

# North Augusta



*South Carolina's Riverfront*

## MINUTES OF FEBRUARY 1, 2021

*Robert A. Pettit, Mayor*

*J. Robert Brooks, Councilmember  
Pat C. Carpenter, Councilmember  
Fletcher L. Dickert, Councilmember  
David W. McGhee, Councilmember  
Eric H. Presnell, Councilmember  
Kevin W. Toole, Councilmember*

## **ORDER OF BUSINESS**

### **VIRTUAL STUDY SESSION**

The virtual study session for the City Council meeting of the City of North Augusta of February 1, 2021, having been duly publicized, was called to order by Mayor Pettit at 5:30 p.m. and streamed online for public viewing at the City Facebook page: "City of North Augusta – Public Information" and City YouTube page: "City of North Augusta Public Information." The study session adjourned at 7:00 p.m.

Per Section 30-4-80(e) notice of the meetings was sent out by email to the current maintained "Agenda Mailout" list consisting of news media outlets and individuals or companies requesting notification. Notice of the meetings was also posted on the outside doors of the Municipal Center, the main bulletin board of the Municipal Center located on the first floor, and the City of North Augusta website.

Members present were Mayor Pettit, Councilmembers Brooks, Carpenter, Dickert, McGhee, Presnell, and Toole.

Also in attendance were James S. Clifford, City Administrator; Rachele Moody, Assistant City Administrator; Kelly F. Zier, City Attorney; Cammie T. Hayes, Chief Financial Officer; John C. Thomas, Director of Public Safety; Thomas C. Zeaser, Director of Engineering and Public Works; Richard L. Meyer, Director of Parks, Recreation, and Tourism; Lillian E. (Libby) Hodges, Director of Planning and Development; J.D. McCauley, Manager of Human Resources; Ricky Jones, Manager of Information Technology and Sharon Lamar, City Clerk.

**ITEM 1. PUBLIC SAFETY: Aiken County Ambulance Service – Council Update**

Clay Killian, Aiken County Administrator, updated Council on the Aiken County Ambulance Service. He explained the County operates nine emergency ambulances and partners with South Star, Golden Cross and Aiken Rescue, Inc. ambulance services to provide emergency services throughout the entire county. The emergency service calls are dispatched from the Aiken County Sheriff department. All ambulances, public and private, use the same radios. The private companies' trucks and equipment are vetted by the County before a partnership is offered. Mr. Killian added there are approximately 20 person currently attending classes for EMT and Paramedic accreditation to be completed in April. Councilmember Dickert thanked the County for the improvements made in the service. Councilmember Carpenter asked about the closest station to North Augusta. Mr. Killian replied there is a station in the Belvedere area.

**ITEM 2. CITY COUNCIL AGENDA: Items on the February 1, 2021 Council Agenda- Council Discussion**

City Administrator, Jim Clifford, led Council's discussion of the February 1, 2021 regular meeting agenda.

**ITEM 3. FINANCE: MID Annual Assessment – Presentation to Council**

Cammie Hayes, Chief Financial Officer, presented to Council an explanation of the Annual Assessment Report for the Ballpark Village Municipal Improvement District.

Please see ATTACHMENT #3 for a copy of the slide presentation and supporting documents.

**ITEM 4. LEGAL: Executive Session – Request of the City Administrator**

At 6:22 pm on the motion of Mayor Pettit, second of Councilmember Presnell, Council entered into an executive session for the purpose of:

*(2) Discussion of negotiations incident to proposed contractual arrangements and proposed sale or purchase of property, the receipt of legal advice where the legal advice relates to a pending, threatened, or potential claim or other matters covered by the attorney-client privilege, settlement of legal claims, or the position of the public agency in other adversary situations involving the assertion against the agency of a claim*

Also in attendance were Jim Clifford, City Administrator; Rachelle Moody, Assistant City Administrator; Kelly Zier, City Attorney; J.D. McCauley, Manager of Human Resources, Ricky Jones, Manager of Information Technology; and Sharon Lamar, City Clerk.


Discussion was related to the Master Development Agreement of March 15, 2017 related to the Ballpark Village

Upon returning to open session, council did not take action on matters discussed in Executive Session.


Minutes of Study Session of February 1, 2021

The study session adjourned at 7:00 pm.

APPROVED THIS \_\_\_\_\_ DAY OF  
\_\_\_\_\_, 2021,

  
\_\_\_\_\_  
Robert A. Pettit, Mayor

Respectfully submitted,

  
\_\_\_\_\_  
Sharon Lamar  
City Clerk

**BALLPARK VILLAGE MUNICIPAL IMPROVEMENT DISTRICT**

**CITY OF NORTH AUGUSTA, SOUTH CAROLINA**

**ANNUAL ASSESSMENT REPORT AND  
AMENDMENT OF THE ASSESSMENT ROLL FOR  
2020-2021 ASSESSMENT YEAR**

Prepared By:

**MUNICAP, INC.**

January 27, 2021

**Ballpark Village Municipal Improvement District  
City of North Augusta, South Carolina**

**Annual Assessment Report and  
Amendment of the Assessment Roll for  
2020-2021 Assessment Year**

**INTRODUCTION**

The Ballpark Village Municipal Improvement District (the "Improvement District"), located in the City of North Augusta, South Carolina (the "City"), was created by Ordinance No. 2016-23 (the "Improvement District Ordinance") enacted by the City Council of the City of North Augusta (the "City Council") on February 6, 2017. The Improvement District Ordinance also authorized the imposition of the Assessment(s) on the Assessed Property within the Improvement District and approved an Assessment Roll listing the parcels in the Improvement District and the amount of the Assessment imposed upon each such parcel. As more fully explained in the Report on the Reasonable Basis of the Special Assessment, approved by the Improvement District Ordinance, the Assessments were set to equal estimated tax increment finance revenues from the parcels of real property within the Improvement District.

To defray the costs of public improvements to be provided for the Improvement District, the North Augusta Public Facilities Corporation (the "Corporation") issued its \$69,450,000 installment purchase revenue bonds on May 16, 2017 (the "Series 2017B Bonds"), pursuant to a Resolution of the Board of Directors of the Corporation adopted on February 20, 2017. Simultaneously with the issuance of the Series 2017B Bonds, the City issued its \$43,412,000 tax increment financing obligation to the Corporation (the "2017 TIF Obligation"). The 2017 TIF Obligation constitutes a Borrowing as that term is defined in the Rate and Method of Apportionment of Assessment, Appendix A of the Assessment Roll (the "Rate and Method"). By Ordinance enacted on February 6, 2017, the City Council approved the issuance of the Series 2017B Bonds and the 2017 TIF Obligation and authorized the City to enter into the various documents and instruments necessary to effectuate the issuance by the Corporation of the Series 2017B Bonds and by the City of the 2017 TIF Obligation.

The City previously established a tax increment finance district (the "TIF District") in accordance with Title 31, Chapter 6 of the Code of Laws of South Carolina 1976, as amended, which is also known as the Tax Increment Financing Law. The TIF District encompasses approximately 457 acres, including the Improvement District. Pursuant to the Tax Increment Financing Law, the private projects in the Improvement District and other private projects within the TIF District are expected to produce annual tax increment financing district revenues ("TIF Revenues") for the City that will secure the 2017 TIF Obligation. In consideration for the Corporation issuing the Series 2017B Bonds and entering into the documents related thereto, the City issued the 2017 TIF Obligation to the Corporation, and the Corporation in turn assigned all right, title and interest in the 2017 TIF Obligation to the trustee for the Series 2017B Bonds, which assignment caused the 2017 TIF Obligation to become part of the security for the Series 2017B Bonds. In accordance with the terms and conditions set forth in the documents relating to the Series 2017B Bonds, each payment by the City of TIF Revenues pursuant to the 2017 TIF Obligation shall constitute dollar for dollar credit against the City's obligation to make payments under the documents relating the Series 2017B Bonds.

The Assessments shall be billed on an annual basis in accordance with the Rate and Method. Pursuant to the Rate and Method, the Assessments on each Parcel within the Improvement District



are due and payable each year as the Annual Parcel Assessment. The sum of the Annual Parcel Assessment for all Parcels equals the Annual Assessment. The Annual Assessment for each year is shown in the updated Appendix B-2 of the Assessment Roll, attached to this report. Pursuant to the Rate and Method, the portion of the Annual Parcel Assessment to be billed and collected shall be calculated in each Assessment Year. In general, as further described below, in each Assessment Year the Annual Parcel Credit shall be subtracted from the Annual Parcel Assessment for each Parcel; the resulting amount shall equal the Annual Payment, which is to be billed and collected from the Assessed Property in the Improvement District. The Annual Parcel Assessment, the Annual Parcel Credit and the Annual Payment for each Parcel are shown in the updated Appendix B-1 of the Assessment Roll, attached to this report.

In order to facilitate the collection of the Assessment, the City shall update Appendix B-1 and B-2 of the Assessment Roll each Assessment Year to reflect (i) the current Parcels in the Improvement District, (ii) the Assessment for each Parcel, including any adjustments to the Assessment as provided for in Section C; (iii) the Annual Assessment; (iv) the Annual Parcel Assessment for each Parcel, (v) the Annual Payment to be collected from each Parcel for the current Assessment Year, (vi) prepayments of the Assessment as provided for herein, and (vii) termination of the Assessment as provided for herein. This report has been prepared to meet these requirements for the 2020-2021 Assessment Year. Through its approval of this report, City Council is confirming the Annual Payment and the updated Assessment Roll.

Capitalized terms used but not defined herein are defined in the Rate and Method.

## **I - CURRENT PARCELS IN THE IMPROVEMENT DISTRICT**

Based on information provided by Aiken County, five additional Parcels were created in calendar year 2019. The previous version of this report, prepared on February 11, 2020, approved by City Council on February 17, 2020, specified these five Parcels and the allocation of the Assessment to each, prepared in accordance with the Rate and Method. These five Parcels have been added to the Assessment Roll for the 2020-2021 Assessment Year.

The updated Appendix B-1, attached to this report, lists the Parcels in the Improvement District for which the Annual Payment for the 2020-2021 Assessment Year may be billed.

The City is unaware of any real property parcels created from subdivisions in calendar year 2020. To the extent that any Parcel were created in 2020, such Parcels will be added to the Assessment Roll for the following Assessment Year.

## **II - ASSESSMENT ON EACH PARCEL**

The Assessment for each Parcel is shown on Appendix B-1, attached to this report. The Assessment on each Parcel shown on Appendix B-1 has been updated in accordance with the Rate and Method. In particular, the Assessment on each Parcel is reduced by the amount of the Annual Parcel Assessment for the Parcel for the prior Assessment Year.

As of December 31, 2020, the Annual Payments billed by the City for the prior Assessment Year that are specified in the following table remain unpaid and due to the City.

**Table A**  
**List of Outstanding Annual Payments from Prior Year**

Parcels	Prior Assessment Year Annual Payment, plus penalty and interest
007 13 42 003	\$456,021.98
007 14 19 005	\$149,443.27
007 14 19 007	\$74,773.81
007 17 02 004	\$21,306.49
007 17 02 006	\$5,446.00
007 17 02 008	\$53,917.45
007 18 05 002	\$145,922.19
<b>Total</b>	<b>\$906,831.19</b>

**III - ANNUAL ASSESSMENT**

The Annual Assessment for each Assessment Year is shown on Appendix B-2, attached to this report.

As indicated above, the Annual Assessment is the sum of the Annual Parcel Assessment for all Parcels in the Improvement District. For the 2020-2021 Assessment Year, the Annual Assessment equals \$1,591,276.75, as shown on Appendix B-2.

**IV - ANNUAL PARCEL ASSESSMENT FOR EACH PARCEL**

The Annual Parcel Assessment for each Parcel for the 2020-2021 Assessment Year is shown on Appendix B-1, attached to this report. The Annual Parcel Assessment for the Parcels for 2020-2021 Assessment Year which are shown on Appendix B-1 are generally consistent with the amounts specified in the original Assessment Roll, with updates for prior allocations of the Assessments resulting from prior subdivisions of the Parcels.

**V - ANNUAL PAYMENT**

The Annual Payment for each Parcel for the 2020-2021 Assessment Year is shown on Appendix B-1, attached to this report.

The Annual Payment is defined in the Rate and Method as follows:

“The Annual Payment means for each Parcel, the portion of the Annual Parcel Assessment to be collected each Assessment Year calculated as provided for in Section D.”

As specified in Section D of the Rate and Method, the Annual Payment is calculated as follows:

**“First Step:** The Administrator shall calculate the Annual Revenue Requirement. If the Annual Revenue Requirement is less than the Annual Assessment, the Annual Parcel Assessment on every Parcel shall be decreased on a pro-rated basis such that the Annual Assessment equals the Annual Revenue Requirement.

**Second Step:** The Administrator shall calculate the Tax Revenues for each Parcel in the Improvement District. If the sum of the Tax Revenues for all Parcels is greater than or equal to the Annual Assessment, then the Annual Payment for all Parcels shall equal zero (\$0.00).

**Third step:** If the sum of the Tax Revenues for all Parcels is less than the Annual Assessment, then the Annual Payment for each Parcel shall equal Parcel’s Annual Parcel Assessment less the Parcel’s Annual Parcel Credit.”

The remainder of this Section V describes the calculation of the Annual Payment pursuant to steps described above.

**First Step**

As indicated above, the first step in the calculation of the Annual Payment is to compare the Annual Revenue Requirement to the Annual Assessment. The Annual Assessment equals \$1,591,276.75. The Annual Revenue Requirement is defined in the Rate and Method as follows:

“The Annual Revenue Requirement means for any Assessment Year, the sum of the following: (1) Debt Service Expenses and (2) Administrative Expenses; less the sum of Other Available Funds and Other Ballpark Village Revenues.”

Table B below provides a calculation of the Annual Revenue Requirement for the 2020–2021 Assessment Year. Each of these numbers is explained in the following sections.

**Table B**  
**Annual Revenue Requirement**

Debt Service Expenses	
Series 2017 TIF Obligation	
Interest payment on April 15, 2021	\$1,059,527.00
Interest payment on October 15, 2021	\$1,059,527.00
Principal payment on October 15, 2021	\$203,000.00
Subtotal Debt Service Expenses	\$2,322,054.00
Administrative Expenses	\$50,000.00
<b>Subtotal expenses</b>	<b>\$2,372,054.00</b>
Other Available Funds	\$0.00
Other Ballpark Village Revenues	\$0.00
<b>Subtotal of available funds</b>	<b>\$0.00</b>
<b>Annual Revenue Requirement</b>	<b>\$2,372,054.00</b>



*Debt Service Expenses*

Debt service includes the semi-annual interest payments due on the 2017 TIF Obligation on April 15, 2021 and on October 15, 2021. The interest payment on the 2017 TIF Obligation due on April 15, 2021 is \$1,059,527.00 and the interest payment on the 2017 TIF Obligation due on October 15, 2021 is \$1,059,527.00. There is a principal payment in the amount of \$203,000.00 due for the 2017 Obligation on October 15, 2021. As a result, total debt service on the 2017 TIF Obligation is \$2,322,054.00.

*Administrative Expenses*

Administrative Expenses is defined in the Rate and Method as follows:

“Administrative Expenses means the actual or budgeted costs, as applicable, directly related to the administration of the Improvement District, which may include but are not limited to the following: the costs of computing the Annual Payments; the costs of collecting the Annual Payments (whether by the City or otherwise); the costs of the Administrator in the discharge of their duties; the costs of the City of complying with arbitrage rebate requirements; the costs of the City of complying with securities disclosure requirements; and any other costs of the City in any way related to the administration and operation of the Improvement District, including, without limitation, the costs of legal counsel and other consultants and advisors, and costs related to commencing foreclosure and pursuing collection of delinquent Annual Payments, including contingencies and reserves for Administrative Expense as deemed appropriate by the City Council.”

Estimated Administrative Expenses include payments to the trustee of the Series 2017B Bonds, payments to the administrator of the Improvement District, legal fees for the Improvement District and miscellaneous expenses for the administration of the Improvement District, including but not limited to expenses related to the collection of the Annual Payment and other expenses of the City. The annual charges of the trustee are estimated to be \$5,000.00. The estimated annual total of the Administrative Expenses from the administrator of the Improvement District and from attorneys which assist the City with the Improvement District is \$40,000.00. Miscellaneous Administrative Expenses are estimated to be \$5,000.00. Accordingly, total Administrative Expenses for the 2020-2021 Assessment Year are estimated to be \$50,000.00.

*Other Available Funds*

Other Available Funds is defined in the Rate and Method as follows:

“Other Available Funds means capitalized interest, interest earnings on any trust account in connection with the Borrowings and any other funds deposited to a trust account in connection with the Borrowings that are available to meet the Annual Revenue Requirement in any given Assessment Year.”

The City has indicated that as of January 21, 2021 there are no other funds available to meet the Annual Revenue Requirement and therefore Other Available Funds equals zero (\$0.00).

### *Other Ballpark Village Revenues*

Other Ballpark Village Revenues is defined in the Rate and Method as follows:

“Other Ballpark Village Revenues means legally available funds determined on an annual basis potentially beginning in the 6<sup>th</sup> Assessment Year that result from parcels of real property or activity within the Improvement District and are designated as “Other Ballpark Village Revenues” by City Council, in its sole discretion, by resolution to meet the Annual Revenue Requirement in any given Assessment Year.”

In that the 2020-2021 Assessment Year is prior to the 6<sup>th</sup> Assessment Year, Other Ballpark Village Revenues equals zero (\$0.00).

As shown in Table B above, the Annual Revenue Requirement equals \$2,372,054.00. This amount is greater than the Annual Assessment of \$1,591,276.75. As such, the potential resulting action of the first step (to reduce the Annual Parcel Assessment on a pro rata basis, as explained above) is not implemented.

### **Second Step**

As indicated above, the second step in the calculation of the Annual Payment is to compare the sum of the Tax Revenues for all Parcels to the Annual Assessment. The Annual Assessment equals \$1,591,276.75.

Tax Revenues is defined in the Rate and Method as follows:

“Tax Revenues means for each Parcel the actual or estimated annual real property tax revenues expected to be collected for the specific Assessment Year and available to be applied to the repayment of the Borrowings, pursuant to the Redevelopment Plan and as described in the Development Agreement. The calculation of the Tax Revenues for each Parcel will exclude (1) any deductions for the base assessed value of the tax increment finance district or the base assessed value of the Parcel or the Parcel’s parent parcel at the creation of the tax increment finance district and (2) other tax revenues that are not available for the Redevelopment Plan.”

The calculation of the Tax Revenues for each parcel is shown in **Appendix C**, attached to this report. As further explained on Appendix C, the calculation of the Tax Revenues utilizes the following information:

- The assessed value of the Parcels as provided by the Aiken County Tax Assessor
- A total millage rate of \$0.2764 per \$1 of assessed value.

As shown in Appendix C, the sum of the Tax Revenues for all Parcels equals \$1,268,322.21, which is less than the Annual Assessment of \$1,591,276.75. As such, the potential result of the second step (that the Annual Payment for all Parcels equals zero) is not implemented.

### **Third Step**

Following the determination made above for the second step, the third step in the calculation of the Annual Payment is required. The third step is to subtract the Annual Parcel Credit

from the Annual Parcel Assessment for each Parcel. The Annual Parcel Credit is defined in the Rate and Method as follows:

“Annual Parcel Credit means for each Parcel in each Assessment Year the Parcel’s Tax Revenues; provided, however, that the Annual Parcel Credit for a Parcel in any Assessment Year shall not exceed the Parcel’s Annual Parcel Assessment.”

Appendix C provides the Annual Parcel Credit for each Parcel, as well as a calculation of the Annual Payment for the 2020–2021 Assessment Year for each Parcel. As shown on Appendix C, the Annual Parcel Credit equals the Annual Parcel Assessment for three Parcels (the Parcels identified by the County as 007-18-005-04, 007-18-005-08 and 007-17-002-03) (and excluding all Parcels for which the Annual Parcel Assessment equals zero), which results in an Annual Payment of zero (\$0.00) for these three Parcels. As shown on Appendix C, the sum of the Annual Payment for all Parcels in the Improvement District equals \$777,779.04, which is distributed amongst sixteen Parcels.

The Annual Payment to be billed and collected from the sixteen Parcels of Assessed Property in the Improvement District (as described above and shown on Appendix C), shall be billed on the City’s annual real property tax bill and collected by the City as the property owner makes payment of the entire amount due (inclusive of the Annual Payment), as indicated on the real property tax bill.

#### **VI - PREPAYMENTS OF THE ASSESSMENT**

As of the date of this report, there has been no prepayment of the Assessment.

#### **VII - TERMINATION OF THE ASSESSMENT**

The Rate and Method specifies the following regarding the termination of the Assessment.

“Except for any delinquent Annual Payments and related penalties and interest, the Assessment on each Parcel may not be collected for a term exceeding the earlier of (a) the final maturity of the Borrowings and (b) the date on which such Assessment is prepaid in full as provided for herein.”

The final maturity of the 2017 TIF Obligation is October 15, 2046. As indicated above, there have been no prepayments of the Assessment. As such, there has been no termination of the Assessment on any Parcel.

#### **CONCLUSION**

Appendix B-1, Appendix B-2 and Appendix C are shown on the following pages. There is no Appendix A.

**Ballpark Village Municipal Improvement District  
City of North Augusta, South Carolina**

**Appendix B-1**

**ASSESSMENT PER PARCEL**

Parcel	Tract	Assessment <sup>1</sup>	2020-2021 Assessment Year		
			Annual Parcel Assessment	Annual Parcel Credit	Annual Payment
007-17-02-001	ROW	\$0.00	\$0.00	\$0.00	\$0.00
007-18-05-003	A	\$0.00	\$0.00	\$0.00	\$0.00
007-18-05-002	A1	\$0.00	\$0.00	\$0.00	\$0.00
007-18-05-004	A2	\$506,657.01	\$17,546.75	(\$17,546.75)	\$0.00
007-18-05-005	Out of A1	\$0.00	\$0.00	\$0.00	\$0.00
007-18-05-006	Out of A1	\$786,233.51	\$27,229.17	\$0.00	\$27,229.17
007-18-05-007	Out of A1	\$128,762.81	\$4,459.37	\$0.00	\$4,459.37
007-18-05-008	Out of A1	\$2,746,939.89	\$95,133.17	(\$95,133.17)	\$0.00
007-14-19-001	B	\$1,675,395.65	\$58,023.00	(\$12,438.00)	\$45,585.00
007-18-05-009	Out of B	\$0.00	\$0.00	\$0.00	\$0.00
007-14-19-003	B1	\$0.00	\$0.00	\$0.00	\$0.00
007-14-19-002	B2	\$0.00	\$0.00	\$0.00	\$0.00
007-14-19-005	C	\$3,853,225.92	\$133,446.53	(\$9,950.80)	\$123,496.13
007-14-19-004	C1	\$0.00	\$0.00	\$0.00	\$0.00
007-14-19-007	D	\$2,284,344.94	\$68,155.54	(\$6,882.36)	\$61,273.18
007-14-19-006	D1	\$0.00	\$0.00	\$0.00	\$0.00
007-13-42-002	E	\$0.00	\$0.00	\$0.00	\$0.00
007-13-42-001	E1	\$0.00	\$0.00	\$0.00	\$0.00
007-17-02-005	Out of F	\$10,722,532.15	\$371,347.20	(\$306,052.19)	\$65,295.01
007-18-07-001	Out of F	\$0.00	\$0.00	\$0.00	\$0.00
007-17-02-008	G	\$1,457,636.26	\$47,991.27	(\$3,399.72)	\$44,591.55
007-18-06-001	G1	\$22,352.52	\$774.12	(\$11.46)	\$732.66
007-17-02-006	Out of H	\$292,349.41	\$7,130.70	(\$3,482.64)	\$3,648.06
007-17-02-009	Out of H	\$97,449.80	\$2,376.90	(\$1,658.40)	\$718.50
007-17-02-010	Out of H	\$97,449.80	\$2,376.90	(\$1,658.40)	\$718.50
007-17-02-011	Out of H	\$97,449.80	\$2,376.90	(\$1,658.40)	\$718.50
007-17-02-012	Out of H	\$97,449.80	\$2,376.90	(\$1,658.40)	\$718.50
007-17-02-013	Out of H	\$97,449.80	\$2,376.90	(\$1,658.40)	\$718.50
007-17-02-004	I	\$779,598.44	\$19,015.20	(\$1,431.75)	\$17,583.45
007-17-02-003	J	\$9,565,264.57	\$331,268.23	(\$331,268.23)	\$0.00
007-13-42-003	K	\$11,488,427.35	\$397,872.00	(\$17,579.04)	\$380,292.96
007-13-42-004	K1	\$0.00	\$0.00	\$0.00	\$0.00
007-18-05-001	L	\$0.00	\$0.00	\$0.00	\$0.00
007-17-02-007	L1	\$0.00	\$0.00	\$0.00	\$0.00
007-17-01-001	Riverfront strip	\$0.00	\$0.00	\$0.00	\$0.00
Land owned by SC DOT		\$0.00	\$0.00	\$0.00	\$0.00
<b>Total</b>		<b>\$46,796,969.43</b>	<b>\$1,591,276.75</b>	<b>(\$813,497.71)</b>	<b>\$777,779.04</b>

<sup>1</sup> This updated Appendix B-1 of the Assessment Roll has been prepared in accordance with the Rate and Method of Apportionment of Assessment for the Ballpark Village Municipal Improvement District and includes subdivisions of parcels through December 31, 2019. The amount of the Assessment on the parcels shown above excludes the Assessment on certain Parcels for unpaid Annual Payments from prior Assessment Years, which remain due and payable, with penalty added, to the City.

**Ballpark Village Municipal Improvement District  
City of North Augusta, South Carolina**

**Appendix B-2**

**ANNUAL ASSESSMENTS**

<u>Assessment Year</u>	<u>Annual Assessment</u>
2020 - 2021	\$1,591,276.75
2021 - 2022	\$1,686,753.35
2022 - 2023	\$1,686,753.35
2023 - 2024	\$1,686,753.35
2024 - 2025	\$1,686,753.35
2025 - 2026	\$1,686,753.35
2026 - 2027	\$1,939,766.35
2027 - 2028	\$1,939,766.35
2028 - 2029	\$1,939,766.35
2029 - 2030	\$1,939,766.35
2030 - 2031	\$1,939,766.35
2031 - 2032	\$2,230,731.31
2032 - 2033	\$2,230,731.31
2033 - 2034	\$2,230,731.31
2034 - 2035	\$1,171,030.08
2035 - 2036	\$1,171,030.08
2036 - 2037	\$1,346,684.59
2037 - 2038	\$1,346,684.59
2038 - 2039	\$1,346,684.59
2039 - 2040	\$1,346,684.59
2040 - 2041	\$1,346,684.59
2041 - 2042	\$1,548,687.28
2042 - 2043	\$1,548,687.28
2043 - 2044	\$1,548,687.28
2044 - 2045	\$1,548,687.28
2045 - 2046	\$1,548,687.28
2046 - 2047	\$1,780,990.37
2047 - 2048	\$1,780,990.37
<b>Total</b>	<b>\$46,796,969.43</b>



**Appendix C to Annual Assessment Report for the 2020-2021 Assessment Year**

**Ballpark Village Municipal Improvement District  
City of North Augusta, South Carolina**

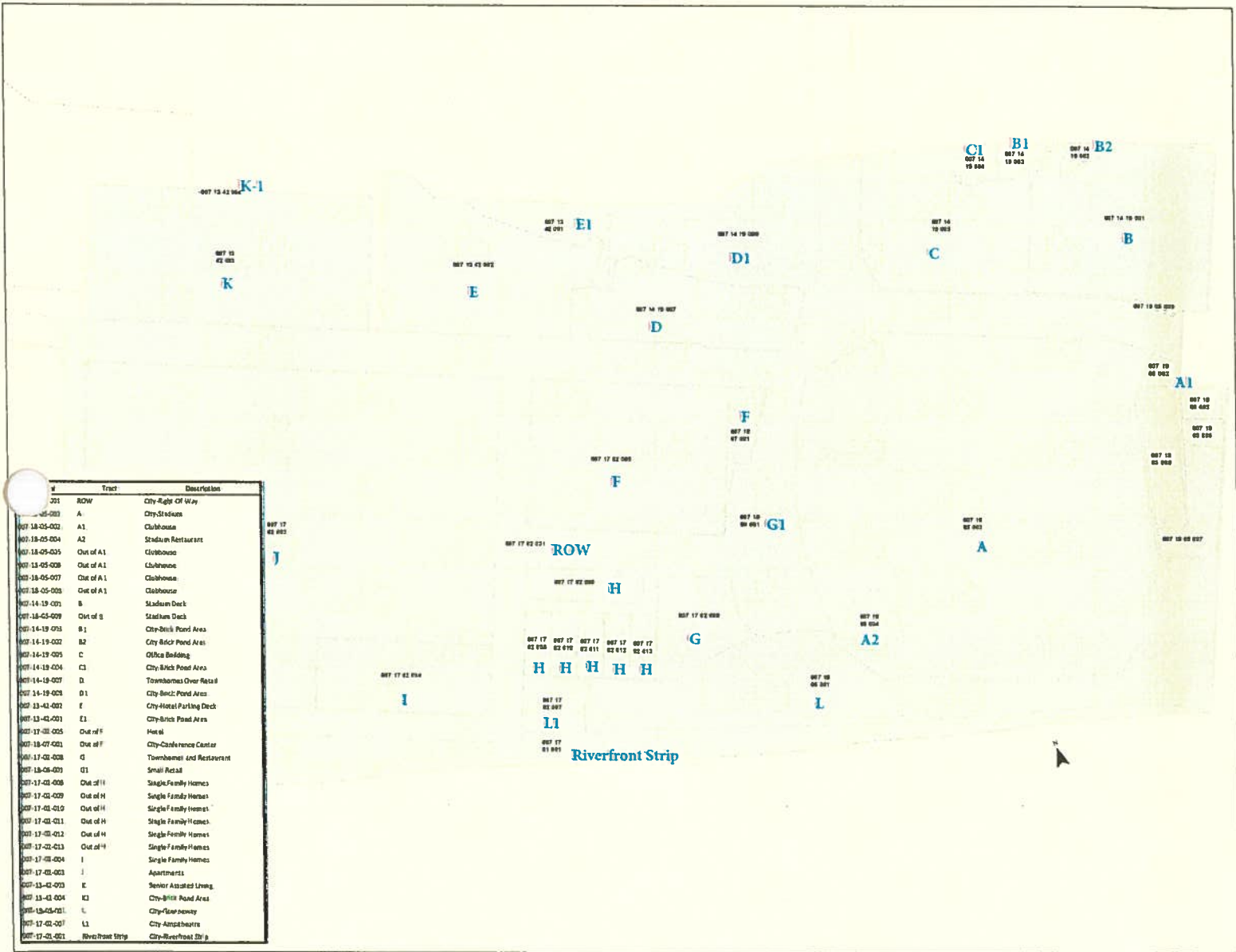
**CALCULATION OF TAX REVENUES AND ANNUAL PAYMENT**

Parcel	Tract	Annual Parcel Assessment	Appraised Value <sup>1</sup>	Incremental Assessed Value <sup>2</sup>	Millage <sup>3</sup>	Tax Revenues	Annual Parcel Credit	Annual Payment
007-17-02-001	ROW	\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
007-18-05-003	A	\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
007-18-05-002	A1	\$0.00	\$60,000.00	\$3,600.00	\$0.2764	\$995.04	\$0.00	\$0.00
007-18-05-004	A2	\$17,546.75	\$1,584,440.00	\$95,070.00	\$0.2764	\$26,277.35	\$17,546.75	\$0.00
007-18-05-005	Out of A1	\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
007-18-05-006	Out of A1	\$27,229.17	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$27,229.17
007-18-05-007	Out of A1	\$4,459.37	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$4,459.37
007-18-05-008	Out of A1	\$95,133.17	\$13,595,600.00	\$815,740.00	\$0.2764	\$225,470.54	\$95,133.17	\$0.00
007-14-19-001	B	\$58,023.00	\$750,000.00	\$45,000.00	\$0.2764	\$12,438.00	\$12,438.00	\$45,585.00
007-18-05-009	Out of B	\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
007-14-19-003	B1	\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
007-14-19-002	B2	\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
007-14-19-005	C	\$133,446.53	\$600,000.00	\$36,000.00	\$0.2764	\$9,950.40	\$9,950.40	\$123,496.13
007-14-19-004	C1	\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
007-14-19-007	D	\$68,155.54	\$415,000.00	\$24,900.00	\$0.2764	\$6,882.36	\$6,882.36	\$61,273.18
007-14-19-006	D1	\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
007-13-42-002	E	\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
007-13-42-001	E1	\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
007-17-02-005	Out of F	\$371,347.20	\$18,454,670.00	\$1,107,280.00	\$0.2764	\$306,052.19	\$306,052.19	\$65,295.01
007-18-07-001	Out of F	\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
007-17-02-008	G	\$47,991.27	\$205,000.00	\$12,300.00	\$0.2764	\$3,399.72	\$3,399.72	\$44,591.55
007-18-06-001	G1	\$774.12	\$2,500.00	\$150.00	\$0.2764	\$41.46	\$41.46	\$732.66
007-17-02-006	Out of H	\$7,130.70	\$210,000.00	\$12,600.00	\$0.2764	\$3,482.64	\$3,482.64	\$3,648.06
007-17-02-009	Out of H	\$2,376.90	\$100,000.00	\$6,000.00	\$0.2764	\$1,658.40	\$1,658.40	\$718.50
007-17-02-010	Out of H	\$2,376.90	\$100,000.00	\$6,000.00	\$0.2764	\$1,658.40	\$1,658.40	\$718.50
007-17-02-011	Out of H	\$2,376.90	\$100,000.00	\$6,000.00	\$0.2764	\$1,658.40	\$1,658.40	\$718.50
007-17-02-012	Out of H	\$2,376.90	\$100,000.00	\$6,000.00	\$0.2764	\$1,658.40	\$1,658.40	\$718.50
007-17-02-013	Out of H	\$2,376.90	\$100,000.00	\$6,000.00	\$0.2764	\$1,658.40	\$1,658.40	\$718.50
007-17-02-004	I	\$19,015.20	\$86,250.00	\$5,180.00	\$0.2764	\$1,431.75	\$1,431.75	\$17,583.45
007-17-02-003	J	\$331,268.23	\$38,955,000.00	\$2,337,300.00	\$0.2764	\$646,029.72	\$331,268.23	\$0.00
007-13-42-003	K	\$397,872.00	\$1,060,000.00	\$63,600.00	\$0.2764	\$17,579.04	\$17,579.04	\$380,292.96
007-13-42-004	K1	\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
007-18-05-001	L	\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
007-17-02-007	L1	\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
007-17-01-001	Riverfront strip	\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
Land owned by SC DOT		\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
<b>Total</b>		<b>\$1,591,276.75</b>	<b>\$76,478,460.00</b>	<b>\$4,588,720.00</b>		<b>\$1,268,322.21</b>	<b>\$813,497.71</b>	<b>\$777,779.04</b>

<sup>1</sup> As indicated on an Aiken County website on January 26, 2021 (excluding City owned parcels which are shown here to have an appraised value of zero)

<sup>2</sup> Reflects the assessed value of the parcel as indicated on an Aiken County website on January 26, 2021 (excluding City owned parcels which are shown here to have an assessed value of zero), in accordance with the Rate and Method of Apportionment of Assessment, the parcel's assessed value will equal the parcel's incremental assessed value

<sup>3</sup> Provided by the City of North Augusta and reflective of the 2020 tax year millage for Aiken County, Aiken County School District and the City of North Augusta



Permit	Tract	Description
007 13 42 001	K-1	City Right Of Way
007 13 42 002	K	City Streets
007 13 42 003	E	Clubhouse
007 13 42 004	D	Stadium Restaurant
007 13 42 005	D1	Clubhouse
007 13 42 006	C	Clubhouse
007 13 42 007	B	Clubhouse
007 13 42 008	B1	Clubhouse
007 13 42 009	B2	Clubhouse
007 13 42 010	A1	Clubhouse
007 13 42 011	A	Clubhouse
007 13 42 012	G	Clubhouse
007 13 42 013	G1	Clubhouse
007 13 42 014	F	Clubhouse
007 13 42 015	F1	Clubhouse
007 13 42 016	H	Clubhouse
007 13 42 017	H1	Clubhouse
007 13 42 018	H2	Clubhouse
007 13 42 019	H3	Clubhouse
007 13 42 020	H4	Clubhouse
007 13 42 021	H5	Clubhouse
007 13 42 022	L	Clubhouse
007 13 42 023	L1	Clubhouse
007 13 42 024	I	Clubhouse
007 13 42 025	J	Clubhouse
007 13 42 026	ROW	City Right Of Way
007 13 42 027	ROW	City Right Of Way
007 13 42 028	ROW	City Right Of Way
007 13 42 029	ROW	City Right Of Way
007 13 42 030	ROW	City Right Of Way
007 13 42 031	ROW	City Right Of Way
007 13 42 032	ROW	City Right Of Way
007 13 42 033	ROW	City Right Of Way
007 13 42 034	ROW	City Right Of Way
007 13 42 035	ROW	City Right Of Way
007 13 42 036	ROW	City Right Of Way
007 13 42 037	ROW	City Right Of Way
007 13 42 038	ROW	City Right Of Way
007 13 42 039	ROW	City Right Of Way
007 13 42 040	ROW	City Right Of Way
007 13 42 041	ROW	City Right Of Way
007 13 42 042	ROW	City Right Of Way
007 13 42 043	ROW	City Right Of Way
007 13 42 044	ROW	City Right Of Way
007 13 42 045	ROW	City Right Of Way
007 13 42 046	ROW	City Right Of Way
007 13 42 047	ROW	City Right Of Way
007 13 42 048	ROW	City Right Of Way
007 13 42 049	ROW	City Right Of Way
007 13 42 050	ROW	City Right Of Way
007 13 42 051	ROW	City Right Of Way
007 13 42 052	ROW	City Right Of Way
007 13 42 053	ROW	City Right Of Way
007 13 42 054	ROW	City Right Of Way
007 13 42 055	ROW	City Right Of Way
007 13 42 056	ROW	City Right Of Way
007 13 42 057	ROW	City Right Of Way
007 13 42 058	ROW	City Right Of Way
007 13 42 059	ROW	City Right Of Way
007 13 42 060	ROW	City Right Of Way
007 13 42 061	ROW	City Right Of Way
007 13 42 062	ROW	City Right Of Way
007 13 42 063	ROW	City Right Of Way
007 13 42 064	ROW	City Right Of Way
007 13 42 065	ROW	City Right Of Way
007 13 42 066	ROW	City Right Of Way
007 13 42 067	ROW	City Right Of Way
007 13 42 068	ROW	City Right Of Way
007 13 42 069	ROW	City Right Of Way
007 13 42 070	ROW	City Right Of Way
007 13 42 071	ROW	City Right Of Way
007 13 42 072	ROW	City Right Of Way
007 13 42 073	ROW	City Right Of Way
007 13 42 074	ROW	City Right Of Way
007 13 42 075	ROW	City Right Of Way
007 13 42 076	ROW	City Right Of Way
007 13 42 077	ROW	City Right Of Way
007 13 42 078	ROW	City Right Of Way
007 13 42 079	ROW	City Right Of Way
007 13 42 080	ROW	City Right Of Way
007 13 42 081	ROW	City Right Of Way
007 13 42 082	ROW	City Right Of Way
007 13 42 083	ROW	City Right Of Way
007 13 42 084	ROW	City Right Of Way
007 13 42 085	ROW	City Right Of Way
007 13 42 086	ROW	City Right Of Way
007 13 42 087	ROW	City Right Of Way
007 13 42 088	ROW	City Right Of Way
007 13 42 089	ROW	City Right Of Way
007 13 42 090	ROW	City Right Of Way
007 13 42 091	ROW	City Right Of Way
007 13 42 092	ROW	City Right Of Way
007 13 42 093	ROW	City Right Of Way
007 13 42 094	ROW	City Right Of Way
007 13 42 095	ROW	City Right Of Way
007 13 42 096	ROW	City Right Of Way
007 13 42 097	ROW	City Right Of Way
007 13 42 098	ROW	City Right Of Way
007 13 42 099	ROW	City Right Of Way
007 13 42 100	ROW	City Right Of Way

**Ballpark Village Municipal Improvement District  
City of North Augusta, South Carolina**

A = see Appendix B-2  
B = see Appendix C

Appendix B-1

**ASSESSMENT PER PARCEL**

Parcel	Tract	Assessment <sup>1</sup>	2020-2021 Assessment Year		
			Annual Parcel Assessment	Annual Parcel Credit	Annual Payment
007-17-02-001	ROW	\$0.00	\$0.00	\$0.00	\$0.00
007-18-05-003	A	\$0.00	\$0.00	\$0.00	\$0.00
007-18-05-002	A1	\$0.00	\$0.00	\$0.00	\$0.00
007-18-05-004	A2	\$506,657.01	\$17,546.75	(\$17,546.75)	\$0.00
007-18-05-005	Out of A1	\$0.00	\$0.00	\$0.00	\$0.00
007-18-05-006	Out of A1	\$786,233.51	\$27,229.17	\$0.00	\$27,229.17
007-18-05-007	Out of A1	\$128,762.81	\$4,459.37	\$0.00	\$4,459.37
007-18-05-008	Out of A1	\$2,746,939.89	\$95,133.17	(\$95,133.17)	\$0.00
007-14-19-001	B	\$1,675,395.65	\$58,023.00	(\$12,438.00)	\$45,585.00
007-18-05-009	Out of B	\$0.00	\$0.00	\$0.00	\$0.00
007-14-19-003	B1	\$0.00	\$0.00	\$0.00	\$0.00
007-14-19-002	B2	\$0.00	\$0.00	\$0.00	\$0.00
007-14-19-005	C	\$3,853,225.92	\$133,446.53	(\$9,950.40)	\$123,496.13
007-14-19-004	C1	\$0.00	\$0.00	\$0.00	\$0.00
007-14-19-007	D	\$2,284,344.94	\$68,155.54	(\$6,882.36)	\$61,273.18
007-14-19-006	D1	\$0.00	\$0.00	\$0.00	\$0.00
007-13-42-002	E	\$0.00	\$0.00	\$0.00	\$0.00
007-13-42-001	E1	\$0.00	\$0.00	\$0.00	\$0.00
007-17-02-005	Out of F	\$10,722,532.15	\$371,347.20	(\$306,052.19)	\$65,295.01
007-18-07-001	Out of F	\$0.00	\$0.00	\$0.00	\$0.00
007-17-02-008	G	\$1,457,636.26	\$47,991.27	(\$3,399.72)	\$44,591.55
007-18-06-001	G1	\$22,352.52	\$774.12	(\$41.46)	\$732.66
007-17-02-006	Out of H	\$292,349.41	\$7,130.70	(\$3,482.64)	\$3,648.06
007-17-02-009	Out of H	\$97,449.80	\$2,376.90	(\$1,658.40)	\$718.50
007-17-02-010	Out of H	\$97,449.80	\$2,376.90	(\$1,658.40)	\$718.50
007-17-02-011	Out of H	\$97,449.80	\$2,376.90	(\$1,658.40)	\$718.50
007-17-02-012	Out of H	\$97,449.80	\$2,376.90	(\$1,658.40)	\$718.50
007-17-02-013	Out of H	\$97,449.80	\$2,376.90	(\$1,658.40)	\$718.50
007-17-02-004	I	\$779,598.44	\$19,015.20	(\$1,431.75)	\$17,583.45
007-17-02-003	J	\$9,565,264.57	\$331,268.23	(\$331,268.23)	\$0.00
007-13-42-003	K	\$11,488,427.35	\$397,872.00	(\$17,579.04)	\$380,292.96
007-13-42-004	K1	\$0.00	\$0.00	\$0.00	\$0.00
007-18-05-001	L	\$0.00	\$0.00	\$0.00	\$0.00
007-17-02-007	L1	\$0.00	\$0.00	\$0.00	\$0.00
007-17-01-001	Riverfront strip	\$0.00	\$0.00	\$0.00	\$0.00
Land owned by SC DOT		\$0.00	\$0.00	\$0.00	\$0.00
<b>Total</b>		<b>\$46,796,969.43</b>	<b>\$1,591,276.75</b>	<b>(\$813,497.71)</b>	<b>\$777,779.04</b>

= A - B which ties to G on Appendix C

<sup>1</sup> This updated Appendix B-1 of the Assessment Roll has been prepared in accordance with the Rate and Method of Apportionment of Assessment for the Ballpark Village Municipal Improvement District and includes subdivisions of parcels through December 31, 2019. The amount of the Assessment on the parcels shown above excludes the Assessment on certain Parcels for unpaid Annual Payments from prior Assessment Years, which remain due and payable, with penalty added, to the City.

**Ballpark Village Municipal Improvement District  
City of North Augusta, South Carolina**

**Appendix B-2**

**ANNUAL ASSESSMENTS**

**These totals are from the Financial Model for parcels in the MID  
Annual**

<b>Assessment Year</b>	<b>Assessment</b>	
2020 - 2021	\$1,591,276.75	<b>See Appendix B-1</b>
2021 - 2022	\$1,686,753.35	
2022 - 2023	\$1,686,753.35	
2023 - 2024	\$1,686,753.35	
2024 - 2025	\$1,686,753.35	
2025 - 2026	\$1,686,753.35	
2026 - 2027	\$1,939,766.35	
2027 - 2028	\$1,939,766.35	
2028 - 2029	\$1,939,766.35	
2029 - 2030	\$1,939,766.35	
2030 - 2031	\$1,939,766.35	
2031 - 2032	\$2,230,731.31	
2032 - 2033	\$2,230,731.31	
2033 - 2034	\$2,230,731.31	
2034 - 2035	\$1,171,030.08	
2035 - 2036	\$1,171,030.08	
2036 - 2037	\$1,346,684.59	
2037 - 2038	\$1,346,684.59	
2038 - 2039	\$1,346,684.59	
2039 - 2040	\$1,346,684.59	
2040 - 2041	\$1,346,684.59	
2041 - 2042	\$1,548,687.28	
2042 - 2043	\$1,548,687.28	
2043 - 2044	\$1,548,687.28	
2044 - 2045	\$1,548,687.28	
2045 - 2046	\$1,548,687.28	
2046 - 2047	\$1,780,990.37	
2047 - 2048	\$1,780,990.37	
<b>Total</b>	<b>\$46,796,969.43</b>	

A = see Appendix B-1 and B-2  
 B = F if F is < than A or B = A if F is > than A  
 C = per Aiken County Digest  
 D = per Aiken County Digest (C x 4% or 6%)  
 E = combined millage of County, City, School  
 F = D x E  
 G = A - B

**Appendix C to Annual Assessment Report for the 2020-2021 Assessment Year**

Ballpark Village Municipal Improvement District  
 City of North Augusta, South Carolina

**CALCULATION OF TAX REVENUES AND ANNUAL PAYMENT**

Parcel	Tract	Annual Parcel Assessment	Appraised Value <sup>1</sup>	Incremental Assessed Value <sup>2</sup>	Millage <sup>3</sup>	Tax Revenues	Annual Parcel Credit	Annual Payment
007-17-02-001	ROW	\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
007-18-05-003	A	\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
007-18-05-002	A1	\$0.00	\$60,000.00	\$3,600.00	\$0.2764	\$995.04	\$0.00	\$0.00
007-18-05-004	A2	\$17,546.75	\$1,584,440.00	\$95,070.00	\$0.2764	\$26,277.35	\$17,546.75	\$0.00
007-18-05-005	Out of A1	\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
007-18-05-006	Out of A1	\$27,229.17	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$27,229.17
007-18-05-007	Out of A1	\$4,459.37	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$4,459.37
007-18-05-008	Out of A1	\$95,133.17	\$13,595,600.00	\$815,740.00	\$0.2764	\$225,470.54	\$95,133.17	\$0.00
007-14-19-001	B	\$58,023.00	\$750,000.00	\$45,000.00	\$0.2764	\$12,438.00	\$12,438.00	\$45,585.00
007-18-05-009	Out of B	\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
007-14-19-003	B1	\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
007-14-19-002	B2	\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
007-14-19-005	C	\$133,446.53	\$600,000.00	\$36,000.00	\$0.2764	\$9,950.40	\$9,950.40	\$123,496.13
007-14-19-004	C1	\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
007-14-19-007	D	\$68,155.54	\$415,000.00	\$24,900.00	\$0.2764	\$6,882.36	\$6,882.36	\$61,273.18
007-14-19-006	D1	\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
007-13-42-002	E	\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
007-13-42-001	E1	\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
007-17-02-005	Out of F	\$371,347.20	\$18,454,670.00	\$1,107,280.00	\$0.2764	\$306,052.19	\$306,052.19	\$65,295.01
007-18-07-001	Out of F	\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
007-17-02-008	G	\$47,991.27	\$205,000.00	\$12,300.00	\$0.2764	\$3,399.72	\$3,399.72	\$44,591.55
007-18-06-001	G1	\$774.12	\$2,500.00	\$150.00	\$0.2764	\$41.46	\$41.46	\$732.66
007-17-02-006	Out of H	\$7,130.70	\$210,000.00	\$12,600.00	\$0.2764	\$3,482.64	\$3,482.64	\$3,648.06
007-17-02-009	Out of H	\$2,376.90	\$100,000.00	\$6,000.00	\$0.2764	\$1,658.40	\$1,658.40	\$718.50
007-17-02-010	Out of H	\$2,376.90	\$100,000.00	\$6,000.00	\$0.2764	\$1,658.40	\$1,658.40	\$718.50
007-17-02-011	Out of H	\$2,376.90	\$100,000.00	\$6,000.00	\$0.2764	\$1,658.40	\$1,658.40	\$718.50
007-17-02-012	Out of H	\$2,376.90	\$100,000.00	\$6,000.00	\$0.2764	\$1,658.40	\$1,658.40	\$718.50
007-17-02-013	Out of H	\$2,376.90	\$100,000.00	\$6,000.00	\$0.2764	\$1,658.40	\$1,658.40	\$718.50
007-17-02-004	I	\$19,015.20	\$86,250.00	\$5,180.00	\$0.2764	\$1,431.75	\$1,431.75	\$17,583.45
007-17-02-003	J	\$331,268.23	\$38,955,000.00	\$2,337,300.00	\$0.2764	\$646,029.72	\$331,268.23	\$0.00
007-13-42-003	K	\$397,872.00	\$1,060,000.00	\$63,600.00	\$0.2764	\$17,579.04	\$17,579.04	\$380,292.96
007-13-42-004	K1	\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
007-18-05-001	L	\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
007-17-02-007	L1	\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
007-17-01-001	Riverfront strip	\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
Land owned by SC DOT		\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
<b>Total</b>		<b>\$1,591,276.75</b>	<b>\$76,478,460.00</b>	<b>\$4,588,720.00</b>		<b>\$1,268,322.21</b>	<b>\$813,497.71</b>	<b>\$777,779.04</b>

<sup>1</sup> As indicated on an Aiken County website on January 26, 2021 (excluding City owned parcels which are shown here to have an appraised value of zero).

<sup>2</sup> Reflects the assessed value of the parcel as indicated on an Aiken County website on January 26, 2021 (excluding City owned parcels which are shown here to have an assessed value of zero), in accordance with the Rate and Method of Apportionment of Assessment, the parcel's assessed value will equal the parcel's incremental assessed value.

<sup>3</sup> Provided by the City of North Augusta and reflective of the 2020 tax year millage for Aiken County, Aiken County School District and the City of North Augusta.