

**WALNUT CREEK IMPROVEMENT DISTRICT  
BOND AREA 1  
LANCASTER COUNTY, SOUTH CAROLINA**

**ANNUAL ASSESSMENT REPORT AND  
UPDATE OF ASSESSMENT ROLL A AND ASSESSMENT ROLL B FOR  
IMPOSITION OF ASSESSMENTS IN 2017 AND COLLECTION IN 2018**

Prepared By:

**MUNICAP, INC.**

December 13, 2017

**Walnut Creek Improvement District  
Bond Area 1  
Lancaster County, South Carolina**

**Annual Assessment Report and  
Update of Assessment Roll A and Assessment Roll B for  
Imposition of Assessments in 2017 and Collection in 2018**

**I. INTRODUCTION**

The Walnut Creek Improvement District (the "District"), previously titled the Edenmoor Improvement District, was created pursuant to the County Public Works Improvement Act, Title 4, Chapter 35, Code of Laws of South Carolina 1976, as amended (the "Act"), through an ordinance that was adopted by the Lancaster County Council on January 30, 2006, wherein the District was created and special assessments were authorized to be imposed and collected.

Capitalized terms undefined herein have meaning as set forth in the Walnut Creek Improvement District Assessment Roll A for Bond Area 1, including its Appendix A, the Rate and Method of Apportionment of Assessment A, which was adopted by ordinance by the Lancaster County Council of Lancaster County in December 2015, and the Walnut Creek Improvement District Assessment Roll B, including its Appendix A, the Rate and Method of Apportionment of Assessment B, which was adopted by ordinance by the Lancaster County Council on January 30, 2006.

Assessment A and Assessment B were imposed on the assessed property within the District in 2006 pursuant to the Act and Resolution No. 527 of the County Council of Lancaster County. Assessment A and Assessment B are due and payable each year as the Annual Assessment A and Annual Assessment B, respectively. The Annual Assessment A and Annual Assessment B for each year are shown in the Assessment Roll A and Assessment Roll B, respectively, attached hereto as Appendices A-1 (a), A-1 (b), B-1 (a) and B-1 (b). Annual Payment A and Annual Payment B represent the amount to be collected from the assessed property in the District, which may be less than the Annual Assessment A and Annual Assessment B.

Assessment Roll A and Assessment Roll B are to be updated each year to reflect (i) the current Parcels in the District, (ii) the Assessment A and Assessment B as allocated for each Parcel (including any adjustments to Assessment A and Assessment B), (iii) the Principal Portion of the Assessment A and the Principal Portion of Assessment B for each Parcel, (iv) the Annual Assessments A and Annual Assessment B for each Parcel, (v) the Annual Credit A and Annual Credit B for each parcel, (vi) the Annual Payment A and Annual Payment B to be collected from each Parcel for the current Assessment Year, (vii) prepayments of Assessment A and Assessment B, and (viii) termination of the Assessment A and Assessment B. This report has been prepared to show the calculation of the Annual Payment A and Annual Payment B and the update of the Annual Assessment Roll for the Assessment A and the Assessment B.

In 2006, the Edenmoor Improvement District Assessment Revenue Bonds, Series 2006A and 2006B in the respective amounts of \$24,115,000 and \$11,500,000 (the "2006A Bonds" and the "2006B Bonds"), were issued pursuant to an ordinance, which was enacted by the Lancaster County Council on April 24, 2006, and the Act. The 2006A Bonds and the 2006B Bonds (together, the "2006

Bonds”) were to be repaid from special assessments imposed on each parcel of assessed property in the District.

Lawson’s Bend, LLC, the original developer of the Walnut Creek development, defaulted in its payment of ad valorem taxes, Assessment A and Assessment B, which led to tax sales of the property still owned by Lawson’s Bend, LLC being conducted under South Carolina law. Edenmoor Land Acquisition, LLC and Edenmoor Land Acquisition II, LLC (collectively, the “Developer”) acquired such real property in the District from the Lancaster County Forfeited Land Commission on October 28, 2011.

On December 14, 2015, County Council approved Ordinance 2015-1367 which split the District into three separate areas, referred to as Bond Area 1, Bond Area 2 and Bond Area 3, and approved an Assessment Roll A for each one of these areas.

On February 11, 2016, the County issued \$8,510,000.00 of Walnut Creek Improvement District Assessment Refunding Revenue Bonds, Series 2016A-1 Bonds (the “Series 2016A-1 Bonds”) secured solely by and payable from Assessment A on the Parcels in Bond Area 1. Among other uses, the proceeds of this bond issuance retired a portion of the 2006A Bonds. The Assessment A on the Parcels in Bond Area 1 solely support the Series 2016A-1 Bonds. The Assessment A on Parcels in Bond Area 1 no longer secure the remaining 2006A Bonds (which have been exchanged for equal aggregate principal amounts of Series 2016A-2 Bonds and Series 2016A-3 Bonds), nor does Assessment A on Parcels in Bond Area 1 secure the Series 2016A-2 Bonds, the Series 2016A-3 Bonds or any other obligation. The Series 2016A-1 Bonds are not secured by Assessment A on the Parcels in Bond Area 2 or Bond Area 3.

This report is prepared solely for Bond Area 1. Separate reports are expected to be prepared for Bond Area 2 and for Bond Area 3.

As indicated in the previous year’s version of this annual assessment report and the previously approved Assessment Roll B (both approved by the County Council of Lancaster County in September 2016), Assessment B is zero for all parcels of real property in Bond Area 1. As indicated in the previous year’s version of this annual assessment report in report, no subsequent updates to Assessment Roll B are being prepared, and thus this report does not further address Assessment B.

## **II. UPDATE OF THE ASSESSMENT ROLL FOR ASSESSMENT A**

The County Council shall update the Assessment Roll A each Assessment Year to reflect (i) the current Parcels in Bond Area 1, (ii) the Assessment A as allocated for each Parcel, including any adjustments to Assessment A, (iii) the Principal Portion of the Assessment A for each Parcel, (iv) the Annual Assessment A for each Parcel, (v) the Annual Credit A and the Annual Payment A to be collected from each Parcel for the current Assessment Year, (vi) prepayments of the Assessment A, and (vii) termination of the Assessment A. The annual Assessment Roll for Assessment A, as updated, is shown as Appendices A-1 (a) and A-1 (b), attached hereto.

### **A. Annual Update and Apportionment of Assessment A and Principal Portion of Assessment A**

#### Payment of Assessment A

The Assessment Roll A has been updated for the billing of Annual Payment A from prior years. No prepayments of Assessment A have occurred since the last update of Assessment Roll A.

### Subdivisions

Real property parcels created through December 31, 2016, as reported to the Administrator by the Lancaster County Tax Assessor, have been included in this update to the Assessment Roll A.

The parcels of real property identified by the County as 0015-00-024.10, 0015-00-028.10, 0015-00-028.30, 0015-00-028.40 and 0015-00-028.50 were subdivided to create a total of 97 new parcels (including the remaining portion of 0015-00-28.10 which is expected to be further subdivided and the remnant of 0015-00-028.30 on which no development is expected), as shown on Appendix B. The apportionment of Assessment A and the Principal Portion of Assessment A from these subdivisions are shown in Appendix B. The Assessment A and Principal Portion of Assessment A have been apportioned to the resulting Parcels of these subdivisions in proportion to the Equivalent Assessment Factor A of the resulting Parcels (which are based on indications of expected uses of the resulting parcels), in accordance with the Rate and Method of Apportionment of Assessment A.

Subdivisions that have been recorded during the calendar year 2017 are not included in this update to the Assessment Roll A.

### Updated Assessment Roll A

Assessment Roll A has been updated in the following manners.

An updated Appendix A-1 (a) which shows the Annual Assessment A through 2037, the final year of the Series 2016A-1 Bonds, is attached to this report.

Appendix A-1 (b) has also been prepared to reflect the annual calculation of the Annual Assessment A and the 2017-2018 Annual Payment A (described below) for all Parcels in Bond Area 1.

Appendix A-1 (a) and Appendix A-1 (b) both reflect the full payment of the 2016-2017 Annual Payment A, as well as all prior years' Annual Payment A by the Parcels or parent parcels (the County reported on August 28, 2017 that all previous Assessment A billings to Bond Area 1 Parcels have been paid with the exception of the 2016-2017 Annual Payment A for two Parcels owned by individuals).

As shown on Appendix A-1 (a) and Appendix A-1 (b), Assessment A equals \$13,987,255.37. The Assessment A for each Parcel is shown on Appendix A-1 (b). As shown on Appendix A-1 (a), the Principal Portion of Assessment A equals \$7,925,000.00. The Principal Portion of Assessment A for each Parcel is shown on Appendix A-1 (b).

### **B. Annual Assessment A**

The Annual Assessment A is the assessment due and payable each year on the Assessed Property. The Annual Assessment A for the 2017-2018 Assessment Year is \$697,937.50, as shown on Appendix A-1 (a). The Rate and Method of Apportionment of Assessment A establishes the Annual Assessment A as the limit of the amount of Assessment A that can be collected in that particular Assessment Year. The Annual Assessment A is allocated to the Parcels in proportion to the Assessment A on each Parcel. The Annual Assessment A for each Parcel and in total is shown on Appendix A-1 (b).



### C. Annual Payment A

According to the Rate and Method of Apportionment of Assessment A for the Bond Area 1, Annual Payment A is the portion of the Annual Assessment A to be collected each Assessment Year and shall be equal to the following formula:

$$A = B \times C$$

Where the terms have the following meaning:

- A = the Annual Payment A for a Parcel
- B = the Principal Portion of the Assessment A for a Parcel
- C = the Annual Assessment Rate A for the Assessment Year for which the calculation is being made.

The Principal Portion of Assessment A for each Parcel is shown on Appendix A-1 (b). The calculation of the Annual Assessment Rate A is presented below; and the use of the Annual Assessment Rate A to calculate the Annual Payment A is presented further below.

#### 1. Annual Assessment Rate A

The Annual Assessment Rate A is defined to mean “for any Assessment Year, a percentage equal to the Annual Revenue Requirement A for that year divided by the Principal Portion of the Assessment A.” The calculation of the Annual Revenue Requirement A is presented below; and the use of the Annual Revenue Requirement A to calculate the Annual Assessment Rate is presented further below.

##### a. Annual Revenue Requirement A

The Annual Revenue Requirement A is calculated as follows:

For any given year, the sum of the following, (1) regularly scheduled debt service on the Series A Bonds to be paid from the Annual Payment A; (2) periodic costs associated with the Series A Bonds, including but not limited to rebate payments and credit enhancements on the bonds; and (3) administrative expenses; less (a) any credits applied under the bond indenture, such as capitalized interest and interest earnings on any account balances, and (b) any other funds available to the District that may be applied to the Annual Revenue Requirement A.

Table A below provides a summary of the Annual Revenue Requirement A for the 2017-2018 Assessment Year. The numbers shown in Table A below are explained in the following sections.

**Table A**  
**Annual Revenue Requirement A**

	<b>Assessment A</b>
Interest payment on June 1, 2018	\$184,906.25
Interest payment on December 1, 2018	\$184,906.25
Principal payment on December 1, 2018	\$265,000.00
Subtotal annual debt service payments	\$634,812.50
Estimated administrative expenses	\$63,125.00
Contingency	\$15,068.12
<i>Subtotal Expenses</i>	\$713,005.62
Estimated available Revenue Fund	\$3,985.22
Estimated available Admin. Expense Fund	\$46,020.40
<i>Subtotal Funds Available</i>	\$50,005.62
<b>Annual Revenue Requirement</b>	<b>\$663,000.00</b>

*Debt Service*

Debt service includes the semi-annual interest payments due on the Series 2016A-1 Bonds on June 1, 2018 and December 1, 2018. The semi-annual interest payment on the Series 2016A-1 Bonds is \$184,906.25, which represents an annual coupon of 3.125% on \$1,410,000.00 of bonds plus an annual coupon of 5.000% on \$6,515,000 of bonds (combining to total \$7,925,000.00 of outstanding Series 2016A-1 Bonds), a balance which assumes that the scheduled bond redemption of \$260,000.00 will be made on December 1, 2017. A principal payment for the Series 2016A-1 Bonds in the amount of \$265,000.00 is due on December 1, 2018. As a result, total debt service on the Series 2016A-1 is estimated to be \$634,812.50.

*Administrative Expenses*

Administrative expenses include the cost of services provided by the trustee, the administrator and the county's legal advisors as well as other expenses incurred by the County. The annual charges of the trustee are estimated to be \$20,000.00. The annual fees and expenses of the administrator and the county's legal advisors are estimated at \$25,000.00 and \$7,500.00 respectively. Other District expenses incurred by the County are estimated at \$10,625.00. Accordingly, the total administrative expenses for 2018 are estimated to be \$63,125.00.

*Contingency*

A contingency has been added in the event of unanticipated administrative expenses, other allowed uses or special assessment payment delinquencies. The amount of the contingency is approximately two percent of the anticipated expenditures.

*Estimated Available Revenue Fund*

As of July 31, 2017, the balance in the Series 2016A-1 Revenue Fund was \$514,933.67. It is anticipated that \$448,968.75 will be utilized for debt services on December 1, 2017 (including \$188,968.75 of interest expense and a \$260,000 principal payment). It is estimated that \$1,145.30 of interest income from the Debt Service Reserve Fund will be transferred to the Revenue Fund. In

accordance with the trust indenture, it is anticipated that \$63,125.00, the amount of Assessment A collected for Administrative Expenses in the 2016-2017 Assessment Year, will be transferred from the Revenue Fund to the Administrative Expense Fund. As a result, \$3,985.22 from the Revenue Fund is estimated to be available for the payment of debt service in 2018, as shown in Table B below.

**Table B**  
**Available from the Revenue Fund**

Revenue Fund balance @ July 31, 2017	\$514,933.67
Less: Anticipated transfer for December 1, 2017 debt service	(\$448,968.75)
Estimated interest income through June 1, 2018	\$1,145.30
Less: Anticipated transfer to Administrative Expense Fund	(\$63,125.00)
<b>Available from the Revenue Fund</b>	<b>\$3,985.22</b>

*Available Administrative Expense Fund*

As of July 31, 2017, the balance in the Series 2016A-1 Revenue Fund was \$14,457.90. In accordance with the trust indenture, it is anticipated that \$63,125.00, the amount of Assessment A collected for Administrative Expenses in the 2016-2017 Assessment Year, will be transferred from the Revenue Fund to the Administrative Expense Fund. It is estimated that \$31,562.50, equal to 50 percent of the prior year estimate of Administrative Expenses, will be utilized for Administrative Expenses through the conclusion of calendar year 2017. As a result, \$46,020.40 from the Administrative Expense Fund is estimated to be available for the payment of Administrative Expenses in 2018, as shown in Table C below.

**Table C**  
**Available from the Administrative Expense Fund**

Admin Expense Fund Balance @ July 31, 2017	\$14,457.90
Plus: Anticipated Transfer from Revenue Fund	\$63,125.00
Less: Anticipated Use for 2017 Administrative Expenses	(\$31,562.50)
<b>Available from the Administrative Expense Fund</b>	<b>\$46,020.40</b>

b. Calculation of the Annual Assessment Rate A

As noted above, the Annual Assessment Rate A is defined to mean “for any Assessment Year, a percentage equal to the Annual Revenue Requirement A for that year divided by the Principal Portion of the Assessment A.”

The Annual Revenue Requirement A is \$663,000.00, as explained in the previous section.

The Principal Portion of the Assessment A is \$7,925,000.00 (excluding unpaid Annual Payment A), as explained in Section II A above.

Accordingly, the Annual Assessment Rate A is 8.3659% (i.e.  $\$663,000.00 \div \$7,925,000.00 = 8.3659\%$ ).

## 2. Calculation of Annual Payment A

As noted above, according to the Rate and Method of Apportionment of Assessment A for Bond Area 1, the Annual Payment A is to be collected from each Parcel of Assessed Property in Bond Area 1. Assessed Property, for purposes of Bond Area 1, means Parcels within Bond Area 1 other than Non-Benefited Property. Non-Benefited Property, for purposes of Bond Area 1, means Parcels within the boundaries of Bond Area 1 owned by or irrevocably offered for the dedication of the federal government, the State of South Carolina, the County, or any instrumentality thereof, or any other public agency or easements that create an exclusive use for a public utility provider. As described above, the Annual Payment A on each Parcel shall equal the Annual Assessment Rate A multiplied by the Principal Portion of the Assessment A for each Parcel. The aggregate amount of the Annual Payment A for all Parcels shall equal the Annual Revenue Requirement A (as calculated above).

The Annual Assessment Rate A = 8.3659%

The Principal Portion of Assessment A for each Parcel, is shown on Appendix A-1 (b) of the updated Assessment Roll A (the Principal Portion of Assessment A for each Parcel on Appendix A-1 (b) exclude any portion from an unpaid Annual Payment A from prior years (if any), which are also excluded from the calculation of the current year Annual Payment A).

The Annual Payment A for each Parcel in the District is shown on Appendix A-1 (b) of the updated Assessment Roll A.

### **D. Annual Credit A**

The Annual Credit A for each Parcel is equal to the Annual Assessment A for the Parcel less the Annual Payment A for the Parcel. The Annual Credit A for each Parcel is shown on Appendix A-1 (b).

The total of the Annual Credit A for all Parcels equals \$34,937.50 for the 2017-2018 Assessment Year, as shown on Appendix A-1 (b). The total Annual Credit A is equal to the total Annual Assessment A less the total Annual Payment A as shown in Table C below.

**Table C**  
**Summary Annual Credit A**

Annual Assessment A	\$697,937.50
Annual Payment A	\$663,000.00
<b>Annual Credit A</b>	<b>\$34,937.50</b>

## **III. SUMMARY**

The current Parcels in Bond Area 1, the Assessment A for each Parcel, the Principal Portion of Assessment A for each Parcel, the Annual Payment A to be collected from each Parcel for the 2017-2018 Assessment Year, the Annual Credit A for each Parcel, are shown in the Annual Assessment Roll, as updated, in Appendices A-1 (a) and A-1 (b) attached hereto.

The total Annual Payment A to be collected from all Parcels is equal to \$663,000.00.



Appendix C provides a billing key and coding of the Parcels to assist the County with the proper billing of Annual Payment A for the 2017-2018 Assessment Year. The amounts shown on Appendix C reflect the impact of rounding.

**Walnut Creek Improvement District Bond Area 1**  
**Lancaster County, South Carolina**

**Appendix A-1 (a)**

**ANNUAL ASSESSMENT A BOND AREA 1**

Assessment Year Ending	Principal	Interest Expenses	Administrative Expenses	Annual Assessment A	Annual Credit A	Annual Payment A
2018	\$265,000.00	\$369,812.50	\$63,125.00	\$697,937.50	\$34,937.50	\$663,000.00
2019	\$275,000.00	\$361,531.25	\$64,393.81	\$700,925.06		
2020	\$280,000.00	\$352,937.50	\$65,037.75	\$697,975.25		
2021	\$290,000.00	\$344,187.50	\$65,688.13	\$699,875.63		
2022	\$300,000.00	\$335,125.00	\$66,345.01	\$701,470.01		
2023	\$305,000.00	\$325,750.00	\$67,008.46	\$697,758.46		
2024	\$320,000.00	\$310,500.00	\$67,678.54	\$698,178.54		
2025	\$335,000.00	\$294,500.00	\$68,355.33	\$697,855.33		
2026	\$350,000.00	\$277,750.00	\$69,038.88	\$696,788.88		
2027	\$370,000.00	\$260,250.00	\$69,729.27	\$699,979.27		
2028	\$385,000.00	\$241,750.00	\$70,426.56	\$697,176.56		
2029	\$405,000.00	\$222,500.00	\$71,130.83	\$698,630.83		
2030	\$425,000.00	\$202,250.00	\$71,842.14	\$699,092.14		
2031	\$445,000.00	\$181,000.00	\$72,560.56	\$698,560.56		
2032	\$470,000.00	\$158,750.00	\$73,286.17	\$702,036.17		
2033	\$490,000.00	\$135,250.00	\$74,019.03	\$699,269.03		
2034	\$515,000.00	\$110,750.00	\$74,759.22	\$700,509.22		
2035	\$540,000.00	\$85,000.00	\$75,506.81	\$700,506.81		
2036	\$565,000.00	\$58,000.00	\$76,261.88	\$699,261.88		
2037	\$595,000.00	\$29,750.00	\$78,718.25	\$703,468.25		
<b>Total</b>	<b>\$7,925,000.00</b>	<b>\$4,657,343.75</b>	<b>\$1,404,911.62</b>	<b>\$13,987,255.37</b>	<b>\$34,937.50</b>	<b>\$663,000.00</b>



[illegible]



[illegible]

[illegible]

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[illegible]



[illegible]

[illegible]





[illegible]



0015O-0G-003.00	1.00	\$16,651.49	\$9,434.52	\$830.88	\$41.59	\$789.29	\$315.48
0015O-0G-004.00	1.00	\$16,651.49	\$9,434.52	\$830.88	\$41.59	\$789.29	\$315.48
0015O-0G-005.00	1.00	\$16,651.49	\$9,434.52	\$830.88	\$41.59	\$789.29	\$315.48
0015O-0G-006.00	1.00	\$16,651.49	\$9,434.52	\$830.88	\$41.59	\$789.29	\$315.48
0015O-0G-007.00	1.00	\$16,651.49	\$9,434.52	\$830.88	\$41.59	\$789.29	\$315.48
0015O-0G-008.00	1.00	\$16,651.49	\$9,434.52	\$830.88	\$41.59	\$789.29	\$315.48
0015O-0G-009.00	1.00	\$16,651.49	\$9,434.52	\$830.88	\$41.59	\$789.29	\$315.48
0015O-0G-010.00	1.00	\$16,651.49	\$9,434.52	\$830.88	\$41.59	\$789.29	\$315.48
0015O-0G-011.00	1.00	\$16,651.49	\$9,434.52	\$830.88	\$41.59	\$789.29	\$315.48
0015O-0G-012.00	1.00	\$16,651.49	\$9,434.52	\$830.88	\$41.59	\$789.29	\$315.48
0015O-0G-013.00	1.00	\$16,651.49	\$9,434.52	\$830.88	\$41.59	\$789.29	\$315.48
0015O-0G-014.00	1.00	\$16,651.49	\$9,434.52	\$830.88	\$41.59	\$789.29	\$315.48
0015O-0G-015.00	1.00	\$16,651.49	\$9,434.52	\$830.88	\$41.59	\$789.29	\$315.48
0015O-0G-016.00	1.00	\$16,651.49	\$9,434.52	\$830.88	\$41.59	\$789.29	\$315.48
0015O-0K-003.00	1.00	\$16,651.49	\$9,434.52	\$830.88	\$41.59	\$789.29	\$315.48
0015O-0K-004.00	1.00	\$16,651.49	\$9,434.52	\$830.88	\$41.59	\$789.29	\$315.48
0015O-0K-005.00	1.00	\$16,651.49	\$9,434.52	\$830.88	\$41.59	\$789.29	\$315.48
0015O-0K-006.00	1.00	\$16,651.49	\$9,434.52	\$830.88	\$41.59	\$789.29	\$315.48
0015-00-028.30	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total	840.00	\$13,987,255.37	\$7,925,000.00	\$697,937.50	\$34,937.50	\$663,000.00	\$265,000.00

Figures exclude assessments from prior year billed but unpaid assessments (as of August 27, 2017, only two parcels (0015C-0A-026.00 and 0015J-OF-021) had not paid its 2016-2017 assessment fee of \$833.33; all other billed assessments from last year and all previous years are fully paid).

**Appendix B**  
**Allocation of Assessment A from Subdivisions**

Tax Parcel #	Equivalent Assessment A Factors	Assessment A	Principal Portion of Assessment A
<b>Before Subdivision</b>			
0015-00-024.10		\$815,923.23	\$462,291.67
<b>After Subdivision</b>			
0015F-0B-015.00	1.0	\$16,651.49	\$9,434.52
0015F-0B-016.00	1.0	\$16,651.49	\$9,434.52
0015F-0B-017.00	1.0	\$16,651.49	\$9,434.52
0015F-0B-018.00	1.0	\$16,651.49	\$9,434.52
0015F-0B-019.00	1.0	\$16,651.49	\$9,434.52
0015F-0B-020.00	1.0	\$16,651.49	\$9,434.52
0015F-0B-021.00	1.0	\$16,651.49	\$9,434.52
0015F-0B-022.00	1.0	\$16,651.49	\$9,434.52
0015F-0B-023.00	1.0	\$16,651.49	\$9,434.52
0015F-0B-024.00	1.0	\$16,651.49	\$9,434.52
0015F-0B-025.00	1.0	\$16,651.49	\$9,434.52
0015F-0B-026.00	1.0	\$16,651.49	\$9,434.52
0015F-0B-027.00	1.0	\$16,651.49	\$9,434.52
0015F-0E-005.00	1.0	\$16,651.49	\$9,434.52
0015F-0E-006.00	1.0	\$16,651.49	\$9,434.52
0015F-0E-007.00	1.0	\$16,651.49	\$9,434.52
0015F-0E-008.00	1.0	\$16,651.49	\$9,434.52
0015F-0E-009.00	1.0	\$16,651.49	\$9,434.52
0015F-0E-010.00	1.0	\$16,651.49	\$9,434.52
0015F-0E-011.00	1.0	\$16,651.49	\$9,434.52
0015F-0E-012.00	1.0	\$16,651.49	\$9,434.52
0015F-0E-013.00	1.0	\$16,651.49	\$9,434.52
0015F-0E-014.00	1.0	\$16,651.49	\$9,434.52
0015F-0E-015.00	1.0	\$16,651.49	\$9,434.52
0015F-0E-016.00	1.0	\$16,651.49	\$9,434.52
0015F-0E-017.00	1.0	\$16,651.49	\$9,434.52
0015F-0F-023.00	1.0	\$16,651.49	\$9,434.52
0015F-0F-024.00	1.0	\$16,651.49	\$9,434.52
0015F-0F-025.00	1.0	\$16,651.49	\$9,434.52
0015F-0F-026.00	1.0	\$16,651.49	\$9,434.52
0015F-0F-027.00	1.0	\$16,651.49	\$9,434.52
0015F-0F-028.00	1.0	\$16,651.49	\$9,434.52
0015F-0F-029.00	1.0	\$16,651.49	\$9,434.52
0015F-0F-030.00	1.0	\$16,651.49	\$9,434.52
0015F-0F-031.00	1.0	\$16,651.49	\$9,434.52
0015F-0G-001.00	1.0	\$16,651.49	\$9,434.52
0015F-0G-002.00	1.0	\$16,651.49	\$9,434.52
0015F-0G-003.00	1.0	\$16,651.49	\$9,434.52
0015F-0G-004.00	1.0	\$16,651.49	\$9,434.52
0015F-0G-005.00	1.0	\$16,651.49	\$9,434.52
0015F-0G-006.00	1.0	\$16,651.49	\$9,434.52
0015F-0G-007.00	1.0	\$16,651.49	\$9,434.52
0015F-0G-008.00	1.0	\$16,651.49	\$9,434.52
0015F-0G-009.00	1.0	\$16,651.49	\$9,434.52
0015F-0G-010.00	1.0	\$16,651.49	\$9,434.52
0015F-0G-011.00	1.0	\$16,651.49	\$9,434.52
0015F-0G-012.00	1.0	\$16,651.49	\$9,434.52
0015F-0G-013.00	1.0	\$16,651.49	\$9,434.52
0015F-0G-014.00	1.0	\$16,651.49	\$9,434.52
<b>Total</b>	<b>49.0</b>	<b>\$815,923.23</b>	<b>\$462,291.67</b>

**Appendix B (continued)**  
**Allocation of Assessment A from Subdivisions**

Tax Parcel #	Equivalent Assessment A Factors	Assessment A	Principal Portion of Assessment A
<b>Before Subdivision</b>			
0015-00-028.10		\$832,574.72	\$471,726.19
<b>After Subdivision</b>			
0015-00-028.10	26.0	\$432,938.86	\$245,297.62
0015O-0E-007.00	1.0	\$16,651.49	\$9,434.52
0015O-0E-008.00	1.0	\$16,651.49	\$9,434.52
0015O-0E-009.00	1.0	\$16,651.49	\$9,434.52
0015O-0E-010.00	1.0	\$16,651.49	\$9,434.52
0015O-0E-011.00	1.0	\$16,651.49	\$9,434.52
0015O-0E-012.00	1.0	\$16,651.49	\$9,434.52
0015O-0G-003.00	1.0	\$16,651.49	\$9,434.52
0015O-0G-004.00	1.0	\$16,651.49	\$9,434.52
0015O-0G-005.00	1.0	\$16,651.49	\$9,434.52
0015O-0G-006.00	1.0	\$16,651.49	\$9,434.52
0015O-0G-007.00	1.0	\$16,651.49	\$9,434.52
0015O-0G-008.00	1.0	\$16,651.49	\$9,434.52
0015O-0G-009.00	1.0	\$16,651.49	\$9,434.52
0015O-0G-010.00	1.0	\$16,651.49	\$9,434.52
0015O-0G-011.00	1.0	\$16,651.49	\$9,434.52
0015O-0G-012.00	1.0	\$16,651.49	\$9,434.52
0015O-0G-013.00	1.0	\$16,651.49	\$9,434.52
0015O-0G-014.00	1.0	\$16,651.49	\$9,434.52
0015O-0G-015.00	1.0	\$16,651.49	\$9,434.52
0015O-0G-016.00	1.0	\$16,651.49	\$9,434.52
0015O-0K-003.00	1.0	\$16,651.49	\$9,434.52
0015O-0K-004.00	1.0	\$16,651.49	\$9,434.52
0015O-0K-005.00	1.0	\$16,651.49	\$9,434.52
0015O-0K-006.00	1.0	\$16,651.49	\$9,434.52
<b>Total</b>	<b>50.0</b>	<b>\$832,574.72</b>	<b>\$471,726.19</b>
<b>Before Subdivision</b>			
0015-00-028.30		\$166,514.94	\$94,345.24
<b>After Subdivision</b>			
0015-00-028.30	0.0	\$0.00	\$0.00
0015J-0E-020.00	1.0	\$16,651.49	\$9,434.52
0015J-0E-020.01	1.0	\$16,651.49	\$9,434.52
0015J-0E-020.02	1.0	\$16,651.49	\$9,434.52
0015J-0E-020.03	1.0	\$16,651.49	\$9,434.52
0015J-0E-020.04	1.0	\$16,651.49	\$9,434.52
0015J-0F-024.00	1.0	\$16,651.49	\$9,434.52
0015J-0F-025.00	1.0	\$16,651.49	\$9,434.52
0015J-0F-026.00	1.0	\$16,651.49	\$9,434.52
0015J-0F-027.00	1.0	\$16,651.49	\$9,434.52
0015J-0F-028.00	1.0	\$16,651.49	\$9,434.52
<b>Total</b>	<b>10.0</b>	<b>\$166,514.94</b>	<b>\$94,345.24</b>
<b>Before Subdivision</b>			
0015-00-028.40		\$66,605.98	\$37,738.10
<b>After Subdivision</b>			
0015J-0E-003.00	1.0	\$16,651.49	\$9,434.52
0015J-0E-004.00	1.0	\$16,651.49	\$9,434.52
0015J-0E-005.00	1.0	\$16,651.49	\$9,434.52
0015J-0E-006.00	1.0	\$16,651.49	\$9,434.52
<b>Total</b>	<b>4.0</b>	<b>\$66,605.98</b>	<b>\$37,738.10</b>
<b>Before Subdivision</b>			
0015-00-028.50		\$133,211.96	\$75,476.19
<b>After Subdivision</b>			
0015J-0D-008.00	1.0	\$16,651.49	\$9,434.52
0015J-0D-009.00	1.0	\$16,651.49	\$9,434.52
0015J-0D-010.00	1.0	\$16,651.49	\$9,434.52
0015J-0D-011.00	1.0	\$16,651.49	\$9,434.52
0015J-0D-012.00	1.0	\$16,651.49	\$9,434.52
0015J-0D-013.00	1.0	\$16,651.49	\$9,434.52
0015J-0D-014.00	1.0	\$16,651.49	\$9,434.52
0015J-0D-014.01	1.0	\$16,651.49	\$9,434.52
<b>Total</b>	<b>8.0</b>	<b>\$133,211.96</b>	<b>\$75,476.19</b>

Appendix C

Walnut Creek Improvement District Bond Area 1  
Lancaster County, South Carolina  
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Annual Special Assessment Rates and Assessment Area Codes

Tax Parcel No.	Code	Annual Payment A	Parcels	Total Annual Payment A
Various – Per Lot	109A	\$789.29	814	\$642,482.06
0015-00-028.00	109B	\$0.00	1	\$0.00
0015-00-028.10	109C	\$20,517.94	1	\$20,517.94
0015-00-028.30	109B	\$0.00	1	\$0.00
				<hr/>
				\$663,000.00



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Walnut Creek Improvement District Bond Area 1  
Lancaster County, South Carolina  
Assessment Roll Update for the 2017-2018 Assessment Year

Billing Key Walnut Creek Improvement District Bond Area 1

Tax Parcel Number	Billing Code
0014M-0A-001.00	109A
0014M-0A-002.00	109A
0014M-0A-003.00	109A
0014M-0A-004.00	109A
0014M-0A-005.00	109A
0014M-0A-006.00	109A
0014M-0A-007.00	109A
0014M-0A-008.00	109A
0014M-0A-009.00	109A
0014M-0A-010.00	109A
0014M-0A-011.00	109A
0014M-0A-012.00	109A
0014M-0B-001.00	109A
0014M-0B-002.00	109A
0014M-0B-003.00	109A
0014M-0B-004.00	109A
0014M-0B-005.00	109A
0014M-0B-006.00	109A
0014M-0B-007.00	109A
0014M-0B-008.00	109A
0014M-0B-009.00	109A
0014M-0B-010.00	109A
0014M-0B-011.00	109A
0014M-0B-012.00	109A
0014M-0B-013.00	109A
0014M-0B-014.00	109A
0014M-0B-015.00	109A
0014M-0B-016.00	109A
0014M-0B-017.00	109A
0014M-0B-018.00	109A
0014M-0B-019.00	109A
0014M-0B-020.00	109A
0014M-0B-021.00	109A
0014M-0B-022.00	109A
0014M-0B-023.00	109A
0014M-0C-001.00	109A
0014M-0C-002.00	109A
0014M-0C-003.00	109A
0014M-0C-004.00	109A
0014M-0C-005.00	109A
0014M-0C-006.00	109A
0014M-0C-007.00	109A
0014M-0C-008.00	109A
0014M-0C-009.00	109A
0014M-0C-010.00	109A
0014M-0C-011.00	109A
0014M-0C-012.00	109A
0014M-0C-013.00	109A
0014M-0C-014.00	109A
0014M-0C-015.00	109A
0014M-0C-016.00	109A
0014M-0C-017.00	109A
0014M-0C-018.00	109A
0014M-0C-019.00	109A
0014M-0C-020.00	109A
0014M-0C-021.00	109A

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Walnut Creek Improvement District Bond Area 1  
Lancaster County, South Carolina  
Assessment Roll Update for the 2017-2018 Assessment Year

Billing Key Walnut Creek Improvement District Bond Area 1

Tax Parcel Number	Billing Code
0014M-0C-022.00	109A
0014M-0C-023.00	109A
0014M-0C-024.00	109A
0014M-0C-025.00	109A
0014M-0C-026.00	109A
0014M-0C-027.00	109A
0014M-0C-028.00	109A
0014M-0C-029.00	109A
0014M-0D-001.00	109A
0014M-0D-002.00	109A
0014M-0D-003.00	109A
0014M-0D-004.00	109A
0014M-0D-005.00	109A
0014M-0D-006.00	109A
0014M-0D-007.00	109A
0014M-0D-008.00	109A
0014M-0D-009.00	109A
0014M-0D-010.00	109A
0014M-0D-011.00	109A
0014M-0D-012.00	109A
0014M-0D-013.00	109A
0014M-0D-014.00	109A
0014M-0D-015.00	109A
0014M-0D-016.00	109A
0014M-0D-017.00	109A
0014M-0D-018.00	109A
0014M-0D-019.00	109A
0014M-0D-020.00	109A
0014M-0D-021.00	109A
0014M-0D-022.00	109A
0014M-0D-023.00	109A
0014N-0A-001.00	109A
0014N-0A-002.00	109A
0014N-0A-003.00	109A
0014N-0A-004.00	109A
0014N-0A-005.00	109A
0014N-0A-006.00	109A
0014N-0A-007.00	109A
0014N-0A-008.00	109A
0014N-0A-009.00	109A
0014N-0A-010.00	109A
0014N-0A-011.00	109A
0014N-0A-012.00	109A
0014N-0A-013.00	109A
0014N-0A-014.00	109A
0014N-0A-015.00	109A
0014N-0A-016.00	109A
0014N-0A-017.00	109A
0014N-0A-018.00	109A
0014N-0A-019.00	109A
0014N-0A-020.00	109A
0014N-0A-021.00	109A
0014N-0B-001.00	109A
0014N-0B-002.00	109A
0014N-0B-003.00	109A
0014N-0B-004.00	109A

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Walnut Creek Improvement District Bond Area 1  
Lancaster County, South Carolina  
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Billing Key Walnut Creek Improvement District Bond Area 1

Tax Parcel Number	Billing Code
0014N-0B-005.00	109A
0014N-0B-006.00	109A
0014N-0B-007.00	109A
0014N-0B-008.00	109A
0014N-0B-009.00	109A
0014N-0B-010.00	109A
0014N-0C-001.00	109A
0014N-0C-002.00	109A
0014N-0C-003.00	109A
0014N-0C-004.00	109A
0014N-0C-005.00	109A
0014N-0C-006.00	109A
0014N-0C-007.00	109A
0014N-0C-008.00	109A
0014N-0C-009.00	109A
0014N-0C-010.00	109A
0014N-0D-001.00	109A
0014N-0D-002.00	109A
0014N-0D-003.00	109A
0014N-0D-004.00	109A
0014N-0D-005.00	109A
0014N-0D-006.00	109A
0014N-0D-007.00	109A
0014N-0D-008.00	109A
0014N-0D-009.00	109A
0014N-0D-010.00	109A
0014N-0D-011.00	109A
0014N-0D-012.00	109A
0014N-0D-013.00	109A
0014N-0D-014.00	109A
0014N-0D-015.00	109A
0014N-0D-016.00	109A
0014N-0D-017.00	109A
0014N-0D-018.00	109A
0014N-0E-001.00	109A
0014N-0E-002.00	109A
0014N-0E-003.00	109A
0014N-0E-004.00	109A
0014N-0E-005.00	109A
0014N-0E-006.00	109A
0014N-0E-007.00	109A
0014N-0E-008.00	109A
0014N-0E-009.00	109A
0014N-0E-010.00	109A
0014N-0E-011.00	109A
0014N-0E-012.00	109A
0014N-0E-013.00	109A
0014N-0E-014.00	109A
0014N-0E-015.00	109A
0014N-0E-016.00	109A
0014N-0E-017.00	109A
0014N-0E-018.00	109A
0014N-0E-019.00	109A
0014N-0E-020.00	109A
0014N-0E-021.00	109A
0014N-0E-022.00	109A

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Lancaster County, South Carolina  
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Billing Key Walnut Creek Improvement District Bond Area 1

Tax Parcel Number	Billing Code
0014N-0E-023.00	109A
0014N-0E-024.00	109A
0014N-0E-025.00	109A
0014N-0E-026.00	109A
0014N-0E-027.00	109A
0014N-0E-028.00	109A
0014N-0E-029.00	109A
0014N-0E-030.00	109A
0014N-0F-001.00	109A
0014N-0F-002.00	109A
0014N-0F-003.00	109A
0014N-0F-004.00	109A
0014N-0F-005.00	109A
0014N-0F-006.00	109A
0014N-0F-007.00	109A
0014N-0F-008.00	109A
0014N-0F-009.00	109A
0014N-0F-010.00	109A
0014N-0F-011.00	109A
0014N-0F-012.00	109A
0014N-0G-001.00	109A
0014N-0G-002.00	109A
0014N-0G-003.00	109A
0014N-0G-004.00	109A
0014N-0G-005.00	109A
0014N-0G-006.00	109A
0014N-0G-007.00	109A
0014N-0G-008.00	109A
0014N-0G-009.00	109A
0014N-0G-010.00	109A
0014N-0H-001.00	109A
0014N-0H-002.00	109A
0014N-0H-003.00	109A
0014N-0H-004.00	109A
0014N-0H-005.00	109A
0014N-0H-006.00	109A
0014N-0H-007.00	109A
0014N-0H-008.00	109A
0014N-0H-009.00	109A
0014N-0H-010.00	109A
0014N-0I-001.00	109A
0014N-0I-002.00	109A
0014N-0I-003.00	109A
0014N-0I-004.00	109A
0014N-0I-005.00	109A
0014N-0I-006.00	109A
0014N-0I-007.00	109A
0014N-0I-008.00	109A
0014N-0I-009.00	109A
0014N-0I-010.00	109A
0014N-0J-001.00	109A
0014N-0J-002.00	109A
0014N-0J-003.00	109A
0014N-0J-004.00	109A
0014N-0J-005.00	109A
0014N-0J-006.00	109A



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Billing Key Walnut Creek Improvement District Bond Area 1

Tax Parcel Number	Billing Code
0014N-0J-007.00	109A
0014N-0J-008.00	109A
0014N-0J-009.00	109A
0014N-0J-010.00	109A
0014N-0J-011.00	109A
0014N-0J-012.00	109A
0014N-0J-013.00	109A
0014N-0J-014.00	109A
0014N-0J-015.00	109A
0014N-0J-016.00	109A
0014N-0J-017.00	109A
0014N-0J-018.00	109A
0014N-0J-019.00	109A
0014N-0J-020.00	109A
0014N-0J-021.00	109A
0014N-0J-022.00	109A
0014N-0J-023.00	109A
0014N-0J-024.00	109A
0014N-0J-025.00	109A
0014N-0J-026.00	109A
0014N-0J-027.00	109A
0014N-0J-028.00	109A
0014N-0J-029.00	109A
0014N-0J-030.00	109A
0014N-0J-031.00	109A
0014N-0J-032.00	109A
0014N-0J-033.00	109A
0015C-0A-001.00	109A
0015C-0A-002.00	109A
0015C-0A-003.00	109A
0015C-0A-004.00	109A
0015C-0A-005.00	109A
0015C-0A-006.00	109A
0015C-0A-007.00	109A
0015C-0A-008.00	109A
0015C-0A-008.01	109A
0015C-0A-009.00	109A
0015C-0A-010.00	109A
0015C-0A-011.00	109A
0015C-0A-012.00	109A
0015C-0A-013.00	109A
0015C-0A-014.00	109A
0015C-0A-015.00	109A
0015C-0A-016.00	109A
0015C-0A-017.00	109A
0015C-0A-018.00	109A
0015C-0A-019.00	109A
0015C-0A-020.00	109A
0015C-0A-021.00	109A
0015C-0A-022.00	109A
0015C-0A-023.00	109A
0015C-0A-024.00	109A
0015C-0A-025.00	109A
0015C-0A-026.00	109A
0015C-0A-027.00	109A
0015C-0A-028.00	109A

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Billing Key Walnut Creek Improvement District Bond Area 1

Tax Parcel Number	Billing Code
0015C-0A-029.00	109A
0015C-0A-030.00	109A
0015C-0A-031.00	109A
0015C-0A-032.00	109A
0015C-0A-033.00	109A
0015C-0A-034.00	109A
0015C-0A-035.00	109A
0015C-0A-036.00	109A
0015C-0A-037.00	109A
0015C-0A-038.00	109A
0015C-0A-039.00	109A
0015C-0A-040.00	109A
0015C-0A-041.00	109A
0015C-0A-042.00	109A
0015C-0A-043.00	109A
0015C-0A-044.00	109A
0015C-0A-045.00	109A
0015C-0A-046.00	109A
0015C-0A-047.00	109A
0015C-0A-048.00	109A
0015C-0A-049.00	109A
0015C-0A-050.00	109A
0015C-0A-051.00	109A
0015C-0A-052.00	109A
0015C-0A-053.00	109A
0015C-0A-054.00	109A
0015C-0A-055.00	109A
0015C-0A-056.00	109A
0015C-0A-057.00	109A
0015C-0A-058.00	109A
0015C-0B-001.00	109A
0015C-0B-002.00	109A
0015C-0B-003.00	109A
0015C-0B-004.00	109A
0015C-0B-005.00	109A
0015C-0B-006.00	109A
0015C-0B-007.00	109A
0015C-0B-008.00	109A
0015C-0B-009.00	109A
0015C-0B-010.00	109A
0015C-0B-011.00	109A
0015C-0B-012.00	109A
0015C-0B-013.00	109A
0015C-0B-014.00	109A
0015C-0C-001.00	109A
0015C-0C-002.00	109A
0015C-0C-003.00	109A
0015C-0C-004.00	109A
0015C-0C-005.00	109A
0015C-0C-006.00	109A
0015C-0C-007.00	109A
0015C-0C-008.00	109A
0015C-0C-009.00	109A
0015C-0C-010.00	109A
0015C-0C-011.00	109A
0015C-0C-012.00	109A

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Billing Key Walnut Creek Improvement District Bond Area 1

Tax Parcel Number	Billing Code
0015C-0C-013.00	109A
0015C-0C-014.00	109A
0015C-0C-015.00	109A
0015C-0C-016.00	109A
0015C-0C-017.00	109A
0015C-0C-018.00	109A
0015C-0C-019.00	109A
0015C-0C-020.00	109A
0015C-0C-021.00	109A
0015C-0C-022.00	109A
0015C-0C-023.00	109A
0015C-0C-024.00	109A
0015C-0C-025.00	109A
0015C-0C-026.00	109A
0015C-0C-027.00	109A
0015C-0C-028.00	109A
0015C-0C-029.00	109A
0015C-0C-029.01	109A
0015C-0C-030.00	109A
0015C-0C-031.00	109A
0015C-0C-032.00	109A
0015C-0C-033.00	109A
0015C-0C-034.00	109A
0015C-0C-034.01	109A
0015C-0C-035.00	109A
0015C-0C-036.00	109A
0015C-0D-001.00	109A
0015C-0D-001.01	109A
0015C-0D-001.02	109A
0015C-0D-001.03	109A
0015C-0D-001.04	109A
0015C-0D-002.00	109A
0015C-0D-002.01	109A
0015C-0D-003.00	109A
0015C-0D-004.00	109A
0015C-0D-005.00	109A
0015C-0D-006.00	109A
0015C-0D-007.00	109A
0015C-0D-007.01	109A
0015C-0D-008.00	109A
0015C-0D-009.00	109A
0015C-0D-010.00	109A
0015C-0D-010.01	109A
0015C-0D-011.00	109A
0015C-0D-012.00	109A
0015C-0D-012.01	109A
0015C-0D-013.00	109A
0015C-0D-014.00	109A
0015C-0D-014.01	109A
0015C-0D-015.00	109A
0015C-0D-016.00	109A
0015C-0E-001.00	109A
0015C-0E-002.00	109A
0015C-0E-003.00	109A
0015C-0E-004.00	109A
0015C-0E-005.00	109A

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Assessment Roll Update for the 2017-2018 Assessment Year

Billing Key Walnut Creek Improvement District Bond Area 1

Tax Parcel Number	Billing Code
0015C-0E-006.00	109A
0015C-0E-007.00	109A
0015C-0E-008.00	109A
0015C-0E-009.00	109A
0015C-0E-010.00	109A
0015C-0E-011.00	109A
0015C-0E-012.00	109A
0015C-0E-013.00	109A
0015C-0E-014.00	109A
0015C-0E-015.00	109A
0015C-0E-016.00	109A
0015C-0E-017.00	109A
0015C-0F-001.00	109A
0015C-0F-002.00	109A
0015C-0F-002.01	109A
0015C-0F-003.00	109A
0015C-0F-004.00	109A
0015C-0F-004.01	109A
0015C-0F-005.00	109A
0015C-0F-006.00	109A
0015C-0F-007.00	109A
0015C-0F-008.00	109A
0015C-0F-008.01	109A
0015C-0F-009.00	109A
0015C-0F-010.00	109A
0015C-0F-011.00	109A
0015C-0F-011.01	109A
0015C-0F-012.00	109A
0015C-0F-013.00	109A
0015C-0F-014.00	109A
0015C-0F-015.00	109A
0015D-0A-001.00	109A
0015D-0A-002.00	109A
0015D-0A-003.00	109A
0015D-0A-004.00	109A
0015D-0A-005.00	109A
0015D-0A-006.00	109A
0015D-0A-007.00	109A
0015D-0A-008.00	109A
0015D-0A-009.00	109A
0015F-0A-001.00	109A
0015F-0A-001.01	109A
0015F-0A-002.00	109A
0015F-0A-003.00	109A
0015F-0A-004.00	109A
0015F-0A-005.00	109A
0015F-0B-001.00	109A
0015F-0B-002.00	109A
0015F-0B-003.00	109A
0015F-0B-004.00	109A
0015F-0B-005.00	109A
0015F-0B-006.00	109A
0015F-0B-007.00	109A
0015F-0B-008.00	109A
0015F-0B-009.00	109A
0015F-0B-010.00	109A



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Billing Key Walnut Creek Improvement District Bond Area 1

Tax Parcel Number	Billing Code
0015F-0B-011.00	109A
0015F-0B-012.00	109A
0015F-0B-013.00	109A
0015F-0B-014.00	109A
0015F-0C-001.00	109A
0015F-0C-002.00	109A
0015F-0C-003.00	109A
0015F-0C-004.00	109A
0015F-0C-005.00	109A
0015F-0C-006.00	109A
0015F-0C-007.00	109A
0015F-0C-008.00	109A
0015F-0C-009.00	109A
0015F-0C-010.00	109A
0015F-0C-011.00	109A
0015F-0C-012.00	109A
0015F-0C-013.00	109A
0015F-0C-014.00	109A
0015F-0C-015.00	109A
0015F-0C-016.00	109A
0015F-0C-017.00	109A
0015F-0C-018.00	109A
0015F-0C-019.00	109A
0015F-0C-020.00	109A
0015F-0C-021.00	109A
0015F-0C-022.00	109A
0015F-0C-023.00	109A
0015F-0C-024.00	109A
0015F-0D-001.00	109A
0015F-0D-002.00	109A
0015F-0D-003.00	109A
0015F-0D-004.00	109A
0015F-0D-005.00	109A
0015F-0D-006.00	109A
0015F-0D-007.00	109A
0015F-0D-008.00	109A
0015F-0D-009.00	109A
0015F-0D-010.00	109A
0015F-0D-011.00	109A
0015F-0D-012.00	109A
0015F-0D-013.00	109A
0015F-0D-014.00	109A
0015F-0D-015.00	109A
0015F-0D-016.00	109A
0015F-0D-017.00	109A
0015F-0D-018.00	109A
0015F-0D-019.00	109A
0015F-0D-020.00	109A
0015F-0D-021.00	109A
0015F-0D-022.00	109A
0015F-0E-001.00	109A
0015F-0E-002.00	109A
0015F-0E-003.00	109A
0015F-0E-004.00	109A
0015F-0E-018.00	109A
0015F-0E-019.00	109A

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Billing Key Walnut Creek Improvement District Bond Area 1

Tax Parcel Number	Billing Code
0015F-0E-020.00	109A
0015F-0E-021.00	109A
0015F-0E-022.00	109A
0015F-0E-023.00	109A
0015F-0E-024.00	109A
0015F-0E-025.00	109A
0015F-0E-026.00	109A
0015F-0E-027.00	109A
0015F-0E-028.00	109A
0015F-0F-001.00	109A
0015F-0F-002.00	109A
0015F-0F-003.00	109A
0015F-0F-004.00	109A
0015F-0F-005.00	109A
0015F-0F-006.00	109A
0015F-0F-007.00	109A
0015F-0F-008.00	109A
0015F-0F-009.00	109A
0015F-0F-010.00	109A
0015F-0F-011.00	109A
0015F-0F-012.00	109A
0015F-0F-013.00	109A
0015F-0F-014.00	109A
0015F-0F-015.00	109A
0015F-0F-016.00	109A
0015F-0F-017.00	109A
0015F-0F-018.00	109A
0015F-0F-019.00	109A
0015F-0F-020.00	109A
0015F-0F-021.00	109A
0015F-0F-022.00	109A
0015J-0A-001.00	109A
0015J-0A-002.00	109A
0015J-0A-003.00	109A
0015J-0A-004.00	109A
0015J-0A-005.00	109A
0015J-0A-006.00	109A
0015J-0A-007.00	109A
0015J-0A-008.00	109A
0015J-0A-009.00	109A
0015J-0A-010.00	109A
0015J-0A-011.00	109A
0015J-0A-012.00	109A
0015J-0B-001.00	109A
0015J-0B-002.00	109A
0015J-0B-003.00	109A
0015J-0B-004.00	109A
0015J-0B-005.00	109A
0015J-0B-006.00	109A
0015J-0B-007.00	109A
0015J-0B-008.00	109A
0015J-0B-009.00	109A
0015J-0B-010.00	109A
0015J-0B-011.00	109A
0015J-0B-012.00	109A
0015J-0B-013.00	109A

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Lancaster County, South Carolina  
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Billing Key Walnut Creek Improvement District Bond Area 1

Tax Parcel Number	Billing Code
0015J-0C-001.00	109A
0015J-0C-002.00	109A
0015J-0C-003.00	109A
0015J-0C-004.00	109A
0015J-0C-005.00	109A
0015J-0C-006.00	109A
0015J-0C-007.00	109A
0015J-0C-008.00	109A
0015J-0C-009.00	109A
0015J-0C-010.00	109A
0015J-0C-011.00	109A
0015J-0C-012.00	109A
0015J-0C-013.00	109A
0015J-0C-014.00	109A
0015J-0C-015.00	109A
0015J-0D-001.00	109A
0015J-0D-002.00	109A
0015J-0D-003.00	109A
0015J-0D-004.00	109A
0015J-0D-005.00	109A
0015J-0D-006.00	109A
0015J-0D-007.00	109A
0015J-0D-015.00	109A
0015J-0D-016.00	109A
0015J-0D-017.00	109A
0015J-0E-001.00	109A
0015J-0E-002.00	109A
0015J-0E-021.00	109A
0015J-0E-022.00	109A
0015J-0E-023.00	109A
0015J-0F-001.00	109A
0015J-0F-002.00	109A
0015J-0F-003.00	109A
0015J-0F-004.00	109A
0015J-0F-005.00	109A
0015J-0F-006.00	109A
0015J-0F-007.00	109A
0015J-0F-008.00	109A
0015J-0F-009.00	109A
0015J-0F-010.00	109A
0015J-0F-011.00	109A
0015J-0F-012.00	109A
0015J-0F-013.00	109A
0015J-0F-014.00	109A
0015J-0F-015.00	109A
0015J-0F-016.00	109A
0015J-0F-017.00	109A
0015J-0F-018.00	109A
0015J-0F-019.00	109A
0015J-0F-020.00	109A
0015J-0F-021.00	109A
0015J-0F-022.00	109A
0015J-0F-023.00	109A
0015J-0H-001.00	109A
0015J-0H-002.00	109A
0015J-0H-003.00	109A

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Billing Key Walnut Creek Improvement District Bond Area 1

Tax Parcel Number	Billing Code
0015J-0H-004.00	109A
0015J-0H-005.00	109A
0015J-0H-006.00	109A
0015J-0H-007.00	109A
0015J-0H-008.00	109A
0015J-0H-009.00	109A
0015J-0H-010.00	109A
0015J-0H-011.00	109A
0015J-0H-012.00	109A
0015J-0H-013.00	109A
0015J-0H-014.00	109A
0015J-0H-015.00	109A
0015J-0H-016.00	109A
0015J-0H-017.00	109A
0015J-0H-018.00	109A
0015O-0A-001.00	109A
0015O-0A-002.00	109A
0015O-0A-003.00	109A
0015O-0A-004.00	109A
0015O-0A-005.00	109A
0015O-0A-006.00	109A
0015O-0A-007.00	109A
0015O-0A-008.00	109A
0015O-0A-009.00	109A
0015O-0A-010.00	109A
0015O-0A-011.00	109A
0015O-0A-012.00	109A
0015O-0A-013.00	109A
0015O-0A-014.00	109A
0015O-0B-001.00	109A
0015O-0B-002.00	109A
0015O-0B-003.00	109A
0015O-0B-004.00	109A
0015O-0B-005.00	109A
0015O-0B-006.00	109A
0015O-0B-007.00	109A
0015O-0B-008.00	109A
0015O-0B-009.00	109A
0015O-0B-010.00	109A
0015O-0B-011.00	109A
0015O-0B-012.00	109A
0015O-0B-013.00	109A
0015O-0B-014.00	109A
0015O-0B-015.00	109A
0015O-0B-016.00	109A
0015O-0B-017.00	109A
0015O-0B-018.00	109A
0015O-0B-019.00	109A
0015O-0B-020.00	109A
0015O-0B-021.00	109A
0015O-0B-022.00	109A
0015O-0C-001.00	109A
0015O-0C-002.00	109A
0015O-0C-003.00	109A
0015O-0C-004.00	109A
0015O-0C-005.00	109A



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Billing Key Walnut Creek Improvement District Bond Area 1

Tax Parcel Number	Billing Code
0015O-0C-006.00	109A
0015O-0C-007.00	109A
0015O-0C-008.00	109A
0015O-0C-009.00	109A
0015O-0C-010.00	109A
0015O-0C-011.00	109A
0015O-0D-001.00	109A
0015O-0D-002.00	109A
0015O-0D-003.00	109A
0015O-0D-004.00	109A
0015O-0D-005.00	109A
0015O-0D-006.00	109A
0015O-0D-007.00	109A
0015O-0D-008.00	109A
0015O-0D-009.00	109A
0015O-0E-001.00	109A
0015O-0E-002.00	109A
0015O-0E-003.00	109A
0015O-0E-004.00	109A
0015O-0E-005.00	109A
0015O-0E-006.00	109A
0015O-0F-001.00	109A
0015O-0F-002.00	109A
0015O-0F-003.00	109A
0015O-0F-004.00	109A
0015O-0F-005.00	109A
0015O-0G-001.00	109A
0015O-0G-002.00	109A
0015O-0G-017.00	109A
0015O-0G-018.00	109A
0015O-0H-001.00	109A
0015O-0H-002.00	109A
0015O-0H-003.00	109A
0015O-0H-004.00	109A
0015O-0J-001.00	109A
0015O-0J-002.00	109A
0015O-0J-003.00	109A
0015O-0J-004.00	109A
0015O-0J-005.00	109A
0015O-0J-006.00	109A
0015O-0J-007.00	109A
0015O-0K-001.00	109A
0015O-0K-002.00	109A
0015O-0K-012.00	109A
0015O-0K-013.00	109A
0015O-0K-014.00	109A
0015O-0K-015.00	109A
0015F-0B-015.00	109A
0015F-0B-016.00	109A
0015F-0B-017.00	109A
0015F-0B-018.00	109A
0015F-0B-019.00	109A
0015F-0B-020.00	109A
0015F-0B-021.00	109A
0015F-0B-022.00	109A
0015F-0B-023.00	109A

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Billing Key Walnut Creek Improvement District Bond Area 1

Tax Parcel Number	Billing Code
0015F-0B-024.00	109A
0015F-0B-025.00	109A
0015F-0B-026.00	109A
0015F-0B-027.00	109A
0015F-0E-005.00	109A
0015F-0E-006.00	109A
0015F-0E-007.00	109A
0015F-0E-008.00	109A
0015F-0E-009.00	109A
0015F-0E-010.00	109A
0015F-0E-011.00	109A
0015F-0E-012.00	109A
0015F-0E-013.00	109A
0015F-0E-014.00	109A
0015F-0E-015.00	109A
0015F-0E-016.00	109A
0015F-0E-017.00	109A
0015F-0F-023.00	109A
0015F-0F-024.00	109A
0015F-0F-025.00	109A
0015F-0F-026.00	109A
0015F-0F-027.00	109A
0015F-0F-028.00	109A
0015F-0F-029.00	109A
0015F-0F-030.00	109A
0015F-0F-031.00	109A
0015F-0G-001.00	109A
0015F-0G-002.00	109A
0015F-0G-003.00	109A
0015F-0G-004.00	109A
0015F-0G-005.00	109A
0015F-0G-006.00	109A
0015F-0G-007.00	109A
0015F-0G-008.00	109A
0015F-0G-009.00	109A
0015F-0G-010.00	109A
0015F-0G-011.00	109A
0015F-0G-012.00	109A
0015F-0G-013.00	109A
0015F-0G-014.00	109A
0015J-0E-020.00	109A
0015J-0E-020.01	109A
0015J-0E-020.02	109A
0015J-0E-020.03	109A
0015J-0E-020.04	109A
0015J-0F-024.00	109A
0015J-0F-025.00	109A
0015J-0F-026.00	109A
0015J-0F-027.00	109A
0015J-0F-028.00	109A
0015J-0E-003.00	109A
0015J-0E-004.00	109A
0015J-0E-005.00	109A
0015J-0E-006.00	109A
0015J-0D-008.00	109A
0015J-0D-009.00	109A

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Billing Key Walnut Creek Improvement District Bond Area 1

Tax Parcel Number	Billing Code
0015J-0D-010.00	109A
0015J-0D-011.00	109A
0015J-0D-012.00	109A
0015J-0D-013.00	109A
0015J-0D-014.00	109A
0015J-0D-014.01	109A
0015O-0E-007.00	109A
0015O-0E-008.00	109A
0015O-0E-009.00	109A
0015O-0E-010.00	109A
0015O-0E-011.00	109A
0015O-0E-012.00	109A
0015O-0G-003.00	109A
0015O-0G-004.00	109A
0015O-0G-005.00	109A
0015O-0G-006.00	109A
0015O-0G-007.00	109A
0015O-0G-008.00	109A
0015O-0G-009.00	109A
0015O-0G-010.00	109A
0015O-0G-011.00	109A
0015O-0G-012.00	109A
0015O-0G-013.00	109A
0015O-0G-014.00	109A
0015O-0G-015.00	109A
0015O-0G-016.00	109A
0015O-0K-003.00	109A
0015O-0K-004.00	109A
0015O-0K-005.00	109A
0015O-0K-006.00	109A
0015-00-028.00	109B
0015-00-028.10	109C
0015-00-028.30	109B