

Meadow Pointe IV
Community Development District

Financial Statements
(Unaudited)

August 31, 2015

Prepared by
Rizzetta & Company, Inc.
District Manager

Meadow Pointe IV Community Development District

Balance Sheet

As of 8/31/2015

(In Whole Numbers)

	General Fund	Reserve Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds	General Fixed Assets Account Group	General Long Term Debt Account Group
Assets							
Cash In Bank	327,811	0	0	0	327,811	0	0
Investments	0	0	1,508,256	895,917	2,404,174	0	0
Investments - Reserves	0	53,346	0	0	53,346	0	0
Accounts Receivable	800	0	167,944	0	168,744	0	0
Allowance for Doubtful Accounts	0	0	(167,944)	0	(167,944)	0	0
Prepaid Expenses	10,945	0	0	0	10,945	0	0
Deposits	5,591	0	0	0	5,591	0	0
Due From Other Funds	0	0	0	0	0	0	0
Amount Available in Debt Service	0	0	0	0	0	0	0
Amount To Be Provided Debt Service	0	0	0	0	0	0	24,848,814
Fixed Assets	0	0	0	0	0	55,121,468	0
Total Assets	345,147	53,346	1,508,256	895,917	2,802,667	55,121,468	24,848,814
Liabilities							
Accounts Payable	17,995	0	0	0	17,995	0	0
Accrued Expenses Payable	5,467	0	0	0	5,467	0	0
Other Current Liabilities	0	0	0	0	0	0	0
Deposits	0	0	0	0	0	0	0
Due To Other Funds	0	0	0	0	0	0	0
Debt Service Obligations - Current	0	0	7,346,339	0	7,346,339	0	0
Revenue Bonds Payable-Long-Term	0	0	0	0	0	0	24,848,814
Total Liabilities	23,462	0	7,346,339	0	7,369,801	0	24,848,814
Fund Equity And Other Credits							
Beginning Fund Balance	206,899	33,991	(833,870)	479,752	(113,228)	55,121,468	0
Net Change in Fund Balance	114,786	19,355	(5,004,212)	416,165	(4,453,906)	0	0
Total Fund Equity And Other Credits	321,685	53,346	(5,838,083)	895,917	(4,567,134)	55,121,468	0
Total Liabilities And Fund Equity	345,147	53,346	1,508,256	895,917	2,802,667	55,121,468	24,848,814

See Notes to Unaudited Financial Statements

Meadow Pointe IV Community Development District

Statement of Revenues and Expenditures

1 - General Fund

From 10/1/2014 Through 8/31/2015

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Revenues					
Special Assessments					
Interest Earnings	0	0	58	58	0.00%
Tax Roll	442,042	442,042	448,871	6,829	(1.54)%
Off Roll	244,975	244,975	241,600	(3,375)	1.37%
Other Miscellaneous Revenues					
Miscellaneous	0	0	2,192	2,192	0.00%
Total Revenues	<u>687,017</u>	<u>687,017</u>	<u>692,721</u>	<u>5,704</u>	<u>(0.83)%</u>
Expenditures					
Legislative					
Supervisor Fees	12,000	11,000	12,400	(1,400)	(3.33)%
Financial & Administrative					
Administrative Services	8,750	8,021	8,021	0	8.33%
District Management	33,800	30,983	30,983	0	8.33%
District Engineer	10,000	9,167	7,699	1,468	23.01%
Disclosure Report	8,000	7,333	0	7,333	100.00%
Trustees Fees	7,500	7,500	16,800	(9,300)	(124.00)%
Tax Collector/Property Appraiser Fees	150	150	150	0	0.00%
Financial Consulting Services	10,200	9,767	9,767	0	4.24%
Accounting Services	17,200	15,767	15,767	0	8.33%
Auditing Services	4,100	4,100	4,100	0	0.00%
Arbitrage Rebate Calculation	4,000	2,600	2,600	0	35.00%
Public Officials Liability Insurance	8,955	8,955	8,104	851	9.50%
Legal Advertising	1,200	1,100	812	288	32.36%
Dues, Licenses & Fees	450	450	505	(55)	(12.22)%
Website Fee & Maintenance	600	550	550	0	8.33%
Legal Counsel					
District Counsel	15,000	13,750	23,170	(9,420)	(54.46)%
Electric Utility Services					
Utility Services	5,095	4,670	6,783	(2,112)	(33.12)%
Utility-Recreation Facility	13,206	12,106	11,912	193	9.79%
Street Lights	35,000	32,083	30,462	1,621	12.96%
Garbage/Solid Waste Control Services					
Garbage-Recreation Facility	840	770	770	0	8.33%
Solid Waste Assessment	920	920	893	27	2.90%
Garbage-Residential	37,440	34,320	32,220	2,100	13.94%

Meadow Pointe IV Community Development District

Statement of Revenues and Expenditures

1 - General Fund

From 10/1/2014 Through 8/31/2015

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Water-Sewer Combination Services					
Utility Services	10,694	9,803	14,365	(4,563)	(34.33)%
Stormwater Control					
Mitigation Area Monitoring & Maintenance	22,913	21,004	17,840	3,164	22.14%
Aquatic Maintenance	34,130	31,286	20,795	10,491	39.07%
Irrigation Repairs and Maintenance	4,000	3,667	0	3,667	100.00%
Stormwater Assessment	1,245	1,141	1,209	(68)	2.87%
Other Physical Environment					
General Liability/Property Insurance	22,198	22,198	15,211	6,987	31.47%
Entry & Walls Maintenance	1,500	1,375	5,082	(3,707)	(238.80)%
Landscape Maintenance	128,730	118,003	123,178	(5,176)	4.31%
Irrigation Repairs and Maintenance	15,000	13,750	2,477	11,273	83.48%
Landscape Replacement Plants, Shrubs, Trees	25,000	22,917	0	22,917	100.00%
Miscellaneous Expenses	3,000	2,750	4,313	(1,563)	(43.77)%
Road & Street Facilities					
Gate Facility Maintenance - Repairs	6,000	5,500	2,996	2,504	50.07%
Gate Phone	2,280	2,090	2,810	(720)	(23.25)%
Roadway Repair & Maintenance	1,000	917	0	917	100.00%
Sidewalk Repair & Maintenance	2,500	2,292	676	1,616	72.96%
Street Light/Decorative Light Maintenance	2,000	1,833	0	1,833	100.00%
Parks & Recreation					
Management Contract	111,887	102,563	100,381	2,182	10.28%
Telephone, Fax, Internet	4,000	3,667	3,709	(43)	7.26%
Pool Maintenance/Repairs	3,500	3,208	5,637	(2,428)	(61.04)%
Maintenance & Repair	5,000	4,583	10,331	(5,748)	(106.62)%
Facility Supplies	5,000	4,583	2,442	2,141	51.15%
Security System Monitoring & Maintenance	750	688	717	(29)	4.41%
Athletic/Park Court/Field Repairs	1,000	917	13	904	98.71%
Contingency					
Miscellaneous Contingency	20,000	18,333	0	18,333	100.00%
Total Expenditures	<u>667,733</u>	<u>615,128</u>	<u>558,651</u>	<u>56,477</u>	<u>16.34%</u>

Meadow Pointe IV Community Development District

Statement of Revenues and Expenditures

1 - General Fund

From 10/1/2014 Through 8/31/2015

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Excess Of Revenue Over (Under) Expenditures	19,284	71,889	134,070	62,181	(595.23)%
Other Financing Sources (Uses)					
Transfer of Reserves	(19,284)	(19,284)	(19,284)	0	0.00%
Exc. of Rev./Other Sources Over/(Under) Exp/Other Uses	0	52,605	114,786	62,181	0.00%
Fund Balance, Beginning of Period	0	0	206,899	206,899	0.00%
Fund Balance, End of Period	0	52,605	321,685	269,080	0.00%

Meadow Pointe IV Community Development District

Statement of Revenues and Expenditures

Reserve Fund - 005

From 10/1/2014 Through 8/31/2015

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	71	71	0.00%
Total Revenues	<u>0</u>	<u>71</u>	<u>71</u>	<u>0.00%</u>
Expenditures				
Contingency				
Capital Reserves-Road Reserve	19,284	0	19,284	100.00%
Total Expenditures	<u>19,284</u>	<u>0</u>	<u>19,284</u>	<u>100.00%</u>
Excess Of Revenue Over (Under) Expenditures	(19,284)	71	19,355	(100.36)%
Other Financing Sources (Uses)				
Transfer of Reserves	19,284	19,284	0	0.00%
Exc. of Rev./Other Sources Over/(Under) Expe./Other Uses	<u>0</u>	<u>19,355</u>	<u>19,355</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	33,991	33,991	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>53,346</u></u>	<u><u>53,346</u></u>	<u><u>0.00%</u></u>

Meadow Pointe IV Community Development District

Statement of Revenues and Expenditures
 Debt Service Fund--Series 2003/2004/2015 - 200
 From 10/1/2014 Through 8/31/2015
 (In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	1	1	0.00%
Special Assessments				
Tax Roll	222,349	222,349	0	0.00%
Total Revenues	<u>222,349</u>	<u>222,350</u>	<u>1</u>	<u>0.00%</u>
Expenditures				
Financial & Administrative				
District Management	0	5,000	(5,000)	0.00%
Disclosure Report	0	1,000	(1,000)	0.00%
Trustees Fees	0	5,700	(5,700)	0.00%
Financial Consulting Services	0	15,000	(15,000)	0.00%
Printing & Binding	0	1,250	(1,250)	0.00%
Underwriter	0	50,000	(50,000)	0.00%
Credit Rating Service	0	11,500	(11,500)	0.00%
Verification Agent	0	1,750	(1,750)	0.00%
Legal Counsel				
Trustee Counsel	0	4,000	(4,000)	0.00%
District Counsel - Bond Restructuring	0	20,250	(20,250)	0.00%
Underwriter Counsel	0	20,000	(20,000)	0.00%
Bond Counsel	0	45,000	(45,000)	0.00%
Debt Service				
Interest	157,349	265,950	(108,601)	(69.01)%
Principal	65,000	0	65,000	100.00%
Total Expenditures	<u>222,349</u>	<u>446,400</u>	<u>(224,051)</u>	<u>(100.77)%</u>
Excess Of Revenue Over (Under) Expenditures	0	(224,050)	(224,050)	0.00%
Other Financing Sources (Uses)				
Interfund Transfer	0	123	123	0.00%
Bond Proceeds	0	2,350,135	2,350,135	0.00%
Proceeds From SPE	0	156,846	156,846	0.00%
Bond Redemption/ Restructure Costs	0	(2,591,534)	(2,591,534)	0.00%
Total Other Financing Sources (Uses)	<u>0</u>	<u>(84,429)</u>	<u>(84,429)</u>	<u>0.00%</u>
Exc. of Rev./Other Sources Over/(Under) Expe./Other Uses	0	(308,479)	(308,479)	0.00%
Fund Balance, Beginning of Period	0	369,475	369,475	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>60,996</u></u>	<u><u>60,996</u></u>	<u><u>0.00%</u></u>

See Notes to Unaudited Financial Statements

Meadow Pointe IV Community Development District

Statement of Revenues and Expenditures

Debt Service Fund--Series 2005 - 201

From 10/1/2014 Through 8/31/2015

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	0	0	0.00%
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
Expenditures				
Debt Service				
Interest	0	60,200	(60,200)	0.00%
Principal	0	1,800,000	(1,800,000)	0.00%
Total Expenditures	<u>0</u>	<u>1,860,200</u>	<u>(1,860,200)</u>	<u>0.00%</u>
Excess Of Revenue Over (Under) Expenditures	0	(1,860,200)	(1,860,200)	0.00%
Other Financing Sources (Uses)				
Proceeds From SPE	0	90,488	90,488	0.00%
Exc. of Rev./Other Sources Over/(Under) Expe./Other Uses	0	(1,769,711)	(1,769,711)	0.00%
Fund Balance, Beginning of Period				
	0	(1,086,292)	(1,086,292)	0.00%
Fund Balance, End of Period	<u>0</u>	<u>(2,856,003)</u>	<u>(2,856,003)</u>	<u>0.00%</u>

Meadow Pointe IV Community Development District

Statement of Revenues and Expenditures

Debt Service Fund - Series 2007 - 202

From 10/1/2014 Through 8/31/2015

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	11	11	0.00%
Total Revenues	<u>0</u>	<u>11</u>	<u>11</u>	<u>0.00%</u>
Expenditures				
Debt Service				
Interest	0	357,860	(357,860)	0.00%
Principal	0	2,765,000	(2,765,000)	0.00%
Total Expenditures	<u>0</u>	<u>3,122,860</u>	<u>(3,122,860)</u>	<u>0.00%</u>
Excess Of Revenue Over (Under) Expenditures	0	(3,122,849)	(3,122,849)	0.00%
Other Financing Sources (Uses)				
Proceeds From SPE	0	290,065	290,065	0.00%
Exc. of Rev./Other Sources Over/(Under) Expe./Other Uses	0	(2,832,783)	(2,832,783)	0.00%
Fund Balance, Beginning of Period				
	0	(1,384,078)	(1,384,078)	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>(4,216,861)</u></u>	<u><u>(4,216,861)</u></u>	<u><u>0.00%</u></u>

Meadow Pointe IV Community Development District

Statement of Revenues and Expenditures
 Debt Service Fund - Series 2012/2014 - 203
 From 10/1/2014 Through 8/31/2015
 (In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	1	1	0.00%
Special Assessments				
Tax Roll	146,264	146,264	0	0.00%
Off Roll	762,427	782,640	20,213	2.65%
Prepayments	0	282,000	282,000	0.00%
Total Revenues	<u>908,691</u>	<u>1,210,904</u>	<u>302,214</u>	<u>33.26%</u>
Expenditures				
Debt Service				
Interest	803,691	658,042	145,649	18.12%
Principal	105,000	720,000	(615,000)	(585.71)%
Total Expenditures	<u>908,691</u>	<u>1,378,042</u>	<u>(469,351)</u>	<u>(51.65)%</u>
Excess Of Revenue Over (Under) Expenditures	0	(167,137)	(167,137)	0.00%
Other Financing Sources (Uses)				
Proceeds From SPE	0	73,899	73,899	0.00%
Exc. of Rev./Other Sources Over/(Under) Expe./Other Uses	0	(93,238)	(93,238)	0.00%
Fund Balance, Beginning of Period	0	1,267,024	1,267,024	0.00%
Fund Balance, End of Period	<u>0</u>	<u>1,173,786</u>	<u>1,173,786</u>	<u>0.00%</u>

Meadow Pointe IV Community Development District

Statement of Revenues and Expenditures
 Capital Projects Fund--Series 2003/2004 - 300
 From 10/1/2014 Through 8/31/2015
 (In Whole Numbers)

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Budget To Actual Variance</u>	<u>Budget Percent Remaining</u>
Other Financing Sources (Uses)				
Interfund Transfer	0	(123)	(123)	0.00%
Exc. of Rev./Other Sources Over/(Under) Expe./Other Uses	0	(123)	(123)	0.00%
Fund Balance, Beginning of Period	0	123	123	0.00%
Fund Balance, End of Period	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>

Meadow Pointe IV Community Development District

Statement of Revenues and Expenditures

Capital Projects Fund--Series 2005 - 301

From 10/1/2014 Through 8/31/2015

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	1	1	0.00%
Total Revenues	0	1	1	0.00%
Excess Of Revenue Over (Under)	0	1	1	0.00%
Expenditures				
Exc. of Rev./Other Sources Over/(Under)	0	1	1	0.00%
Expe./Other Uses				
Fund Balance, Beginning of Period	0	8,603	8,603	0.00%
Fund Balance, End of Period	0	8,605	8,605	0.00%

Meadow Pointe IV Community Development District

Statement of Revenues and Expenditures
 Capital Projects Fund - SR56 Escrow - 303
 From 10/1/2014 Through 8/31/2015
 (In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Special Assessments				
Mobility Fees	0	310,567	310,567	0.00%
Impact Fees-Water/Sewer	0	105,720	105,720	0.00%
Total Revenues	<u>0</u>	<u>416,287</u>	<u>416,287</u>	<u>0.00%</u>
Excess Of Revenue Over (Under)	0	416,287	416,287	0.00%
Expenditures				
Exc. of Rev./Other Sources Over/(Under)	0	416,287	416,287	0.00%
Expe./Other Uses				
Fund Balance, Beginning of Period	0	471,026	471,026	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>887,313</u></u>	<u><u>887,313</u></u>	<u><u>0.00%</u></u>

Meadow Pointe IV CDD
Investment Summary
August 31, 2015

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>August 31, 2015</u>
The Bank of Tampa	Money Market Account	\$ 53,346
Total Reserve Fund Investments		\$ 53,346
US Bank Series 2004 Prepayment	Money Market Account - Managed	\$ 72
US Bank Series 2004 Revenue	Money Market Account - Managed	2
US Bank Series 2005 Revenue	Money Market Account - Managed	1
US Bank Series 2007 Revenue	Money Market Account - Managed	2
US Bank Series 2007 Prepayment A	Money Market Account - Managed	32,071
US Bank Series 2007 Prepayment B	Money Market Account - Managed	29,510
US Bank Series 2012 A-1 Revenue	First American Treasury Obligation Fund Class Z	56,932
US Bank Series 2012 A-1 Reserve	First American Treasury Obligation Fund Class Z	150,700
US Bank Series 2012 A-2 Reserve	First American Treasury Obligation Fund Class Z	280,469
US Bank Series 2012 B-1 Reserve	First American Treasury Obligation Fund Class Z	315,303
US Bank Series 2012 B-1 Prepayment	First American Treasury Obligation Fund Class Z	108,018
US Bank Series 2012 B-1 Revenue	First American Treasury Obligation Fund Class Z	115,963
US Bank Series 2012 B-2 Revenue	Money Market Account - Managed	1
US Bank Series 2012 A-2 Revenue	First American Treasury Obligation Fund Class Z	106,055
US Bank Series 2014 Revenue	First American Treasury Obligation Fund Class Z	1,500
US Bank Series 2014 Reserve A	First American Treasury Obligation Fund Class Z	106,850
US Bank Series 2014 Reserve B	First American Treasury Obligation Fund Class Z	69,600
US Bank Series 2015 Interest	First American Treasury Obligation Fund Class Z	41,232
US Bank Series 2015 Prepayment	First American Treasury Obligation Fund Class Z	5,371
US Bank Series 2015 Reserve	First American Treasury Obligation Fund Class Z	88,604
Total Debt Service Fund Investments		\$ 1,508,256
US Bank Series 2005 Construction	Money Market Account - Managed	\$ 8,604
US Bank Series SR 56E	First American Treasury Obligation Fund Class Z	887,313
Total Capital Project Fund Investments		\$ 895,917

Meadow Pointe IV Community Development District

Summary A/R Ledger

From 8/1/2015 Through 8/31/2015

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2012	Wesley Chapel Lakes, Ltd.	845-13-01	167,943.60
3/25/2015	Standard Pacific of Florida	52515	<u>800.00</u>
Report Balance			<u><u>168,743.60</u></u>

Meadow Pointe IV Community Development District

Summary A/P Ledger

1 - General Fund

From 8/1/2015 Through 8/31/2015

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Ecological Consultants, Inc.	8/18/2015	10520	Semi-Annual Monitoring-MP PH 1 Heidt Portion SWFWMD Permit	1,955.00
Endurance Mechanical Services	6/25/2015	3595	Empty Drain Pan/Top Off Freon/Check Electrical 06/15	200.00
Florida Department of Revenue	8/31/2015	61-8015577602-6 08/15	Sales & Use Tax 08/15	7.52
Landscape Maintenance Professionals, Inc.	8/1/2015	99460	Landscape Maintenance 08/15	10,247.34
LLS Tax Solutions, Inc.	8/19/2015	000764	Rebate Calculation Series 2012 A 1&2 2012B-1 06/04/15	650.00
Outsmart Pest Management Inc.	8/24/2015	11072	Pest Service 08/15	45.00
Pasco County Utilities	8/28/2015	001034859 08/15	#0514195 - 3900 Meadow Pointe Blvd 08/15	188.66
Southern Automated Access Services LLC	8/30/2015	1748	Repair Gate Not Closing - Windsor 08/15	75.00
Stantec Consulting Services Inc.	8/28/2015	947935	Engineering Services 08/15	722.90
Straley & Robin	8/19/2015	12449	Legal Services 08/15	1,068.45
Straley & Robin	8/19/2015	12450	Legal Services Re Std Pacific Dev 08/15	1,211.50
TECO	8/19/2015	1361 2203890 07/15	1890 Whitewillow Dr Pump Station 07/15	19.93
Verizon Florida Inc	8/19/2015	813-991-6457 08/15	31234 Shellwood Pl Gate 08/15	55.77
Verizon Florida Inc	8/22/2015	813 994 1604 08/15	Meadow Pointe North Entrance Gate 08/15	55.77
Verizon Florida Inc	8/25/2015	813-973-3003 08/15	Clubhouse 08/15	339.45
Vivicon, Inc.	7/10/2015	15286	Mow Meridian Ponds 07/15	985.00
Vivicon, Inc.	7/30/2015	15381	Irrigation Repairs 07/15	167.86
			Total 1 - General Fund	17,995.15
Report Balance				17,995.15

Meadow Pointe IV Community Development District
Notes to Unaudited Financial Statements
August 31, 2015

Balance Sheet

1. Trust statement activity has been recorded through 08/31/15.
2. See EMMA (Electronic Municipal Market Access) at <http://www.emma.msrb.org> for Municipal Disclosures and Market Data.
3. \$53,346 of the General Fund Balance is reserved for future Capital Expenditures as appropriated from the General Fund Budget and is reflected in the Reserve Fund. Current YTD funding is \$19,284.
4. Debt Service Obligations - Current, represents accrued interest on unexchanged Series 2004, 2005, and 2007 Bonds for April 2010 – May 2015, as well as Series 2012B accrued interest for May 2013 – May 2015.

Statement of Revenue and Expenditures – Debt Service Fund 200, 201, and 202

5. The interest payments on the unexchanged Series 2004, 2005, and 2007 Bonds and unpaid interest on the Series 2012B Bonds have been accrued, and are reflected on the accompanying Balance Sheet.

Summary A/R Ledger

6. Payment terms for landowner assessments are (a) defined in the FY14-15 Assessment Resolution adopted by the Board of Supervisors, (b) pursuant to Florida Statutes, Chapter 197 for assessments levied via the county tax roll.