	Groves Matthew L & Melanie E	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	
98	2434	34	Porras Fernando A & Marisela	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	
99	2434	35	Davis Deborah C	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	
100	2434	36	SVR ONE, LLC	\$56,819	\$33,191	\$1,071	\$1,071	\$949.49	(\$949.49)	\$0.00
101	2434	37	Nicholas Christopher A &	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	
102	2434	38	Burd Mark L & Medorie A	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	
103	2434	39	Hilton Thomas R & Diantha K	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	
104	2434	40	Aragona Clinton J & Ashley J	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	
105	2434	41	Armentrout Steven W & Melinda S	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	
106	2434	42	Wagner Paul E & Dawn R	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	
107	2434	43	Densmore David D & Pepper A	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	
108	2434	44	McBrayer S D & Natalie	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	
109	2434	45	Wetzel Gary L & Katharyn L	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	
110	2434	46	Gaskins Gary M & Debora J	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	
111	2434	58	SVR ONE, LLC	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	
112	2434	59	SVR ONE, LLC	\$56,819	\$33,191	\$1,071	\$1,071	\$949.49	(\$949.49)	\$0.00
113	2434	60	SVR ONE, LLC	\$56,819	\$33,191	\$1,071	\$133	\$117.72	(\$117.72)	\$0.00
114	2434	65	Marple Brandy Jo	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
115	2434	66	Davisson C E & Crystal D	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
116	2434	67	Walker J P Jr & Theresa Marie	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
117	2434	61	SVR ONE, LLC	\$56,819	\$33,191	\$1,071	\$1,071	\$949.49	(\$949.49)	\$0.00
118	2434	62	SVR ONE, LLC	\$56,819	\$33,191	\$1,071	\$1,071	\$949.49	(\$949.49)	\$0.00
119	2434	63	SVR ONE, LLC	\$56,819	\$33,191	\$1,071	\$1,071	\$949.49	(\$949.49)	\$0.00
120	2434	64	SVR ONE, LLC	\$56,819	\$33,191	\$1,071	\$1,071	\$949.49	(\$949.49)	\$0.00
121	2434	68	Nolte Isaac R & Kimberly C	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
122	2434	69	Lee Adam & Michelle	\$56,819	\$33,191	\$1,071	\$0	\$0.00	\$0.00	\$0.00
123	2434	70	SVR ONE, LLC	\$56,819	\$33,191	\$1,071	\$1,055	\$935.08	(\$935.08)	\$0.00
124	2434	71	SVR ONE, LLC	\$56,819	\$33,191	\$1,071	\$1,071	\$949.49	(\$949.49)	\$0.00
125	2434	72	SVR ONE, LLC	\$56,819	\$33,191	\$1,071	\$1,071	\$949.49	(\$949.49)	\$0.00
126	2434	73	SVR ONE, LLC	\$56,819	\$33,191	\$1,071	\$1,071	\$949.49	(\$949.49)	\$0.00
127	2434	74	SVR ONE, LLC	\$56,819	\$33,191	\$1,071	\$1,071	\$949.49	(\$949.49)	\$0.00
Total				\$147,314,487	\$86,054,000	\$2,777,155	\$2,683,844	\$2,379,000	(\$2,379,000)	\$0

This schedule shows the Special Assessment allocated to each Parcel and the Annual Parcel Installment and Annual Payment for the Tax Year 2018. The Special Assessment Roll shall be updated each Tax Year pursuant to the provisions of the Rate and Method of Apportionment of Special Assessments.

^[1] Tax Year 2018 Forborne Special Assessments represents amount equal to the Tax Year 2018 Annual Payment calculated pursuant to the RMA for collection in 2018 and its collection forborne pursuant to Forbearance Agreement dated September 6, 2017.

Exhibit C-3

SPECIAL ASSESSMENT ROLL
ANNUAL PARCEL CREDIT
DERIVED FROM EACH PARCEL

Charles Pointe Community Enhancement District
Harrison County, West Virginia

Tax Year 2018 (Revised 6-6-2018)

Tax Map		Tax	Assessed Value	Base	Incremental	Annual Parcel	Surplus	District Annual		
Number	Parcel	Class	Total	Value	Value	Credit ¹	TIF Allocation	Parcel Credit		
289	3		HLC, L.P.	4	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
289	4		HLC, L.P.	4	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
289	5		HLC, L.P.	4	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
289	6		HLC, L.P.	4	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
289	11		Julia C. Compton Trust 2003	4	\$115,380	(\$3,711)	\$111,669	\$1,952.86	\$3,157.79	\$5,110.66
289	12		SVR ONE, LLC	4	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
2434	8		Bowen, Darryl & Walta Kay	2	\$200,920	(\$20,359)	\$180,561	\$1,578.83	\$5,105.95	\$6,684.78
2434	9		Radabaugh, Jeffrey & Amy	2	\$250,320	(\$25,364)	\$224,956	\$1,967.01	\$6,361.34	\$8,328.35
2434	10		Bush, Jeffrey & Joilyn	2	\$221,160	(\$22,410)	\$198,750	\$1,737.87	\$5,620.30	\$7,358.18
2434	11		Mossallati Elise C	2	\$251,580	(\$25,492)	\$226,088	\$1,976.91	\$6,393.36	\$8,370.28
2434	12		Freeman, Samuel & Cheryl	2	\$268,200	(\$27,176)	\$241,024	\$2,107.51	\$6,815.72	\$8,923.24
2434	13		Spadafore J S & Jessica M R	2	\$239,520	(\$24,270)	\$215,250	\$1,882.15	\$6,086.88	\$7,969.03
2434	14		Spatafore Samuel R & Denise M	2	\$290,700	(\$29,456)	\$261,244	\$2,284.32	\$7,387.51	\$9,671.83
2434	15		Schroeder, John & Andrea	2	\$260,160	(\$26,361)	\$233,799	\$2,044.34	\$6,611.40	\$8,655.74
2434	16		Coburn Robert M JR & Patricia A	2	\$214,060	(\$21,690)	\$192,370	\$1,682.08	\$5,439.87	\$7,121.95
2434	17		Brock-Seftick M L & W O Brock	2	\$183,220	(\$18,565)	\$164,655	\$1,439.74	\$4,656.14	\$6,095.88
2434	47		Thompson Andrew H & Marla J	2	\$243,780	(\$24,702)	\$219,078	\$1,915.62	\$6,195.14	\$8,110.76
2434	48		Dufford James Alan &	2	\$240,060	(\$24,325)	\$215,735	\$1,886.39	\$6,100.61	\$7,987.00
2434	49		Maddix Michael R II & Alicia E	2	\$235,920	(\$23,905)	\$212,015	\$1,853.86	\$5,995.40	\$7,849.25
2434	50		Nguyen Tam T	2	\$247,620	(\$25,091)	\$222,529	\$1,945.80	\$6,292.73	\$8,238.52
2434	51		Hickey Timothy J & Crystal D	2	\$214,380	(\$21,723)	\$192,657	\$1,684.60	\$5,448.00	\$7,132.60
2434	52		Mahmoud Khalid & Huma	2	\$270,180	(\$27,377)	\$242,803	\$2,123.07	\$6,866.04	\$8,989.11
2434	53		Patrick Derek S & Amy M	2	\$279,000	(\$28,270)	\$250,730	\$2,192.38	\$7,090.18	\$9,282.56
2434	54		Courtney Ryan S & Suzanne W	2	\$236,640	(\$23,978)	\$212,662	\$1,859.52	\$6,013.69	\$7,873.21
2434	55		Ude Christopher M & Heidi A	2	\$251,460	(\$25,480)	\$225,980	\$1,975.97	\$6,390.31	\$8,366.28
2434	56		Reed James F III &	2	\$259,020	(\$26,246)	\$232,774	\$2,035.38	\$6,582.43	\$8,617.81
2434	57		Groves Matthew L & Melanie E	2	\$225,540	(\$22,853)	\$202,687	\$1,772.29	\$5,731.61	\$7,503.90
289	13		SVR ONE, LLC	4	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
289	13.2		SVR ONE, LLC	4	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
289	12.1		SVR ONE, LLC	4	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
2434	2		SVR ONE, LLC	4	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00

Tax Year 2018 (Revised 6-6-2018)

Tax Map Number	Parcel	Owner	Tax Class	Assessed Value Total	Base Value	Incremental Value	Annual Parcel Credit ¹	Surplus TIF Allocation	District Annual Parcel Credit
2434	3	Ward Michael & Stacy	2	\$212,940	(\$21,577)	\$191,363	\$1,673.28	\$5,411.41	\$7,084.69
289	14	SVR ONE, LLC	4	\$71,160	(\$2,289)	\$68,871	\$1,204.42	\$1,947.55	\$3,151.97
2434	18	Rawe A J & Tiffany M	2	\$142,740	(\$14,463)	\$128,277	\$1,121.65	\$3,627.43	\$4,749.08
2434	19	Gregg Nathan E & Beth Ann Bailey	2	\$152,760	(\$15,479)	\$137,281	\$1,200.39	\$3,882.07	\$5,082.45
2434	20	SVR ONE, LLC	4	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
2434	21	SVR ONE, LLC	4	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
2434	22	SVR ONE, LLC	4	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
2434	23	Davis Scott M & Sarah	2	\$149,280	(\$15,126)	\$134,154	\$1,173.04	\$3,793.63	\$4,966.67
2434	24	Rowlands Daniel J	2	\$200,340	(\$20,300)	\$180,040	\$1,574.27	\$5,091.21	\$6,665.48
2434	25	Nordlund Dennis M & Dawn N	2	\$213,780	(\$21,662)	\$192,118	\$1,679.88	\$5,432.76	\$7,112.64
2434	26	Kirkwood Shaun P & Christy M	2	\$193,920	(\$19,649)	\$174,271	\$1,523.82	\$4,928.06	\$6,451.88
2434	27	Hefner Harley Ronald II &	2	\$210,000	(\$21,279)	\$188,721	\$1,650.18	\$5,336.70	\$6,986.87
2434	28	Spatatore Lauya (Le)	2	\$150,340	(\$15,234)	\$135,106	\$1,181.37	\$3,820.57	\$5,001.94
2434	29	Miley, Douglas & Heidi	2	\$185,820	(\$18,829)	\$166,991	\$1,460.17	\$4,722.21	\$6,182.39
2434	30	Driscoll Paul S & Colleen M	2	\$181,500	(\$18,391)	\$163,109	\$1,426.23	\$4,612.43	\$6,038.66
2434	31	Criss Darren R & Cynthia L	2	\$198,720	(\$20,136)	\$178,584	\$1,561.54	\$5,050.04	\$6,611.58
2434	32	Jordan Joseph W & Toni A Hall	2	\$160,920	(\$16,306)	\$144,614	\$1,264.51	\$4,089.43	\$5,353.94
2434	33	Bartlett, Joshua and Carol	2	\$186,600	(\$18,908)	\$167,692	\$1,466.30	\$4,742.04	\$6,208.34
2434	34	Porras Fernando A & Marisela	2	\$192,060	(\$19,461)	\$172,599	\$1,509.21	\$4,880.79	\$6,390.00
2434	35	Davis Deborah C	2	\$188,220	(\$19,072)	\$169,148	\$1,479.03	\$4,783.20	\$6,262.24
2434	36	SVR ONE, LLC	4	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
2434	37	Nicholas Christopher A &	2	\$183,600	(\$18,604)	\$164,996	\$1,442.73	\$4,665.80	\$6,108.52
2434	38	Burd Mark L & Medorie A	2	\$196,620	(\$19,923)	\$176,697	\$1,545.04	\$4,996.67	\$6,541.71
2434	39	Hilton Thomas R & Diantha K	2	\$151,540	(\$15,355)	\$136,185	\$1,190.80	\$3,851.06	\$5,041.86
2434	40	Aragona Clinton J & Ashley J	2	\$227,820	(\$23,084)	\$204,736	\$1,790.21	\$5,789.55	\$7,579.76
2434	41	Armentrout Steven W & Melinda S	2	\$218,460	(\$22,136)	\$196,324	\$1,716.66	\$5,551.69	\$7,268.35
2434	42	Wagner Paul E & Dawn R	2	\$210,960	(\$21,376)	\$189,584	\$1,657.72	\$5,361.09	\$7,018.81
2434	43	Densmore David D & Pepper A	2	\$238,440	(\$24,161)	\$214,279	\$1,873.66	\$6,059.44	\$7,933.10
2434	44	McBrayer S D & Natalie	2	\$211,920	(\$21,473)	\$190,447	\$1,665.27	\$5,385.49	\$7,050.75
2434	45	Wetzel Gary L & Katharyn L	2	\$155,140	(\$15,720)	\$139,420	\$1,219.09	\$3,942.55	\$5,161.64
2434	46	Gaskins Gary M & Debora J	2	\$199,320	(\$20,197)	\$179,123	\$1,566.25	\$5,065.29	\$6,631.54
2434	58	SVR ONE, LLC	4	\$109,620	(\$3,526)	\$106,094	\$1,855.37	\$3,000.15	\$4,855.52
2434	59	SVR ONE, LLC	4	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
2434	60	SVR ONE, LLC	4	\$55,440	(\$1,783)	\$53,657	\$938.35	\$1,517.32	\$2,455.67
2434	65	Marple Brandy Jo	2	\$152,940	(\$15,497)	\$137,443	\$1,201.80	\$3,886.64	\$5,088.44
2434	66	Davisson C E & Crystal D	2	\$229,140	(\$23,218)	\$205,922	\$1,800.58	\$5,823.10	\$7,623.68
2434	67	Walker J P Jr & Theresa Marie	2	\$186,300	(\$18,877)	\$167,423	\$1,463.94	\$4,734.41	\$6,198.36
289	14.2	SVR ONE, LLC	4	\$27,600	(\$888)	\$26,712	\$467.14	\$755.37	\$1,222.52

Tax Year 2018 (Revised 6-6-2018)

Tax Map		Tax	Assessed Value	Base	Incremental	Annual Parcel	Surplus	District Annual	
Number	Parcel	Owner	Class	Total	Value	Value	Credit ¹	TIF Allocation	Parcel Credit
2434	61	SVR ONE, LLC	4	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
2434	62	SVR ONE, LLC	4	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
2434	63	SVR ONE, LLC	4	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
2434	64	SVR ONE, LLC	4	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
2434	68	Nolte Isaac R & Kimberly C	2	\$207,900	(\$21,066)	\$186,834	\$1,633.68	\$5,283.33	\$6,917.01
2434	69	Lee Adam & Michelle	2	\$168,240	(\$17,047)	\$151,193	\$1,322.03	\$4,275.46	\$5,597.48
2434	70	SVR ONE, LLC	4	\$960	(\$31)	\$929	\$16.25	\$26.27	\$42.52
2434	71	SVR ONE, LLC	4	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
289	14.3	SVR ONE, LLC	4	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
289	14.4	SVR ONE, LLC	4	\$16,320	(\$525)	\$15,795	\$276.22	\$446.66	\$722.88
289	19	Julia C. Compton Trust 2003	4	\$8,940	(\$288)	\$8,652	\$151.31	\$244.68	\$395.99
289	20	Julia C. Compton Trust 2003	2	\$912,540	(\$92,465)	\$820,075	\$7,170.73	\$23,190.23	\$30,360.96
289	20.1	Julia C. Compton	4	\$1,020	(\$33)	\$987	\$17.26	\$27.92	\$45.18
289	24.9	SVR ONE, LLC	4	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
289	24.12	SVR ONE, LLC	4	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
289	24.13	SVR ONE, LLC	4	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
289	21	SVR ONE, LLC	4	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
289	21.3	SVR ONE, LLC	2	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
2434	1	SVR ONE, LLC	4	\$252,720	(\$8,129)	\$244,591	\$4,277.41	\$6,916.60	\$11,194.01
2434	4	Lease Leann M & Joseph A	2	\$235,200	(\$23,832)	\$211,368	\$1,848.20	\$5,977.10	\$7,825.30
2434	5	Harris Shawn M &	2	\$274,680	(\$27,833)	\$246,847	\$2,158.43	\$6,980.40	\$9,138.83
2434	6	Courtney Christopher & Toma	2	\$255,900	(\$25,930)	\$229,970	\$2,010.86	\$6,503.15	\$8,514.01
2434	7	Palko Pete & Latrisha	2	\$254,220	(\$25,759)	\$228,461	\$1,997.66	\$6,460.45	\$8,458.11
2434	72	SVR ONE, LLC	4	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
2434	73	SVR ONE, LLC	4	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
2434	74	SVR ONE, LLC	4	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
289	21.1	Rebecca A. Compton	2	\$439,500	(\$44,533)	\$394,967	\$3,453.59	\$11,168.94	\$14,622.53
289	51	HLC, L.P.	4	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
269	21	Julia C. Compton	4	\$11,080	(\$356)	\$10,724	\$187.53	\$303.24	\$490.78
269	22	Charles Pointe Crossing LLC	4	\$51,700	(\$1,663)	\$50,037	\$875.05	\$1,414.96	\$2,290.01
269	22.1	Charles Pointe Crossing LLC	4	\$10,860	(\$349)	\$10,511	\$183.81	\$297.22	\$481.03
270	24.4	Julia C. Compton Trust 2003	4	\$40,200	(\$1,293)	\$38,907	\$475.74	\$818.69	\$1,294.43
269	23	HLC, L.P.	4	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
270	24	Julia C. Compton Trust 2003	4	\$39,540	(\$1,272)	\$38,268	\$669.23	\$1,082.16	\$1,751.39
270	24.1	Julia C. Compton Trust 2003	4	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
270	25	Ann's Run Limited Liability Company	4	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
270	30	Julia C. Compton Trust 2003	4	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
270	30.1	Julia C. Compton Trust 2003	4	\$164,160	(\$5,280)	\$158,880	\$2,778.49	\$4,492.83	\$7,271.32

Tax Year 2018 (Revised 6-6-2018)

Tax Map Number	Parcel	Owner	Tax Class	Assessed Value Total	Base Value	Incremental Value	Annual Parcel Credit ¹	Surplus TIF Allocation	District Annual Parcel Credit
290	3	Julia C. Compton	4	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
290	2	Ann's Run Limited Liability Company	4	\$29,040	(\$934)	\$28,106	\$491.52	\$794.78	\$1,286.30
290	1	Ann's Run Limited Liability Company	4	\$0	\$0	\$0.00	\$0.00	\$0.00	\$0.00
290	6	Ann's Run Limited Liability Company	4	\$53,580	(\$1,723)	\$51,857	\$906.87	\$1,466.41	\$2,373.28
2435	1	Bennett Brian & Leslie	2	\$180,660	(\$18,306)	\$162,354	\$1,419.62	\$4,591.08	\$6,010.71
2435	2	Ann's Run Limited Liability Company	4	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
2435	3	Delarme W W & Raynar N	2	\$172,980	(\$17,528)	\$155,452	\$1,359.28	\$4,395.91	\$5,755.19
2435	4	Ann's Run Limited Liability Company	4	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
2435	5	Ann's Run Limited Liability Company	4	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
2435	6	Shriver William Jr & Linda	2	\$187,860	(\$19,035)	\$168,825	\$1,476.20	\$4,774.06	\$6,250.26
2435	7	Ann's Run Limited Liability Company	4	\$54,300	(\$1,747)	\$52,553	\$919.05	\$1,486.12	\$2,405.17
2435	8	Roberts Mark	2	\$194,580	(\$19,716)	\$174,864	\$1,529.01	\$4,944.83	\$6,473.84
2435	9	Kerns Shannon L	2	\$188,100	(\$19,060)	\$169,040	\$1,478.09	\$4,780.15	\$6,258.24
2435	10	Boyles Ryan P & Caragh J Kelley	2	\$174,300	(\$17,661)	\$156,639	\$1,369.65	\$4,429.46	\$5,799.11
2435	11	Roush Andrew M & Theresa A	2	\$216,480	(\$21,935)	\$194,545	\$1,701.10	\$5,501.37	\$7,202.47
290	7	Ann's Run Limited Liability Company	4	\$32,520	(\$1,046)	\$31,474	\$550.42	\$890.03	\$1,440.44
290	15	Ann's Run Limited Liability Company	4	\$0	\$0	\$0.00	\$0.00	\$0.00	\$0.00
290	3.4	Bridgeport Municipal B Commission	4 - Exempt	\$0	\$0	\$0	\$0	\$0	\$0
270	30.2	Bridgeport Municipal B Commission	4 - Exempt	\$0	\$0	\$0	\$0	\$0	\$0
Total				\$15,774,860	(\$1,519,158)	\$14,255,702	\$134,147	\$402,844	\$536,991

¹Annual Parcel Credit for each parcel is equal to the parcel Incremental value multiplied by the respective property tax rate for each parcel. The property tax rates attributable to the property in the TIF District for tax year 2018 is equal to 0.874% and 1.749% per \$100 of assessed value for Class II and Class IV property, respectively.