

COUNTY COUNCIL OF PRINCE GEORGE'S COUNTY, MARYLAND
2016 Legislative Session

Resolution No. CR-77-2016

Proposed by The Chairman (by request – County Executive)

Introduced by Council Members Davis, Harrison, Turner and Franklin

Co-Sponsors _____

Date of Introduction September 27, 2016

RESOLUTION

1 A RESOLUTION concerning

2 Westphalia Town Center Development District

3 For the purpose of designating a contiguous area within Prince George’s County, Maryland
4 (“County”) as a “development district” as that term is used in Sections 12-201 through 12-213,
5 of the Economic Development Article of the Annotated Code of Maryland, as amended (the
6 “Tax Increment Financing Act”), such Development District to be located in Upper Marlboro,
7 Maryland and to be known as the “Westphalia Town Center Development District”; providing
8 for, and determining, various matters in connection with the establishment of a Development
9 District; creating a tax increment fund with respect to the Development District; allocating
10 certain property taxes with respect to the Development District to be paid over to the tax
11 increment fund as provided in the Tax Increment Financing Act; making certain findings and
12 determinations with respect to the tax increment fund and the uses of such fund; providing that
13 special obligation bonds may be issued from time to time pursuant to an ordinance or ordinances
14 enacted in accordance with the Tax Increment Financing Act and secured by the tax increment
15 fund; and generally relating to the Development District.

16 WHEREAS, the Tax Increment Financing Act constitutes those provisions of Maryland law
17 authorizing the County to establish a “Development District” (as that term is used in the Tax
18 Increment Financing Act) and a tax increment fund into which the taxes representing the levy on
19 the Tax Increment (hereinafter defined) for the Development District (hereinafter defined) are
20 deposited; and

21 WHEREAS, the owners and developers of the real property in the proposed Westphalia
22 Town Center Development District plan to construct retail, commercial, residential and office

1 facilities and hotels; and

2 WHEREAS, such development will further economic development within the County and
3 thus meet the public purposes contemplated by the Tax Increment Financing Act; and

4 WHEREAS, the Tax Increment Financing Act authorizes the County to issue special
5 obligation bonds from time to time for the purpose of providing funds to be used to fulfill one or
6 more of the purposes of said Act; and

7 WHEREAS, the County expects to issue special obligation bonds in one or more series to
8 finance roads, streets, water and sewer utilities and related infrastructure improvements,
9 including but not limited to, the construction of a parkway and intersections, and improvements
10 to existing intersections and interchanges to be utilized in connection with a mixed-use
11 development, which may include retail, commercial, residential and office facilities and hotels;
12 and

13 WHEREAS, if the County issues its special obligation bonds upon enactment of an
14 ordinance or ordinances, such ordinance or ordinances will provide that the special obligation
15 bonds shall be secured by a pledge of the taxes representing the County's levy on the Tax
16 Increment (the "County Taxes") and any other revenues pledged by the County as more
17 specifically provided for therein.

18 SECTION 1. NOW, THEREFORE, BE IT RESOLVED by the County Council of Prince
19 George's County, Maryland, that for the purposes of this Resolution, the terms defined in the
20 recitals shall have the meanings therein set forth and, in addition, the following terms shall have
21 the meanings set forth below:

22 (1) "Adjusted Assessable Base" means the fair market value of real property that
23 qualifies for a farm or agricultural use under Section 8-209 of the Tax-Property Article of the
24 Annotated of Maryland, without regard to the agricultural use assessment for the property as of
25 January 1 of that year preceding the effective date of the resolution creating the Development
26 District under Section 12-203 of the Tax Increment Financing Act.

27 (2) "Assessable Base" means the total assessable base, as determined by the
28 Supervisor of Assessments, of all real property subject to taxation in the Development District.

29 (3) "Assessment Ratio" means a real property tax assessment ratio, however
30 designated or calculated, that is used under applicable general law to determine the Assessable
31 Base including the assessment percentage as provided under Section 8-103(c) of the Tax-

1 Property Article.

2 (4) "Bonds" includes any revenue bonds or bond, note or notes, or other similar
3 instruments or instrument issued by the County pursuant to and in accordance with this
4 Resolution and the Tax Increment Financing Act.

5 (5) "Development District" means the contiguous area in the County designated in
6 Section 3 of this Resolution as a development district under the Tax Increment Financing Act.

7 (6) "Original Assessable Base" means the Assessable Base as of January 1 of the year
8 preceding the effective date of this Resolution, which is January 1, 2015.

9 (7) "Original Full Cash Value" means the dollar amount that is determined by
10 dividing the Original Assessable Base by the Assessment Ratio used to determine the Original
11 Assessable Base.

12 (8) "Original Taxable Value" means, for any Tax Year, the dollar amount that is:

13 (a) The Adjustable Assessable Base, if an Adjusted Assessable Base applies; or

14 (b) In all other cases, the lesser of:

15 (i) The product of multiplying the Original Full Cash Value by the
16 Assessment Ratio applicable to that Tax Year; and

17 (ii) The Original Assessable Base.

18 (9) "Tax Increment" means for any Tax Year, the amount by which the Assessable
19 Base as of January 1 preceding that Tax Year exceeds the Original Taxable Value divided by the
20 Assessment Ratio used to determine the Original Taxable Value.

21 (10) "Tax Increment Fund" means the tax increment fund established in Section 5 of
22 this Resolution.

23 (11) "Tax Year" means the period from July 1 of a calendar year through June 30 of
24 the next calendar year.

25 SECTION 2. BE IT FURTHER RESOLVED, that acting pursuant to the Tax Increment
26 Financing Act, it is hereby found and determined that the establishment of the Development
27 District, the creation of the Tax Increment Fund and the present intent to issue Bonds pursuant to
28 the Tax Increment Financing Act, all for the purpose of providing funds to finance the costs of
29 certain roads, streets, water and sewer utilities and related infrastructure improvements
30 accomplishes the public purposes of the Tax Increment Financing Act, and generally promotes
31 the health, welfare and safety of the residents of the State of Maryland and of the County.

1 SECTION 3. BE IT FURTHER RESOLVED, that a contiguous area of the County
2 consisting of the property set forth on Exhibit A attached hereto is hereby designated as a
3 “Development District” (to be known as the “Westphalia Town Center Development
4 District”) pursuant to Section 12-203 of the Tax Increment Financing Act. The Development
5 District shall consist of the property identified in Exhibit A of this Resolution and all adjoining
6 roads, highways, alleys, rights of way and other similar property in order to form a contiguous
7 area as shown on the map attached hereto as Exhibit B and submitted to the County Council
8 together with this Resolution. The boundaries of the Development District may be modified
9 prior to and after the issuance of the Bonds as provided in Section 4 of this Resolution.

10 SECTION 4. BE IT FURTHER RESOLVED, that prior to the issuance of the Bonds, the
11 County Executive may, by executive order, reduce or enlarge the boundaries of the Development
12 District by not more than five (5) acres. After the issuance of the Bonds, the County Executive,
13 by executive order, may enlarge the boundaries of the Development District but may not reduce
14 the boundaries of the Development District as long as there are any Bonds outstanding pursuant
15 to the Tax Increment Financing Act and this Resolution, unless the ordinance with respect to
16 such Bonds permits the County to reduce the area constituting the Development District or the
17 holders of the Bonds or a representative on their behalf consents to any such reduction.

18 SECTION 5. BE IT FURTHER RESOLVED, that there is hereby established a special
19 fund to be designated the “Westphalia Town Center Development District Tax Increment Fund”
20 (the “Tax Increment Fund”) with respect to the Westphalia Town Center Development District
21 and the County Executive, Chief Administrative Officer and the Financial Officer of the County
22 are hereby directed and authorized to deposit in such Tax Increment Fund all taxes received by
23 the County for any Tax Year commencing after the effective date of this Resolution equal to that
24 portion of the taxes payable to the County (but not including any taxes payable to the State of
25 Maryland or any other party) representing the levy on the Tax Increment that would normally be
26 paid to the County. The County Executive, the Chief Administrative Officer and the Financial
27 Officer and other officers and employees of the County, to the extent applicable, are hereby
28 authorized to take all necessary steps in order to establish a separate fund to be held by the
29 County. Prior to the issuance of the Bonds the Tax Increment Fund may be used by the County
30 for any of the purposes set forth in Section 12-209 of the Tax Increment Financing Act,
31 including payments to the County for any legal purpose.

1 SECTION 6. BE IT FURTHER RESOLVED, that Bonds may be issued from time to time
2 pursuant to an ordinance or ordinances enacted in accordance with the Tax Increment Financing
3 Act for the purpose of providing funds for the financing of certain roads, streets, water and sewer
4 utilities and related infrastructure improvements. Such ordinance shall specify, in general detail,
5 the improvements to be financed through the issuance of the Bonds and the nature and extent of
6 any pledge of County revenues for the payment of debt service on the Bonds, and shall otherwise
7 conform to the requirements of the Tax Increment Financing Act and this Resolution.

8 SECTION 7. BE IT FURTHER RESOLVED, that the County hereby covenants and
9 pledges that if any Bonds issued under the Tax Increment Financing Act with respect to the
10 Development District are outstanding, the property taxes on real property within the
11 Development District shall be divided so that (i) that portion of the taxes which would be
12 produced by the rate at which taxes levied each year by the County upon the Original Taxable
13 Value shall be allocated to and when collected paid into the funds of the County in the same
14 manner as taxes by or for the County on all other property are paid; and (ii) that portion of the
15 taxes representing the levy on the Tax Increment that would normally be paid to the County (but
16 not including any taxes payable to the State of Maryland or any other party) shall be paid into the
17 Tax Increment Fund established hereunder to be applied in accordance with the provisions of
18 Section 12-209 of the Tax Increment Financing Act. The County acknowledges that neither the
19 rate at which taxes are levied on real property within the Development District nor the manner of
20 assessment of the value of real property within the Development District is to vary from the rate
21 or manner of assessment that otherwise would have applied if the Development District were not
22 designated and the Tax Increment Fund not created, except to the extent that a specific valuation
23 adjustment is mandated by the Tax Increment Financing Act for real property that qualifies for
24 farm or agricultural use.

25 SECTION 8. BE IT FURTHER RESOLVED, that the provisions of this Resolution are
26 severable, and if any provision, sentence, clause, section or part hereof is held or determined to
27 be illegal, invalid or unconstitutional or inapplicable to any person or circumstances, such
28 illegality, invalidity or unconstitutionality or inapplicability shall not affect or impair any of the
29 remaining provisions, sentences, clauses, sections or parts of this Resolution or their application
30 to other persons or circumstances. It is hereby declared to be the legislative intent that this
31 Resolution would have been passed if such illegal, invalid, unconstitutional or inapplicable

1 provision, sentence, clause, section or part had not been included herein, and as if the person or
2 circumstances to which this Resolution or any part hereof are inapplicable had been specifically
3 exempted herefrom.

4 SECTION 9. BE IT FURTHER RESOLVED, that this Resolution is administrative in
5 nature and shall take effect upon approval by the County Executive.

Adopted this 1st day of November, 2016.

COUNTY COUNCIL OF PRINCE
GEORGE'S COUNTY, MARYLAND

BY: _____
Derrick Leon Davis
Chairman

ATTEST:

Redis C. Floyd
Clerk of the Council

APPROVED:

DATE: _____ BY: _____
Rushern L. Baker, III
County Executive

EXHIBIT A
DESCRIPTION OF THE PARCELS

Account		
<u>Identifier</u>	<u>Property Owner</u>	<u>Property Address</u>
15 5513657	Walton Westphalia Europe LP	Marlboro Pike
15 5513646	Walton Westphalia Europe LP	4899 Melwood Road
15 5513668	Walton Westphalia Europe LP	Pennsylvania Avenue
15 5513692	Walton Maryland LLC ETAL WUSF 1 Westphalia LLC	4500 Moores Way
15 5513681	Walton Westphalia Europe LP	Maryland 4
15 3716040	Walton Westphalia Dev US LLC	9051 Presidential Parkway
15 5513704	Walton Maryland LLC ETAL WUSF 1 Westphalia LLC	Pennsylvania Avenue
15 5513715	Walton Maryland LLC ETAL WUSF 1 Westphalia LLC	4850 Pennsylvania Avenue
15 5513670	Walton Westphalia Europe LP	Maryland 4
15 5513635	Walton Westphalia Europe LP	4999 Melwood Road
15 5513624	Walton Westphalia Dev US LLC	4901 Melwood Road
15 5556031	Walton Westphalia Dev US LLC	10501 Observatory Place
15 5556042	Walton Westphalia Dev US LLC	10503 Observatory Place
15 5556053	Walton Westphalia Dev US LLC	10505 Observatory Place
15 5556064	Walton Westphalia Dev US LLC	10507 Observatory Place
15 5556075	Walton Westphalia Dev US LLC	10509 Observatory Place
15 5556086	Walton Westphalia Dev US LLC	5501 Woodyard Road
15 5556097	Walton Westphalia Dev US LLC	5503 Woodyard Road
15 5556100	Walton Westphalia Dev US LLC	5505 Woodyard Road
15 5556111	Walton Westphalia Dev US LLC	5507 Woodyard Road
15 5556122	Walton Westphalia Dev US LLC	5509 Woodyard Road
15 5556133	Walton Westphalia Dev US LLC	5511 Woodyard Road
15 5556144	Walton Westphalia Dev US LLC	5601 Woodyard Road
15 5556155	Walton Westphalia Dev US LLC	5603 Woodyard Road
15 5556166	Walton Westphalia Dev US LLC	5605 Woodyard Road
15 5556177	Walton Westphalia Dev US LLC	5607 Woodyard Road
15 5556188	Walton Westphalia Dev US LLC	5609 Woodyard Road
15 5556190	Walton Westphalia Dev US LLC	5611 Woodyard Road

Account		
<u>Identifier</u>	<u>Property Owner</u>	<u>Property Address</u>
15 5556202	Walton Westphalia Dev US LLC	5613 Woodyard Road
15 5556213	Walton Westphalia Dev US LLC	5615 Woodyard Road
15 5556224	Walton Westphalia Dev US LLC	5617 Woodyard Road
15 5556235	Walton Westphalia Dev US LLC	5619 Woodyard Road
15 5556246	Walton Westphalia Dev US LLC	5621 Woodyard Road
15 5556257	Walton Westphalia Dev US LLC	5623 Woodyard Road
15 5556268	Walton Westphalia Dev US LLC	5625 Woodyard Road
15 5556270	Walton Westphalia Dev US LLC	5627 Woodyard Road
15 5556281	Walton Westphalia Dev US LLC	5629 Woodyard Road
15 5556292	Walton Westphalia Dev US LLC	10511 Galena Lane
15 5556304	Walton Westphalia Dev US LLC	10509 Galena Lane
15 5556315	Walton Westphalia Dev US LLC	10507 Galena Lane
15 5556326	Walton Westphalia Dev US LLC	10505 Galena Lane
15 5556337	Walton Westphalia Dev US LLC	10503 Galena Lane
15 5556348	Walton Westphalia Dev US LLC	10501 Galena Lane
15 5556350	Walton Westphalia Dev US LLC	5612 Glover Park Drive
15 5556361	Walton Westphalia Dev US LLC	5610 Glover Park Drive
15 5556372	Walton Westphalia Dev US LLC	5608 Glover Park Drive
15 5556383	Walton Westphalia Dev US LLC	5606 Glover Park Drive
15 5556394	Walton Westphalia Dev US LLC	5604 Glover Park Drive
15 5556406	Walton Westphalia Dev US LLC	5602 Glover Park Drive
15 5556417	Walton Westphalia Dev US LLC	5600 Glover Park Drive
15 5556428	Walton Westphalia Dev US LLC	5532 Glover Park Drive
15 5556430	Walton Westphalia Dev US LLC	5530 Glover Park Drive
15 5556441	Walton Westphalia Dev US LLC	5528 Glover Park Drive
15 5556452	Walton Westphalia Dev US LLC	5526 Glover Park Drive
15 5556463	Walton Westphalia Dev US LLC	5524 Glover Park Drive
15 5556474	Walton Westphalia Dev US LLC	5522 Glover Park Drive
15 5556485	Walton Westphalia Dev US LLC	5520 Glover Park Drive
15 5556496	Walton Westphalia Dev US LLC	5518 Glover Park Drive

Account		
<u>Identifier</u>	<u>Property Owner</u>	<u>Property Address</u>
15 5556508	Walton Westphalia Dev US LLC	5516 Glover Park Drive
15 5556510	Walton Westphalia Dev US LLC	5514 Glover Park Drive
15 5556521	Walton Westphalia Dev US LLC	5512 Glover Park Drive
15 5556532	Walton Westphalia Dev US LLC	5510 Glover Park Drive
15 5556543	Walton Westphalia Dev US LLC	5508 Glover Park Drive
15 5556554	Walton Westphalia Dev US LLC	5506 Glover Park Drive
15 5556565	Walton Westphalia Dev US LLC	5504 Glover Park Drive
15 5556576	Walton Westphalia Dev US LLC	5502 Glover Park Drive
15 5556587	Walton Westphalia Dev US LLC	5500 Glover Park Drive
15 5556598	Walton Westphalia Dev US LLC	10514 Galena Lane
15 5556601	Walton Westphalia Dev US LLC	10516 Galena Lane
15 5556612	Walton Westphalia Dev US LLC	10518 Galena Lane
15 5556623	Walton Westphalia Dev US LLC	10520 Galena Lane
15 5556634	Walton Westphalia Dev US LLC	10522 Galena Lane
15 5556645	Walton Westphalia Dev US LLC	10524 Galena Lane
15 5556656	Walton Westphalia Dev US LLC	10526 Galena Lane
15 5556667	Walton Westphalia Dev US LLC	10528 Galena Lane
15 5556678	Walton Westphalia Dev US LLC	10530 Galena Lane
15 5556680	Walton Westphalia Dev US LLC	10532 Galena Lane
15 5556691	Walton Westphalia Dev US LLC	10534 Galena Lane
15 5556703	Walton Westphalia Dev US LLC	10536 Galena Lane
15 5556714	Walton Westphalia Dev US LLC	10538 Galena Lane
15 5556725	Walton Westphalia Dev US LLC	10512 Presidential Parkway
15 5556736	Walton Westphalia Dev US LLC	10510 Presidential Parkway
15 5556747	Walton Westphalia Dev US LLC	10508 Presidential Parkway
15 5556758	Walton Westphalia Dev US LLC	10506 Presidential Parkway
15 5556760	Walton Westphalia Dev US LLC	10504 Presidential Parkway
15 5556771	Walton Westphalia Dev US LLC	10502 Presidential Parkway
15 5556782	Walton Westphalia Dev US LLC	10500 Presidential Parkway
15 5556793	Walton Westphalia Dev US LLC	10500 Galena Lane

Account		
<u>Identifier</u>	<u>Property Owner</u>	<u>Property Address</u>
15 5556805	Walton Westphalia Dev US LLC	10502 Galena Lane
15 5556816	Walton Westphalia Dev US LLC	10504 Galena Lane
15 5556827	Walton Westphalia Dev US LLC	10506 Galena Lane
15 5556838	Walton Westphalia Dev US LLC	10508 Galena Lane
15 5556840	Walton Westphalia Dev US LLC	Galena Lane
15 5556851	Walton Westphalia Dev US LLC	10512 Galena Lane
15 5556862	Westphalia Twn Ctr Res Assn	Observatory Place
15 5556873	Westphalia Twn Ctr Res Assn	Woodyard Road
15 5556884	Westphalia Twn Ctr Res Assn	Woodyard Road
15 5556895	Westphalia Twn Ctr Res Assn	Woodyard Road
15 5556907	Westphalia Twn Ctr Res Assn	Woodyard Road
15 5557002	Walton Westphalia Dev US LLC	10801 Eastland Circle
15 5557013	Walton Westphalia Dev US LLC	10803 Eastland Circle
15 5557024	Walton Westphalia Dev US LLC	10805 Eastland Circle
15 5557035	Walton Westphalia Dev US LLC	10807 Eastland Circle
15 5557046	Walton Westphalia Dev US LLC	10809 Eastland Circle
15 5557057	Walton Westphalia Dev US LLC	10811 Eastland Circle
15 5557068	Walton Westphalia Dev US LLC	10813 Eastland Circle
15 5557070	Walton Westphalia Dev US LLC	10815 Eastland Circle
15 5557081	Walton Westphalia Dev US LLC	10601 Eastland Circle
15 5557092	Walton Westphalia Dev US LLC	10603 Eastland Circle
15 5557104	Walton Westphalia Dev US LLC	10605 Eastland Circle
15 5557115	Walton Westphalia Dev US LLC	10607 Eastland Circle
15 5557126	Walton Westphalia Dev US LLC	10609 Eastland Circle
15 5557137	Walton Westphalia Dev US LLC	10611 Eastland Circle
15 5557148	Walton Westphalia Dev US LLC	10613 Eastland Circle
15 5557150	Walton Westphalia Dev US LLC	10615 Eastland Circle
15 5557161	Walton Westphalia Dev US LLC	5601 Manor Park Drive
15 5557172	Walton Westphalia Dev US LLC	5603 Manor Park Drive
15 5557183	Walton Westphalia Dev US LLC	5605 Manor Park Drive

Account		
<u>Identifier</u>	<u>Property Owner</u>	<u>Property Address</u>
15 5557194	Walton Westphalia Dev US LLC	5607 Manor Park Drive
15 5557206	Walton Westphalia Dev US LLC	5609 Manor Park Drive
15 5557217	Walton Westphalia Dev US LLC	5611 Manor Park Drive
15 5557228	Walton Westphalia Dev US LLC	10620 Presidential Parkway
15 5557230	Walton Westphalia Dev US LLC	10618 Presidential Parkway
15 5557241	Walton Westphalia Dev US LLC	10616 Presidential Parkway
15 5557252	Walton Westphalia Dev US LLC	10614 Presidential Parkway
15 5557263	Walton Westphalia Dev US LLC	10612 Presidential Parkway
15 5557274	Walton Westphalia Dev US LLC	10610 Presidential Parkway
15 5557285	Walton Westphalia Dev US LLC	10608 Presidential Parkway
15 5557296	Walton Westphalia Dev US LLC	10606 Presidential Parkway
15 5557308	Walton Westphalia Dev US LLC	10604 Presidential Parkway
15 5557310	Walton Westphalia Dev US LLC	10602 Presidential Parkway
15 5557321	Walton Westphalia Dev US LLC	10600 Presidential Parkway
15 5557332	Walton Westphalia Dev US LLC	5634 Woodyard Road
15 5557343	Walton Westphalia Dev US LLC	5632 Woodyard Road
15 5557354	Walton Westphalia Dev US LLC	5630 Woodyard Road
15 5557365	Walton Westphalia Dev US LLC	5628 Woodyard Road
15 5557376	Walton Westphalia Dev US LLC	5626 Woodyard Road
15 5557387	Walton Westphalia Dev US LLC	5624 Woodyard Road
15 5557398	Walton Westphalia Dev US LLC	5622 Woodyard Road
15 5557401	Walton Westphalia Dev US LLC	5620 Woodyard Road
15 5557412	Walton Westphalia Dev US LLC	5618 Woodyard Road
15 5557423	Walton Westphalia Dev US LLC	Woodyard Road
15 5557434	Walton Westphalia Dev US LLC	5616 Woodyard Road
15 5557445	Walton Westphalia Dev US LLC	5612 Woodyard Road
15 5557456	Walton Westphalia Dev US LLC	5610 Woodyard Road
15 5557467	Walton Westphalia Dev US LLC	5608 Woodyard Road
15 5557478	Walton Westphalia Dev US LLC	5606 Woodyard Road
15 5557480	Walton Westphalia Dev US LLC	5604 Woodyard Road

Account		
<u>Identifier</u>	<u>Property Owner</u>	<u>Property Address</u>
15 5557491	Walton Westphalia Dev US LLC	5602 Woodyard Road
15 5557503	Walton Westphalia Dev US LLC	5600 Woodyard Road
15 5557514	Walton Westphalia Dev US LLC	5510 Woodyard Road
15 5557525	Walton Westphalia Dev US LLC	5508 Woodyard Road
15 5557536	Walton Westphalia Dev US LLC	5506 Woodyard Road
15 5557547	Walton Westphalia Dev US LLC	5504 Woodyard Road
15 5557558	Walton Westphalia Dev US LLC	5502 Woodyard Road
15 5557560	Walton Westphalia Dev US LLC	5500 Woodyard Road
15 5557571	Walton Westphalia Dev US LLC	10601 Observatory Place
15 5557582	Walton Westphalia Dev US LLC	10603 Observatory Place
15 5557593	Walton Westphalia Dev US LLC	10605 Observatory Place
15 5557605	Walton Westphalia Dev US LLC	10607 Observatory Place
15 5557616	Walton Westphalia Dev US LLC	10609 Observatory Place
15 5557627	Walton Westphalia Dev US LLC	10611 Observatory Place
15 5557638	Walton Westphalia Dev US LLC	10613 Observatory Place
15 5557640	Walton Westphalia Dev US LLC	10615 Observatory Place
15 5557651	Walton Westphalia Dev US LLC	5501 Manor Park Drive
15 5557662	Walton Westphalia Dev US LLC	5503 Manor Park Drive
15 5557673	Walton Westphalia Dev US LLC	5505 Manor Park Drive
15 5557684	Walton Westphalia Dev US LLC	5507 Manor Park Drive
15 5557695	Walton Westphalia Dev US LLC	5509 Manor Park Drive
15 5557707	Walton Westphalia Dev US LLC	5511 Manor Park Drive
15 5557718	Walton Westphalia Dev US LLC	5513 Manor Park Drive
15 5557720	Walton Westphalia Dev US LLC	10822 Eastland Circle
15 5557731	Walton Westphalia Dev US LLC	10820 Eastland Circle
15 5557742	Walton Westphalia Dev US LLC	10818 Eastland Circle
15 5557753	Walton Westphalia Dev US LLC	10816 Eastland Circle
15 5557764	Walton Westphalia Dev US LLC	10814 Eastland Circle
15 5557775	Walton Westphalia Dev US LLC	10812 Eastland Circle
15 5557786	Walton Westphalia Dev US LLC	10810 Eastland Circle

Account		
<u>Identifier</u>	<u>Property Owner</u>	<u>Property Address</u>
15 5557797	Walton Westphalia Dev US LLC	10808 Eastland Circle
15 5557800	Walton Westphalia Dev US LLC	10806 Eastland Circle
15 5557811	Walton Westphalia Dev US LLC	10804 Eastland Circle
15 5557822	Walton Westphalia Dev US LLC	10802 Eastland Circle
15 5557833	Walton Westphalia Dev US LLC	10800 Eastland Circle
15 5557844	Walton Westphalia Dev US LLC	10724 Eastland Circle
15 5557855	Walton Westphalia Dev US LLC	10722 Eastland Circle
15 5557866	Walton Westphalia Dev US LLC	10720 Eastland Circle
15 5557877	Walton Westphalia Dev US LLC	10718 Eastland Circle
15 5557888	Walton Westphalia Dev US LLC	10716 Eastland Circle
15 5557890	Walton Westphalia Dev US LLC	10714 Eastland Circle
15 5557902	Walton Westphalia Dev US LLC	10712 Eastland Circle
15 5557913	Walton Westphalia Dev US LLC	10710 Eastland Circle
15 5557924	Walton Westphalia Dev US LLC	10708 Eastland Circle
15 5557935	Walton Westphalia Dev US LLC	10706 Eastland Circle
15 5557946	Walton Westphalia Dev US LLC	10704 Eastland Circle
15 5557957	Walton Westphalia Dev US LLC	10702 Eastland Circle
15 5557968	Walton Westphalia Dev US LLC	10700 Eastland Circle
15 5557970	Walton Westphalia Dev US LLC	10620 Eastland Circle
15 5557981	Walton Westphalia Dev US LLC	10618 Eastland Circle
15 5557992	Walton Westphalia Dev US LLC	10616 Eastland Circle
15 5558006	Walton Westphalia Dev US LLC	10614 Eastland Circle
15 5558017	Walton Westphalia Dev US LLC	10612 Eastland Circle
15 5558028	Walton Westphalia Dev US LLC	10610 Eastland Circle
15 5558030	Walton Westphalia Dev US LLC	10608 Eastland Circle
15 5558041	Walton Westphalia Dev US LLC	10606 Eastland Circle
15 5558052	Westphalia Twn Ctr Res Assn	Eastland Circle
15 5558063	Westphalia Twn Ctr Res Assn	Eastland Circle
15 5558074	Westphalia Twn Ctr Res Assn	Eastland Circle

Account		
<u>Identifier</u>	<u>Property Owner</u>	<u>Property Address</u>
15 5558085	Westphalia Twn Ctr Res Assn	Eastland Circle
15 5558096	Westphalia Twn Ctr Res Assn	Eastland Circle
15 5558108	Westphalia Twn Ctr Res Assn	Eastland Circle

EXHIBIT B
PLAT
(ATTACHED)