



# *St. Bernard Parish Council*

8201 West Judge Perez Drive    Chalmette, Louisiana, 70043  
(504) 278-4228    Fax (504) 278-4209  
[www.sbp.org](http://www.sbp.org)

**#15**

EXTRACT OF THE OFFICIAL PROCEEDINGS OF THE COUNCIL OF THE PARISH OF ST. BERNARD, STATE OF LOUISIANA, TAKEN AT A REGULAR MEETING HELD IN THE COUNCIL CHAMBERS OF THE ST. BERNARD PARISH GOVERNMENT COMPLEX, 8201 WEST JUDGE PEREZ DRIVE, CHALMETTE, LOUISIANA ON TUESDAY, FEBRUARY 20, 2018 AT THREE O'CLOCK P.M.

On motion of Mr. Luna, seconded by Mr. Gorbaty, it was moved to **adopt** the following resolution:

## **RESOLUTION SBPC #1799-02-18**

A RESOLUTION SUPPORTING THE PARISH PRESIDENT TO SIGN A CONTRACT WITH ASSESSURE SYSTEMS, LLC TO IMPLEMENT AND EXECUTE A HOMESTEAD EXEMPTION MAPPING SYSTEM TO IDENTIFY PROPERTIES ERRONEOUSLY DESIGNATED AS EXEMPT OR SUBJECT TO SENIOR, DISABLED AND VETERANS FREEZE ASSESSMENTS AND TO FACILITATE THE COLLECTION OF APPROPRIATE PROPERTY TAXES.

**WHEREAS**, the St. Bernard Parish Council adopted Resolution SBPC #1792-01-18 on January 16, 2018; and,

**WHEREAS**, some changes have been made to the attached contract which is requiring the St. Bernard Parish Council to revisit this item; and,

**WHEREAS**, St. Bernard Parish Government, the St. Bernard Parish Tax Assessor, and the St. Bernard Sheriff require mutual cooperation to ensure that all appropriate property taxes are identified and collected,

**WHEREAS**, it is in the best interest of the citizens of St. Bernard to retain Assessure Systems, LLC to create a Homestead Exemption Mapping System to identify any properties that are erroneously designated as exempt or subject to senior, disabled and veterans freeze assessments.

**WHEREAS**, the St. Bernard Parish Council decrees the attached Exhibit "A" is a proper and fair contract.

**NOW THEREFORE, BE IT RESOLVED**, that the St. Bernard Parish Council, the governing authority of St. Bernard Parish, does hereby support the efforts of the Parish President in executing the Contract, which is attached as Exhibit "A", on behalf of St. Bernard Parish Government, to retain Assessure Systems, LLC to create a Homestead Exemption Mapping System to identify any properties that are erroneously designated as exempt or subject to senior, disabled and veterans freeze assessments.

**Kerri Callais**  
*Councilmember  
at Large*

**Richard "Richie" Lewis**  
*Councilmember  
at Large*

**Gillis McCloskey**  
*Councilmember  
District A*

**Nathan Gorbaty**  
*Councilmember  
District B*

**Howard Luna**  
*Councilmember  
District C*

**Wanda Alcon**  
*Councilmember  
District D*

**Manuel "Monty"  
Montelongo III**  
*Councilmember  
District E*

**Roxanne Adams**  
*Clerk of Council*



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**Kerri Callais**  
*Councilmember  
at Large*

**Richard "Richie" Lewis**  
*Councilmember  
at Large*

**Gillis McCloskey**  
*Councilmember  
District A*

**Nathan Gorbaty**  
*Councilmember  
District B*

**Howard Luna**  
*Councilmember  
District C*

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*Councilmember  
District D*

**Manuel "Monty"  
Montelongo III**  
*Councilmember  
District E*

**Roxanne Adams**  
*Clerk of Council*

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Extract #15 continued  
February 20, 2018

The above and foregoing having been submitted to a vote, the vote thereupon resulted as follows:

**YEAS:**            McCloskey, Gorbaty, Luna, Alcon, Lewis

**NAYS:**            None

**ABSENT:**        Montelongo

The Council Chair, Ms. Callais, cast her vote as YEA.

And the motion was declared **adopted** on the 20<sup>th</sup> day of February, 2018.

## CERTIFICATE

I HEREBY CERTIFY that the above and foregoing is a true and correct copy of a motion adopted at a Regular Meeting of the Council of the Parish of St. Bernard, held at Chalmette, Louisiana, on Tuesday, February 20, 2018.

Witness my hand and the seal  
of the Parish of St. Bernard on  
this 20<sup>th</sup> day of February, 2018.

ROXANNE ADAMS  
CLERK OF COUNCIL



**HOMESTEAD EXEMPTION MAPPING SYSTEM  
PURCHASE AGREEMENT**

**BETWEEN**

**ST. BERNARD PARISH GOVERNMENT**

**AND**

**ASSESSURE SYSTEMS, L.L.C.**

This "Homestead Exemption Mapping System Purchase Agreement" (the "Agreement") is entered into by and between **Assessure Systems, L.L.C.**, a Louisiana limited liability company, whose address is 72030 Live Oak Street Covington, Louisiana 70433 ("**Seller**"), and the **St. Bernard Parish Government**, whose address is 8201 W. Judge Perez Dr., Chalmette, LA 70043 ("**SBPG**"). The Seller and SBPG may each be referred to as "Party" and collectively as "Parties".

**RECITALS**

WHEREAS, the Seller has the exclusive knowledge, possession, and ownership of certain patent-pending software, data, licensing, applications, and data-process system necessary to facilitate the identification and mapping of properties unlawfully receiving the Homestead Exemption and/or Senior, Disabled, Veteran Freeze assessment in an unlawful manner;

WHEREAS, SBPG acknowledges that the Parish Assessor's Office is the Parish entity responsible for administering the evaluation and assessment of the properties located within its Parish;

WHEREAS, SBPG acknowledges that the Parish Assessor desires to implement the Homestead Exemption Mapping System and utilize the Violation Maps from Seller in order to more efficiently and effectively identify, locate, and enforce Homestead Exemption and Senior, Disabled, Veteran Freeze violations, monitor, track, and analyze trends in Homestead Exemption violations to prevent future violations, and otherwise carry out its duties as provided for under the laws of the State of Louisiana;

WHEREAS, SBPG acknowledges that the Parish Assessor has demonstrated both its need for the Seller's Violation Maps and Homestead Exemption Mapping System and that the Violation Maps are necessary for the performance of the Parish Assessor's official duties;

WHEREAS, SBPG is the governing authority for the Parish of St. Bernard and acknowledges its legal obligations under La. R.S. 33:4713 to purchase said maps on behalf of and for the Parish Assessor's Office and to bill the other tax recipient bodies in the Parish in the proportion of the amount received from such tax monies by each recipient body; and

WHEREAS, it is the mutual objective of the Parties to more accurately track, identify, enforce, and reduce the incidence of unlawfully received Homestead Exemption and Senior, Disabled, Veteran Freezes that deprive the Parish, its Tax Recipient Bodies, and its citizens from revenue otherwise entitled, and this Agreement will result in benefits to the Parish which exceed the obligations owed herein;

NOW THEREFORE, in consideration of the mutual covenants and conditions contained herein, the Parties agree as follows:

## AGREEMENT

1. DEFINITIONS. In this Agreement, the words and phrases below shall have the following meanings:
  - 1.1. "Agreement" means this "Homestead Exemption Mapping System Purchase Agreement" between SBPG and Seller.
  - 1.2. "Homestead Exemption" means the exemption on homestead provided for in Art. 7, Sec. 20 of the Louisiana Constitution.
  - 1.3. "Homestead Exemption Mapping System" means the process by which the Parish Assessor's Office and Seller, in the performance of their respective obligations under Homestead Exemption Mapping System Agreement, facilitate the identification of properties in the Parish that have claimed, or are claiming, Homestead Exemption and/or a Senior, Disabled, Veteran Freeze Special Assessment in violation of Louisiana law.
  - 1.4. "Homestead Exemption Mapping System Agreement" means the "Exclusive Agreement for the Homestead Exemption Mapping System" between the Parish Assessor's Office and Seller.
  - 1.5. "Intellectual Property" means any and all now known or hereafter known tangible and intangible (a) rights associated with works of authorship throughout the world including, but not limited to, copyrights, moral rights and mask-works, (b) trademark and trade name rights and similar rights, (c) Trade Secrets, (d) patents, designs, algorithms and other industrial property rights, (e) all other intellectual and industrial property rights (of every kind and nature and however designated), whether arising by operation of law, contract, license, or otherwise, and (f) all registrations, initial applications, renewals, extensions, continuations, divisions or reissues of same now or hereafter in force (including any rights in any of the foregoing).
  - 1.6. "Paid Tax Receipt" means the receipt issued to a tax-paying property owner(s) by the Tax Collector following the payment of any taxes generated from the Homestead Exemption Mapping System, not paid under protest, or any electronic equivalent, including any digital compilation evidencing the Tax Collector's receipt of property tax payments from violators, which shall at a minimum include the following information: (a) the full municipal address of the property for which the taxes were paid; (b) the legal name(s) of the paying property owner(s); (c) the date payment was received by the Sheriff's Office; (d) the total amount of the payment received; (e) the parcel ID or assessment number.
  - 1.7. "Parish" means the Parish of St. Bernard, State of Louisiana.
  - 1.8. "Parish Assessor" means the duly appointed assessor of St. Bernard Parish.
  - 1.9. "Parish Assessor's Office" means the Parish Assessor and employees acting on behalf of the Parish Assessor.
  - 1.10. "Person" means a natural individual, company, partnership, firm, corporation, legal entity or other business association.
  - 1.11. "Senior, Disabled, Veteran Freeze" means the fixed special assessment for residential property owned and occupied by a Senior Citizen, or eligible surviving spouse of deceased Senior Citizen, provided for in Louisiana Constitutional Article 7, §18(G)(1)(a)(i) and (iii) and (2).
  - 1.12. "Sheriff's Office" means the duly authorized Sheriff for the Parish and employees acting on behalf of the Sheriff and his office.
  - 1.13. "SBPG" means the St. Bernard Parish Government.



- 1.14.** "Violation" means a property receiving a Homestead Exemption and/or a Senior, Disabled, Veteran Freeze in violation of Louisiana law for the current tax year.
- 1.15.** "Violation Map" means a map depicting a Violation in the current tax year (and possibly other tax years) acquired by the Parish Assessor's Office from Seller for which compensation is owed to Seller in accordance with the "Homestead Exemption Mapping System Agreement" between the Parish Assessor's Office and Seller.
- 1.16.** "10-Day Notice Letter" means the letter sent by the Parish Assessor, or its designated representative, to a property owner which informs the owner that a Homestead Exemption and/or Senior, Disabled, Veteran Freeze Assessment was erroneously claimed or improperly recognized and specifies the years in which the owner was not entitled to the Homestead Exemption and/or Senior, Disabled, Veteran Freeze Assessment.
- 1.17.** "Small-Valued Parcel" means any parcel whose annual tax bill without benefit of Homestead Exemption or a current Senior, Disabled, Veteran Freeze Assessment valued below \$200.00. Generally, these parcels as well as similarly valued mobile-home parcels will be excluded from Homestead Exemption Mapping System.
- 2. TERM OF AGREEMENT.** The initial term of this Agreement shall be for one (1) year from the date this Agreement is executed by the last Party ("Effective Date"). In the event the Parish Assessor's Office exercises its right to extend the term of the Homestead Exemption Mapping System Agreement for one (1) additional one-year period, then SBPG shall have the option to extend the term of this Agreement for one (1) additional one-year period ("Renewal Term").
- 3. SALE AND PURCHASE OF VIOLATION MAPS.** Unless the Parties mutually agree otherwise, and in addition to all other provisions of this Agreement, the Violation Maps shall be sold and purchased as follows:
- 3.1. Purchase Price.** On behalf of the Parish Assessor's Office and in accordance with La. R.S. 33:4713, SBPG agrees to purchase all Violation Maps, for the current (2018) tax year, which a Paid Tax Receipt has been issued in the amount of Three Hundred Fifty Dollars (\$350.00) per Violation Map.
- 3.2. Reduced Purchase Price.** In order to ensure the amount recovered by the Parish for each Violation Map is always greater than the price paid for such Violation Map, the purchase price listed in Section 3.1 above shall be reduced to One Hundred Seventy Five Dollars (\$175.00) for each Violation Map depicting a Violation with an annual Tax Bill-- without the Homestead Exemption and/or Senior, Disabled, Veteran Freeze Assessment where the value of the violations are between \$200.00 and \$500.00. An example of how the Reduced Purchase Price is applied see Attachment A.
- 3.3. No Charge.** Violation Maps depicting a Violation with an annual tax bill -- without the Homestead Exemption and or Senior, Disabled, Veteran Freeze Assessment-- of less than \$200.00 shall be provided Free of charge. These may defined as Small-Valued Parcels. Additionally, any Violation Map for a prior tax year (2015 through 2017) that is collected by the parish, regardless of amount collected, through an increased assessment or exemption removal as a result of the Homestead Exemption Mapping System shall not be charged by Seller. An example of how the No Charge rate is applied see Attachment A.
- 3.4. Invoice.** SBPG shall receive, on a monthly or bi-monthly basis, an invoice identifying the total number of Violation Maps for which a Paid Tax Receipt has been issued by the Sheriff's Office within that prior period, as well as the total cost owed to Seller for said Violation Maps. Violation Maps for which the taxpayer has paid the taxes generated from the Homestead Exemption Mapping System under protest shall not be invoiced to SBPG until final resolution resulting in



the violation being deemed valid. In the event final resolution is in favor of the challenging taxpayer whereby the violation is deemed invalid, then no invoice shall be sent to SBPG and Seller shall not be entitled to receive payment for the cost of the map.

- 3.5. **Payment to Seller.** Within ten (10) days from receipt of a monthly invoice, SBPG shall remit payment to Seller in the amount reflected by said invoice.
- 3.6. **Method of Payment.** Unless otherwise agreed by the Parties, all payments owed to Seller under this Agreement shall be directly deposited and transferred into the bank account of the Seller's choosing, or by check.
- 3.7. **Bill Tax Recipient Bodies.** Upon remitting a payment to Seller, SBPG shall bill the other Tax Recipient Bodies for their proportionate share of said payment in accordance with La. R.S. 33:4713 or in any other manner SBPG and a Tax Recipient Body mutually agree upon.
4. **NOTICES.** Any notices to be given pursuant to the Agreement shall be in writing, and shall be deemed to have been given: (a) upon delivery, if delivered by hand, (b) by certified mail, return receipt requested, postage and registry fees prepaid, provided the domestic return receipt is both signed and dated at the time of its delivery, (c) one Business Day after being delivered to a reputable overnight courier service (excluding the U.S. Postal Service), prepaid, marked for next day delivery, if the courier service obtains a signature acknowledging receipt, in each case addressed or sent to such Party as set forth below, (d) by email, provided the sending Party requires the receiving Party to verify receipt of the email, and the receiving Party in fact verifies receipt of the email, and (e) by facsimile at the facsimile numbers set forth below.

**Notices to Seller:**

72030 Live Oak Street  
Covington, LA 70433  
Attn: Michael Sarver  
Facsimile: (877) 742-6585  
Email: msarver@assessure.com

**Notices to SBPG:**

St. Bernard Parish Government  
8201 W. Judge Perez Dr.  
Chalmette, LA 70043  
Attn: Guy McInnis, President  
Telephone: 504-278-4225

5. **DISPUTE RESOLUTION.** Upon the occurrence of any dispute or disagreement between the Parties arising out of or in any way related to any term or provision of this Agreement, the subject matter of this Agreement, or the interpretation or enforcement of this Agreement (collectively a "Dispute"), the Parties shall submit the Dispute to the Thirty-Fourth Judicial District Court for the Parish of St. Bernard, which shall have exclusive jurisdiction over any Dispute.
- 5.1. **Appropriation Clause.** Should SBPG be unable to perform its obligation under this contract due to a reduction in appropriation in its respective budget, either party may terminate this agreement in accordance with the such reduction
- 5.2. **Governing Law.** This Agreement shall be governed by and construed in accordance with the laws of the State of Louisiana, without regard to its choice of law principles. The parties consent to exclusive jurisdiction and venue in the state court sitting in St. Bernard, Louisiana.
6. **TERMINATION.**
- 6.1. Either Party shall have the right to terminate this Agreement immediately by written notice to the other if: (a) any court, Louisiana agency, local agency, or other governmental entity issues a ruling or order prohibiting or materially altering the ability of any Party to perform its obligations under



this Agreement; (b) any local ordinance, Louisiana statute, Louisiana administrative regulation, or other applicable state or Federal statutes or regulations are amended to prohibit or materially alter the ability of any Party to perform its obligations under this Agreement; or (c) the other party breaches any provision of this Agreement. If a Party's breach under Section 6.1(c) forms the basis of termination, then that Party shall have the right to remedy the cause for termination within forty-five (45) calendar days (or within such other time period as the Parties shall mutually agree, which consent to any agreement shall not be unreasonably withheld or delayed) after written notice from the non-causing party setting forth in reasonable detail the events of the cause for termination. The right to terminate this Agreement for any of the foregoing reasons in this Section shall be subject to all other terms of this Agreement without prejudice to any other right or remedy of either Party in respect of the breach concerned (if any) or any other breach of this Agreement.

**6.1.1. Termination For Convenience.** SBPG may terminate the Contract at any time by giving thirty (30) days written notice to Seller and the Parish Assessor's Office.

**6.2.** Upon termination of this Agreement, SBPG shall promptly pay all compensation owed to the Seller for services actually and properly performed pursuant to this Agreement.

## **7. MISCELLANEOUS.**

**7.1. Other Rights and Obligations.** Seller hereby agrees: (a) to abide by the requirements of the following as applicable: Title VI and VII of the Civil Rights Act of 1964, as amended by the Equal Opportunity Act of 1972, Federal Executive Order 11246, the Federal Rehabilitation Act of 1973, as amended, the Vietnam Era Veteran's Readjustment Assistance Act of 1974, Title IX of the Education Amendments of 1972, the Age Act of 1972, and Americans with Disabilities Act of 1990; and (b) not to discriminate in its employment practices, and that it will render its performance under this Agreement without regard to race, color, religion, sex, national origin, veteran status, political affiliation disabilities or because of an individual's sexual orientation. Any act of discrimination committed by the Seller, or failure to comply with the above stated statutes when applicable, shall be grounds for termination of this Agreement.

**7.2. Assignment.** No Party may assign all or any portion of its rights and interest in and to this Agreement without the prior written consent of the other Party, provided, however, SBPG hereby acknowledges and agrees that the execution, delivery, and performance of the Seller's obligations pursuant to this Agreement shall require a significant investment by the Seller, and that in order to finance such investment, the Seller may be required to enter into certain agreements or arrangements ("Financing Transactions") with data providers, banks, financial institutions or other similar persons or entities (each a "Financial Institution" and collectively "Financial Institutions"). SBPG hereby agrees that Seller shall have the right to assign, pledge, hypothecate or otherwise transfer ("Transfer") to a Financial Institution its rights, or any of them, under this Agreement to any Financial Institution in connection with any Financing Transaction between the Seller and any such Financial Institution, subject to SBPG's prior written approval, which approval shall not be unreasonably withheld or delayed. SBPG further acknowledges and agrees that in the event that the Seller provides written notice to SBPG that it intends to Transfer all or any of Seller's rights pursuant to this Agreement, and in the event that SBPG fails to provide such approval or fails to object to such Transfer within forty-five (45) business days after its receipt of such notice from the Seller, SBPG shall be deemed to have consented to and approved such Transfer. Notwithstanding the above, this Agreement shall inure to the benefit of, and be binding upon, the Parties and their respective successors or assigns.

**7.3. Audit Rights.** The Seller shall have the right to audit the books and records of SBPG solely for



the purpose of verifying information regarding compensation made, to be made, or that should have been made, pursuant to this Agreement. Any such audit shall be conducted upon not less than forty-eight (48) hours' prior notice to SBPG, at mutually convenient times and during SBPG's normal business hours. Except as otherwise provided in this Agreement, the cost of any such audit shall be borne by the Seller.

- 7.4. **Force Majeure.** A Party shall not be liable to the other Party or be deemed to be in breach of this Agreement for any failure or delay in rendering any item of performance in the Agreement to the extent such failure or delay arises out of causes beyond the Party's reasonable control and without its fault or negligence (a "force majeure"). Such causes may include, but are not limited to, acts of God or the public enemy, terrorism, fires, floods, earthquakes, unusually severe weather, hurricanes, loss of electrical power, pandemics, epidemics, quarantine restrictions, strikes, freight embargoes, and the approval delays of governmental authorities. The Party whose performance is affected by the existence of a force majeure agrees to notify the other Party promptly of the existence and nature of any delay or failure to perform as a result of the force majeure.
- 7.5. **Entire Agreement.** This Agreement represents the entire Agreement between the Parties, and there are no other agreements, whether written or oral, which affect its terms. This Agreement may be amended only by a subsequent written agreement signed by all Parties.
- 7.6. **Severability.** If any provision of this Agreement is held to be void or unenforceable in whole or part, this Agreement shall continue to be valid as to the other provisions thereof and the remainder of the affected provision.
- 7.7. **Waiver.** Any waiver by either Party of a breach of any provision of this Agreement shall not be considered as a waiver of any subsequent breach of the same or any other provision thereof.
- 7.8. **Construction.** This Agreement shall be construed as having been fully and completely negotiated by and between the Parties, and this Agreement shall not be construed more strictly against either Party.
- 7.9. **Headings.** The headings of the sections contained in this Agreement are included for reference purposes only, solely for the convenience of the Parties, and shall not in any way be deemed to affect the meaning, interpretation or applicability of this Agreement or any term, condition or provision hereof.
- 7.10. **Execution and Counterparts.** This Agreement may be executed in any number of counterparts, each of which when so executed and delivered shall be deemed an original, and such counterparts together shall constitute only one instrument. Any one of such counterparts shall be sufficient for the purpose of proving the existence and terms of this Agreement, and no party shall be required to produce an original or all of such counterparts in making such proof.
- 7.11. **Covenant of Further Assurances.** The Parties shall, upon request, perform any and all acts and execute and deliver any and all certificates, instruments and other documents that may be necessary or appropriate to carry out any of the terms, conditions and provisions hereof or to carry out the intent of this Agreement.
- 7.12. **Binding Effect.** This Agreement shall inure to the benefit of, and be binding upon, all of, the Parties and their respective successors and permitted assigns.
- 7.13. **Compliance with Laws.** Nothing contained in this Agreement shall be construed to require the commission of any act contrary to law, and whenever there is a conflict between any term, condition or provision of this Agreement and any present or future statute, law, ordinance or regulation contrary to which the Parties have no legal right to contract, the latter shall prevail,



but in such event the term, condition or provision of this Agreement affected shall be curtailed and limited only to the extent necessary to bring it within the requirement of the law, provided that such construction is consistent with the intent of the Parties as expressed in this Agreement.

- 7.14. **Applicable Law.** This Agreement shall be governed by and construed in all respects solely in accordance with the laws of the State of Louisiana.

IN WITNESS HEREOF, the Parties hereto have executed this Agreement on the date(s) set forth below.

<b>ST. BERNARD PARISH GOVERNMENT</b>	<b>ASSESSURE SYSTEMS, L.L.C.</b>
	
Signature	Signature
Printed Name: _____	Printed Name: <u>Michael T. Sarver</u>
Title: _____	Title: <u>President &amp; CEO</u>
Date: _____	Date: <u>February 9, 2018</u>

Attachment A is attached hereto and becomes a part of this agreement.



## Attachment A

### **Examples of Reduced Price (\$175) Charge method:**

**EXAMPLE 1:** 123 Main Street, Homestead Exemption (HE) removed/reduced which increased the Tax Bill by between \$200-\$500/yr

<u>Pre-Audit Tax Bill w/HE</u>	<u>Post-Audit Tax Bill</u>	<u>Reduced Fee to Assessure:</u>
\$0	\$425 (increase of \$425)	\$175

**EXAMPLE 2:** 345 Oak Street, Homestead Exemption (HE) removed/reduced which increased the Tax Bill by between \$200 - \$500/yr

<u>Pre-Audit Tax Bill w/HE</u>	<u>Post-Audit Tax Bill</u>	<u>Reduced Fee to Assessure:</u>
\$325	\$725 (increase of \$400)	\$175

### **Examples of Free Violation Maps (\$0 Charge) method:**

**EXAMPLE 1:** 123 Main Street, Homestead Exemption (HE) removed/reduced which increased the Tax Bill by less than \$200/yr

<u>Pre-Audit Tax Bill w/HE</u>	<u>Post-Audit Tax Bill w/NO HE</u>	<u>Fee to Assessure:</u>
\$0	\$125 (increase of \$125)	\$0

**EXAMPLE 2:** 345 Oak Street, Homestead Exemption (HE) removed/reduced which increased the Tax Bill by less than \$200/yr

<u>Pre-Audit Tax Bill w/HE</u>	<u>Post-Audit Tax Bill w/NO HE</u>	<u>Fee to Assessure:</u>
\$200	\$350 (increase of \$150)	\$0