

**BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA**

In re the Matter of

ROBERT H. LOWE and  
SHERYL L. BERKOFF

Case No. 571973

STATE BOARD OF EQUALIZATION



Appeal Name: Robert & Sheryl Lowe

Case ID: 571973 ITEM #. B1

Date: 11-17-15 Exhibit No: 11.2

(TP) FTB DEPT PUBLIC COMMENT

**TAXPAYERS' EXHIBITS  
FOR HEARING**

**AUGUST 25, 2015**

**CULVER CITY, CALIFORNIA**

APPELLANT'S EXHIBITS  
B1

Robert H. Lowe and Sheryl L. Berkoff  
571973

MARK BERNSLEY  
Counsel for Taxpayers/Appellants  
Law Offices of Mark Bernsley,  
A Professional Corporation  
21550 Oxnard Street, Suite 300  
Woodland Hills, CA 91367  
Telephone: (818) 981-1776

## **TAXPAYERS' EXHIBITS FOR HEARING**

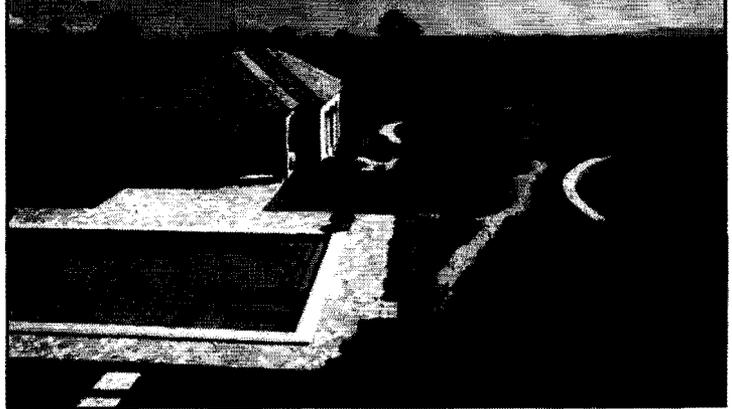
- 1 Photos of Garden Lane**
- 2 Original Gain/Basis Computation**
- 3 Tax Return Statement**
- 4 Flowchart of Funds**
- 5 Timeline**
- 6 Williams CV**
- 7 Williams Revised Report**
- 8 McAllister Declaration and Estimate**
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- 10 Irwin Declaration**
- 11 Bureau of Labor Statistics Housing CPI**
- 12 Assessor-Implied Improvement Cost- Garden Lane**
- 13 Assessor-Implied Improvement Cost- 1561 Edgecliff**
- 14 Assessor-Implied Improvement Cost- 610 Cima Vista**
- 15 Letter from Assessor Appraiser Kump**
- 16 IRS Statistical Table**
- 17 Sales Data Map and Chart**

# EXHIBIT 1

# "Owenshire"



An English Country Manor House designed and constructed in the finest of tradition. Set on 5 1/2 plus acres with panoramic mountain and ocean views, the 6 bedroom, 7 bath, 2 half bath home & guest house exemplify its European heritage and excellence. Magnificent stone & antique pavers, woods, fabrics & finished adorn the media room & bar, his & her offices, library, family rooms, drawing room, formal dining room & gym. Expansive rolling lawns, English country gardens, hand honed stone pathways, a natural free flowing stream, fountains & koi pond, pool & spa capture the imagination of the discerning connoisseur. *Price Upon Request*



**FOR MORE INFORMATION, CALL:**

***Linda Fareed***

**(805) 969-5151 • (805) 969-4881**

**MOBILE: (805) 689-7959**

**FAX: (805) 969-3928**



# ARCHITECTURAL DIGEST

THE PICTORIAL MAGAZINE OF INTERIOR DESIGN

EST. 1920



# ARCHITECTURAL DIGEST

**Rob Lowe**

## **The West Wing Star at Home in Southern California**

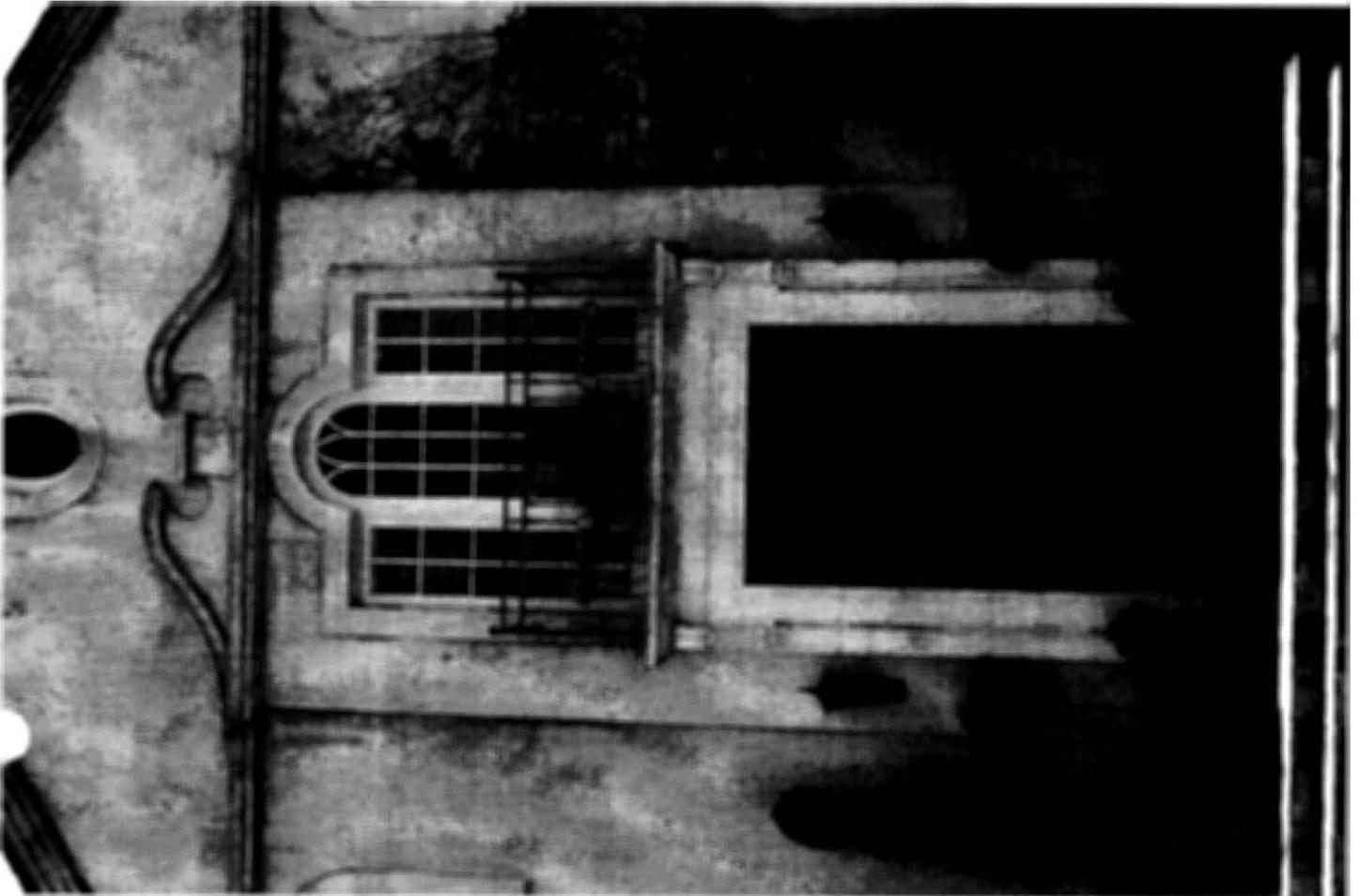
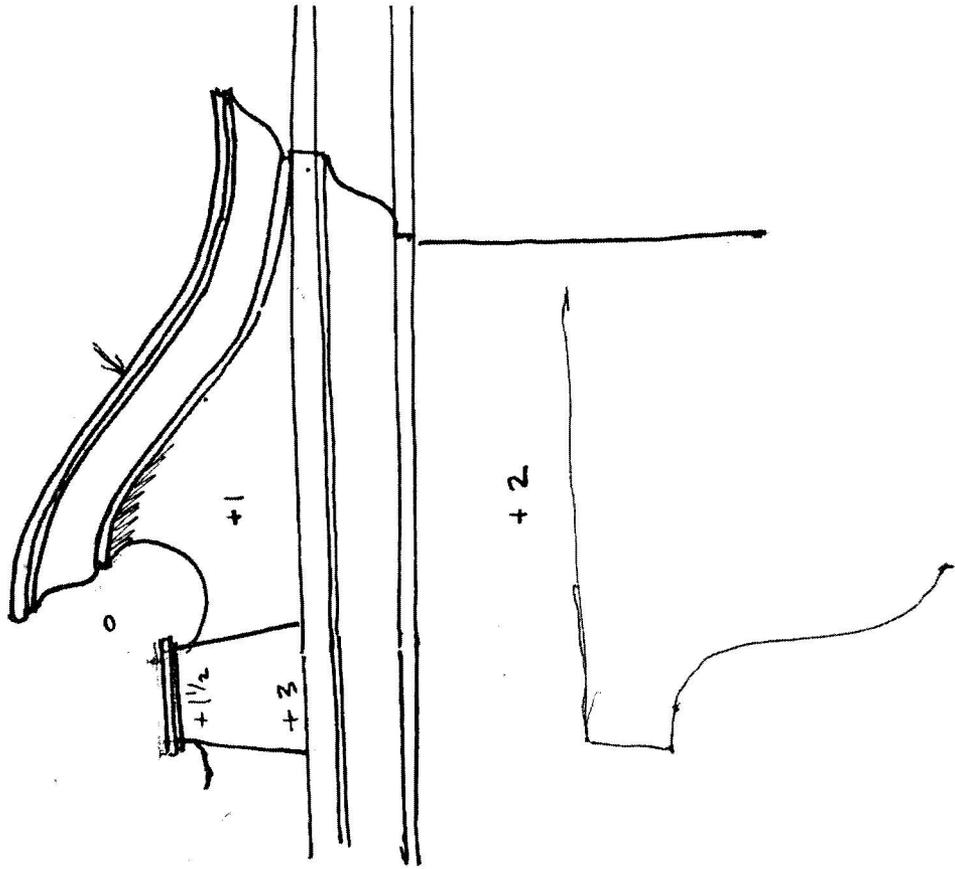
Architecture by Don Nulty, AIA/Interior Design by Lafia/Arvin

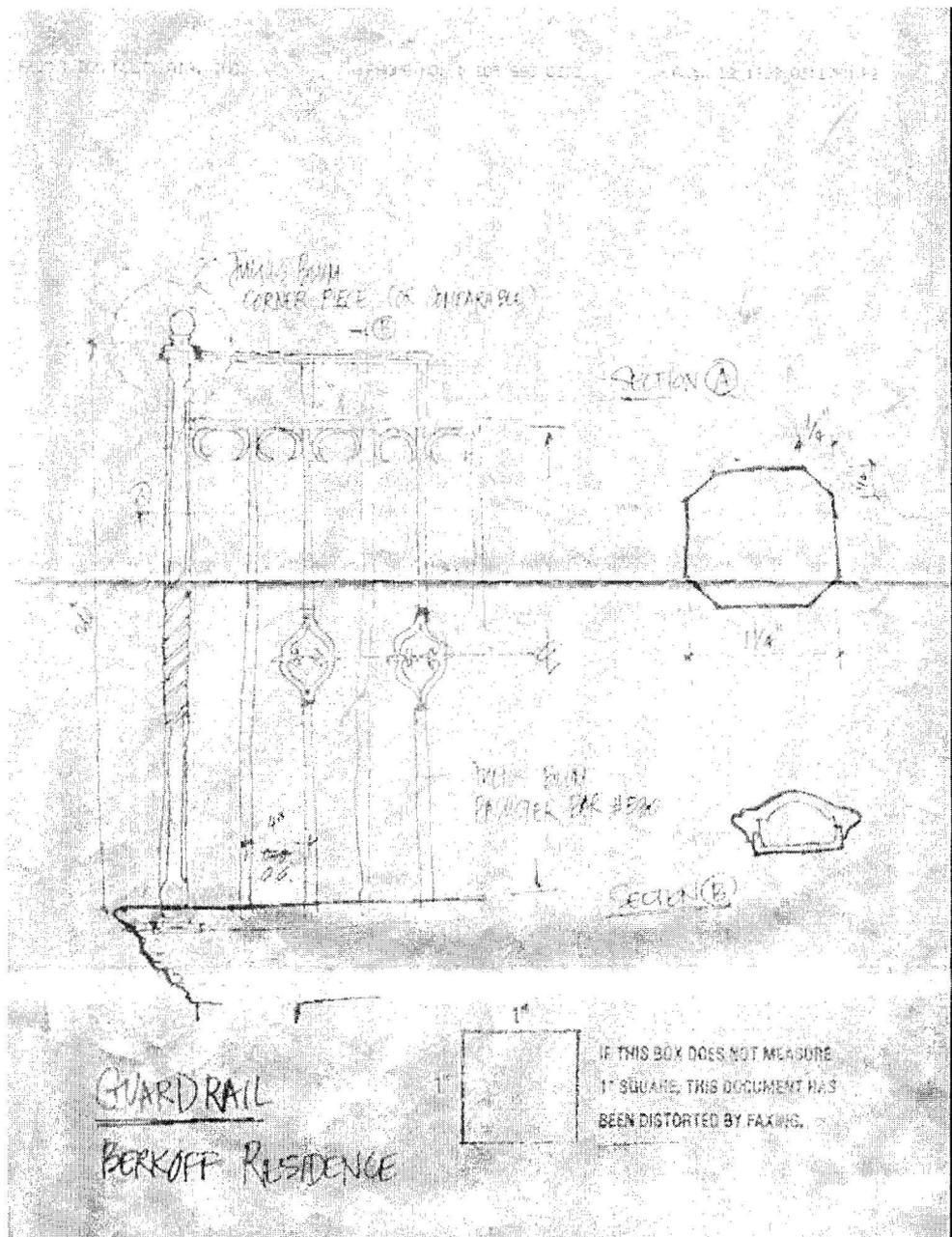
Text by Nancy Collins/Photography by Mary E. Nichols

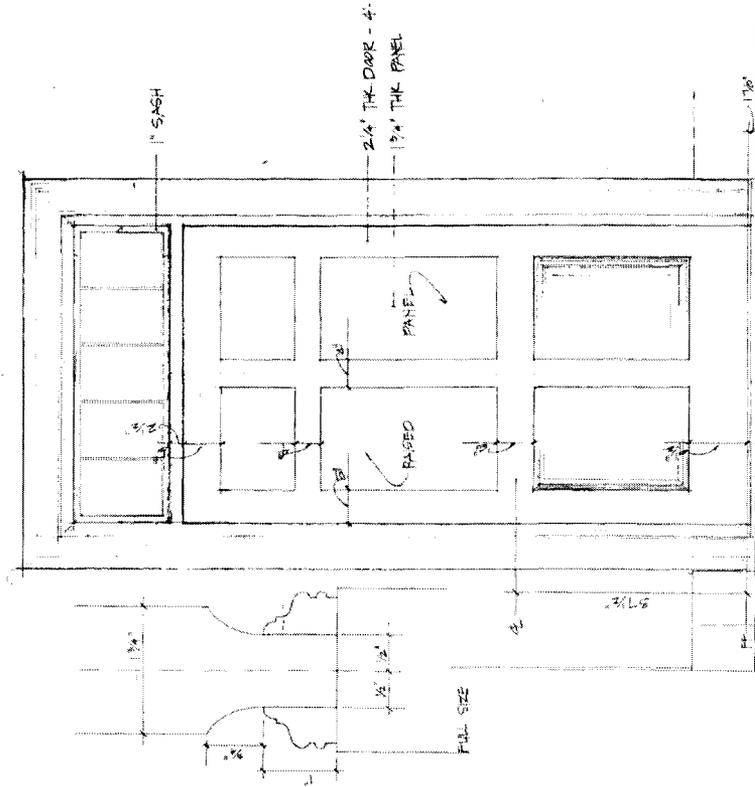
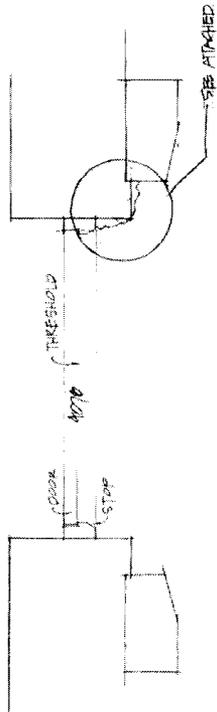
Published July 2001



The entrance gallery blends tradition with comfort. Scalamandré floral chair fabric. J. Robert Scott bench and chair leather. Paris Ceramics flooring. Aga John rugs.



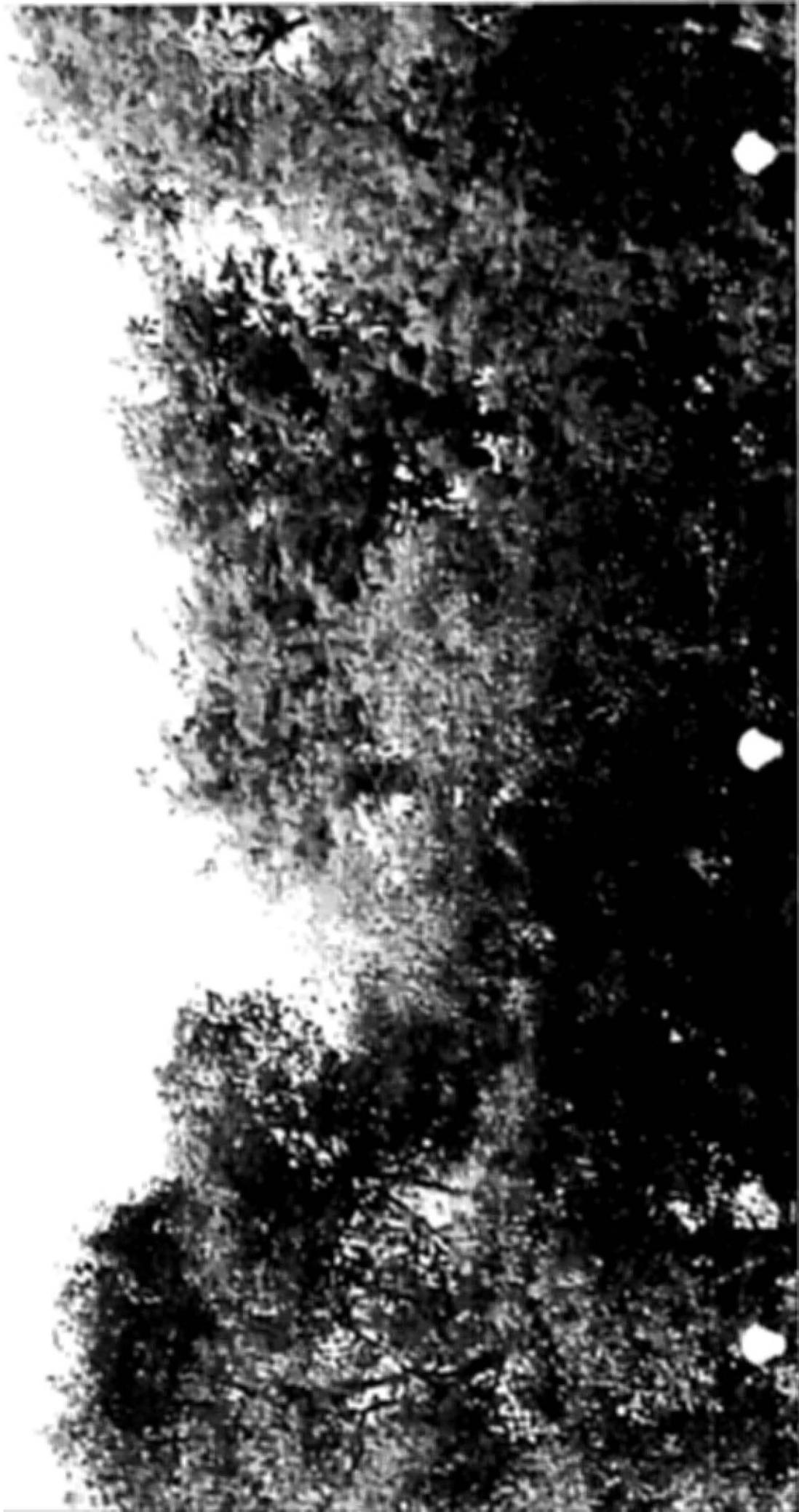


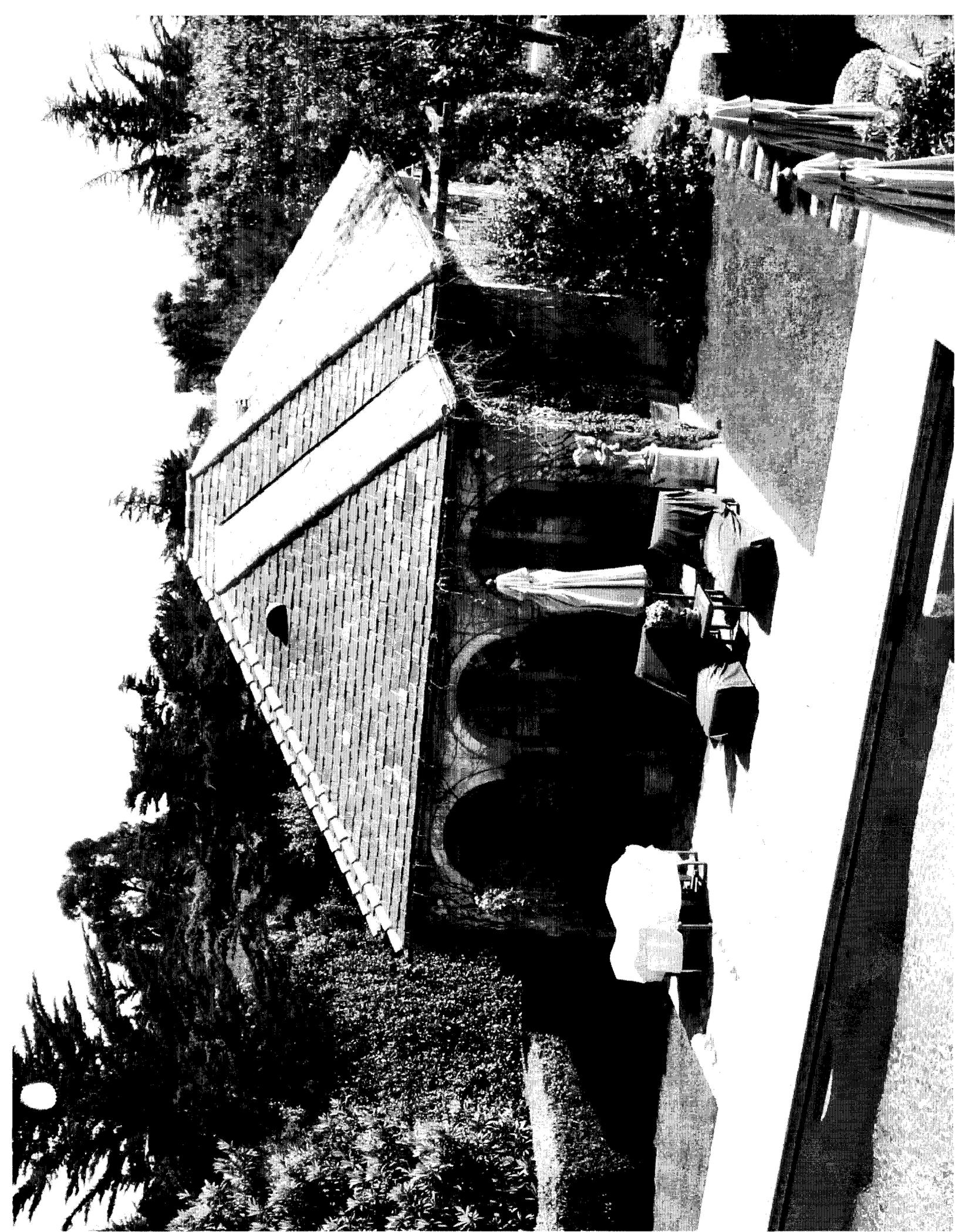


PERKOFF ENTRY DOOR  
 COMB. 1" - 1/4"  
 MAY 1976









# EXHIBIT 2

ROB LOWE  
2005 TAX RETURN  
GAIN ON SALE OF ■ GARDEN LANE

|   |                      |                  |
|---|----------------------|------------------|
| Gross Proceeds                                  | \$ 25,000,000        | 7.23             |
| Cost basis according to<br>previous accountant. | \$ 12,991,000        | 7.26             |
| Home improvements<br>according to client        | \$ 535,000           | Per client       |
| Seller closing costs                            | \$ 1,334,227.00      | 7.24             |
|   | <u>\$ 14,860,227</u> | Total cost basis |
|   | <u>\$ 10,139,773</u> |                  |

# EXHIBIT 3

## Sale of Your Home

### Part 1- Gain (or Loss) on Sale

|  |             |
|--|-------------|
| 1. Selling price of home .....   | 25,000,000. |
| 2. Selling expenses .....  | 1,334,227.  |
| 3. Subtract line 2 from line 1 .....   | 23,665,773. |
| 4. Adjusted basis of home sold .....   | 13,526,000. |
| 5. Subtract line 4 from line 3. This is the gain (or loss) on the sale. If this is a loss, stop here ..... | 10,139,773. |

### Part 2- Exclusion and Taxable Gain

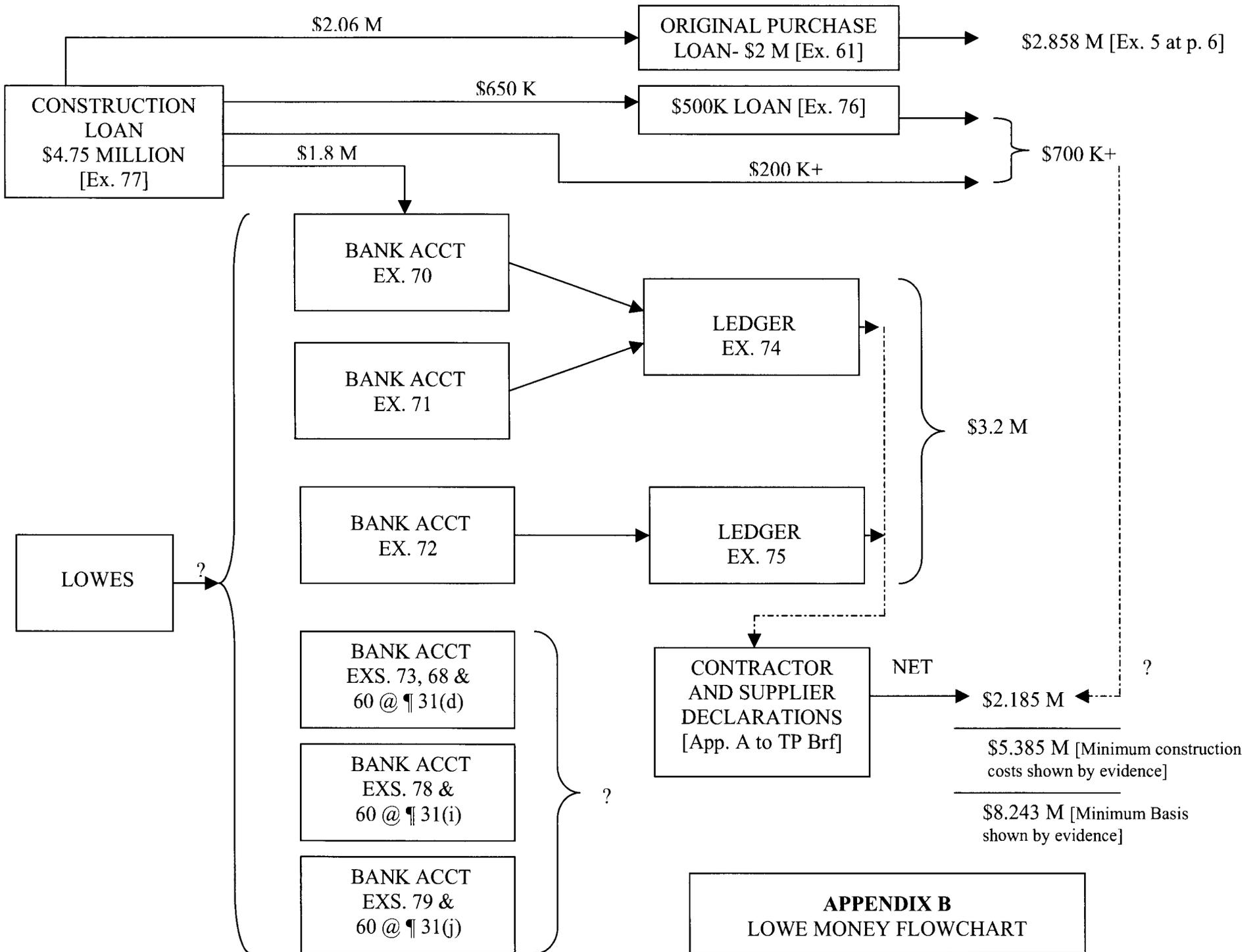
|  |             |
|--|-------------|
| 6. Enter any depreciation claimed on the property for periods after May 6, 1997. If none, enter zero .....   | 0.          |
| 7. Subtract line 6 from line 5. (If the result is less than zero, enter zero.) .....   | 10,139,773. |
| 8. Maximum exclusion (From Reduced Exclusion Worksheet) .....  | 500,000.    |
| 9. Enter the smaller of line 7 or line 8. This is your exclusion .....   | 500,000.    |
| 10. Subtract line 9 from line 5. This is your taxable gain. If the amount is zero, do not report the sale or exclusion on your tax return. If the amount on line 6 is more than zero, complete line 11 ..... | 9,639,773.  |
| 11. Enter the smaller of line 6 or line 10. Enter this amount on line 12 of the Unrecaptured Section 1250 Gain Worksheet for Schedule D .....  |             |

### Reduced Exclusion Worksheet

|   | (A)<br>You | (B)<br>Your Spouse |
|---|------------|--------------------|
| 1. Maximum amount .....   |            |                    |
| 2a. Enter the number of days that you used the property as a main home during the 5-year period ending on the date of sale. (If married filing jointly, fill in columns (A) and (B)) .....  |            |                    |
| b. Enter the number of days that you owned the property during the 5-year period ending on the date of sale. (If married filing jointly and one spouse owned the property longer than the other spouse, both spouses are treated as owning the property for the longer period) .....  |            |                    |
| c. Enter the smaller of line 2a or 2b .....   |            |                    |
| 3. Have you (or your spouse if filing jointly) excluded gain from the sale of another home during the 2-year period ending on the date of this sale?<br>NO. Skip line 3 and enter the number of days from line 2c on line 4.<br>YES. Enter the number of days between the date of the most recent sale of another home on which you excluded gain and the date of sale of this home ..... |            |                    |
| 4. Enter the smaller of line 2c or 3 .....  |            |                    |
| 5. Divide the amount on line 4 by 730 days. Enter the result as a decimal .....   |            |                    |
| 6. Multiply the amount on line 1 by the decimal amount on line 5 .....  |            |                    |
| 7. Add the amounts in column (A) and (B) of line 6. This is your reduced maximum exclusion. Enter it here and on Sale of Your Home Worksheet, line 8 .....  |            |                    |

|                         |            |                                    |             |
|-------------------------|------------|------------------------------------|-------------|
| <b>Selling Expenses</b> |            | <b>Adjusted Basis of Home Sold</b> |             |
| COMMISSIONS             | 1,250,000. | COST PLUS IMPROVEMENTS             | 13,526,000. |
| OTHER SALE EXPENSES     | 84,227.    |                                    |             |
| TOTAL TO LINE 2         |            | TOTAL TO LINE 4                    |             |
|                         | 1,334,227. |                                    | 13,526,000. |

# EXHIBIT 4



# EXHIBIT 5

**APPENDIX C**  
**LOWE GARDEN LANE TIMELINE**

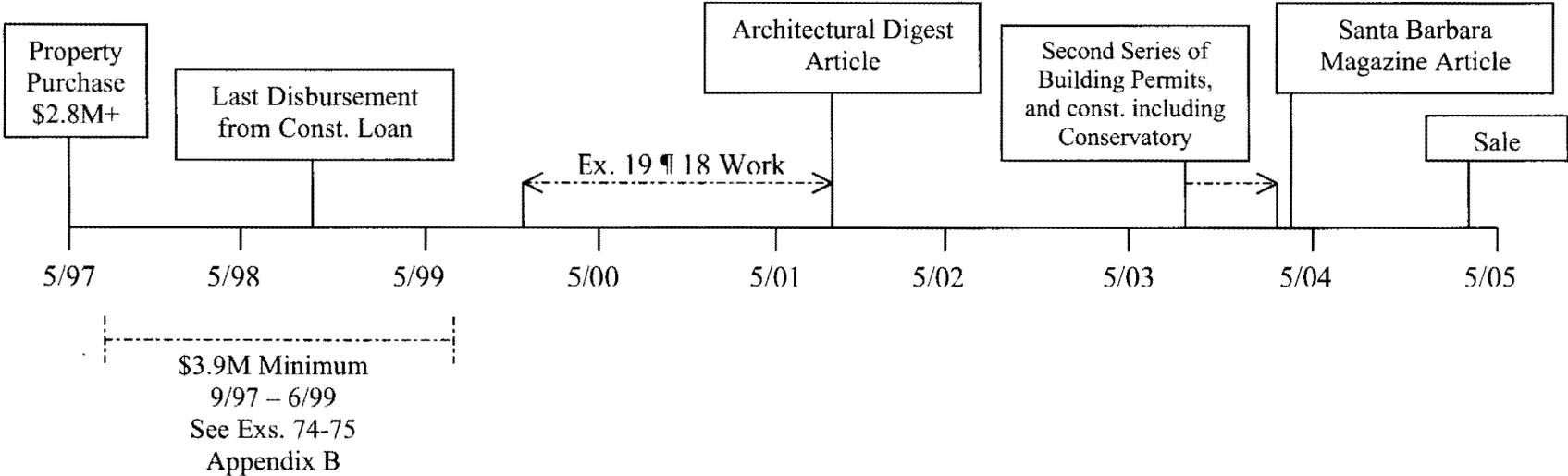
Photos: Ex. 6 Exs. 97-105

Exs. 21-23

Exs. 24-59

Permits: Exs. 117 - 123

Exs. 124-126



# EXHIBIT 6

# C.E. Williams & Associates

CONSTRUCTION MANAGEMENT AND SERVICES

5290 OVERPASS ROAD, SUITE 132 SANTA BARBARA, CA. 93111

PHONE 805/967-6806 FAX 805/967-6875

## QUALIFICATIONS OF CARL E. WILLIAMS

**C.E. Williams & Associates**, Santa Barbara, CA

November, 1991 to present

C.E.O./C.F.O.

Provide real estate construction-related services, primarily in the Santa Barbara, California area, including, but not limited to:

- Review of construction plans and specifications
- Project cost estimating
- Property/site inspections
- Disbursement/Fund Control for lenders and developers
- Property Inspections

Retained by institutional construction lenders to control and disburse over \$226 million in construction loan funds, in more than 200 projects, and involving almost 2 million square feet.

Performed more than 500 construction project cost analyses.

**County Bank, f.s.b.**, Santa Barbara, CA

March, 1984 to March, 1992

Vice President/ Manager of Construction Loan Department

Coordinated the conversion and implementation of the construction loan control system software package to more adequately assure the financial integrity required to monitor the anticipated growth of construction loan portfolio.

Increased construction loan volume from \$800,000 to over \$172 million with undisbursed funds in excess of \$70 million. Construction projects included (144) single-family, (17) 2-4 units, (47) 5 or more units, (28) commercial properties, (6) land acquisitions, and (8) joint ventures. Managed more than 250 loans/projects.

**Santa Barbara Savings**, Santa Barbara, CA

February, 1978 to February, 1984

Manager/Assistant Vice President, Construction Loan Department (Feb., 1983 to Feb., 1984)

Assistant Manager (Feb., 1978 to Jan., 1983)

## EDUCATION

Santa Barbara City College

AA, Real Estate

## LICENSES

B- General Building Contractor, Lic. No. 692034

Contractors State License Board, State of California

## AFFILIATIONS

American Bankers Association

Building Industry Association, Central Coast Chapter

Building Industry Credit Association, Southern California and the Central Coast

Professional Affiliate of the American Institute of Architects, Santa Barbara Chapter

National Federation of Independent Business / N. F. I. B.

# EXHIBIT 7

# C.E. Williams & Associates

CONSTRUCTION MANAGEMENT AND SERVICES

5290 OVERPASS ROAD SUITE 132 SANTA BARBARA, CA. 93111

PHONE 805/967-6806 FAX 805/967-6875

August 5, 2013

Mark Bernsley, J.D., MBA  
Law Offices of Mark Bernsley, A Prof. Corp.  
21550 Oxnard Street, Suite 300  
Woodland Hills, Ca. 91367

Attn: Mark Bernsley

RE: Former Lowe Residence  


Dear Mr. Bernsley,

At your request, we have completed our Cost Analysis for the above mentioned 5.56 Acre Custom Built Estate located in the exclusive area of Montecito, California. Transmitted herein are the results of our Cost Analysis report.

We hereby certify that all costs depicted in our spreadsheet cost analysis are consistent with current standards of the Building Industry and comply with all required Cost Estimating practices.

We have determined, and it is our opinion, that the minimum cost to construct the subject property was:

\$9,783,783.20

We thank you for the opportunity to conduct this independent Cost Analysis. I will be available to discuss any questions you may have concerning our findings and /or conclusions.

Respectfully submitted,



Carl E. Williams  
C.E. Williams & Associates  
Contractor's Lic. # B- 692034

# C.E. Williams & Associates

CONSTRUCTION MANAGEMENT AND SERVICES

5290 OVERPASS ROAD, SUITE 132 SANTA BARBARA, CA. 93111

PHONE 805/967-6806 FAX 805/967-6875

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# C.E. Williams & Associates

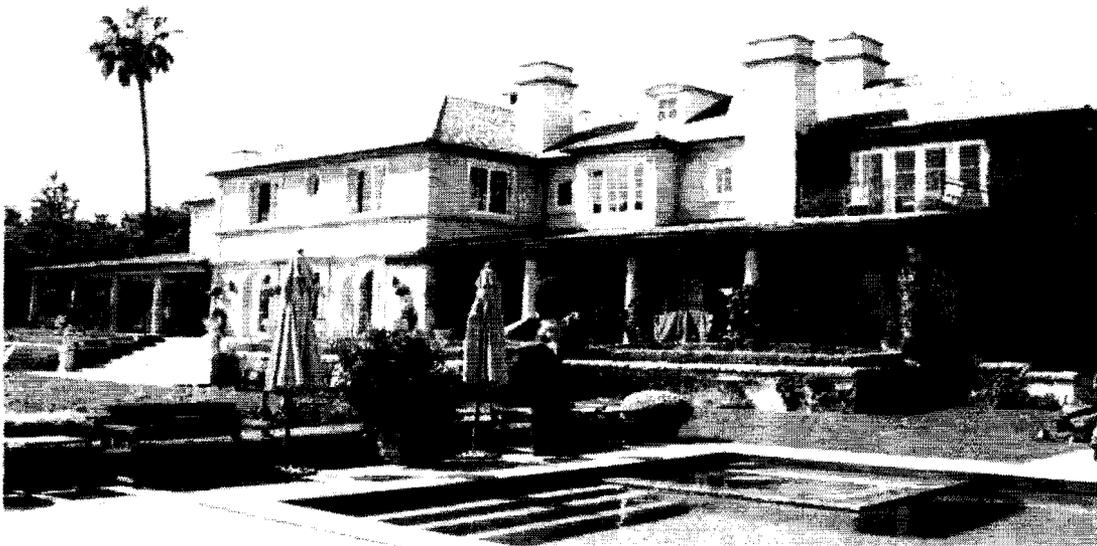
CONSTRUCTION MANAGEMENT AND SERVICES

5290 OVERPASS ROAD, SUITE 132 SANTA BARBARA, CA. 93111

PHONE 805/967-6806 FAX 805/967-6875

**COST ANALYSIS REPORT**

**PROPERTY LOCATED AT:**



**AS OF:**

February 18, 2005

**SUBMITTED BY:**

**C. E. WILLIAMS & ASSOCIATES**

State License Number

B-692034

[REDACTED]  
[REDACTED]  
[REDACTED]

### NEIGHBORHOOD DESCRIPTION:

The subject property is located within the unincorporated area of Santa Barbara County, which is commonly known as "Montecito". Montecito is a census-designated place (CDP) in Santa Barbara County, California. As of the 2000 census, the CDP population was approximately 10,000, although the boundaries are ill-defined. Montecito is among the wealthiest communities in the United States and is home of many celebrities. It is East of, and directly adjacent to the City of Santa Barbara, occupying the eastern portion of the coastal plain between Highway 101 and the mountains. Thoroughfares spanning Montecito in the East/West direction include East Mountain Drive, Sycamore Canyon Road, East Valley Road and Coast Villiage Road. The primary North/South thoroughfares are Sheffield Road, San Ysidro Road, Olive Mill Road and Hot Springs Road.

Montecito is an area known primarily for large "Estate" type properties and individually built single family residences. The sites typically range in size from 1 to 5 acres, however, there are many larger sites disbursed throughout the area. The sites vary in terms of their topography, site utility and view amenity. Many of the sites are situated at an elevated position along the foothills, and enjoy the benefit of ocean and Island views. The homes throughout Montecito vary greatly in terms of their architectural design, quality of construction, age, size and overall condition of the improvements. This influence is reflected in the broad range of values for properties located within Montecito.

(See Area Map at end of report)

### SCOPE OF WORK

To provide an independent, comprehensive cost analysis and opinion of the probable actual cost to construct the improvements existing on the property at the time of sale. As we served as the disbursement control agent for the lender during a portion of the construction of the subject property, information informing our analysis included first-hand knowledge of this construction. This report represents the building cost during the time frame from the years of 1997 through February 2005. The Land Acquisition cost is unknown and not a part of our analysis. As indicated in the Exhibit Listing below, Exhibits A & B provide the detail of my analysis, and Exhibits C, D, and E provide listings of the primary sources of information relied upon.

### PROPERTY DESCRIPTION AND DETAILS

#### SITE PLAN:

1. Gated entry with decorative Iron gates and custom controls
2. Extensive driveway stone paving and related improvements
3. Large auto court with fountain
4. Site Walls Plastered
5. Walkways -Stone
6. Patio areas - Stone
7. Pool House w/ Covered Porch
8. Swimming Pool & Spa
9. (2) Car Detached Garage
10. Landscaping and English Gardens

#### GENERAL DISCRPTION:

Design/Style: Mediterranean

Foundation: Raised- Partial Slab - crawl space - Partial Basement

Exterior: Plaster - Lime Stone - Custom Windows -Slate Roofing - Copper Gutters - Wrought Iron railings

Interior: Plaster - Wood/Stone/Marble/flooring - Wood Doors - Crown Molding - Wood Trim

Amenities: (5) Fireplaces - (6) Bedrooms - (7) plus (2) 1/2 Baths - Pool & Spa - Gated

#### MAIN LEVEL: (Room Count)

6,030 Sq. Ft.

Foyer/gallery:

Living Room:

Dining Room:

Family Room;

Media Room

Kitchen & Breakfast Area:

Library:

Sitting Room:

Laundry Room

(2) Guest Bed rooms #'s 5 & 6

(2) & (2)1/2 bath rooms

[REDACTED]  
[REDACTED]  
[REDACTED]: Continued

**UPPER LEVEL: (ROOM COUNT)**

4,046 Sq. Ft.

Master Suite

(3) bed rooms #'s 2,3 & 4

(4) Bath rooms

Play room

**TOTAL ROOM COUNT: (12)- Living Area**

**BASEMENT; (Partial)**

Refurbish area and install a new Atmox ventilation system

**EXHIBIT/S SUMMARY:**

**EXHIBIT "A"-PAGE 1 & 2 OF Cost Analysis Spreadsheets**

**EXHIBIT "B"-PAGE (3) THRU (7) OF Cost Analysis Spreadsheets**

**EXHIBIT "C"- Building Plan Sheets Reviewed**

**EXHIBIT "D"- Comparable Area Property Listing**

**EXHIBIT "E"- Sources of Information**

**METHODOLOGY**

We examined the stamped approved Building Plans for all structures including on site Civil Drawings submitted for our review. See Exhibit "C" attached reflecting Plans Sheets reviewed by C. E. Williams & Associates. A cost schedule was created utilizing the (CSI) Construction Specification Institute format to develop our "Cost to Complete" analysis of the subject property on a Line Item basis. All costs reflected within the spreadsheet analysis are based on the Stamped approved Plans and specifications along with researching our "In House" Cost Data Base for comparable construction projects within the Montecito area. All necessary cost adjustments were made to provide a meaningful and accurate report. We also took in consideration all known unforeseen delays, plan changes and Owner upgrades during the construction process from the year 1997 through 2004.

**ASSUMPTIONS**

C.E. Williams & Associates also reviewed additional documents submitted by counsel for our consideration to determine and/or verify various unique finish materials installed. Exceptional interior and exterior materials installed are noted in Exhibit "B". All labor and materials cost reflected within our analysis are based on cost per square foot per Building Plans along with the excellent quality workmanship required for completion of construction during 1997 through 2004 of the subject property. Construction Industry Standards for contractor's overhead, supervision and profit range from 10% to 15% of the cost to complete. My Cost Analysis reflects a very conservative 11%.

**CONCLUSIONS**

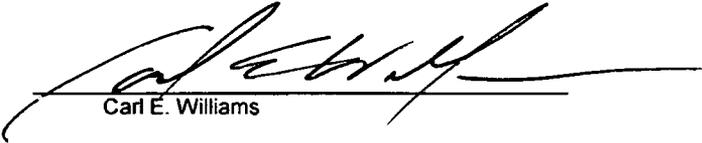
C.E. Williams and Associates has reviewed, researched and verified all pertinent documentation regarding the cost to complete the subject property in its entirety. Our firm also provided disbursement control and monthly site inspections for the Lender during construction from January 1998 through November 1998. The monitoring of this project required detailed onsite inspections and scheduled meetings with the general contractor of record. All disbursements of construction loan funds also required obtaining the appropriate Lien releases along with current invoices for work completed and materials supplied. After taking into consideration the high quality of workmanship required within this Estate Community and the exceptional finish materials installed, it is our finding that a minimum cost of \$9,783,783.20 would be required to construct the subject property in its entirety.



**CERTIFICATION**

I certify that, to the best of my knowledge and belief;

1. The statements of fact contained in this report are true and correct.
2. The reported analysis, opinions and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
3. I have no past, present or prospective interest in the property that is the subject of this report, and and no personal interest with respect to the parties involved or the results of any pending dispute.
4. I have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment.
5. My engagement in this assignment was not contingent upon developing or reporting predetermined results.
6. My compensation for completing this assignment is not contingent upon the development or reporting of a predetermined conclusion or cost that favors the cause of the client, the amount of the cost opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this analysis.
7. I made personal inspections of the property that is the subject of this report during its construction during 1998.
8. All analyses, conclusions of value and the final report were completed by the undersigned.



Carl E. Williams

**ADMINISTRATIVE**

PREVIOUS OWNERS: N. BERKHOFF TRUSTEE  
General Contractor: Bruce Sweet Construction

**MATERIALS RECEIVED and REVIEWED:**

|                                      | Received                       | Complete |
|--------------------------------------|--------------------------------|----------|
| <b>Site Documents:</b>               |                                |          |
| Title Policy First American Title Co | Yes                            | Yes      |
| CC&Rs                                | N/A                            |          |
| <b>Construction Documents:</b>       |                                |          |
| Project Plans                        |                                |          |
| Civil                                | Yes                            | Yes      |
| Architectural                        | Yes                            | Yes      |
| Structural                           | Yes                            | Yes      |
| Electrical                           | Yes                            | Yes      |
| Mechanical                           | Yes                            | Yes      |
| Specifications/Materials Desc.       | w/Plans                        |          |
| Soils Report                         | w/Plans                        |          |
| Other Reports                        | Submitted Under Separate Cover |          |
| <b>Building Permit Numbers:</b>      | Yes                            | Yes      |
| <b>Budget Documents:</b>             |                                |          |
| Appraisal                            | N/A                            |          |
| Detailed Cost Breakdown              | Not                            |          |
| <b>Contractors Documents:</b>        |                                |          |
| Contract (associated) and Firm Bid   | No                             |          |
| Application                          | Construction estimated         |          |
| Release                              | Construction completed         |          |
| Workman's Comp. Certification        | Construction completed         |          |

**UTILITIES INFORMATION:**

Water Service: Monticello Water District  
Sewer Service: SEPTIC  
Gas Service: Public  
Electric Service: Public  
CATV Service: Yes  
Telephone Service: Yes

**BUILDING DATA:**

| AREA DATA:                     | Berement | 1st Floor | 2nd Floor | NA   | TOTAL    |          |
|--------------------------------|----------|-----------|-----------|------|----------|----------|
| SQUARE FOOTAGE                 |          |           |           |      | Actual   | Adjusted |
| New: Pool House w/ Covd. Porch | 0.00     | 1058.00   | 0.00      | 0.00 | 1058.00  | 1281.00  |
| New: Green House 213           | 0.00     | 223.00    | 0.00      | 0.00 | 223.00   |          |
| New: Main House                | 0.00     | 6036.00   | 4046.00   | 0.00 | 10076.00 | 10076.00 |
| (Less Remaining Foundation)    | 0.00     | 0.00      | 0.00      | 0.00 | 0.00     |          |
| New: Garage                    | 0.00     | 547.00    | 0.00      | 0.00 | 547.00   | 547.00   |
| New: 400 Sq. Ft. Guest House   | 0.00     |           |           |      | 0.00     |          |
| Over Existing (2) Car Garage   | 0.00     |           |           |      | 0.00     | 0.00     |
| Eliminated from Scope of Work  |          |           |           |      | 0.00     |          |
| <b>Total</b>                   |          |           |           |      |          |          |
| Square Footage                 | 0.00     | 7635.00   | 4046.00   | 0.00 | 11681.00 | 11904.00 |
|                                | 0.00     | 223.00    | 0.00      | 0.00 | 223.00   |          |

Pool House:  
Size: 918 Sq. Ft. (Gross)  
140 Sq. Ft. (Covered Porch)  
Roof: Slate to match Main House  
Windows: Wood- To match Main House  
Ext. Sides: To match Main House  
Ext. Trim: To match Main House  
  
Swimming Pool:  
Size: 20'-0" x 40'-0"  
Area: 800 sq. ft.  
Perimeter: 120 feet  
Shape: Rectangle  
Depth: 3'-6" - 8'-0"

**COST ANALYSIS SUMMARY**

| Line Item                             |                  |  |      | TOTAL          |
|---------------------------------------|------------------|--|------|----------------|
| S. S. Description                     |                  |  |      | COST           |
| <b>SITE and BUILDING COSTS:</b>       |                  |  |      | \$7,295,947.02 |
| <b>OTHER CONSTRUCTION COSTS:</b>      |                  |  |      | \$1,013,948.54 |
| <b>CONTRACTORS O&amp;P:</b>           |                  |  | 0.11 | \$914,088.51   |
| Percent of Contract                   | Included         |  |      |                |
| Percent of Contract                   | w/ Const. Super. |  |      |                |
| Percent of Contract                   | w/ Const. Super. |  |      |                |
| <b>CONTINGENCY:</b>                   |                  |  |      | 0.00           |
| Percent of Construction Costs         |                  |  |      |                |
| <b>OTHER COSTS:</b>                   |                  |  |      | \$559,799.18   |
| Percent of Total Costs                |                  |  |      | 0.06           |
| <b>TOTAL COSTS:</b>                   |                  |  |      | \$9,783,783.20 |
| <b>TOTAL RECOMMENDED ADJUSTMENTS:</b> |                  |  |      |                |
| <b>PROJECT:</b>                       |                  |  |      | \$9,783,783.20 |
| For Sustain. Fee                      |                  |  |      | 621.89         |



MAIN HOUSE



POOL and POOL HOUSE

| Line Item                             | COST ANALYSIS      | DIVISION TOTALS | COST PER Sq. Ft. | LABOR & MATERIALS NOTES  |
|---------------------------------------|--------------------|-----------------|------------------|--|
| <b>SITE and BUILDING COSTS:</b>       |                    |                 |                  |  |
| <b>1. General Requirements</b>        |                    | 607891.97       | \$51.06          |  |
| Clean-up, Hauling & Dump Fees         | 30500.00           |                 |                  |  |
| Supervision                           | 325000.00          |                 |                  |  |
| Contractors Equipment (incl. rentals) | 11000.00           |                 |                  |  |
| Demolition                            | 39000.00           |                 |                  |  |
| Field Office Expense                  | 7500.00            |                 |                  |  |
| General Labor                         | 29500.00           |                 |                  |  |
| Labor Misc. Plaster                   | 15000.00           |                 |                  |  |
| Misc. Cost                            | 5000.00            |                 |                  |  |
| Project Close-out                     | 7500.00            |                 |                  |  |
| Site Security                         | 26881.97           |                 |                  |  |
| Site Cleaning                         | 24000.00           |                 |                  |  |
| Storage and Handling                  | 15000.00           |                 |                  |  |
| Surveying/Layout                      | 8000.00            |                 |                  |  |
| Taxes                                 |                    |                 |                  |  |
| Transportation                        |                    |                 |                  |  |
| Temporary Facilities & Utilities      | 11000.00           |                 |                  |  |
| Contractor Fee                        | 53000.00           |                 |                  |  |
| <b>2. Site work</b>                   |                    | 691367.19       | \$58.07          |  |
| Drainage Systems                      | Included           |                 |                  |  |
| Fencing/Replace Septic System         | 231000.00          |                 |                  | Fencing & Replace Septic System Labor & Materials                                |
| Enclosures-Dog Run/Guest Parking      | Included           |                 |                  | Dog Run - Guest Parking  |
| Grading                               |                    |                 |                  |  |
| Rough                                 | 25000.00           |                 |                  |  |
| Foundations                           |                    |                 |                  |  |
| Terrace Materials                     | 6500.00            |                 |                  |  |
| Import/Export                         | 5000.00            |                 |                  |  |
| Lighting                              |                    |                 |                  |  |
| Paving                                |                    |                 |                  |  |
| Drive Surfaces & Motor court          | 24025.00           |                 |                  |  |
| New Steps                             | 9500.00            |                 |                  |  |
| Remote Fountain Control Valve         | 4922.19            |                 |                  |  |
| Walks/Patios/Porches                  | 250000.00          |                 |                  | 200 year old limestone pavers reclaimed from streets of France                   |
| Retaining/Site Walls                  | 80000.00           |                 |                  |  |
| Site Preparation                      |                    |                 |                  |  |
| French Drain @ 2 car garage           | 4375.00            |                 |                  |  |
| Utilities & Utility Connections       | 23500.00           |                 |                  |  |
| CATV                                  |                    |                 |                  | w/ Electrical  |
| Electric                              |                    |                 |                  | w/ Electrical  |
| Gas                                   |                    |                 |                  | w/ Plumbing  |
| Sewer                                 |                    |                 |                  | septic system  |
| Telephone                             |                    |                 |                  | w/ Electrical  |
| Water                                 |                    |                 |                  | w/ Plumbing  |
| Other/WELL                            | 27545.00           |                 |                  |  |
| <b>3. Concrete</b>                    |                    | 152850.00       | \$12.84          |  |
| Formwork                              | 3500.00            |                 |                  | w/ Footings  |
| Conc-Crete Underlayment               |                    |                 |                  |  |
| Joints                                |                    |                 |                  |  |
| Re-enforcing                          | 2500.00            |                 |                  | w/ Footings  |
| Structural Concrete (C.I.P.)          |                    |                 |                  |  |
| Carsons/Piles                         | N/A                |                 |                  |  |
| Footings                              | 41000.00           |                 |                  | Main house slab additions and installation of required footings                  |
| Slabs                                 | 100000.00          |                 |                  | w/ Footings  |
| Stem walls                            |                    |                 |                  |  |
| New Garage Slab                       | 4000.00            |                 |                  | New Garage Sub-work  |
| Cutting                               | 850.00             |                 |                  |  |
| <b>4. Masonry</b>                     |                    | 138000.00       | \$11.59          |  |
| Fireplace                             | 50000.00           |                 |                  |  |
| C.M.U.                                | 36000.00           |                 |                  |  |
| Veneer                                | 40000.00           |                 |                  |  |
| Columns-Moldings                      | 12000.00           |                 |                  | New 12" Diameter Columns   |
| <b>5. Metals</b>                      |                    | 26500.00        | \$2.22           |  |
| Ornamental/ Wrought Iron              | 26500.00           |                 |                  |  |
| Railings (36" High)                   |                    |                 |                  |  |
| Other                                 |                    |                 |                  |  |
| Siding                                |                    |                 |                  |  |
| Structural Steel                      |                    |                 |                  |  |
| Other                                 |                    |                 |                  |  |
| <b>6. Wood &amp; Plastics</b>         |                    | 1751000.00      | \$147.09         |  |
| Architectural Woodwork                | w/finish Carpentry |                 |                  |  |
| Casework-Cabinets                     | 70000.00           |                 |                  |  |
| Casework-Hardware                     | 15000.00           |                 |                  |  |
| Closet Systems                        | 20000.00           |                 |                  |  |
| Countertops                           | 55000.00           |                 |                  | Stone countertops  |
| Stair Construction                    | 20000.00           |                 |                  |  |
| Builder's Hardware                    | w/framing          |                 |                  |  |
| Fasteners & Adhesives                 | w/framing          |                 |                  |  |
| Finish Carpentry                      | 233500.00          |                 |                  | Special Crown Molding & Trim throughout  |
| Finish Carpentry-Arbors-Cabinets      | 91000.00           |                 |                  |  |
| Interior                              | w/Finish Carp      |                 |                  |  |
| Railings                              | w/Finish Carp      |                 |                  |  |
| Siding and Trim                       | w/finishes         |                 |                  |  |
| Rough Framing                         | 307000.00          |                 |                  | Main House   |
| Pool House                            | 497000.00          |                 |                  | Interior Finishes- Appliances- Custom Window Coverings- Draperies- and Furniture |
| Guest House                           | 0.00               |                 |                  | Plans Approved & Permit Issued-Construction not initiated by Owners              |
| GH- Finish Carpentry                  | 0.00               |                 |                  | Plans Approved & Permit Issued-Construction not initiated by Owners              |
| Conservatory                          | 130000.00          |                 |                  | PIRRIASE Installation & Design (Attached to & behind 1/2 Car garage)             |
| Misc. Framing-Pickup, (Down, Stairs   | 5500.00            |                 |                  | Main House   |
| Rough Lumber                          | 100000.00          |                 |                  |  |
| Other: Cupola & Dormers               | 7000.00            |                 |                  | Plastered Cupola   |





**C.E. WILLIAMS AND ASSOCIATES  
5290 Overpass Road, Suite 132  
Santa Barbara, Ca.93111  
Bus: 805-967-6806 Fax-805-324-4440**

RE: Former Lowe Residence

**GUEST HOUSE:**

\$300,000.00  
365,000.00  
\$665,000.00

1,330.00 PER SQ. FT.

Based on 500 Sq. Feet

Permit Issued-Proposed Improvements Not Initiated By Owners

**POOL HOUSE:**

\$495,295.47- Interior Improvements

\$541.39 PER SQ. FT.

Based on 918 Sq. Feet & 140 Sq. Ft. Covered Porch

**CONCLUSION/RESULT AFTER RECALCULATION:**

|                           |   |
|---------------------------|---|
| \$9,987,962.06            | Previous Total Cost to complete                 |
| <u>&lt;665,000.00&gt;</u> | Guest House Not Initiated by Owners             |
| \$9,322,962.06            |   |
| <130,295.47>              | Previous Pool House Cost- Interior Improvements |
| \$9,192,666.59            |   |
| 497,000.00                | New Pool House Cost- Interior Improvements      |
| 94,116.61                 | Other Revised Adjustments                       |
| \$9,783,783.20            |   |

|                        |                           |
|------------------------|---------------------------|
| \$9,987,962.06         | Previous Cost to Complete |
| <u>-\$9,783,783.20</u> | Revised Cost to Complete  |
| \$ <204,178.86>        | NET CHANGE/Adjustments    |

See enclosed the revised Cost Analysis for details dated 8/03/2013

Lowe Former Residence

POOL HOUSE DESCRIPTION OF MATERIALS  
(INTERIOR IMPROVEMENTS)

1. Insulation- Walls R13 – Ceilings R19
2. Drywall-3/8"
3. Plastered Walls- Minimum (2) Coat Application
4. Custom Premium Grade Kitchen Cabinets & Countertops
5. Custom Vanity Cabinet & Stone Countertop
6. Solid Core Wood Doors & Trim with Custom Hardware
7. Custom Wide Plank Hardwood Flooring
8. Marble Shower Walls
9. Custom Glass Shower Doors
10. Custom Bathroom Accessories
11. Custom Plumbing Fixtures
12. Custom Wall Lighting Fixtures & Chandeliers-(Special Lighting Control System)
13. Crown Molding and Floor Molding
14. Custom Kitchen Appliances
15. Custom Window Covering and Draperies
16. Electrical outlet Plates/Covers
17. Finish Heating/Registers
18. FF&E-Furniture Fixtures & Equipment

Prepared by:

  
Carl Williams  
C.E. Williams & Associates  
August 5, 2013

**C.E. Williams & Associates**  
5290 Overpass Road, Suite 132  
Santa Barbara, Ca. 93111

**Exhibit "C"**

**Project Name:** [REDACTED]

A.P.N: 011-120-004

**Project Plans**      **MAIN HOUSE - EXISTING: RESIDENCE: 5,261 SQ. FT.**  
**FIRST FLOOR ADDITION:                    '305 SQ. FT.**  
**SECOND FLOOR ADDITION:                 3,280 SQ. FT.**  
**TOTAL:     8,846 SQ. FT.**

Enumeration of Plans/Drawings reviewed by C.E. Williams and Associates

| <b>Number</b> | <b>Title</b>                        | <b>Dated</b> |
|---------------|-------------------------------------|--------------|
| C.1           | Cover Sheet                         | 04/22/97     |
| C.2           | General Specifications              | 04/22/97     |
| C.3           | General Specifications              | 04/22/97     |
| A.1           | Site- Topo                          | 04/22/97     |
| A.2           | Roof Plan & Garage & Terrace Plan   | 04/22/97     |
| A.3           | First Floor Plan                    | 04/22/97     |
| A.4           | Second Floor Plan                   | 04/22/97     |
| A.5           | Building Elevations                 | 04/22/97     |
| A.6           | Building Sections                   | 04/22/97     |
| A.7           | Building Sections                   | 04/22/97     |
| A.8           | Door and Window Schedules           | 04/22/97     |
| A.9           | Interior Elevations                 | 04/22/97     |
| A.10          | Interior Elevations                 | 04/22/97     |
| A.11          | Interior Elevations                 | 04/22/97     |
| A.12          | Interior Elevations                 | 04/22/97     |
| A.13          | Interior Elevations                 | 04/22/97     |
| A.14          | Interior Elevations (Stair Details) | 04/22/97     |
| A.15          | Demolition Plan                     | 04/22/97     |
| A-16          | Architectural Details               | 04/22/97     |
| E.1           | First Floor Electrical Plan         | 04/22/97     |
| E.2           | Second Floor Electrical Plan        | 04/22/97     |
| M.1           | First Floor Mechanical Plan         | 04/22/97     |
| M.2           | Second Floor Mechanical Plan        | 04/22/97     |
| P.1           | First Floor Plumbing Plan           | 04/22/97     |
| P.2           | Second Floor Plumbing Plan          | 04/22/97     |
| S.1           | Foundation Plan                     | 04/22/97     |
| S.2           | Second Floor Framing Plan           | 04/22/97     |
| S.3           | Roof Framing Plan                   | 04/22/97     |
| S.4           | Garage Structural Plans             | 04/22/97     |

Plans Reviewed by C.E. Williams & Associates



| <b>Number</b> | <b>Title</b>                     | <b>Issue Date</b> |
|---------------|----------------------------------|-------------------|
| SD.1          | Structural Details               | 05/05/97          |
| SD.2          | Structural Details               | 05/05/97          |
| SD.3          | Structural Details               | 05/05/97          |
| SD.4          | Structural Details               | 05/05/97          |
| SD.5          | Structural Details (Pool House)  | 05/05/97          |
| SD.6          | Structural Details               | 05/05/97          |
| SN.1          | Structural General Notes         | 05/05/97          |
| SN.2          | Typical Standard Framing Details | 05/05/97          |

**C.E. Williams & Associates**  
5290 Overpass Road, Suite 132  
Santa Barbara, Ca. 93111

**Exhibit "C"**

**Project Name:**



A.P.N: 011-120-004

**Project Plans**

**NEW GUEST HOUSE (Over Existing (2) Car Garage : 500 SQ. FT.  
MAINHOUSE FLOOR ADDITION: (2nd. Fl. Master Bath ) - 106 SQ. FT.  
(Gross Sq. Footage)**

Enumeration of Plans/Drawings reviewed by C.E. Williams and Associates

| <b>Number</b> | <b>Title</b>  | <b>Dated</b> |
|---------------|---|--------------|
| C             | Cover Sheet   | 9/5/2003     |
| GS-1          | General Specifications                                | 6/3/2003     |
| A.1           | Site- Topo  | 4/22/1997    |
| A-2.1         | Floor Plans Elevations                                | 6/23/2003    |
| A-2.2         | Floor Plan, Elevations                                | 8/26/2003    |
| Conservatory  | Building Notes & Elevations                           | 5/26/1998    |
| A-2.3         | Green House Floor Plan                                | 9/5/2003     |
| A-4.1         | Guesthouse/Addition- Bldg. Sections                   | 8/25/2003    |
| A-4.2         | Guesthouse/Addition- Bldg. Sections                   | 8/25/2003    |
| A-5.1         | Guesthouse/Addition- Architectural Details            | 8/26/2003    |
| A-6.1         | Guesthouse/Addition- Door & Window Schedules          | 8/26/2003    |
| A-9.1         | Guesthouse- Interior Elevations                       | 6/23/2003    |
| SG-1          | Greenhouse Structural Details                         | 2/23/1995    |
| SG-2          | Greenhouse Structural Details                         | 2/23/1995    |
| S-0           | General Notes and Specifications                      | 8/27/2003    |
| S-1           | Structural Notes and Details                          | 8/27/2003    |
| S-2           | Structural Notes and Details-Foundation -Roof-Framing | 8/27/2003    |
| S-3           | Structural Notes and Details-Foundation -Roof-Framing | 8/27/2003    |
| S-4           | Structural Notes and Details-Foundation -Roof-Framing | 8/27/2003    |
| S-5           | Structural Notes and Details-Foundation -Roof-Framing | 8/27/2003    |
| S-6           | Structural Notes and Details-Foundation -Roof-Framing | 8/27/2003    |

**Building Plans Approved and Permitted- Construction NOT Initiated By Owners**

**C.E. Williams & Associates**  
5290 Overpass Road, Suite 132  
Santa Barbara, Ca. 93111

**Exhibit "C"**

**Project Name:**



A.P.N: 011-120-004

**Project Plans**

**POOL HOUSE- 918 SQ. FT.  
COVERED PORCH- 140 SQ FT.  
(Gross Sq. Footage)**

**STAMPED APPROVED  
(8-4-98 )**

Enumeration of Plans/Drawings reviewed by C.E. Williams and Associates

| <b>Number</b>         | <b>Title</b>                             | <b>Dated</b> |
|-----------------------|--|--------------|
| C-1                   | Cover Sheet                              | 4/22/1997    |
| C-2                   | General Specifications                   | 4/22/1997    |
| C-3                   | General Specifications                   | 4/22/1997    |
| A-1                   | SITE - TOPO                              | 4/22/1997    |
| A-2                   | Pool House Floor Plan                    | 4/22/1997    |
| A-2                   | Pool House Covered Porch                 | 4/22/1997    |
| A-2                   | Pool House Foundation                    | 4/22/1997    |
| A-2                   | Pool House Sections & Elevations         | 4/22/1997    |
| A-2                   | Pool House Electrical                    | 4/22/1997    |
| A-2                   | Pool House Insulation Schedule           | 4/22/1997    |
| A-2                   | Pool House Mechanical                    | 4/22/1997    |
| A-2                   | Pool House Framing                       | 4/22/1997    |
| A-2                   | Pool House Exterior Trim - Roof schedule | 4/22/1997    |
| A-3                   | Window Type & Schedules                  |              |
| A-3                   | Door Type & Schedules                    |              |
| <b>POOL &amp; SPA</b> |  |              |
| Sheet(1)              | Pool & Spa Plan                          | 9/16/1997    |
| Sheet(1)              | Schematic Plumbing Layout                | 9/16/1997    |
| Sheet(1)              | Pool & Spa Profile/Elevations            | 9/16/1997    |
| Sheet(1)              | Pool Cover Details                       | 9/16/1997    |
| Sheet(1)              | Pool Schedule                            | 9/16/1997    |
| Sheet(1)              | General Notes                            | 9/16/1997    |



# C.E. Williams & Associates

CONSTRUCTION MANAGEMENT AND SERVICES

5290 OVERPASS ROAD, SUITE 132 SANTA BARBARA, CA. 93111

PHONE 805/967-6806 FAX 805/967-6875

## SOURCES OF INFORMATION

### Cost Analysis

Exhibit "E"

- 
- \* Architectural Archives  
A Chapter of the American  
Institute of Architects
  
  - \* Don Nulty AIA, Inc.  
Architect of Record
  
  - \* County of Santa Barbara  
Department of Planning and development  
Division of Building & Safety
  
  - \* First American Title Company  
Santa Barbara (upper State office)
  
  - \* Ticor Title Company-Of California  
Thousand Oaks, Ca.  
(Donna Sepulveda-Weber) V.P. Sales, Major Accounts
  
  - \* Wayne Holden Appraisal Company  
Santa Barbara-Montecito-Hope Ranch Appraiser
  
  - \* Campbell Construction  
Santa Barbara-Montecito-Hope Ranch Builder
  
  - \* Holehouse Construction & Design  
Santa Barbara-Montecito-Hope Ranch Builder
  
  - \* Nils Holroyd Homes  
Santa Barbara-Montecito-Hope Ranch Builder/Developer
  
  - \* McGraw-Hill Construction  
Sweets Residential Materials Catalog

**SOURCES OF INFORMATION**

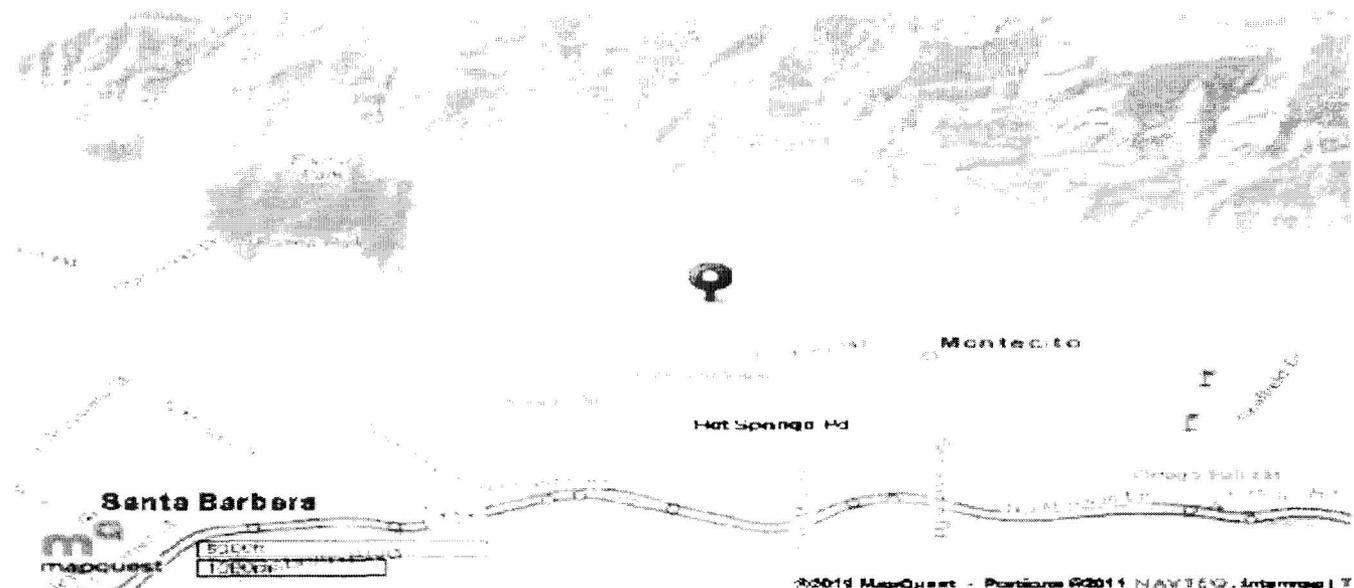
- \* RSMeans- Site work & Landscaping Cost Data
  
- \* RSMeans- Residential Cost Data
  
- \* First Republic Bank  
Lender- Construction Bridge Loan provider

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Notes

**CE Williams & Associates**  
5290 Overpass Road, Suite 132  
Santa Barbara, CA 93111



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# EXHIBIT 8

## DECLARATION OF MATT MCALLISTER

I, MATT MCALLISTER, declare and state as follows:

1. I have personal knowledge of the facts stated herein and could and would competently testify thereto if called upon to do so.

2. I am licensed as a general contractor in the State of California. For the past 20 years I have been involved in the construction of luxury, estate-class residences, primarily in Montecito, California. I am familiar with the type and quality of construction in the Montecito area, and the costs of construction.

3. I have reviewed the plans and specifications prepared by architect Don Nulty for the residence at [REDACTED]

4. Using a time and materials analysis customarily used by general contractors, I prepared an Estimated Work Scope and Cost Breakdown of the current cost to build and finish the Garden Lane Residence which is attached hereto. That Estimate represents my opinion of the costs I would anticipate to complete it, and includes the labor and materials indicated, but does not include other items or professional fees such as architects, designers, etc. My numbers include materials and components, appliances, etc. of the highest grade and quality, as I was instructed to do. That is consistent with what the Lowes did on a different project with which I am familiar. Actual costs rarely come in exactly on budget. In my opinion, the project cost could vary by up to \$2 million in either direction from what I have budgeted.

5. There is an item worth particular note concerning the Garden Lane Residence project as a remodel versus new construction. It is my experience that attempting to retain portions of an old structure frequently presents problems of inconsistent quality, the need, because of deterioration, to replace portions of an old construction intended to be retained, or to otherwise work around such problems. In any event, retaining or attempting to retain small portions of a prior structure almost never produce any economic savings over building it new. Thus, my estimate is not materially different from new construction, and that was intentional.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this Declaration was executed on August 21, 2015 at Santa Barbara, California.

  
\_\_\_\_\_  
Matt McAllister

# ESTIMATED WORK SCOPE AND COST BREAKDOWN

McAllister Construction Corp. 1390 Virginia Rd. Santa Barbara, CA 93108

## Berkoff Residence



The Work Scope and Cost Breakdown is an estimate based on plans drawn up by Architect Don Nulty. The budget below addresses the construction of new main residence and pool cabana.

**Descriptive Terms:**

**Not Included:** Not in work scope budget

**Bid:** Exact price for work called out in plans. Includes labor and sub contractor mark up.

**Allowance:** Not an exact price for work called out. It's a plus or minus price depending on the amount of labor time and cost of the material

**Estimate:** A close tabulation of the cost of a particular piece of work

### Work Scope and Cost Breakdown

|  | Unit | Cost/Unit | Total |
|--|------|-----------|-------|
|--|------|-----------|-------|

**101 Permits, Fees and Inspections**

|           |  |                  |  |                     |
|-----------|--|------------------|--|---------------------|
|           | Building fees, utility fees school fees and soils  |                  |  |                     |
|           | fees not included in this budget. All of the above |                  |  |                     |
|           | fees to be paid directly by owner.                 |                  |  |                     |
| <b>ST</b> |  | <b>Sub Total</b> |  | <b>Not Included</b> |

**102 Fencing and General Protection of Project Site**

|           |   |                  |  |                     |
|-----------|---|------------------|--|---------------------|
|           | Allowance given to provide the following items. |                  |  |                     |
| 1         | Temporary Fencing for security                  |                  |  |                     |
| 2         | Protective fencing around trees                 |                  |  |                     |
| 3         | Protection of interior finish work              |                  |  |                     |
| 3         | Incllement weather protection                   |                  |  |                     |
| 4         | Barriers for dust controll                      |                  |  |                     |
| <b>ST</b> |   | <b>Sub Total</b> |  | <b>\$ 12,500.00</b> |

**103 Survey**

|           |   |                  |  |                     |
|-----------|---|------------------|--|---------------------|
|           | All survey fees to be paid directly by owner. |                  |  |                     |
| <b>ST</b> |   | <b>Sub Total</b> |  | <b>Not Included</b> |

**104 Demolition**

|           |  |                  |  |                     |
|-----------|--|------------------|--|---------------------|
|           | Allowance given to provide labor and equipment |                  |  |                     |
|           | to remove:                                     |                  |  |                     |
| 1         | Existing Main House Framing                    |                  |  |                     |
| <b>ST</b> |  | <b>Sub Total</b> |  | <b>\$ 25,000.00</b> |

**105 Concrete Demolition**

|  |  |  |  |  |
|--|--|--|--|--|
|  | Allowance given to provide labor and equipment |  |  |  |
|  | to remove                                      |  |  |  |

|    |  |           |  |              |
|----|--|-----------|--|--------------|
| ST |  | Sub Total |  | \$ 15,000.00 |
|----|--|-----------|--|--------------|

**106 Site Clearing**

|    |  |           |  |              |
|----|--|-----------|--|--------------|
|    | Allowance given to provide labor and equipment needed to clear project site of all weeds brush and surface vegetation. |           |  |              |
| ST |  | Sub Total |  | \$ 15,000.00 |

**107 Excavation and Grading**

|    |  |           |  |               |
|----|--|-----------|--|---------------|
|    | Allowance given to provide labor and materials to excavate and grade site. |           |  |               |
| ST |  | Sub Total |  | \$ 525,000.00 |

**108 Backfill and Recomaction**

|    |   |          |  |             |
|----|---|----------|--|-------------|
|    | Allowance given to provide labor and equipment for backfill and recomaction around basement foundation. |          |  |             |
| ST |   | SubTotal |  | \$75,000.00 |

**109 Finish Grading**

|    |   |          |  |              |
|----|---|----------|--|--------------|
|    | Allowance given to provide labor and equipment to finish grade all areas around new structure. All grades must deflect water away from new residence. |          |  |              |
| ST |   | SubTotal |  | \$ 30,000.00 |

**110 Manual Excavation**

|    |  |           |  |              |
|----|--|-----------|--|--------------|
|    | Allowance given for hand work close to structures and retaining walls. |           |  |              |
| ST |  | Sub Total |  | \$ 10,500.00 |

**111 Manual Trenching**

|    |  |           |  |              |
|----|--|-----------|--|--------------|
|    | Allowance given for any hand or machine trenching. |           |  |              |
| ST |  | Sub Total |  | \$ 10,500.00 |

**112 Septic System**

|    |  |           |  |              |
|----|--|-----------|--|--------------|
|    | Allowance given to construct sewer system. |           |  |              |
| ST |  | Sub Total |  | \$ 50,000.00 |

**113 Utility Services From Property Line to Residence**

|    |  |           |  |              |
|----|--|-----------|--|--------------|
|    | Allowance given to provide labor and materials to complete items 1-5 |           |  |              |
| 1  | Install Water Line /sewer  |           |  |              |
| 2  | Install Gas Line   |           |  |              |
| 3  | Underground power  |           |  |              |
| 4  | Communications   |           |  |              |
| 5  | Cable  |           |  |              |
| ST | Need More Information  | Sub Total |  | \$ 70,000.00 |

**114 Caissons**

|    |  |           |  |              |
|----|--|-----------|--|--------------|
| ST |  | Sub Total |  | Not Included |
|----|--|-----------|--|--------------|

**114.5 Structural Steel**

|  |  |  |  |  |
|--|--|--|--|--|
|  | Allowance given to provide labor and materials |  |  |  |
|--|--|--|--|--|

|    |   |                  |  |                     |
|----|---|------------------|--|---------------------|
|    | for installation of structural steel of the main house.   |                  |  |                     |
| 1  | Shop drawings may take approx. 60 days to complete and must be approved before fabrication can begin. |                  |  |                     |
| 2  | Elevations to be supplied by contractor   |                  |  |                     |
| 3  | Dry packing to be done by others.   |                  |  |                     |
| 4  | Any underground lines broken during stallation to be repaired by others                               |                  |  |                     |
| 5  | *materials price can only be finalized @ date of purchase.  |                  |  |                     |
| ST |   | <b>Sub Total</b> |  | <b>\$ 75,200.00</b> |

**115 Concrete Foundations and Slabs**

|    |  |                  |  |                      |
|----|--|------------------|--|----------------------|
|    | Allowance given to provide labor and materials |                  |  |                      |
| ST |  | <b>Sub Total</b> |  | <b>\$ 150,000.00</b> |

**116 Concrete Retaining Walls**

|    |  |                 |  |                      |
|----|--|-----------------|--|----------------------|
|    | Allowance given to provide labor and materials for new site walls. |                 |  |                      |
| ST |  | <b>SubTotal</b> |  | <b>\$ 275,000.00</b> |

**117 Concrete Driveways and Front Entry**

|    |  |                  |       |                      |
|----|--|------------------|-------|----------------------|
|    | Allowance given to provide labor and materials for installation of cobblestone . |                  |       |                      |
| 1  | Front Entry Gate Apron   |                  | 45000 |                      |
| 2  | Auto Court   |                  | 80000 |                      |
| ST |  | <b>Sub Total</b> |       | <b>\$ 125,000.00</b> |

**118 Asphalt/Chip Seal/Driveway**

|    |   |                  |       |                     |
|----|---|------------------|-------|---------------------|
|    | Allowance to provide labor and materials to chip seal drive way from entry gates to motor ct. |                  |       |                     |
| 1  | Service Road east side of property ( Base Only)   |                  | 6000  |                     |
| 2  | Main Driveway / guest park / (chip seal)  |                  | 17100 |                     |
| 3  | Curbing   |                  | 20000 |                     |
| 4  | Motor court (asphalt) @ 2-1/2 thick   |                  | 3600  |                     |
| ST |   | <b>Sub Total</b> |       | <b>\$ 46,700.00</b> |

**119 Plumbing Labor**

|    |  |                  |  |                      |
|----|--|------------------|--|----------------------|
|    | Allowance given to provide labor and materials to complete plumbing of residence.  |                  |  |                      |
| 1  | To supply rough and finish plumbing materials to main residence and cabana. ABS waste piping with cast iron drops and type L copper. |                  |  |                      |
| 2  | Price includes water, waste and gas piping.  |                  |  |                      |
| 3  | Exclusions:<br>Dryer vents, hose bibs, fixtures, coring, digging, downspouts, permits and backfilling.                               |                  |  |                      |
| ST |  | <b>Sub Total</b> |  | <b>\$ 175,480.00</b> |

**120 Plumbing Fixtures, Bath& Trim Accessories**

|    |                   |                  |  |                      |
|----|-------------------|------------------|--|----------------------|
|    | <b>Allowance:</b> |                  |  |                      |
| ST |                   | <b>Sub Total</b> |  | <b>\$ 245,000.00</b> |

**121 Framing**

|  |  |  |  |  |
|--|--|--|--|--|
|  | Allowance given to provide labor to complete |  |  |  |
|--|--|--|--|--|

|    |  |                  |  |                      |
|----|--|------------------|--|----------------------|
|    | structure from foundation to roof.     |                  |  |                      |
| 1  | Main House                             |                  |  |                      |
|    | Labor                                  |                  |  |                      |
|    | Lumber / hardware                      |                  |  |                      |
|    | Equipment                              |                  |  |                      |
|    | Nails, glue, shots & pins              |                  |  |                      |
| 3  | Cabana                                 |                  |  |                      |
|    | Labor                                  |                  |  |                      |
|    | Lumber / hardware                      |                  |  |                      |
|    | Equipment                              |                  |  |                      |
|    | Nails, glue, shots & pins              |                  |  |                      |
|    | <b>Lumber prices subject to change</b> |                  |  |                      |
| ST |  | <b>Sub total</b> |  | <b>\$ 672,012.00</b> |

**122 Framing Other**

|    |  |                  |  |                     |
|----|--|------------------|--|---------------------|
|    | Allowance to provide labor for miscellaneous carpentry work. |                  |  |                     |
| ST |  | <b>Sub total</b> |  | <b>\$ 10,000.00</b> |

**123 Framing Lumber**

|    |   |                  |  |                        |
|----|---|------------------|--|------------------------|
|    | Allowance to provide lumber and materials such as nails, fasteners, bolts, adheasives, Simpson hardware to complete framing work for project. |                  |  |                        |
| ST |   | <b>Sub total</b> |  | <b>Included in 121</b> |

**124 Heavy Timber**

|    |   |                  |  |                        |
|----|---|------------------|--|------------------------|
|    | Allowance given to provide Open beam timber |                  |  |                        |
| ST |   | <b>Sub total</b> |  | <b>Included in 121</b> |

**125 Sandblasting**

|    |  |                  |  |                     |
|----|--|------------------|--|---------------------|
| ST |  | <b>Sub Total</b> |  | <b>Not Included</b> |
|----|--|------------------|--|---------------------|

**126 Roofing**

|    |  |                  |  |                      |
|----|--|------------------|--|----------------------|
|    | Allowance given to provide labor and materials for installation of roofing as follows: |                  |  |                      |
| ST |  | <b>Sub Total</b> |  | <b>\$ 222,984.00</b> |

**127 Deck Water Proofing**

|    |  |                  |  |                     |
|----|--|------------------|--|---------------------|
|    | Allowance given to provide labor and materials for deck coating. |                  |  |                     |
| ST |  | <b>Sub total</b> |  | <b>\$ 30,000.00</b> |

**127.5 Main House Below Grade Basement**

|    |   |                  |  |                     |
|----|---|------------------|--|---------------------|
|    | Allowance given to provide labor and materials for below grade waterproofing: |                  |  |                     |
| ST |   | <b>Sub total</b> |  | <b>\$ 80,000.00</b> |

**127.6 Waterproof Site Walls**

|   |   |  |  |  |
|---|---|--|--|--|
|   | Allowance given to provide labor and materials for waterproof site walls                            |  |  |  |
| 1 | Site Walls  |  |  |  |
|   | Walls must be smooth and clean prior to water-proofing. Apply terra shield roller grade waterproof- |  |  |  |

|           |                                      |  |  |                     |
|-----------|--------------------------------------|--|--|---------------------|
|           | ing membrane. Finish w/ drain panel. |  |  |                     |
| <b>ST</b> |                                      |  |  | <b>\$ 60,000.00</b> |

**127.8 Basement De-Watering**

|           |   |  |  |                     |
|-----------|---|--|--|---------------------|
|           | Allowance to provide labor and materials for    |  |  |                     |
|           | underground drainage at basement/waste slabs at |  |  |                     |
|           | raised foundation                               |  |  |                     |
| <b>ST</b> |   |  |  | <b>\$ 25,000.00</b> |

**128 Electrical**

|           |  |                  |  |                      |
|-----------|--|------------------|--|----------------------|
|           | Allowance given to provide labor and materials |                  |  |                      |
|           | to complete residence, and pool house          |                  |  |                      |
| <b>ST</b> |  | <b>Sub Total</b> |  | <b>\$ 650,000.00</b> |

**129 Electrical Fixtures**

|           |  |                  |  |                     |
|-----------|--|------------------|--|---------------------|
| 1         | Surface mounted fixtures to be provided by |                  |  |                     |
|           | owner. "Allowance"                         |                  |  |                     |
| <b>ST</b> |  | <b>Sub Total</b> |  | <b>\$ 65,000.00</b> |

**130 Mechanical**

|           |  |                  |       |                      |
|-----------|--|------------------|-------|----------------------|
|           | Allowance given to provide labor and materials |                  |       |                      |
|           | for installation FAU Heat System.              |                  |       |                      |
|           | <b>Main House</b>                              |                  |       |                      |
|           | <b>Pool Cabana</b>                             |                  |       |                      |
|           |  |                  |       |                      |
| 1         | <b>Warm Floors Allowance</b>                   |                  | 25000 |                      |
| <b>ST</b> |  | <b>Sub Total</b> |       | <b>\$ 245,000.00</b> |

**131 Fire Sprinklers**

|           |  |                  |  |                     |
|-----------|--|------------------|--|---------------------|
|           | Allowance  |                  |  |                     |
|           | Installation of Fire Sprinkler Sytem in new      |                  |  |                     |
|           | residence according to minimal requirements      |                  |  |                     |
|           | of NFPA-13D requirements, concealed resid.       |                  |  |                     |
|           | fire sprinklers spaced 8-0 from walls and 16-0   |                  |  |                     |
|           | apart, type "M" copper, flow switch and electric |                  |  |                     |
|           | bell, double check valve, plans, permit, hydro-  |                  |  |                     |
|           | static water test at 200 psi, and 2 inspections: |                  |  |                     |
|           | Rough flow test and final inspection. The water  |                  |  |                     |
|           | supply must be connected to the fire sprinkler   |                  |  |                     |
|           | for rough flow test inspection.                  |                  |  |                     |
|           | Additional insured endorsement CG2010 1001.      |                  |  |                     |
|           | Warranty shall be one year from rough inspec.    |                  |  |                     |
|           |  |                  |  |                     |
|           | Excluded: Connection to domestic water line,     |                  |  |                     |
|           | repairing damage to pipe or sprinklers caused    |                  |  |                     |
|           | by others, all underground piping, booster       |                  |  |                     |
|           | pumps, relocation or additional sprinklers or    |                  |  |                     |
|           | piping upgrade due to lack of water pressure or  |                  |  |                     |
|           | volume of water, & wiring of elec devices.       |                  |  |                     |
| <b>ST</b> |  | <b>Sub Total</b> |  | <b>\$ 51,000.00</b> |

**132 Skylights**

|           |  |                  |  |                     |
|-----------|--|------------------|--|---------------------|
|           | Allowance given to provide labor and materials |                  |  |                     |
|           | to install skylights.                          |                  |  |                     |
| <b>ST</b> |  | <b>Sub Total</b> |  | <b>Not Included</b> |

**133 Windows and Exterior Drs.**

|           |   |                  |  |                      |
|-----------|---|------------------|--|----------------------|
|           | Allowance is given to provide windows and exterior doors: |                  |  |                      |
|           | Main House - Windows                                      |                  |  |                      |
|           | Main House - Ext Doors                                    |                  |  |                      |
|           | Pool Cabana - Windows                                     |                  |  |                      |
|           | Pool Cabana - Ext Doors                                   |                  |  |                      |
| <b>ST</b> |   | <b>Sub Total</b> |  | <b>\$ 330,500.00</b> |

**133.5 Stone Thresholds**

|           |  |  |  |                     |
|-----------|--|--|--|---------------------|
|           | Allowance given to provide labor and materials for stone thresholds: |  |  |                     |
| <b>ST</b> |  |  |  | <b>\$ 30,000.00</b> |

**134 Exterior Doors Special**

|           |  |                  |  |                     |
|-----------|--|------------------|--|---------------------|
|           | Allowance is given to provide custom built exterior steel doors & windows: |                  |  |                     |
| <b>ST</b> |  | <b>Sub Total</b> |  | <b>Not Included</b> |

**135 Fireplaces Masonry**

|           |   |                  |  |                      |
|-----------|---|------------------|--|----------------------|
| 1         | Allowance is given to furnish and install masonry fireboxes at new residence. |                  |  |                      |
| <b>ST</b> |   | <b>Sub Total</b> |  | <b>\$ 125,000.00</b> |

**136 Metal Fireplace Flues**

|           |  |                  |  |                         |
|-----------|--|------------------|--|-------------------------|
|           | Allowance given to provide labor and material for the installation of metal flues. |                  |  |                         |
| <b>ST</b> |  | <b>Sub Total</b> |  | <b>Not at this time</b> |

**136.5 Chimney Façade**

|           |  |                  |  |                     |
|-----------|--|------------------|--|---------------------|
|           | Allowance: provide labor and material to install brick work on chimneys. |                  |  |                     |
| <b>ST</b> |  | <b>Sub Total</b> |  | <b>\$ 45,000.00</b> |

**137 Fireplace Interior Surrounds**

|           |   |                  |  |                     |
|-----------|---|------------------|--|---------------------|
|           | Allowance: provide labor and material to install fireplace surrounds. |                  |  |                     |
| <b>ST</b> |   | <b>Sub Total</b> |  | <b>\$ 85,000.00</b> |

**138 Lath and plaster Site Walls**

|           |  |                  |  |                     |
|-----------|--|------------------|--|---------------------|
|           | Allowance given to provide labor and materials to lath and plaster site walls. |                  |  |                     |
| <b>ST</b> |  | <b>Sub Total</b> |  | <b>\$ 80,000.00</b> |

**140 Insulation**

|           |   |                  |  |                     |
|-----------|---|------------------|--|---------------------|
|           | Allowance given to provide labor and materials to insulate residence. |                  |  |                     |
| <b>ST</b> |   | <b>Sub Total</b> |  | <b>\$ 45,000.00</b> |

**141 Thinwall**

|   |   |  |  |  |
|---|---|--|--|--|
| 1 | Allowance given to provide labor and materials to thinwall interior of residence. |  |  |  |
|   |   |  |  |  |

|    |  |           |  |               |
|----|--|-----------|--|---------------|
| ST |  | Sub Total |  | \$ 245,000.00 |
|----|--|-----------|--|---------------|

**142 Thin wall Patch**

|    |   |           |  |             |
|----|---|-----------|--|-------------|
|    | Allowance given to provide labor and materials to patch and repair areas as needed prior to arrival of painting contractor. |           |  |             |
| ST |   | Sub Total |  | \$ 2,500.00 |

**143 Paint**

|    |   |           |  |               |
|----|---|-----------|--|---------------|
|    | Allowance given to provide labor and material to paint residence. |           |  |               |
| ST |   | Sub Total |  | \$ 680,000.00 |

**144 Cabinets**

|    |   |           |  |               |
|----|---|-----------|--|---------------|
|    | Allowance has been given for the fabrication and installation of all cabinets in residence.                                       |           |  |               |
| 1  | Based on plan view only. Height of cabinets, Budget excludes knobs or pulls, but includes the installation of the pulls or knobs. |           |  |               |
| ST |   | Sub Total |  | \$ 553,000.00 |

**144.5 Closet Systems**

|    |  |           |  |                 |
|----|--|-----------|--|-----------------|
|    | Allowance given to provide closets as follows: |           |  |                 |
| ST |  | Sub Total |  | Included in 144 |

**145 Wood Shutters**

|    |  |           |  |                  |
|----|--|-----------|--|------------------|
|    | Allowance given to furnish labor and material for installation of wood shutters. |           |  |                  |
| ST |  | Sub Total |  | Not at this time |

**146 Tile and Stone Baths**

|    |  |           |  |               |
|----|--|-----------|--|---------------|
|    | Allowance given to furnish labor for installation of tile baths and showers. |           |  |               |
| ST |  | Sub Total |  | \$ 250,000.00 |

**147 Tile Material**

|    |  |           |  |                 |
|----|--|-----------|--|-----------------|
|    | Allowance given to supply tile for project |           |  |                 |
| ST |  | Sub Total |  | Included in 146 |

**148 Tile Flooring Labor**

|    |  |           |  |               |
|----|--|-----------|--|---------------|
|    | Allowance given to furnish labor for Tile Flooring |           |  |               |
| ST |  | Sub Total |  | \$ 400,000.00 |

**148.5 Stucco**

|    |  |           |  |               |
|----|--|-----------|--|---------------|
|    | Allowance given to provide labor and materials to complete stucco of main residence and pool cabana. |           |  |               |
| ST |  | Sub Total |  | \$ 154,000.00 |

**149 Finish Carpentry Labor**

|   |  |  |  |  |
|---|--|--|--|--|
|   | Allowance given to provide labor for Finish Carpentry: |  |  |  |
|   | <b>Exterior Doors:</b>                                 |  |  |  |
| 1 | Set jambs on stone thresholds                          |  |  |  |
| 2 | apply moistop  |  |  |  |

|    |   |                  |  |                      |
|----|---|------------------|--|----------------------|
| 3  | hinge fit & install doors   |                  |  |                      |
| 4  | mortise in door sweeps  |                  |  |                      |
| 5  | fit & install astragals on all pairs                                      |                  |  |                      |
| 6  | install sidelites   |                  |  |                      |
|    | <b>Windows:</b>   |                  |  |                      |
| 1  | apply moistop and set pans  |                  |  |                      |
| 2  | install window units  |                  |  |                      |
|    | <b>Interior Doors:</b>  |                  |  |                      |
| 1  | assemble and set pre-rabbeted jambs                                       |                  |  |                      |
| 2  | bevel, hinge and fit slabs  |                  |  |                      |
| 3  | install (2ea) double acting door  |                  |  |                      |
| 4  | complete installation of pocket door units                                |                  |  |                      |
| 5  | fit and install stragals as required                                      |                  |  |                      |
| 6  | cut in jamb switches  |                  |  |                      |
|    | <b>Baseboard:</b>   |                  |  |                      |
| 1  | install (1) piece baseboard per interior elevations                       |                  |  |                      |
| 2  | install all stair skirts as per interior elevations                       |                  |  |                      |
|    | <b>Hardware:</b>  |                  |  |                      |
| 1  | prep all ext & int. doors for single cylinder locksets and privacy bolts. |                  |  |                      |
| 2  | install all doorstops   |                  |  |                      |
| 3  | install flush bolts and astragals on all inactive doors.                  |                  |  |                      |
| 4  | Install all bath accessories  |                  |  |                      |
| 5  | Install all locksets and privacy bolts on all ext & Interior Doors.       |                  |  |                      |
| ST |   | <b>Sub Total</b> |  | <b>\$ 340,000.00</b> |

**150 Finish Carpentry Other**

|    |   |                  |  |                     |
|----|---|------------------|--|---------------------|
| 1  | Allowance to provide labor for miscellaneous carpentry work not provided in proposed scope. |                  |  |                     |
| ST |   | <b>Sub total</b> |  | <b>\$ 40,000.00</b> |

**151 Finish Lumber and Materials**

|    |  |                  |  |                     |
|----|--|------------------|--|---------------------|
|    | Allowance provided to Furnish materials for items stated in <b>149 finish carpentry labor.</b> |                  |  |                     |
|    | Items included:  |                  |  |                     |
| 1  | Crown Moulding   |                  |  |                     |
| 2  | Baseboard  |                  |  |                     |
| 3  | Casing   |                  |  |                     |
| 4  | Wainscott  |                  |  |                     |
| 5  | Panelling  |                  |  |                     |
| 6  | Nails, fasteners, adhesives,shims, caulking and other materials                                |                  |  |                     |
| ST |  | <b>Sub Total</b> |  | <b>\$ 75,000.00</b> |

**152 Wood Doors Interior**

|    |   |                 |           |                      |
|----|---|-----------------|-----------|----------------------|
|    | Allowance given to provide interior doors to residence. |                 |           |                      |
|    | Main House Interior Doors                               |                 | 196939.08 |                      |
|    | Pool Cabana - Interior Doors                            |                 | 12244.64  |                      |
| ST |   | <b>SubTotal</b> |           | <b>\$ 221,493.22</b> |

**153 Hardware Finish**

|  |   |  |  |  |
|--|---|--|--|--|
|  | Allowance is given to furnish all hardware to complete residence: |  |  |  |
|  |   |  |  |  |

|           |                                   |                  |  |                      |
|-----------|-----------------------------------|------------------|--|----------------------|
| 1         | Interior door handles             |                  |  |                      |
| 2         | Exterior door handles             |                  |  |                      |
| 3         | Door Hinges interior and exterior |                  |  |                      |
| 4         | Cabinet pulls                     |                  |  |                      |
| <b>ST</b> |                                   | <b>Sub Total</b> |  | <b>\$ 125,000.00</b> |

**154 Hardware Installation**

|           |   |                  |  |                    |
|-----------|---|------------------|--|--------------------|
|           | Allowance : provide labor to re-hang doors and install hardware as needed after completion of painting. |                  |  |                    |
| <b>ST</b> |   | <b>Sub Total</b> |  | <b>\$ 2,500.00</b> |

**155 Wood Flooring**

|           |  |                  |  |                      |
|-----------|--|------------------|--|----------------------|
|           | Allowance given to provide labor and material for installation |                  |  |                      |
| <b>ST</b> |  | <b>Sub Total</b> |  | <b>\$ 136,630.00</b> |

**156 Carpet**

|           |   |                  |  |                     |
|-----------|---|------------------|--|---------------------|
|           | Allowance given to provide labor and materials to install carpet as needed (no details at this time.) |                  |  |                     |
| <b>ST</b> |   | <b>Sub Total</b> |  | <b>Not Included</b> |

**157 Mirrors**

|           |   |                  |  |                    |
|-----------|---|------------------|--|--------------------|
|           | Allowance given to provide labor and material to install mirrors. |                  |  |                    |
| <b>ST</b> |   | <b>Sub Total</b> |  | <b>\$ 6,000.00</b> |

**158 Security System**

|           |   |                  |  |                     |
|-----------|---|------------------|--|---------------------|
|           | Allowance given to furnish security system for residence.       |                  |  |                     |
|           | <b>Main House</b>   |                  |  |                     |
|           | <b>Pool Cabana</b>  |                  |  |                     |
|           | <b>Allowance for extensive video surveillance and security.</b> |                  |  |                     |
|           | Details to be determined.                                       |                  |  |                     |
| <b>ST</b> |   | <b>Sub Total</b> |  | <b>\$ 75,000.00</b> |

**159 Shower Enclosures**

|           |  |                  |  |                     |
|-----------|--|------------------|--|---------------------|
|           | Allowance given to provide labor and materials for installation of shower enclosures.  |                  |  |                     |
| 1         | Prices based on highest grade materials: 1/2" Starphire Glass and polished nickel over solid brass hardware. Does not include additional required mirrors or glass shelving. |                  |  |                     |
| <b>ST</b> |  | <b>Sub Total</b> |  | <b>\$ 17,025.00</b> |

**160 Sheetmetal and Flashing**

|           |  |                  |  |                     |
|-----------|--|------------------|--|---------------------|
|           | Allowance given to provide labor and material for the installation of all flashings. |                  |  |                     |
| <b>ST</b> |  | <b>Sub Total</b> |  | <b>\$ 53,000.00</b> |

**161 Gutters and Downspouts**

|    |  |           |  |                 |
|----|--|-----------|--|-----------------|
|    | Allowance given to provide labor and materials to install gutters and downspouts for residence |           |  |                 |
| ST |  | Sub Total |  | Included in 126 |

**162 Appliances**

|    |           |           |  |               |
|----|-----------|-----------|--|---------------|
|    | Allowance |           |  |               |
| ST |           | Sub Total |  | \$ 254,244.00 |

**163 Appliance Installation**

|    |  |           |  |             |
|----|--|-----------|--|-------------|
|    | Allowance for installation of kitchen and laundry room appliances. |           |  |             |
| ST |  | Sub Total |  | \$ 1,500.00 |

**164 Counter Tops**

|    |   |           |  |              |
|----|---|-----------|--|--------------|
|    | Allowance to provide labor and materials for countertops: |           |  |              |
| ST |   | Sub Total |  | \$ 70,000.00 |

**165 Garage Door & Openers**

|    |   |           |  |              |
|----|---|-----------|--|--------------|
|    | Allowance given to provide labor and materials for: |           |  |              |
| ST |   | Sub Total |  | \$ 14,000.00 |

**166 Audio/Video System**

|    |  |           |  |               |
|----|--|-----------|--|---------------|
|    | Allowance given to provide rough in wiring for a home audio & video system. Speakers and all other components contracted by owner. |           |  |               |
| ST |  | Sub Total |  | \$ 320,000.00 |

**166.5 Phone & Cable System**

|    |  |           |  |              |
|----|--|-----------|--|--------------|
| 1  | Allowance given to provide rough in wiring for a phone and cable system to new home and pool cabana. |           |  |              |
| ST |  | Sub Total |  | \$ 15,000.00 |

**167 Wrought Iron Railings and Handrails**

|    |   |           |  |              |
|----|---|-----------|--|--------------|
|    | Allowance given to provide labor & materials for the ornamental ironwork. |           |  |              |
| ST |   | Sub Total |  | \$ 25,000.00 |

**168 Sanitation**

|    |  |           |  |             |
|----|--|-----------|--|-------------|
| 1  | Allowance to provide 2 portable toilet facilities with twice per week clean out service. |           |  |             |
| ST |  | Sub Total |  | \$ 8,500.00 |

**169 Dumpster Fees**

|    |   |           |  |              |
|----|---|-----------|--|--------------|
| 1  | Allowance: Provide dumpsters for all aspects of construction site debris. |           |  |              |
| ST |   | Sub Total |  | \$ 28,000.00 |

**170 Construction Site Clean Up**

|  |  |  |  |  |
|--|--|--|--|--|
|  | Allowance for daily site clean up for duration of project. |  |  |  |
|--|--|--|--|--|

|           |  |                  |  |                     |
|-----------|--|------------------|--|---------------------|
| <b>ST</b> |  | <b>Sub Total</b> |  | <b>\$ 34,000.00</b> |
|-----------|--|------------------|--|---------------------|

**171 General Labor**

|           |  |                 |  |                      |
|-----------|--|-----------------|--|----------------------|
|           | Allowance to provide miscellaneous labor for various tasks on construction site. |                 |  |                      |
| <b>ST</b> |  | <b>SubTotal</b> |  | <b>\$ 125,000.00</b> |

**172 Temporary Field Office and Storage Facilities**

|           |   |                  |  |                    |
|-----------|---|------------------|--|--------------------|
|           | Allowance for temporary field office and storage facilities |                  |  |                    |
| <b>ST</b> |   | <b>Sub Total</b> |  | <b>\$ 9,000.00</b> |

**173 Supervision and Project Management**

|           |   |                  |  |                      |
|-----------|---|------------------|--|----------------------|
|           | Allowance for daily supervision and project management until completion of project. |                  |  |                      |
| <b>ST</b> |   | <b>Sub Total</b> |  | <b>\$ 125,000.00</b> |

**174 Final Clean Up**

|           |  |                  |  |                    |
|-----------|--|------------------|--|--------------------|
|           | Allowance for final cleaning at completion of project. Includes dusting, vacuuming, washing windows and general cleanup. |                  |  |                    |
| <b>ST</b> |  | <b>Sub Total</b> |  | <b>\$ 3,500.00</b> |

**174 French Drains**

|           |  |                  |  |                          |
|-----------|--|------------------|--|--------------------------|
|           | Allowance given to provide labor and materials for French Drain system behind all retaining walls and foundations. |                  |  |                          |
| <b>ST</b> |  | <b>Sub Total</b> |  | <b>Included in 127.8</b> |

**176 Site Drainage**

|           |   |                  |  |                     |
|-----------|---|------------------|--|---------------------|
|           | Allowance to provide labor and material for storm drainage. |                  |  |                     |
| <b>ST</b> |   | <b>Sub Total</b> |  | <b>\$ 60,000.00</b> |

**177 Temporary Utilities**

|           |  |                  |  |                    |
|-----------|--|------------------|--|--------------------|
|           | Allowance to include fax telephone and power. Owner is responsible for supplying gas and water meters along with cost of use during project. |                  |  |                    |
| <b>ST</b> |  | <b>Sub Total</b> |  | <b>\$ 9,000.00</b> |

**178 Equipment Rental**

|           |   |                  |  |                    |
|-----------|---|------------------|--|--------------------|
|           | Allowance for equipment rental of tools not normally supplied by contractor. Also parts that are consumed during project such as saw blades and bits. |                  |  |                    |
| <b>ST</b> |   | <b>Sub total</b> |  | <b>\$ 1,000.00</b> |

**179 Sandstone Veneer Labor**

|           |  |                 |  |                         |
|-----------|--|-----------------|--|-------------------------|
| <b>ST</b> |  | <b>SubTotal</b> |  | <b>Not at this time</b> |
|-----------|--|-----------------|--|-------------------------|

**180 Concrete cuttin and coring**

|           |                                       |                  |  |                    |
|-----------|---------------------------------------|------------------|--|--------------------|
| 1         | Concrete cutting and coring allowance |                  |  | <b>\$ 2,500.00</b> |
| <b>ST</b> |                                       | <b>Sub Total</b> |  |                    |

|     |   |  |  |                      |
|-----|---|--|--|----------------------|
| 181 | <b>Pool</b>   |  |  |                      |
|     | Allowance given to provide labor and materials to build swimming pool.                              |  |  |                      |
|     | 6" tiled waterline, 2 skimmers, 2 pool lights, white plaster finish, equip installation and wiring. |  |  |                      |
|     | <b>ST</b>   |  |  | <b>\$ 145,000.00</b> |

|     |  |                  |               |                      |
|-----|--|------------------|---------------|----------------------|
| 182 | <b>Misc.</b>                                   |                  |               |                      |
|     | Allowance given to provide labor and materials |                  |               |                      |
|     | 1 for the following hardscapes:                |                  | \$ 120,000.00 |                      |
|     | 2 Brick and stone veneer                       |                  | \$ 45,000.00  |                      |
|     | 3 Patio Decks                                  |                  | \$ 65,000.00  |                      |
|     | 5 Security Building by Main gate entry         |                  | \$ 25,000.00  |                      |
|     | 6 Water well                                   |                  | \$ 190,000.00 |                      |
|     | 7 Back up Generater                            |                  | \$ 60,333.10  |                      |
|     | 8 Conservatory                                 |                  | \$ 115,000.00 |                      |
|     | 9 Window Treatments                            |                  | \$ 30,000.00  |                      |
|     | 10 Leaded Glass                                |                  | \$ 132,000.00 |                      |
|     |  |                  |               |                      |
|     | <b>ST</b>                                      | <b>Sub Total</b> |               | <b>\$ 782,333.10</b> |

**183 Entry Gates**

|  |                   |                  |             |                    |
|--|-------------------|------------------|-------------|--------------------|
|  | Allowance:        |                  |             |                    |
|  | <b>Main Entry</b> |                  | \$50,000.00 |                    |
|  | Service Entry     |                  | \$45,000.00 |                    |
|  | <b>ST</b>         | <b>Sub Total</b> |             | <b>\$95,000.00</b> |

|                           |                         |
|---------------------------|-------------------------|
| <b>Subtotal</b>           | <b>\$ 10,286,101.32</b> |
| <b>Overhead and Fee</b>   | <b>\$ 1,028,610.13</b>  |
| <b>Total Cost of Work</b> | <b>\$ 11,314,711.45</b> |

**184 Landscapes**

|  |                    |                  |               |                        |
|--|--------------------|------------------|---------------|------------------------|
|  | Allowance:         |                  |               |                        |
|  |                    |                  |               |                        |
|  | Hardscapes         |                  | \$ 225,000.00 |                        |
|  | Landscaping        |                  | \$ 750,000.00 |                        |
|  | Landscape Lighting |                  | \$ 75,000.00  |                        |
|  | BBQ                |                  | \$ 40,000.00  |                        |
|  | Pizza Oven         |                  | \$ 20,000.00  |                        |
|  | Koi Pond           |                  | \$ 50,000.00  |                        |
|  |                    |                  |               |                        |
|  | <b>ST</b>          | <b>Sub Total</b> |               | <b>\$ 1,160,000.00</b> |

|                         |                        |
|-------------------------|------------------------|
| <b>Sub Total</b>        | <b>\$ 1,160,000.00</b> |
| <b>Overhead and Fee</b> | <b>\$ 116,000.00</b>   |
| <b>Landscape Total</b>  | <b>\$ 1,276,000.00</b> |

**184.1 Non Commission Labor**

|  |   |  |  |                      |
|--|---|--|--|----------------------|
|  | Project liaison between owner and contractor. |  |  |                      |
|  | <b>ST</b>                                     |  |  | <b>\$ 150,000.00</b> |

|                         |                      |
|-------------------------|----------------------|
| <b>Sub Total</b>        | <b>\$ 150,000.00</b> |
| <b>Overhead and Fee</b> | <b>\$ 15,000.00</b>  |
| <b>Total</b>            | <b>\$ 165,000.00</b> |

**186 Contingency Allowance**

|  |                                 |  |  |                      |
|--|---------------------------------|--|--|----------------------|
|  | Allowance for unexpected costs. |  |  |                      |
|  | <b>ST</b>                       |  |  | <b>\$ 250,000.00</b> |

**Grand Total Budget w/ Contingency**

**\$ 13,005,711.45**

**General Notes**

- 1 Any differences between this scope of work and the plans will result in this scope governing.
- 2 Any hazardous material removal not included.
- 3 No warranties are provided for materials supplied by owner or for work installed by sub contractors not employed by McAllister Construction Corp.
- 4 Estimates do not include increases in materials cost after 60 days of from date of scope of work.

# EXHIBIT 9

**ADJUSTMENTS TO  
MCALESTER CONTRACTOR BID  
FOR ITEMS NOT INCLUDED AND TO SHOW IN  
TODAY'S AND 1999 COSTS**

|                                      | TODAY'S \$    | 1999-2003 \$ |
|--------------------------------------|---------------|--------------|
| McAllister Estimate                  | \$ 13,005,711 |              |
| Architect (7%)                       | \$ 910,400    |              |
| Interior Design                      | \$ 870,000    |              |
| Feung Shui                           | \$ 15,000     |              |
| Lighting Fixtures (Incl antiques)    |               | \$ 321,000   |
| <br>                                 |               |              |
| TOTAL                                | \$ 14,801,111 | \$ 321,000   |
| <br>                                 |               |              |
| Extrapolate to 2015                  | \$ 14,801,111 | \$ 453,615   |
| <br>                                 |               |              |
| Discount to 1999<br>(Factor 1.41313) | \$ 10,473,991 | \$ 321,000   |
| <br>                                 |               |              |
| TOTAL 2015 ADJUSTED COST             | \$ 15,254,726 |              |
| TOTAL 1999 ADJUSTED COST             | \$ 10,794,991 |              |

# EXHIBIT 10

## DECLARATION OF KYLE IRWIN

I, KYLE IRWIN, declare and state as follows:

1. I have personal knowledge of the facts stated herein and could and would competently testify thereto if called upon to do so.

2. I am an interior designer and have been doing interior design for luxury, estate-class residences in Montecito, California for the last 18 years. My website is [kyleirwindesign.com](http://kyleirwindesign.com). I have worked on some of the most exclusive estates in the Montecito area. I am familiar with the residence at [REDACTED] (the "Garden Lane Residence") when it was owned by the Lowes and did do some work there, although I was not the primary initial designer for the home.

3. I have been asked what my services would cost for Garden Lane were it done today. A project of the scale and scope of Garden Lane would take 18-24 months for the initial design and building phase. I charge a flat fee of \$40,000 per month for my service during that phase of a project, so my fee for Garden Lane would be \$720,000 to \$960,000 for the initial phase. When the initial phase of the project is complete, I move to an hourly fee of \$300 per hour for continued services.

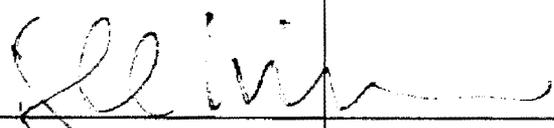
4. Projects such as Garden Lane tend to continue long after the client has moved into the property with additional projects. That was indeed the case with Garden Lane, where I consulted with the Lowes on many areas of the house over 5-6 years after its initial construction. Garden Lane projects I was involved in include:

(a) Specialty painting and plaster work;

- (b) The addition of wood pocket doors to close off the kitchen;
- (c) The addition of the Amdega Conservatory;
- (d) The design and installation of the outdoor kitchen, BBQ and pizza oven;
- (e) Expanding patios, planters and pathways;
- (f) Fountains and a formal rose garden;
- (g) Built in cabinetry in staff office, Sheryl's office, Rob's office and the 2 children's bedrooms; and
- (h) The build-out of Sheryl's closet.

5. In providing my continuing services for the items enumerated in paragraph 4 and other similar items, I estimate that I spent some 300 hours that were not part of the initial design and building phase and would therefore normally be billed on an hourly basis. Because of the number of pieces of furniture and other items that the Lowes were purchasing through me at the time, and my desire to nurture the relationship with the client, I probably only billed for about 100 of the 300 hours, however.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this Declaration was executed on August 22, 2015 at Santa Barbara, California.

  
 \_\_\_\_\_  
 Kyle Irwin

# EXHIBIT 11

# Databases, Tables & Calculators by Subject

FONT SIZE: [ - ] [ + ]

Change Output Options: From: 1999 To: 2015 GO

include graphs  include annual averages

[More Formatting Options](#) →

Data extracted on: August 19, 2015 (10:06:35 PM)

## Consumer Price Index - Chained Consumer Price Index

Series Id: SUUR00003AH  
 Not Seasonally Adjusted  
 Area: U.S. city average  
 Item: Housing  
 Base Period: DECEMBER 1999=100

Download:  [xlsx](#)

| Year | Jan        | Feb        | Mar        | Apr        | May        | Jun        | Jul        | Aug     | Sep     | Oct        | Nov        | Dec        |
|------|------------|------------|------------|------------|------------|------------|------------|---------|---------|------------|------------|------------|
| 1999 |            |            |            |            |            |            |            |         |         |            |            | 100.0      |
| 2000 | 100.7      | 101.4      | 101.8      | 101.8      | 101.9      | 102.8      | 103.4      | 103.6   | 103.7   | 103.7      | 103.6      | 103.6      |
| 2001 | 105.1      | 105.4      | 105.9      | 105.9      | 106.1      | 107.1      | 107.3      | 107.7   | 107.2   | 106.8      | 106.9      | 106.8      |
| 2002 | 107.3      | 107.7      | 108.1      | 108.3      | 108.5      | 109.0      | 109.3      | 109.6   | 109.4   | 109.3      | 109.2      | 109.1      |
| 2003 | 109.8      | 110.3      | 111.2      | 111.0      | 111.3      | 111.8      | 112.2      | 112.3   | 112.1   | 112.0      | 111.6      | 111.6      |
| 2004 | 112.5      | 112.8      | 113.4      | 113.6      | 113.9      | 114.6      | 115.0      | 115.2   | 115.2   | 115.1      | 115.0      | 115.1      |
| 2005 | 115.6      | 116.0      | 116.5      | 116.8      | 117.0      | 117.6      | 118.1      | 118.1   | 118.1   | 118.5      | 118.6      | 118.6      |
| 2006 | 119.6      | 119.7      | 120.1      | 120.2      | 120.5      | 121.5      | 122.0      | 122.3   | 122.2   | 121.8      | 121.8      | 122.1      |
| 2007 | 122.767    | 123.339    | 123.817    | 124.077    | 124.215    | 125.074    | 125.416    | 125.399 | 125.255 | 125.180    | 125.183    | 125.272    |
| 2008 | 125.966    | 126.434    | 127.280    | 127.644    | 128.164    | 129.269    | 130.131    | 129.985 | 129.584 | 129.189    | 128.667    | 128.495    |
| 2009 | 128.891    | 128.916    | 128.896    | 128.643    | 128.543    | 129.147    | 129.154    | 129.001 | 128.629 | 128.337    | 127.966    | 127.826    |
| 2010 | 128.134    | 128.058    | 128.122    | 127.966    | 128.042    | 128.522    | 128.726    | 128.629 | 128.428 | 128.132    | 127.974    | 128.180    |
| 2011 | 128.540    | 128.867    | 129.103    | 129.198    | 129.520    | 130.162    | 130.638    | 130.721 | 130.773 | 130.567    | 130.485    | 130.597    |
| 2012 | 130.944    | 131.026    | 131.235    | 131.392    | 131.569    | 132.227    | 132.324    | 132.424 | 132.540 | 132.444    | 132.480    | 132.617    |
| 2013 | 133.037    | 133.385    | 133.521    | 133.727    | 134.260    | 134.914    | 135.120    | 135.197 | 135.298 | 135.053    | 135.105    | 135.375    |
| 2014 | 136.210    | 136.641    | 137.292    | 137.132    | 137.747    | 138.423    | 138.781    | 138.819 | 138.859 | 138.719(U) | 138.621(U) | 138.808(U) |
| 2015 | 139.278(U) | 139.579(U) | 139.826(U) | 140.005(U) | 140.232(U) | 141.029(U) | 141.313(I) |         |         |            |            |            |

U : Interim  
 I : Initial

# EXHIBIT 12

**COMPUTATION OF  
ASSESSOR-IMPLIED  
VALUE AND VALUE/SQFT OF IMPROVEMENTS**

PROPERTY ADDRESS: [REDACTED]

**A. SALES DATA (AS KNOWN)**

- |                 |               |
|-----------------|---------------|
| 1. DATE OF SALE | 4/29/2005     |
| 2. SALE PRICE   | \$ 25,000,000 |

**B. PER ASSESSOR RECORDS**

- |                |        |
|----------------|--------|
| 1. YEAR BUILT  | 1999   |
| 2. SQUARE FEET | 11,170 |

**C. PRE-SALE**

- |  |    |           |
|--|----|-----------|
| 1. ASSESSED VALUE OF LAND AND IMPROVEMENTS | \$ | 5,626,800 |
| 2. ASSESSED VALUE OF IMPROVEMENTS          | \$ | 3,004,942 |

**D. POST-SALE**

- |   |    |            |
|---|----|------------|
| 1. ASSESSED VALUE OF LAND AND IMPROVEMENTS          | \$ | 24,984,684 |
| 2. ASSESSED VALUE OF IMPROVEMENTS                   | \$ | 12,984,684 |
| 3. ASSESSED VALUE PER SQ FT OF IMPROVEMENTS (D2/B2) | \$ | 1,162      |

**E. POST-SALE VALUES DISCOUNTED TO INDICATED CONSTRUCTION YEAR\***

- |  |    |               |
|--|----|---------------|
| 1. DISCOUNTED ASSESSED VALUE OF IMPROVEMENTS           | \$ | 11,117,023.97 |
| 2. DISCOUNTED ASSESSED VALUE PER SQ FT OF IMPROVEMENTS | \$ | 995.26        |

\* Factor obtained from Exhibit 10 discounting values from A1 date to year in B1.

If B1 year was 1999, December value was used; if B1 year was prior to 1999, the 1999 factor of 100 was adjusted by subtracting 3 for each year prior to Dec., 1999.

Factor used: 1.168



**The Office of Joseph E. Holland**  
**County Clerk, Recorder and Assessor**  
**Registrar of Voters**

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- [Assessor](#)
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Text size: [A](#) [A](#) [A](#)

[Assessor](#) > [Parcel Map Secured Property Look Up](#) > [Parcel Map Search Result](#) > [Details](#)

[Latest News](#)

## Assessor Parcel Information Details

### Property Information

Parcel Number: [REDACTED]  
 Address: [REDACTED]  
 Transfer Date: 04/29/2005  
 TRA: 061008  
 Document #: [REDACTED]  
 Transfer Tax Amount: \$27,500.00

[Value Notice](#)

### Property Characteristics

Use Description: Residential Estate (6000 sq.ft. or more of living  
 Jurisdiction: County - Unincorporated  
 Acreage: 5.56  
 Square Feet: 11,170  
 Year Built: 1999  
 Bedrooms: 6  
 Bathrooms: 7  
 Fireplaces: 9

[Assessor Parcel Map](#)

### 2015 Assessed Values

Land & Mineral Rights: \$8,489,000  
 Improvements: \$13,947,000  
 Personal Property: \$0  
 Home Owner Exemption: ( \$0)  
 Other Exemption: ( \$0)  
 Net Assessed Value: \$22,436,000

### Districts that Serve Property

General: <http://www.countyofsb.org>  
 CSA 32  
 Flood Ctrl/Wtr Cons Dst Mt: <http://www.countyofsb.org/pwd>  
 So Coast Flood Zone 2  
 Water Agency: <http://www.countyofsb.org/pwd/pwwater.aspx>  
 Montecito Fire Protection Dist: <http://www.montecitofire.com>  
 Santa Barbara MTD: <http://www.sbmtd.gov>  
 Mosquito & Vector Mgt District: <http://www.sbcvcd.org>  
 Cachuma Resource Cons Dist: <http://www.sbsda.org/local/crcd>  
 Montecito San Dist-Running Exp  
 Montecito County Water Dist  
 Cold Springs Elem Sch Dist Gen: <http://www.coldspringschool.net>



**HARRY E. HAGEN, CPA**  
 TREASURER-TAX COLLECTOR  
 COUNTY OF SANTA BARBARA  
 FEDERAL TAX ID# 95-6002833

P.O. BOX 579 SANTA  
 BARBARA, CA 93102-0579  
 (805)568-2920 SANTA BARBARA  
 (805)346-8330 SANTA MARIA

**SECURED 2004-2005**  
**PROPERTY TAX STATEMENT**  
 FOR THE FISCAL YEAR JULY 1, 2004 TO JUNE 30, 2005

PARCEL NUMBER

011- -

ASSESSEE ON JANUARY 1, 2004

INTENTIONALLY OMITTED

CORTAC-SUBSCRIBER

BILL NUMBER

20041011200400

ADDRESS OF PROPERTY

[REDACTED]

MAIL TO

INTENTIONALLY OMITTED

ASSESSED VALUE

|                       |           |
|-----------------------|-----------|
| LAND/MINERAL RIGHTS   | 2,621,858 |
| IMPROVEMENTS          | 3,004,942 |
| PERSONAL PROPERTY     | 0         |
| GROSS TOTAL           | 5,626,800 |
| HOMEOWNER'S EXEMPTION | 7,000     |
| OTHER EXEMPTIONS      | 0         |
| NET TOTAL             | 5,619,800 |

TAX AMOUNTS

|                    |           |
|--------------------|-----------|
| BASIC PROPERTY TAX | 57,545.63 |
| SPECIAL DISTRICTS  | 0.00      |
| FIXED CHARGES      | 225.85    |
| TOTAL TAX          | 57,771.48 |

TAX RATE AREA NUMBER

061008

TAX RATE PERCENT

1.02398

DELINQUENT PRIOR YEARS TAXES

NONE

FIRST INSTALLMENT

\$28,885.74

SECOND INSTALLMENT

\$28,885.74

TOTAL

\$57,771.48

DUE NOV. 1, 2004 DELINQUENT  
 AFTER DEC. 10, 2004

DUE FEB. 1, 2005 DELINQUENT  
 AFTER APRIL 10, 2005

TAXES DUE

| TAX DISTRIBUTION BY AGENCY         |                                | AMOUNT   | TAX DISTRIBUTION BY AGENCY |  | AMOUNT |
|------------------------------------|--------------------------------|----------|----------------------------|--|--------|
| <b>BASIC PROPERTY TAXES:</b>       |                                |          |                            |  |        |
| 0000                               | Basic 1% (Prop 13/AB8) Taxes   | 568-2124 | \$56,198.00                |  |        |
| 6551                               | Cold Springs Elem Bond 1996    | 969-2678 | \$810.94                   |  |        |
| 8251                               | SB Unified High Bond 2000      | 963-4338 | \$536.69                   |  |        |
| <b>TOTAL BASIC PROPERTY TAXES:</b> |                                |          | \$57,545.63                |  |        |
| <b>FIXED CHARGES:</b>              |                                |          |                            |  |        |
| 2611                               | South Coast Flood Zn Ben Assmt | 568-3449 | \$42.68                    |  |        |
| 4161                               | SB Mosquito/Vector Assmt Zn1   | 969-5050 | \$7.17                     |  |        |
| 5601                               | Montecito Wtr Availability Fee | 969-2271 | \$176.00                   |  |        |
| <b>TOTAL FIXED CHARGES:</b>        |                                |          | \$225.85                   |  |        |
| <b>TOTAL TAXES</b>                 |                                |          | \$57,771.48                |  |        |

**2**

**2004-2005**

WHEN PAYING 2ND INSTALLMENT,  
 RETURN THIS STUB WITH YOUR PAYMENT

SECOND INSTALLMENT PAID

1ST INSTALLMENT MUST BE PAID BEFORE 2ND  
 INSTALLMENT.

INTENTIONALLY OMITTED

[REDACTED]

PAYMENT STUB NUMBER

2004-2004-1-01112004-00-2

PARCEL NUMBER

011-120-004

DELINQUENT PRIOR YEAR  
 TAXES

NONE

THIS AMOUNT DUE

FEB. 1, 2005

\$28,885.74

DELINQUENT AFTER

APR 11, 2005

TO PAY TOTAL AMOUNTS OF 1st and 2nd INSTALLMENTS  
 SEND BOTH STUBS

**PAY ONLINE: WWW.SBTAXES.ORG**

10% PENALTY PLUS \$20.00 CHARGE MUST BE INCLUDED  
 IF NOT PAID BY 5:00 PM OR U.S. POSTMAKED BY APRIL  
 10, 2005

\$31,794.31

MAKE PAYMENT TO:  
**HARRY E. HAGEN**  
 TREASURER-TAX COLLECTOR  
 COUNTY OF SANTA BARBARA  
 P.O. BOX 579  
 SANTA BARBARA, CA 93102-0579

CHECK THIS BOX FOR ADDRESS CHANGES ON  
 REVERSE

0002200420041011120040052005041100000288857470000031794316

**2004-2005**

FIRST INSTALLMENT PAID



**HARRY E. HAGEN, CPA**  
 TREASURER-TAX COLLECTOR  
 COUNTY OF SANTA BARBARA  
 FEDERAL TAX ID# 95-6002833

P.O. BOX 579 SANTA  
 BARBARA, CA 93102-0579  
 (805)568-2920 SANTA BARBARA  
 (805)346-8330 SANTA MARIA

**SUPPLEMENTAL SECURED  
 PROPERTY TAX STATEMENT**  
 FOR FISCAL YEAR 07/01/2004 - 06/30/2005

PARCEL NUMBER

ASSEESSEE

BILL NUMBER

011- [REDACTED]

INTENTIONALLY OMITTED

2004-3-05318135-00

TAX RATE AREA

TAX RATE PERCENT

061008

1.02398

ASSESSED VALUE

|                       |            |
|-----------------------|------------|
| LAND/MINERAL RIGHTS   | 9,378,142  |
| IMPROVEMENTS/TRADE    | 9,979,742  |
| PERSONAL PROPERTY     | 0          |
| GROSS TOTAL           | 19,357,884 |
| HOME OWNERS EXEMPTION | 0          |
| OTHER EXEMPTION       | 0          |
| NET TOTAL             | 19,357,884 |

THIS BILL IS IN ADDITION TO  
 TAXES NORMALLY BILLED ON THIS  
 PARCEL

MAIL TO

011120004 200430531813500- SUPL SEC  
 INTENTIONALLY OMITTED

TAX AMOUNTS

|                        |           |
|------------------------|-----------|
| BASIC PROPERTY TAX     | 33,697.54 |
| SPECIAL DISTRICTS      | 0.00      |
| FIXED CHARGES          | 0.00      |
| TOTAL SUPPLEMENTAL TAX | 33,697.54 |

**TOTAL TAXES DUE: 11/04/2005**

FIRST INSTALLMENT

SECOND INSTALLMENT

**\$16,848.77**

**\$16,848.77**

DELINQUENT AFTER

DELINQUENT AFTER

01/02/2006

05/01/2006

DATE OF CHANGE OWNERSHIP OR  
 NEW CONSTRUCTION COMPLETED

DATE OF ASSESSOR'S  
 NOTICE MAILED

TAX  
 PRORATION

DELINQUENT  
 PRIOR YEAR

04/29/2005

10/03/2005

17%

NONE

| TAX DISTRIBUTION BY AGENCY         |                              | AMOUNT   | TAX DISTRIBUTION BY AGENCY |  | AMOUNT |
|------------------------------------|------------------------------|----------|----------------------------|--|--------|
| <b>BASIC PROPERTY TAXES:</b>       |                              |          |                            |  |        |
| 0000                               | Basic 1% (Prop 13/AB8) Taxes | 568-2124 | \$32,908.40                |  |        |
| 6551                               | Cold Springs Elem Bond 1996  | 969-2678 | \$474.87                   |  |        |
| 8251                               | SB Unified High Bond 2000    | 963-4338 | \$314.27                   |  |        |
|                                    |                              |          | -----                      |  |        |
| <b>TOTAL BASIC PROPERTY TAXES:</b> |                              |          | \$33,697.54                |  |        |
|                                    |                              |          | -----                      |  |        |
| <b>TOTAL TAXES</b>                 |                              |          | \$33,697.54                |  |        |
|                                    |                              |          | =====                      |  |        |

**2** FISCAL YEAR 2004-2005  
 SUPPLEMENTAL SECURED  
 PROPERTY TAX STATEMENT  
 WHEN PAYING 2ND INSTALLMENT,  
 RETURN THIS STUB WITH YOUR REMITTANCE

SECOND INSTALLMENT PAID

INTENTIONALLY OMITTED

PAYMENT STUB NUMBER  
 2004-2004-3-05318135-00-2

PARCEL NUMBER

011- [REDACTED]

**THIS AMOUNT DUE**  
 11/04/2005 **\$16,848.77**  
 DELINQUENT AFTER  
 05/01/2006

PAY ONLINE: WWW.SBTAXES.ORG

MAKE PAYMENT TO:

**HARRY E. HAGEN**  
 TREASURER-TAX COLLECTOR  
 COUNTY OF SANTA BARBARA  
 P.O. BOX 579  
 SANTA BARBARA, CA 93102-0579

10% PENALTY PLUS \$20.00 CHARGE MUST BE  
 INCLUDED IF NOT PAID BY 5:00 PM OR U.S.  
 POSTMAKED BY DELINQUENT DATE

**\$18,553.64**

CHECK THIS BOX FOR ADDRESS CHANGES ON  
 REVERSE

0012200420043053181350062006050100000168487720000018553644

**1** FISCAL YEAR 2004-2005  
 SUPPLEMENTAL SECURED

FIRST INSTALLMENT PAID

**THIS AMOUNT DUE**  
 11/04/2005

# EXHIBIT 13

**COMPUTATION OF  
ASSESSOR-IMPLIED  
VALUE AND VALUE/SQFT OF IMPROVEMENTS**

PROPERTY ADDRESS: [REDACTED] **EDGECLIFF (2 Parcels)**

**A. SALES DATA (PER MLS)**

- 1. DATE OF SALE                      2/25/2005
- 2. SALE PRICE                        \$ 22,000,000

**B. PER ASSESSOR RECORDS**

- 1. YEAR BUILT                        1996\*
- 2. SQUARE FEET                    6,027

**C. PRE-SALE**

- 1. ASSESSED VALUE OF LAND AND IMPROVEMENTS                      \$ 13,362,518
- 2. ASSESSED VALUE OF IMPROVEMENTS                                      \$ 4,566,583

**D. POST-SALE**

- 1. ASSESSED VALUE OF LAND AND IMPROVEMENTS                      \$ 21,956,500
- 2. ASSESSED VALUE OF IMPROVEMENTS                                      \$ 3,556,500
- 3. ASSESSED VALUE PER SQ FT OF IMPROVEMENTS (D2/B2)                      \$ 590

**E. POST-SALE VALUES DISCOUNTED TO INDICATED CONSTRUCTION YEAR\***

- 1. DISCOUNTED ASSESSED VALUE OF IMPROVEMENTS                      \$ 2,789,411.76
- 2. DISCOUNTED ASSESSED VALUE PER SQ FT OF IMPROVEMENTS                      \$ 462.82

\* Factor obtained from Exhibit 10 discounting values from A1 date to year in B1.

If B1 year was 1999, December value was used; if B1 year was prior to 1999, the 1999 factor of 100 was adjusted by subtracting 3 for each year prior to Dec., 1999.

Factor used:                              1.275

\* Assessor records show different built dates for each parcel:

4,518 Ft in 1993 for [REDACTED] parcel; 1,501 in 2001 for [REDACTED] parcel



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 County Clerk, Recorder and Assessor  
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Text size: [A](#) [A](#) [A](#)

[Assessor](#) > [Parcel Map Secured Property Look Up](#) > [Parcel Map Search Result](#) > [Details](#)

[Latest News](#)

## Assessor Parcel Information Details

### Property Information

Parcel Number: 009- [REDACTED] [Value Notice](#)  
 Address: [REDACTED]  
 Transfer Date: 02/25/2005  
 TRA: 078012  
 Document #: [REDACTED]  
 Transfer Tax Amount: \$24,200.00

### Property Characteristics

Use Description: Single Family Residence  
 Jurisdiction: County - Unincorporated  
 Acreage: 0.42  
 Square Feet: 4,518  
 Year Built: 1993  
 Bedrooms: 3  
 Bathrooms: 5  
 Fireplaces: 4

[Assessor Parcel Map](#)

### 2015 Assessed Values

Land & Mineral Rights: \$9,702,000  
 Improvements: \$2,456,000  
 Personal Property: \$0  
 Home Owner Exemption: ( \$0)  
 Other Exemption: ( \$0)  
 Net Assessed Value: \$12,158,000

### Districts that Serve Property

General <http://www.countyofsb.org>  
 CSA 32  
 Flood Ctrl/Wtr Cons Dst Mt <http://www.countyofsb.org/pwd>  
 So Coast Flood Zone 2  
 Water Agency <http://www.countyofsb.org/pwd/pwwater.aspx>  
 Montecito Fire Protection Dist <http://www.montecitofire.com>  
 Santa Barbara MTD <http://www.sbmtd.gov>  
 Mosquito & Vector Mgt District <http://www.sbcvcd.org>  
 Cachuma Resource Cons Dist <http://www.sbsd.org/local/crcd>  
 Montecito San Dist-Running Exp  
 Montecito County Water Dist  
 Montecito Union Sch Dist-Gen



**The Office of Joseph E. Holland**  
 County Clerk, Recorder and Assessor  
 Registrar of Voters

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Text size: [A](#) [A](#) [A](#)

[Assessor](#) > [Parcel Map Secured Property Look Up](#) > [Parcel Map Search Result](#) > [Details](#)

[Latest News](#)

## Assessor Parcel Information Details

### Property Information

Parcel Number: 009- [REDACTED]  
 Address: [REDACTED]  
 Transfer Date: 02/25/2005  
 TRA: 078012  
 Document #: [REDACTED]  
 Transfer Tax Amount: \$24,200.00

[Value Notice](#)

### Property Characteristics

Use Description: Single Family Residence  
 Jurisdiction: County - Unincorporated  
 Acreage: 0.44  
 Square Feet: 1,509  
 Year Built: 2001  
 Bedrooms: 2  
 Bathrooms: 2  
 Fireplaces: 2

[Assessor Parcel Map](#)

### 2015 Assessed Values

Land & Mineral Rights: \$8,489,000  
 Improvements: \$1,213,000  
 Personal Property: \$0  
 Home Owner Exemption: ( \$0)  
 Other Exemption: ( \$0)  
 Net Assessed Value: \$9,702,000

### Districts that Serve Property

- General <http://www.countyofsb.org>
- CSA 32
- Flood Ctrl/Wtr Cons Dst Mt <http://www.countyofsb.org/pwd>
- So Coast Flood Zone 2
- Water Agency <http://www.countyofsb.org/pwd/pwwater.aspx>
- Montecito Fire Protection Dist <http://www.montecitofire.com>
- Santa Barbara MTD <http://www.sbmtd.gov>
- Mosquito & Vector Mgt District <http://www.sbcvcd.org>
- Cachuma Resource Cons Dist <http://www.sbsd.a.org/local/crcd>
- Montecito San Dist-Running Exp
- Montecito County Water Dist
- Montecito Union Sch Dist-Gen



**HARRY E. HAGEN, CPA**  
 TREASURER-TAX COLLECTOR  
 COUNTY OF SANTA BARBARA  
 FEDERAL TAX ID# 95-6002833

P.O. BOX 579 SANTA  
 BARBARA, CA 93102-0579  
 (805)568-2920 SANTA BARBARA  
 (805)346-8330 SANTA MARIA

**SECURED 2004-2005**  
**PROPERTY TAX STATEMENT**  
 FOR THE FISCAL YEAR JULY 1, 2004 TO JUNE 30, 2005

PARCEL NUMBER

009- [REDACTED]

ASSESSEE ON JANUARY 1, 2004

INTENTIONALLY OMITTED

CORTAC-SUBSCRIBER

BILL NUMBER

200410093602500

ADDRESS OF PROPERTY

[REDACTED ADDRESS]

TO

INTENTIONALLY OMITTED

| ASSESSED VALUE        |           |
|-----------------------|-----------|
| LAND/MINERAL RIGHTS   | 4,961,884 |
| IMPROVEMENTS          | 2,372,245 |
| PERSONAL PROPERTY     | 0         |
| GROSS TOTAL           | 7,334,129 |
| HOMEOWNER'S EXEMPTION | 0         |
| OTHER EXEMPTIONS      | 0         |
| NET TOTAL             | 7,334,129 |

| TAX AMOUNTS        |           |
|--------------------|-----------|
| BASIC PROPERTY TAX | 74,181.04 |
| SPECIAL DISTRICTS  | 0.00      |
| FIXED CHARGES      | 765.72    |
| TOTAL TAX          | 74,946.76 |

TAX RATE AREA NUMBER

078012

TAX RATE PERCENT

1.01145

DELINQUENT PRIOR YEARS TAXES

NONE

FIRST INSTALLMENT

\$37,473.38

SECOND INSTALLMENT

\$37,473.38

TOTAL

\$74,946.76

DUE NOV. 1, 2004 DELINQUENT AFTER DEC. 10, 2004

DUE FEB. 1, 2005 DELINQUENT AFTER APRIL 10, 2005

TAXES DUE

| TAX DISTRIBUTION BY AGENCY   |                                    |          | AMOUNT             | TAX DISTRIBUTION BY AGENCY |  |  | AMOUNT |  |
|------------------------------|------------------------------------|----------|--------------------|----------------------------|--|--|--------|--|
| <b>BASIC PROPERTY TAXES:</b> |                                    |          |                    |                            |  |  |        |  |
| 0000                         | Basic 1% (Prop 13/AB8) Taxes       | 568-2124 | \$73,341.28        |                            |  |  |        |  |
| 7351                         | Montecito Union Bond 1997          | 969-3249 | \$139.35           |                            |  |  |        |  |
| 8251                         | SB Unified High Bond 2000          | 963-4338 | \$700.41           |                            |  |  |        |  |
|                              | <b>TOTAL BASIC PROPERTY TAXES:</b> |          | <b>\$74,181.04</b> |                            |  |  |        |  |
| <b>FIXED CHARGES:</b>        |                                    |          |                    |                            |  |  |        |  |
| 2611                         | South Coast Flood Zn Ben Assmt     | 568-3449 | \$19.55            |                            |  |  |        |  |
| 1161                         | SB Mosquito/Vector Assmt Zn1       | 969-5050 | \$7.17             |                            |  |  |        |  |
| 56                           | Montecito San Dist Svc Chrg        | 969-4200 | \$708.00           |                            |  |  |        |  |
| 5601                         | Montecito Wtr Availability Fee     | 969-2271 | \$31.00            |                            |  |  |        |  |
|                              | <b>TOTAL FIXED CHARGES:</b>        |          | <b>\$765.72</b>    |                            |  |  |        |  |
|                              | <b>TOTAL TAXES</b>                 |          | <b>\$74,946.76</b> |                            |  |  |        |  |

**2**

**2004-2005**

WHEN PAYING 2ND INSTALLMENT, RETURN THIS STUB WITH YOUR PAYMENT

SECOND INSTALLMENT PAID

1ST INSTALLMENT MUST BE PAID BEFORE 2ND INSTALLMENT.

PAYMENT STUB NUMBER

2004-2004-1-00936025-00-2

PARCEL NUMBER

009- [REDACTED]

DELINQUENT PRIOR YEAR TAXES

NONE

**THIS AMOUNT DUE**  
 FEB. 1, 2005 **\$37,473.38**  
**DELINQUENT AFTER**  
 APR 11, 2005

TO PAY TOTAL AMOUNTS OF 1st and 2nd INSTALLMENTS SEND BOTH STUBS

PAY ONLINE: WWW.SBTAXES.ORG

MAKE PAYMENT TO:  
**HARRY E. HAGEN**  
 TREASURER-TAX COLLECTOR  
 COUNTY OF SANTA BARBARA  
 P.O. BOX 579  
 SANTA BARBARA, CA 93102-0579

10% PENALTY PLUS \$20.00 CHARGE MUST BE INCLUDED IF NOT PAID BY 5:00 PM OR U.S. POSTMAILED BY APRIL 10, 2005

\$41,240.71

CHECK THIS BOX FOR ADDRESS CHANGES ON USE

0002200420041009360250062005041100000374733860000041240714

**2004-2005**

FIRST INSTALLMENT PAID

**THIS AMOUNT DUE**



**HARRY E. HAGEN, CPA**  
 TREASURER-TAX COLLECTOR  
 COUNTY OF SANTA BARBARA  
 FEDERAL TAX ID# 95-6002833

P.O. BOX 579 SANTA  
 BARBARA, CA 93102-0579  
 (805)568-2920 SANTA BARBARA  
 (805)346-8330 SANTA MARIA

**SECURED 2004-2005**  
**PROPERTY TAX STATEMENT**  
 FOR THE FISCAL YEAR JULY 1, 2004 TO JUNE 30, 2005

PARCEL NUMBER  
 009- [REDACTED]

ASSESSEE ON JANUARY 1, 2004  
 INTENTIONALLY OMITTED

CORTAC-SUBSCRIBER

BILL NUMBER

200410093602600

ADDRESS OF PROPERTY



MAIL TO

INTENTIONALLY OMITTED

| ASSESSED VALUE        |           |
|-----------------------|-----------|
| LAND/MINERAL RIGHTS   | 3,834,051 |
| IMPROVEMENTS          | 2,194,338 |
| PERSONAL PROPERTY     | 0         |
| GROSS TOTAL           | 6,028,389 |
| HOMEOWNER'S EXEMPTION | 0         |
| OTHER EXEMPTIONS      | 0         |
| NET TOTAL             | 6,028,389 |

| TAX AMOUNTS        |           |
|--------------------|-----------|
| BASIC PROPERTY TAX | 60,974.15 |
| SPECIAL DISTRICTS  | 0.00      |
| FIXED CHARGES      | 537.81    |
| TOTAL TAX          | 61,511.96 |

TAX RATE AREA NUMBER

078012

TAX RATE PERCENT

1.01145

DELINQUENT PRIOR YEARS TAXES

NONE

FIRST INSTALLMENT

\$30,755.98

SECOND INSTALLMENT

\$30,755.98

TOTAL

\$61,511.96

DUE NOV. 1, 2004 DELINQUENT  
 AFTER DEC. 10, 2004

DUE FEB. 1, 2005 DELINQUENT  
 AFTER APRIL 10, 2005

TAXES DUE

| TAX DISTRIBUTION BY AGENCY   |                                    |          | AMOUNT             | TAX DISTRIBUTION BY AGENCY |  |  | AMOUNT |
|------------------------------|------------------------------------|----------|--------------------|----------------------------|--|--|--------|
| <b>BASIC PROPERTY TAXES:</b> |                                    |          |                    |                            |  |  |        |
| 0000                         | Basic 1% (Prop 13/AB8) Taxes       | 568-2124 | \$60,283.90        |                            |  |  |        |
| 7351                         | Montecito Union Bond 1997          | 969-3249 | \$114.54           |                            |  |  |        |
| 8251                         | SB Unified High Bond 2000          | 963-4338 | \$575.71           |                            |  |  |        |
|                              | <b>TOTAL BASIC PROPERTY TAXES:</b> |          | <b>\$60,974.15</b> |                            |  |  |        |
| <b>FIXED CHARGES:</b>        |                                    |          |                    |                            |  |  |        |
| 2611                         | South Coast Flood Zn Ben Assmt     | 568-3449 | \$19.64            |                            |  |  |        |
| 4161                         | SB Mosquito/Vector Assmt Zn1       | 969-5050 | \$7.17             |                            |  |  |        |
| 5156                         | Montecito San Dist Svc Chrg        | 969-4200 | \$480.00           |                            |  |  |        |
| 5601                         | Montecito Wtr Availability Fee     | 969-2271 | \$31.00            |                            |  |  |        |
|                              | <b>TOTAL FIXED CHARGES:</b>        |          | <b>\$537.81</b>    |                            |  |  |        |
|                              | <b>TOTAL TAXES</b>                 |          | <b>\$61,511.96</b> |                            |  |  |        |

**2**

**2004-2005**

WHEN PAYING 2ND INSTALLMENT,  
 RETURN THIS STUB WITH YOUR PAYMENT

INTENTIONALLY OMITTED



SECOND INSTALLMENT PAID

1ST INSTALLMENT MUST BE PAID BEFORE 2ND  
 INSTALLMENT.

PAYMENT STUB NUMBER

2004-2004-1-00936026-00-2

PARCEL NUMBER

009- [REDACTED]

DELINQUENT PRIOR YEAR  
 TAXES

NONE

**THIS AMOUNT DUE**  
**FEB. 1, 2005** **\$30,755.98**  
**DELINQUENT AFTER**  
**APR 11, 2005**

TO PAY TOTAL AMOUNTS OF 1st and 2nd INSTALLMENTS  
 SEND BOTH STUBS

PAY ONLINE: [WWW.SBTAXES.ORG](http://WWW.SBTAXES.ORG)

10% PENALTY PLUS \$20.00 CHARGE MUST BE INCLUDED  
 IF NOT PAID BY 5:00 PM OR U.S. POSTMAKED BY APRIL  
 10, 2005

\$33,851.57

MAKE PAYMENT TO:  
**HARRY E. HAGEN**  
 TREASURER-TAX COLLECTOR  
 COUNTY OF SANTA BARBARA  
 P.O. BOX 579  
 SANTA BARBARA, CA 93102-0579

CHECK THIS BOX FOR ADDRESS CHANGES ON  
 REVERSE

0002200420041009360260042005041100000307559870000033851577

**2004-2005**

FIRST INSTALLMENT PAID





**HARRY E. HAGEN, CPA**  
 TREASURER-TAX COLLECTOR  
 COUNTY OF SANTA BARBARA  
 FEDERAL TAX ID# 95-6002833

P.O. BOX 579 SANTA  
 BARBARA, CA 93102-0579  
 (805)568-2920 SANTA BARBARA  
 (805)346-8330 SANTA MARIA

**SUPPLEMENTAL SECURED  
 PROPERTY TAX STATEMENT**  
 FOR FISCAL YEAR 07/01/2004 - 06/30/2005

PARCEL NUMBER

009- [REDACTED]

ASSESSEE

INTENTIONALLY OMITTED

BILL NUMBER

2004-3-05316099-00

ASSESSED VALUE

TAX RATE AREA      TAX RATE PERCENT  
 078012                      1.01145

|                       |           |
|-----------------------|-----------|
| LAND/MINERAL RIGHTS   | 4,538,116 |
| IMPROVEMENTS/TRADE    | -240,745  |
| PERSONAL PROPERTY     | 0         |
| GROSS TOTAL           | 4,297,371 |
| HOME OWNERS EXEMPTION | 0         |
| OTHER EXEMPTION       | 0         |
| NET TOTAL             | 4,297,371 |

THIS BILL IS IN ADDITION TO  
 TAXES NORMALLY BILLED ON THIS  
 PARCEL

MAIL TO

009360025 200430531609900- SUPL SEC  
 INTENTIONALLY OMITTED

TAX AMOUNTS

|                        |           |
|------------------------|-----------|
| BASIC PROPERTY TAX     | 14,343.70 |
| SPECIAL DISTRICTS      | 0.00      |
| FIXED CHARGES          | 0.00      |
| TOTAL SUPPLEMENTAL TAX | 14,343.70 |

DESCRIPTION OF PROPERTY



**TOTAL TAXES DUE: 09/30/2005**

DATE OF CHANGE OWNERSHIP OR  
 NEW CONSTRUCTION COMPLETED  
 02/25/2005

DATE OF ASSESSOR'S  
 NOTICE MAILED  
 08/29/2005

TAX  
 PRORATION  
 33%

DELINQUENT  
 PRIOR YEAR  
 NONE

FIRST INSTALLMENT  
**\$7,171.85**

SECOND INSTALLMENT  
**\$7,171.85**

DELINQUENT AFTER  
 12/12/2005

DELINQUENT AFTER  
 04/10/2006

| TAX DISTRIBUTION BY AGENCY   |                              | AMOUNT   | TAX DISTRIBUTION BY AGENCY |  | AMOUNT |
|------------------------------|------------------------------|----------|----------------------------|--|--------|
| <b>BASIC PROPERTY TAXES:</b> |                              |          |                            |  |        |
| 0000                         | Basic 1% (Prop 13/AB8) Taxes | 568-2124 | \$14,181.32                |  |        |
| 7351                         | Montecito Union Bond 1997    | 969-3249 | \$26.95                    |  |        |
| 8251                         | SB Unified High Bond 2000    | 963-4338 | \$135.43                   |  |        |
| TOTAL BASIC PROPERTY TAXES:  |                              |          | \$14,343.70                |  |        |
| TOTAL TAXES                  |                              |          | \$14,343.70                |  |        |

**2** FISCAL YEAR 2004-2005  
 SUPPLEMENTAL SECURED  
 PROPERTY TAX STATEMENT  
 WHEN PAYING 2ND INSTALLMENT,  
 RETURN THIS STUB WITH YOUR REMITTANCE



SECOND INSTALLMENT PAID

PAYMENT STUB NUMBER  
 2004-2004-3-05316099-00-2

PARCEL NUMBER

009- [REDACTED]

THIS AMOUNT DUE  
 09/30/2005                      \$7,171.85  
 DELINQUENT AFTER  
 04/10/2006

PAY ONLINE: WWW.SBTAXES.ORG

MAKE PAYMENT TO:

**HARRY E. HAGEN**  
 TREASURER-TAX COLLECTOR  
 COUNTY OF SANTA BARBARA  
 P.O. BOX 579  
 SANTA BARBARA, CA 93102-0579

10% PENALTY PLUS \$20.00 CHARGE MUST BE  
 INCLUDED IF NOT PAID BY 5:00 PM OR U.S.  
 POSTMARKED BY DELINQUENT DATE

**\$7,909.03**

CHECK THIS BOX FOR ADDRESS CHANGES ON  
 REVERSE

0012200420043053160990062006041000000071718530000007909039

**1** FISCAL YEAR 2004-2005  
 SUPPLEMENTAL SECURED

FIRST INSTALLMENT PAID

THIS AMOUNT DUE  
 09/30/2005



**HARRY E. HAGEN, CPA**  
 TREASURER-TAX COLLECTOR  
 COUNTY OF SANTA BARBARA  
 FEDERAL TAX ID# 95-6002833

P.O. BOX 579 SANTA  
 BARBARA, CA 93102-0579  
 (805)568-2920 SANTA BARBARA  
 (805)346-8330 SANTA MARIA

**SUPPLEMENTAL SECURED  
 PROPERTY TAX STATEMENT**  
 FOR FISCAL YEAR 07/01/2004 - 06/30/2005

PARCEL NUMBER

ASSESSEE

BILL NUMBER

009- [REDACTED]

INTENTIONALLY OMITTED

2004-3-05316101-00

ASSESSED VALUE

THIS BILL IS IN ADDITION TO  
 TAXES NORMALLY BILLED ON THIS  
 PARCEL

TAX RATE AREA      TAX RATE PERCENT  
 078012                      1.01145

|                       |           |
|-----------------------|-----------|
| LAND/MINERAL RIGHTS   | 5,065,949 |
| IMPROVEMENTS/TRADE    | -769,338  |
| PERSONAL PROPERTY     | 0         |
| GROSS TOTAL           | 4,296,611 |
| HOME OWNERS EXEMPTION | 0         |
| OTHER EXEMPTION       | 0         |
| NET TOTAL             | 4,296,611 |

MAIL TO

009360026 200430531610100- SUPL SEC  
 INTENTIONALLY OMITTED

TAX AMOUNTS

|                        |           |
|------------------------|-----------|
| BASIC PROPERTY TAX     | 14,341.16 |
| SPECIAL DISTRICTS      | 0.00      |
| FIXED CHARGES          | 0.00      |
| TOTAL SUPPLEMENTAL TAX | 14,341.16 |

DESCRIPTION OF PROPERTY

[REDACTED]

**TOTAL TAXES DUE: 09/30/2005**

DATE OF CHANGE OWNERSHIP OR  
 NEW CONSTRUCTION COMPLETED  
**02/25/2005**

DATE OF ASSESSOR'S  
 NOTICE MAILED  
**08/29/2005**

TAX  
 PRORATION  
**33%**

DELINQUENT  
 PRIOR YEAR  
**NONE**

FIRST INSTALLMENT  
**\$7,170.58**  
 DELINQUENT AFTER  
 12/12/2005

SECOND INSTALLMENT  
**\$7,170.58**  
 DELINQUENT AFTER  
 04/10/2006

| TAX DISTRIBUTION BY AGENCY                      | AMOUNT             | TAX DISTRIBUTION BY AGENCY | AMOUNT |
|---|--------------------|----------------------------|--------|
| <b>BASIC PROPERTY TAXES:</b>                    |                    |                            |        |
| 0000 Basic 1% (Prop 13/AB8) Taxes      568-2124 | \$14,178.81        |                            |        |
| 7351 Montecito Union Bond 1997      969-3249    | \$26.94            |                            |        |
| 8251 SB Unified High Bond 2000      963-4338    | \$135.41           |                            |        |
|   | -----              |                            |        |
| <b>TOTAL BASIC PROPERTY TAXES:</b>              | <b>\$14,341.16</b> |                            |        |
|   | -----              |                            |        |
| <b>TOTAL TAXES</b>                              | <b>\$14,341.16</b> |                            |        |
|   | =====              |                            |        |

**2** FISCAL YEAR 2004-2005  
 SUPPLEMENTAL SECURED  
 PROPERTY TAX STATEMENT  
 WHEN PAYING 2ND INSTALLMENT,  
 RETURN THIS STUB WITH YOUR REMITTANCE

SECOND INSTALLMENT PAID

INTENTIONALLY OMITTED  
 [REDACTED]

PAYMENT STUB NUMBER  
 2004-2004-3-05316101-00-2

PARCEL NUMBER  
 009- [REDACTED]

THIS AMOUNT DUE  
 09/30/2005                      \$7,170.58  
 DELINQUENT AFTER  
 04/10/2006

PAY ONLINE: WWW.SBTAXES.ORG

MAKE PAYMENT TO:

**HARRY E. HAGEN**  
 TREASURER-TAX COLLECTOR  
 COUNTY OF SANTA BARBARA  
 P.O. BOX 579  
 SANTA BARBARA, CA 93102-0579

10% PENALTY PLUS \$20.00 CHARGE MUST BE  
 INCLUDED IF NOT PAID BY 5:00 PM OR U.S.  
 POSTMAKED BY DELINQUENT DATE

**\$7,907.63**

CHECK THIS BOX FOR ADDRESS CHANGES ON  
 REVERSE

0012200420043053161010002006041000000071705820000007907637

**1** FISCAL YEAR 2004-2005  
 SUPPLEMENTAL SECURED

FIRST INSTALLMENT PAID

THIS AMOUNT DUE  
 09/30/2005

# EXHIBIT 14

**COMPUTATION OF  
ASSESSOR-IMPLIED  
VALUE AND VALUE/SQFT OF IMPROVEMENTS**

PROPERTY ADDRESS:



**A. SALES DATA (PER MLS)**

- 1. DATE OF SALE 8/2/2005
- 2. SALE PRICE \$ 9,500,000

**B. PER ASSESSOR RECORDS**

- 1. YEAR BUILT 2004
- 2. SQUARE FEET 8,099

**C. PRE-SALE**

- 1. ASSESSED VALUE OF LAND AND IMPROVEMENTS \$ 5,715,607
- 2. ASSESSED VALUE OF IMPROVEMENTS \$ 3,500,000

**D. POST-SALE**

- 1. ASSESSED VALUE OF LAND AND IMPROVEMENTS \$ 9,500,000
- 2. ASSESSED VALUE OF IMPROVEMENTS \$ 5,500,000
- 3. ASSESSED VALUE PER SQ FT OF IMPROVEMENTS (D2/B2) \$ 679

**E. POST-SALE VALUES DISCOUNTED TO INDICATED CONSTRUCTION YEAR\***

- 1. DISCOUNTED ASSESSED VALUE OF IMPROVEMENTS \$ 5,334,626.58
- 2. DISCOUNTED ASSESSED VALUE PER SQ FT OF IMPROVEMENTS \$ 658.68

\* Factor obtained from Exhibit 10 discounting values from A1 date to year in B1.

If B1 year was 1999, December value was used; if B1 year was prior to 1999, the 1999 factor of 100 was adjusted by subtracting 3 for each year prior to Dec., 1999. June number was used for B1 year.

Factor used: 1.031



**The Office of Joseph E. Holland**  
 County Clerk, Recorder and Assessor  
 Registrar of Voters

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- Assessor
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- Forms
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Text size: [A](#) [A](#) [A](#)

[Assessor](#) > [Parcel Map Secured Property Look Up](#) > [Parcel Map Search Result](#) > [Details](#)

[Latest News](#)

## Assessor Parcel Information Details

### Property Information

|                      |             |                              |
|----------------------|-------------|------------------------------|
| Parcel Number:       | 155-█-█     | <a href="#">Value Notice</a> |
| Address:             | [REDACTED]  |                              |
| Transfer Date:       | 06/17/2014  |                              |
| TRA:                 | 059065      |                              |
| Document #:          |             |                              |
| Transfer Tax Amount: | \$10,697.50 |                              |

### Property Characteristics

|                  |                         |
|------------------|-------------------------|
| Use Description: | Single Family Residence |
| Jurisdiction:    | County - Unincorporated |
| Acreage:         | 10.45                   |
| Square Feet:     | 8,099                   |
| Year Built:      | 2004                    |
| Bedrooms:        | 6                       |
| Bathrooms:       | 6.5                     |
| Fireplaces:      | 3                       |

[Assessor Parcel Map](#)

### 2015 Assessed Values

|                        |             |
|------------------------|-------------|
| Land & Mineral Rights: | \$4,079,920 |
| Improvements:          | \$5,839,385 |
| Personal Property:     | \$0         |
| Home Owner Exemption:  | ( \$0)      |
| Other Exemption:       | ( \$0)      |
| Net Assessed Value:    | \$9,919,305 |

### Districts that Serve Property

|                                |   |
|--------------------------------|---|
| General                        | <a href="http://www.countyofsb.org">http://www.countyofsb.org</a>                                   |
| CSA 32                         |   |
| Flood Ctrl/Wtr Cons Dst Mt     | <a href="http://www.countyofsb.org/pwd">http://www.countyofsb.org/pwd</a>                           |
| So Coast Flood Zone 2          |   |
| Water Agency                   | <a href="http://www.countyofsb.org/pwd/pwwater.aspx">http://www.countyofsb.org/pwd/pwwater.aspx</a> |
| Carpinteria Cemetery District  | <a href="http://www.carpcemetry.com">http://www.carpcemetry.com</a>                                 |
| Carp/Sumld Fire Protection     | <a href="http://www.carpfire.com">http://www.carpfire.com</a>                                       |
| Santa Barbara MTD              | <a href="http://www.sbmtd.gov">http://www.sbmtd.gov</a>   |
| Mosquito & Vector Mgt District | <a href="http://www.sbcvcd.org">http://www.sbcvcd.org</a>   |
| Cachuma Resource Cons Dist     | <a href="http://www.sbsd.org/local/crcd">http://www.sbsd.org/local/crcd</a>                         |
| Montecito San Dist-Running Exp |   |
| Montecito County Water Dist    |   |



**HARRY E. HAGEN, CPA**  
 TREASURER-TAX COLLECTOR  
 COUNTY OF SANTA BARBARA  
 FEDERAL TAX ID# 95-6002833

P.O. BOX 579 SANTA  
 BARBARA, CA 93102-0579  
 (805)568-2920 SANTA BARBARA  
 (805)346-8330 SANTA MARIA

**SECURED 2004-2005**  
**PROPERTY TAX STATEMENT**  
 FOR THE FISCAL YEAR JULY 1, 2004 TO JUNE 30, 2005

PARCEL NUMBER

155- [REDACTED]

ASSESSEE ON JANUARY 1, 2004

INTENTIONALLY OMITTED

CORTAC-SUBSCRIBER

BILL NUMBER

200411552500300

ADDRESS OF PROPERTY

UNKNOWN ADDRESS  
 UNKNOWN CA

MAIL TO

INTENTIONALLY OMITTED

ASSESSED VALUE

|                       |           |
|-----------------------|-----------|
| LAND/MINERAL RIGHTS   | 2,215,607 |
| IMPROVEMENTS          | 3,500,000 |
| PERSONAL PROPERTY     | 0         |
| GROSS TOTAL           | 5,715,607 |
| HOMEOWNER'S EXEMPTION | 0         |
| OTHER EXEMPTIONS      | 0         |
| NET TOTAL             | 5,715,607 |

TAX AMOUNTS

|                    |           |
|--------------------|-----------|
| BASIC PROPERTY TAX | 58,758.72 |
| SPECIAL DISTRICTS  | 0.00      |
| FIXED CHARGES      | 847.86    |
| TOTAL TAX          | 59,606.58 |

TAX RATE AREA NUMBER

059065

TAX RATE PERCENT

1.02804

DELINQUENT PRIOR YEARS TAXES

NONE

FIRST INSTALLMENT

\$29,803.29

SECOND INSTALLMENT

\$29,803.29

TOTAL

\$59,606.58

DUE NOV. 1, 2004 DELINQUENT  
 AFTER DEC. 10, 2004

DUE FEB. 1, 2005 DELINQUENT  
 AFTER APRIL 10, 2005

TAXES DUE

| TAX DISTRIBUTION BY AGENCY          |          | AMOUNT             | TAX DISTRIBUTION BY AGENCY |  | AMOUNT |
|-------------------------------------|----------|--------------------|----------------------------|--|--------|
| <b>BASIC PROPERTY TAXES:</b>        |          |                    |                            |  |        |
| 0000 Basic 1% (Prop 13/AB8) Taxes   | 568-2124 | \$57,156.06        |                            |  |        |
| 8751 Carp Unified Bond 1995         | 684-4511 | \$1,602.66         |                            |  |        |
| <b>TOTAL BASIC PROPERTY TAXES:</b>  |          | <b>\$58,758.72</b> |                            |  |        |
| <b>FIXED CHARGES:</b>               |          |                    |                            |  |        |
| 2611 South Coast Flood Zn Ben Assmt | 568-3449 | \$64.69            |                            |  |        |
| 4161 SB Mosquito/Vector Assmt Zn1   | 969-5050 | \$7.17             |                            |  |        |
| 5156 Montecito San Dist Svc Chrg    | 969-4200 | \$480.00           |                            |  |        |
| 5601 Montecito Wtr Availability Fee | 969-2271 | \$296.00           |                            |  |        |
| <b>TOTAL FIXED CHARGES:</b>         |          | <b>\$847.86</b>    |                            |  |        |
| <b>TOTAL TAXES</b>                  |          | <b>\$59,606.58</b> |                            |  |        |

**2**

**2004-2005**

WHEN PAYING 2ND INSTALLMENT,  
 RETURN THIS STUB WITH YOUR PAYMENT

SECOND INSTALLMENT PAID

1ST INSTALLMENT MUST BE PAID BEFORE 2ND  
 INSTALLMENT.

INTENTIONALLY OMITTED  
 UNKNOWN ADDRESS  
 UNKNOWN CA

PAYMENT STUB NUMBER  
 2004-2004-1-15525003-00-2

PARCEL NUMBER

155- [REDACTED]

DELINQUENT PRIOR YEAR TAXES

NONE

THIS AMOUNT DUE  
 FEB. 1, 2005 **\$29,803.29**  
 DELINQUENT AFTER  
 APR 11, 2005

TO PAY TOTAL AMOUNTS OF 1st and 2nd INSTALLMENTS  
 SEND BOTH STUBS

PAY ONLINE: WWW.SBTAXES.ORG

10% PENALTY PLUS \$20.00 CHARGE MUST BE INCLUDED  
 IF NOT PAID BY 5:00 PM OR U.S. POSTMAKED BY APRIL  
 10, 2005

\$32,803.61

MAKE PAYMENT TO:  
**HARRY E. HAGEN**  
 TREASURER-TAX COLLECTOR  
 COUNTY OF SANTA BARBARA  
 P.O. BOX 579  
 SANTA BARBARA, CA 93102-0579

CHECK THIS BOX FOR ADDRESS CHANGES ON  
 REVERSE

0002200420041155250030082005041100000298032930000032803611

**2004-2005**

FIRST INSTALLMENT PAID

THIS AMOUNT DUE



**HARRY E. HAGEN, CPA**  
 TREASURER-TAX COLLECTOR  
 COUNTY OF SANTA BARBARA  
 FEDERAL TAX ID# 95-6002833

P.O. BOX 579 SANTA  
 BARBARA, CA 93102-0579  
 (805)568-2920 SANTA BARBARA  
 (805)346-8330 SANTA MARIA

**SUPPLEMENTAL SECURED  
 PROPERTY TAX STATEMENT**  
 FOR FISCAL YEAR 07/01/2004 - 06/30/2005

PARCEL NUMBER

155- [REDACTED]

ASSESSEE

INTENTIONALLY OMITTED

BILL NUMBER

2004-3-05311076-00

THIS BILL IS IN ADDITION TO  
 TAXES NORMALLY BILLED ON THIS  
 PARCEL

TAX RATE AREA: 059065  
 TAX RATE PERCENT: 1.02804

| ASSESSED VALUE        |                |
|-----------------------|----------------|
| LAND/MINERAL RIGHTS   | 125,000        |
| IMPROVEMENTS/TRADE    | 375,000        |
| PERSONAL PROPERTY     | 0              |
| <b>GROSS TOTAL</b>    | <b>500,000</b> |
| HOME OWNERS EXEMPTION | 0              |
| OTHER EXEMPTION       | 0              |
| <b>NET TOTAL</b>      | <b>500,000</b> |

MAIL TO

155250003 200430531107600- SUPL SEC  
 INTENTIONALLY OMITTED

TAX AMOUNTS

|                               |                 |
|-------------------------------|-----------------|
| BASIC PROPERTY TAX            | 2,981.32        |
| SPECIAL DISTRICTS             | 0.00            |
| FIXED CHARGES                 | 0.00            |
| <b>TOTAL SUPPLEMENTAL TAX</b> | <b>2,981.32</b> |

DESCRIPTION OF PROPERTY

UNKNOWN ADDRESS  
 UNKNOWN CA

**TOTAL TAXES DUE: 07/22/2005**

DATE OF CHANGE OWNERSHIP OR  
 NEW CONSTRUCTION COMPLETED  
 11/30/2004

DATE OF ASSESSOR'S  
 NOTICE MAILED  
 06/20/2005

TAX  
 PRORATION  
 58%

DELINQUENT  
 PRIOR YEAR  
 NONE

FIRST INSTALLMENT  
**\$1,490.66**

SECOND INSTALLMENT  
**\$1,490.66**

DELINQUENT AFTER  
 12/12/2005

DELINQUENT AFTER  
 04/10/2006

| TAX DISTRIBUTION BY AGENCY         |          | AMOUNT            | TAX DISTRIBUTION BY AGENCY |  | AMOUNT |
|------------------------------------|----------|-------------------|----------------------------|--|--------|
| <b>BASIC PROPERTY TAXES:</b>       |          |                   |                            |  |        |
| 0000 Basic 1% (Prop 13/AB8) Taxes  | 568-2124 | \$2,900.00        |                            |  |        |
| 8751 Carp Unified Bond 1995        | 684-4511 | \$81.32           |                            |  |        |
| <b>TOTAL BASIC PROPERTY TAXES:</b> |          | <b>\$2,981.32</b> |                            |  |        |
| <b>TOTAL TAXES</b>                 |          | <b>\$2,981.32</b> |                            |  |        |

**2** FISCAL YEAR 2004-2005  
 SUPPLEMENTAL SECURED  
 PROPERTY TAX STATEMENT  
 WHEN PAYING 2ND INSTALLMENT,  
 RETURN THIS STUB WITH YOUR REMITTANCE

SECOND INSTALLMENT PAID

INTENTIONALLY OMITTED  
 UNKNOWN ADDRESS  
 UNKNOWN CA

PAYMENT STUB NUMBER  
 2004-2004-3-05311076-00-2

PARCEL NUMBER

155- [REDACTED]

|                                      |                   |
|--------------------------------------|-------------------|
| <b>THIS AMOUNT DUE</b><br>07/22/2005 | <b>\$1,490.66</b> |
| DELINQUENT AFTER<br>04/10/2006       |                   |

PAY ONLINE: WWW.SBTAXES.ORG

MAKE PAYMENT TO:

**HARRY E. HAGEN**  
 TREASURER-TAX COLLECTOR  
 COUNTY OF SANTA BARBARA  
 P.O. BOX 579  
 SANTA BARBARA, CA 93102-0579

10% PENALTY PLUS \$20.00 CHARGE MUST BE  
 INCLUDED IF NOT PAID BY 5:00 PM OR U.S.  
 POSTMAKED BY DELINQUENT DATE

**\$1,659.72**

CHECK THIS BOX FOR ADDRESS CHANGES ON  
 REVERSE

0012200420043053110760092006041000000014906630000001659721

**1** FISCAL YEAR 2004-2005  
 SUPPLEMENTAL SECURED

FIRST INSTALLMENT PAID

|                                      |
|--------------------------------------|
| <b>THIS AMOUNT DUE</b><br>07/22/2005 |
|--------------------------------------|



**HARRY E. HAGEN, CPA**  
 TREASURER-TAX COLLECTOR  
 COUNTY OF SANTA BARBARA  
 FEDERAL TAX ID# 95-6002833

P.O. BOX 579 SANTA  
 BARBARA, CA 93102-0579  
 (805)568-2920 SANTA BARBARA  
 (805)346-8330 SANTA MARIA

**SECURED 2005-2006**  
**PROPERTY TAX STATEMENT**  
 FOR THE FISCAL YEAR JULY 1, 2005 TO JUNE 30, 2006

PARCEL NUMBER

ASSESSEE ON JANUARY 1, 2005

CORTAC-SUBSCRIBER

BILL NUMBER

155-

INTENTIONALLY OMITTED

200511552500300

ADDRESS OF PROPERTY

UNKNOWN ADDRESS  
 UNKNOWN CA

MAIL TO

INTENTIONALLY OMITTED

| ASSESSED VALUE        |           |
|-----------------------|-----------|
| LAND/MINERAL RIGHTS   | 2,384,919 |
| IMPROVEMENTS          | 3,875,000 |
| PERSONAL PROPERTY     | 0         |
| GROSS TOTAL           | 6,259,919 |
| HOMEOWNER'S EXEMPTION | 0         |
| OTHER EXEMPTIONS      | 0         |
| NET TOTAL             | 6,259,919 |

| TAX AMOUNTS        |           |
|--------------------|-----------|
| BASIC PROPERTY TAX | 64,310.02 |
| SPECIAL DISTRICTS  | 0.00      |
| FIXED CHARGES      | 898.40    |
| TOTAL TAX          | 65,208.42 |

TAX RATE AREA NUMBER

059065

TAX RATE PERCENT

1.02733

DELINQUENT PRIOR YEARS TAXES

NONE

FIRST INSTALLMENT

\$32,604.21

SECOND INSTALLMENT

\$32,604.21

TOTAL

\$65,208.42

DUE NOV. 1, 2005 DELINQUENT  
 AFTER DEC. 10, 2005

DUE FEB. 1, 2006 DELINQUENT  
 AFTER APRIL 10, 2006

TAXES DUE

| TAX DISTRIBUTION BY AGENCY          |          | AMOUNT             | TAX DISTRIBUTION BY AGENCY |  | AMOUNT |
|-------------------------------------|----------|--------------------|----------------------------|--|--------|
| <b>BASIC PROPERTY TAXES:</b>        |          |                    |                            |  |        |
| 0000 Basic 1% (Prop 13/AB8) Taxes   | 568-2124 | \$62,599.18        |                            |  |        |
| 8751 Carp Unified Bond 1995         | 684-4511 | \$1,710.84         |                            |  |        |
| <b>TOTAL BASIC PROPERTY TAXES:</b>  |          | <b>\$64,310.02</b> |                            |  |        |
| <b>FIXED CHARGES:</b>               |          |                    |                            |  |        |
| 2611 South Coast Flood Zn Ben Assmt | 568-3449 | \$67.23            |                            |  |        |
| 4161 SB Mosquito/Vector Assmt Zn1   | 969-5050 | \$7.17             |                            |  |        |
| 5156 Montecito San Dist Svc Chrg    | 969-4200 | \$528.00           |                            |  |        |
| 5601 Montecito Wtr Availability Fee | 969-2271 | \$296.00           |                            |  |        |
| <b>TOTAL FIXED CHARGES:</b>         |          | <b>\$898.40</b>    |                            |  |        |
| <b>TOTAL TAXES</b>                  |          | <b>\$65,208.42</b> |                            |  |        |

**2**

**2005-2006**

WHEN PAYING 2ND INSTALLMENT,  
 RETURN THIS STUB WITH YOUR PAYMENT

SECOND INSTALLMENT PAID

1ST INSTALLMENT MUST BE PAID BEFORE 2ND  
 INSTALLMENT.

INTENTIONALLY OMITTED  
 UNKNOWN ADDRESS  
 UNKNOWN CA

PAYMENT STUB NUMBER  
 2005-2005-1-15525003-00-2

PARCEL NUMBER

155-

DELINQUENT PRIOR YEAR TAXES

NONE

THIS AMOUNT DUE  
 FEB. 1, 2006 **\$32,604.21**  
 DELINQUENT AFTER  
 APR 10, 2006

TO PAY TOTAL AMOUNTS OF 1st and 2nd INSTALLMENTS  
 SEND BOTH STUBS

PAY ONLINE: WWW.SBTAXES.ORG

10% PENALTY PLUS \$20.00 CHARGE MUST BE INCLUDED  
 IF NOT PAID BY 5:00 PM OR U.S. POSTMAKED BY APRIL  
 10, 2006

\$35,884.63

MAKE PAYMENT TO:  
**HARRY E. HAGEN**  
 TREASURER-TAX COLLECTOR  
 COUNTY OF SANTA BARBARA  
 P.O. BOX 579  
 SANTA BARBARA, CA 93102-0579

CHECK THIS BOX FOR ADDRESS CHANGES ON  
 REVERSE

0002200520051155250030072006041000000326042170000035884634

**2005-2006**

FIRST INSTALLMENT PAID



**HARRY E. HAGEN, CPA**  
 TREASURER-TAX COLLECTOR  
 COUNTY OF SANTA BARBARA  
 FEDERAL TAX ID# 95-6002833

P.O. BOX 579 SANTA  
 BARBARA, CA 93102-0579  
 (805)568-2920 SANTA BARBARA  
 (805)346-8330 SANTA MARIA

**SUPPLEMENTAL SECURED  
 PROPERTY TAX STATEMENT**  
 FOR FISCAL YEAR 07/01/2005 - 06/30/2006

PARCEL NUMBER

155-██-██

ASSEESSEE

INTENTIONALLY OMITTED

BILL NUMBER

2005-3-05318073-00

ASSESSED VALUE

|                       |           |
|-----------------------|-----------|
| LAND/MINERAL RIGHTS   | 1,615,081 |
| IMPROVEMENTS/TRADE    | 1,625,000 |
| PERSONAL PROPERTY     | 0         |
| GROSS TOTAL           | 3,240,081 |
| HOME OWNERS EXEMPTION | 0         |
| OTHER EXEMPTION       | 0         |
| NET TOTAL             | 3,240,081 |

THIS BILL IS IN ADDITION TO  
 TAXES NORMALLY BILLED ON THIS  
 PARCEL

TAX RATE AREA: 059065  
 TAX RATE PERCENT: 1.02733

MAIL TO

155250003 200530531807300- SUPL SEC  
 INTENTIONALLY OMITTED

TAX AMOUNTS

|                        |           |
|------------------------|-----------|
| BASIC PROPERTY TAX     | 27,627.64 |
| SPECIAL DISTRICTS      | 0.00      |
| FIXED CHARGES          | 0.00      |
| TOTAL SUPPLEMENTAL TAX | 27,627.64 |

DESCRIPTION OF PROPERTY

UNKNOWN ADDRESS  
 UNKNOWN CA

**TOTAL TAXES DUE: 10/28/2005**

DATE OF CHANGE OWNERSHIP OR  
 NEW CONSTRUCTION COMPLETED

08/02/2005

DATE OF ASSESSOR'S  
 NOTICE MAILED

09/26/2005

TAX  
 PRORATION  
 83%

DELINQUENT  
 PRIOR YEAR  
 NONE

FIRST INSTALLMENT  
**\$13,813.82**

DELINQUENT AFTER  
 12/12/2005

SECOND INSTALLMENT  
**\$13,813.82**

DELINQUENT AFTER  
 04/10/2006

| TAX DISTRIBUTION BY AGENCY                 | AMOUNT             | TAX DISTRIBUTION BY AGENCY | AMOUNT |
|--|--------------------|----------------------------|--------|
| <b>BASIC PROPERTY TAXES:</b>               |                    |                            |        |
| 0000 Basic 1% (Prop 13/AB8) Taxes 568-2124 | \$26,892.67        |                            |        |
| 8751 Carp Unified Bond 1995 684-4511       | \$734.97           |                            |        |
|  | -----              |                            |        |
| <b>TOTAL BASIC PROPERTY TAXES:</b>         | <b>\$27,627.64</b> |                            |        |
|  | -----              |                            |        |
| <b>TOTAL TAXES</b>                         | <b>\$27,627.64</b> |                            |        |
|  | =====              |                            |        |

**2** FISCAL YEAR 2005-2006  
 SUPPLEMENTAL SECURED  
 PROPERTY TAX STATEMENT  
 WHEN PAYING 2ND INSTALLMENT,  
 RETURN THIS STUB WITH YOUR REMITTANCE

SECOND INSTALLMENT PAID

INTENTIONALLY OMITTED  
 UNKNOWN ADDRESS  
 UNKNOWN CA

PAYMENT STUB NUMBER  
 2005-2005-3-05318073-00-2

PARCEL NUMBER

155-██-██

**THIS AMOUNT DUE**  
**10/28/2005 \$13,813.82**  
**DELINQUENT AFTER**  
**04/10/2006**

PAY ONLINE: WWW.SBTAXES.ORG

MAKE PAYMENT TO:

**HARRY E. HAGEN**  
**TREASURER-TAX COLLECTOR**  
 COUNTY OF SANTA BARBARA  
 P.O. BOX 579  
 SANTA BARBARA, CA 93102-0579

10% PENALTY PLUS \$20.00 CHARGE MUST BE  
 INCLUDED IF NOT PAID BY 5:00 PM OR U.S.  
 POSTMAKED BY DELINQUENT DATE

**\$15,215.20**

CHECK THIS BOX FOR ADDRESS CHANGES ON  
 REVERSE

0012200520053053180730082006041000000138138290000015215205

**1** FISCAL YEAR 2005-2006  
 SUPPLEMENTAL SECURED

FIRST INSTALLMENT PAID

**THIS AMOUNT DUE**

# EXHIBIT 15

**JOSEPH E. HOLLAND**  
County Clerk, Recorder and Assessor  
Registrar of Voters

**KEITH TAYLOR**  
Chief Deputy Assessor



105 E. Anapamu St.  
Santa Barbara, CA 93101

Mailing Address:  
PO Box 159  
Santa Barbara, CA 93102

**COUNTY CLERK, RECORDER AND ASSESSOR**  
**ASSESSOR DIVISION**

August 20, 2015

Mark Bernsley  
Law Offices of Mark Bernsley, A Prof. Corp.  
21550 Oxnard Street, Suite 300  
Woodland Hills, CA 91367

Dear Mr. Bernsley,

I am a Real Property Appraiser in the Santa Barbara County Assessor's Office. In this position I have familiarity with the assessed values of homes in Montecito and the actual cost of construction of many of the homes. You have asked me to comment on some questions that you have raised.

The assessed value of improvements is not always an indication of the actual cost to construct the improvements. Under Section 110.1 of Article XIIA of the California Constitution, we are required to enroll the "full cash value" as of the date on which new construction is completed, and if uncompleted, on the lien date. When valuing real property under construction, the Assessor uses either of two approaches to value: the market approach or the cost approach. When a house is constructed or improvements are made, the preferred method of valuation is by the market approach to value using comparable properties because the actual cost to build a home is often greater than the "full cash value" of the improvements under Section 110.1.

You have also asked about the estate located at [REDACTED] Garden Lane, in Montecito (A.P.N. 011-[REDACTED]-[REDACTED]) and its construction from 1997 through approximately 2003. Though I did not work at the Assessor's office during this time, I have seen comparable homes in the area now costing between \$800 and \$1,500 and more per square foot. The [REDACTED] Garden Lane home subsequently sold for \$25,000,000 on April 29, 2005, which would indicate an estate of the highest quality. That would mean, in my opinion, that comparable construction today could cost at the upper end of that range.

Sincerely,

Kasey R. Kump, Real Property Appraiser  
Direct Phone: (805) 568-2617  
Email: [kkump@co.santa-barbara.ca.us](mailto:kkump@co.santa-barbara.ca.us)

Website: [www.sbcassessor.com](http://www.sbcassessor.com)

Santa Barbara (805) 568-2550, Fax (805) 568-3247 • Santa Maria (805) 346-8310 • Lompoc (805) 737-7899  
Santa Maria Branch Office: 511 E. Lakeside Parkway, Santa Maria

# EXHIBIT 16

### IRS STATISTICAL TABLE

(Source: [http://www.irs.gov/file\\_source/pub/irs-soi/99-03in01st.xls](http://www.irs.gov/file_source/pub/irs-soi/99-03in01st.xls))

**Table 1. Short-Term and Long-Term Capital Gains and Losses by Asset Type, SOI Individual Panel, Tax Years 1999 - 2003**

[All figures are estimates based on samples -- money amounts are in thousands of dollars]

| Asset type  | 1999-2001 | 2002                   |                      |                      |                    | 2003                   |                      |                      |                    |
|---|-----------|------------------------|----------------------|----------------------|--------------------|------------------------|----------------------|----------------------|--------------------|
|   | OMITTED   | Number of transactions | Sales price          | Basis                | Net gains or loss  | Number of transactions | Sales price          | Basis                | Net gains or loss  |
|   |           | (13)                   | (14)                 | (15)                 | (16)               | (17)                   | (18)                 | (19)                 | (20)               |
| <b>Total</b>  |           | <b>182,763,750</b>     | <b>2,867,517,618</b> | <b>2,783,223,597</b> | <b>131,871,818</b> | <b>173,413,092</b>     | <b>3,081,431,990</b> | <b>2,855,551,806</b> | <b>303,754,273</b> |
| Corporate stock   |           | 118,356,341            | 1,384,292,338        | 1,390,905,176        | -7,490,158         | 111,245,622            | 1,472,159,091        | 1,393,612,662        | 79,139,211         |
| U.S. Government obligations                               |           | 1,531,498              | 148,038,359          | 147,272,943          | 574,747            | 2,122,064              | 157,761,873          | 157,364,388          | 393,911            |
| State and local Government obligations                    |           | 3,384,153              | 142,332,857          | 141,455,523          | 815,971            | 4,189,345              | 169,620,167          | 168,070,347          | 1,525,899          |
| Other bonds, notes and debentures                         |           | 1,064,952              | 61,451,600           | 62,592,457           | -1,161,716         | 1,550,030              | 114,336,816          | 113,437,440          | 873,024            |
| Put and call options                                      |           | 3,578,314              | 16,784,229           | 16,376,689           | 713,867            | 3,581,915              | 22,457,233           | 21,409,716           | 1,271,486          |
| Futures contracts   |           | 227,910                | 8,964,583            | 5,809,461            | 3,208,610          | 348,318                | 4,875,926            | 4,120,752            | 790,594            |
| Mutual funds, except tax-exempt bond funds                |           | 28,716,335             | 266,932,379          | 307,326,154          | -40,476,841        | 23,926,496             | 259,045,534          | 277,093,229          | -18,121,719        |
| Tax-exempt bond mutual funds                              |           | 2,532,645              | 43,525,761           | 43,368,224           | 121,507            | 2,878,613              | 57,293,284           | 57,275,660           | 10,533             |
| Partnership, S corporation, and estate or trust interests |           | 1,287,993              | 55,357,121           | 41,567,558           | 14,203,376         | 1,702,544              | 51,596,778           | 37,334,785           | 14,227,701         |
| Livestock   |           | 685,089                | 3,472,020            | 1,729,859            | 1,267,261          | 747,885                | 3,670,414            | 1,245,494            | 1,699,107          |
| Timber  |           | 97,873                 | 2,306,229            | 791,248              | 1,514,765          | 95,681                 | 1,550,553            | 596,587              | 953,066            |
| Involuntary conversions                                   |           | 197,240                | 270,377              | 188,288              | 695                | 227,348                | 328,894              | -65,579              | 92,866             |
| Residential rental property                               |           | 1,522,646              | 147,884,030          | 105,867,471          | 34,730,944         | 1,561,443              | 165,085,418          | 116,874,189          | 33,966,633         |
| Depreciable business personal property                    |           | 1,410,595              | 11,088,570           | 8,660,049            | 719,166            | 1,647,172              | 12,807,802           | 8,242,902            | 1,788,633          |
| Depreciable business real property                        |           | 694,150                | 62,397,933           | 38,724,926           | 19,190,829         | 610,295                | 56,777,272           | 32,679,018           | 22,399,511         |
| Farmland  |           | 127,457                | 7,256,151            | 4,116,613            | 3,360,808          | 109,866                | 5,366,353            | 3,411,503            | 1,768,139          |
| Other land  |           | 903,624                | 42,935,507           | 27,341,354           | 14,895,529         | 891,929                | 58,534,878           | 31,090,768           | 24,087,603         |
| Residences  |           | 348,454                | 69,805,000           | 51,697,335           | 7,690,077          | 423,454                | 102,007,602          | 77,304,166           | 13,568,292         |
| Other assets  |           | 3,571,000              | 343,508,610          | 339,323,584          | 4,152,636          | 2,814,027              | 202,964,519          | 195,281,713          | 5,382,656          |
| Unidentifiable  |           | 704,052                | 48,369,501           | 48,108,685           | -315,400           | 891,188                | 163,191,584          | 159,172,066          | 4,076,272          |
| Pass-through gains or losses                              |           | 4,482,154              | [1]                  | [1]                  | 69,222,442         | 4,798,213              | [1]                  | [1]                  | 109,181,430        |
| Capital gain distributions                                |           | 7,339,276              | [1]                  | [1]                  | 4,932,704          | 7,049,540              | [1]                  | [1]                  | 4,677,605          |

Basis/Price  
2002/2003

Net  
Gain/Price  
2002/2003

**74%/76%**    **11%/13%**

[1] Pass-through gains or losses and capital gains distributions are not reported with a sales price or basis.

**BASIS PER RETURN AS % OF SALES PRICE = 54%**  
Shows substantially more gain than expected

**BASIS PER NOTICE OF ACTION AS % OF SALES PRICE = 26.68%**  
Essentially inverts IRS-expected statistical relationship

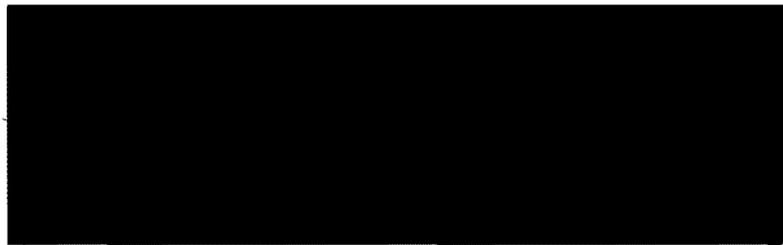
# EXHIBIT 17





**MLS DATA**  
**2005 MONTECITO SALES**  
**\$5 MILLION - \$30 MILLION**

| MAP_NO | STREET          | NUMBER  | ASSR-LOT_ACRES | ASSR_YR_BUILT | ASSR-SQFT | 2-STY | BEDRMS | BATHS | FIREPLACES | POOL | GUEST_HSE | LIST_PRICE | SALE_PRICE | DOM | SALE_DATE  |
|--------|-----------------|---------|----------------|---------------|-----------|-------|--------|-------|------------|------|-----------|------------|------------|-----|------------|
| 2      | ROCKBRIDGE      | 875     | 1.07           | 2003          | 3313      | N     | 3      | 3.5   | 4          | Y    | N         | 5,375,000  | 5,375,000  | 34  | 5/19/2005  |
| 10     | FERNALD POINT   | 1809    | 0.21           | 1970          | 3447      | Y     | 8      | 5     | 1          | N    | N         | 5,900,000  | 5,800,000  | 59  | 9/22/2005  |
| 19     | E MOUNTAIN      | 1190    | 4.31           | 2000          | 3456      | N     | 2      | 2.5   | 2          | Y    | Y         | 8,700,000  | 8,000,000  | 418 | 10/14/2005 |
| 25     | EDGECLIFF       | 1491    | 0.65           | 2012          | 3531      | N     | 4      | 3.5   |            | N    | Y         | 9,500,000  | 9,000,000  | 200 | 5/13/2005  |
| 5      | PARK            | 670     | 1.25           | 1932          | 4051      | N     | 3      | 2.5   | 3          | N    | N         | 5,495,000  | 5,200,000  | 17  | 5/10/2005  |
| 11     | RIVEN ROCK      | 830     | 1.34           | 1902          | 4779      | Y     | 4      | 3.5   | 5          | Y    | Y         | 6,195,000  | 6,095,000  | 179 | 12/2/2005  |
| 14     | EUCALYPTUS HILL | 260     | 3.51           | 1916          | 4817      | N     | 3      | 5.5   | 3          | Y    | N         | 7,400,000  | 6,300,000  | 185 | 4/8/2005   |
| 12     | FUERA           | 735     | 1.13           | 1928          | 4944      | Y     | 6      | 5.5   | 4          | Y    | N         | 6,250,000  | 6,000,000  | 41  | 3/25/2005  |
| 6      | BELLA VISTA     | 2220    | 2.52           | 1998          | 4987      | Y     | 5      | 5.5   | 3          | Y    | Y         | 5,500,000  | 5,320,000  | 26  | 6/22/2005  |
| 3      | OAK SPRINGS     | 670     | 1.05           | 1990          | 5138      | Y     | 6      | 8     | 3          | N    | Y         | 5,450,000  | 5,125,000  | 55  | 2/16/2005  |
| 18     | PARK HILL       | 798     | 1.43           | 2003          | 5588      | Y     | 3      | 5     | 4          | Y    | Y         | 8,295,000  | 8,000,000  | 1   | 8/1/2005   |
| 23     | KNOLLWOOD       | 930     | 3.32           | 1949          | 5705      | N     | 6      | 6.5   | 4          | Y    | N         | 8,995,000  | 8,300,000  | 233 | 8/3/2005   |
| 20     | E MOUNTAIN      | 1478    | 2.43           | 1960          | 5859      | N     | 3      | 4     | 3          | Y    | Y         | 8,750,000  | 5,900,000  | 403 | 2/18/2005  |
| 21     | LILAC           | 810     | 2.45           | 1929          | 5881      | Y     | 5      | 4.5   | 6          | Y    | Y         | 8,950,000  | 8,200,000  | 372 | 4/6/2005   |
| 29     | EDGECLIFF*      | 1461-63 | 0.86           | 1996          | 6027      | Y     | 8      | 9.5   | 4          | N    | Y         | 27,500,000 | 22,000,000 | 128 | 2/25/2005  |
| 17     | PARK            | 706     | 3.67           | 1987          | 6186      | Y     | 4      | 5.5   | 5          | Y    | N         | 7,700,000  | 6,800,000  | 132 | 9/30/2005  |
| 1      | CIMA LINDA      | 840     | 0.86           | 1990          | 6615      | Y     | 4      | 5.5   | 3          | N    | N         | 5,250,000  | 4,900,000  | 145 | 10/4/2005  |
| 8      | PARK            | 910     | 1.01           | 1995          | 7250      | Y     | 5      | 6.5   | 4          | Y    | N         | 5,790,000  | 5,300,000  | 56  | 10/4/2005  |
| 24     | E MOUNTAIN      | 1368    | 4.99           | 2010          | 7316      | N     | 4      | 6     |            | Y    | N         | 9,500,000  | 8,840,000  | 295 | 7/29/2005  |
| 9      | TIBURON         | 184     | 2.2            | 2005          | 7364      | Y     | 6      | 6.5   | 5          | N    | N         | 5,875,000  | 5,350,000  | 104 | 11/11/2005 |
| 4      | BIRNAM WOOD     | 1987    | 2              | 1971          | 7369      | N     | 4      | 5.5   | 2          | Y    | N         | 5,495,000  | 4,000,000  | 358 | 11/8/2005  |
| 26     | CIMA VISTA      | 610     | 10.45          | 2004          | 8099      | Y     | 6      | 7     | 3          | Y    | N         | 9,900,000  | 9,500,000  | 248 | 8/2/2005   |
| 7      | MESA            | 1284    | 1.4            | 1920          | 8332      | Y     | 8      | 8     | 8          | N    | Y         | 5,750,000  | 5,000,000  | 555 | 6/17/2005  |
| 16     | SAN YSIDRO      | 881     | 2.4            | 1952          | 9454      | N     | 5      | 5.5   | 4          | Y    | N         | 7,600,000  | 7,100,000  | 166 | 1/4/2005   |
| 22     | LAS TUNAS       | 1585    | 2.5            | 1925          | 9496      | Y     | 6      | 6.5   | 6          | Y    | N         | 8,995,000  | 8,700,000  | 100 | 9/29/2005  |
| 13     | SYCAMORE CNYN   | 2690    | 2.92           | 2007          | 10771     | Y     | 6      | 6.5   | 7          | Y    | N         | 7,350,000  | 6,850,000  | 860 | 4/8/2005   |
| RED    | GARDEN LANE     | 771     | 5.56           | 1999          | 11170     | Y     | 6      | 7     | 9          | Y    | Y         | 25,000,000 | 25,000,000 | 0   | 4/29/2005  |
| 27     | LADERA          | 801     | 32.92          | 1970          |           | Y     | 58     |       |            | Y    | N         | 12,000,000 | 10,300,000 | 87  | 9/6/2005   |



# ESTIMATED WORK SCOPE AND COST BREAKDOWN

McAllister Construction Corp. 1390 Virginia Rd. Santa Barbara, CA 93108



The Work Scope and Cost Breakdown is an estimate based on plans drawn up by Architect Don Nulty. The budget below addresses the construction of new main residence and pool cabana.

**Descriptive Terms:**

**Not Included:** Not in work scope budget

**Bid:** Exact price for work called out in plans. Includes labor and sub contractor mark up.

**Allowance:** Not an exact price for work called out. It's a plus or minus price depending on the amount of labor time and cost of the material

**Estimate:** A close tabulation of the cost of a particular piece of work

### Work Scope and Cost Breakdown

|  | Unit | Cost/Unit | Total |
|--|------|-----------|-------|
|--|------|-----------|-------|

**101 Permits, Fees and Inspections**

|           |  |                  |  |                     |
|-----------|--|------------------|--|---------------------|
|           | Building fees, utility fees school fees and soils  |                  |  |                     |
|           | fees not included in this budget. All of the above |                  |  |                     |
|           | fees to be paid directly by owner.                 |                  |  |                     |
| <b>ST</b> |  | <b>Sub Total</b> |  | <b>Not Included</b> |

**102 Fencing and General Protection of Project Site**

|           |   |                  |  |                     |
|-----------|---|------------------|--|---------------------|
|           | Allowance given to provide the following items. |                  |  |                     |
| 1         | Temporary Fencing for security                  |                  |  |                     |
| 2         | Protective fencing around trees                 |                  |  |                     |
| 3         | Protection of interior finish work              |                  |  |                     |
| 3         | Incllement weather protection                   |                  |  |                     |
| 4         | Barriers for dust control                       |                  |  |                     |
| <b>ST</b> |   | <b>Sub Total</b> |  | <b>\$ 12,500.00</b> |

**103 Survey**

|           |   |                  |  |                     |
|-----------|---|------------------|--|---------------------|
|           | All survey fees to be paid directly by owner. |                  |  |                     |
| <b>ST</b> |   | <b>Sub Total</b> |  | <b>Not Included</b> |

**104 Demolition**

|           |  |                  |  |                     |
|-----------|--|------------------|--|---------------------|
|           | Allowance given to provide labor and equipment |                  |  |                     |
|           | to remove:                                     |                  |  |                     |
| 1         | Existing Main House Framing                    |                  |  |                     |
| <b>ST</b> |  | <b>Sub Total</b> |  | <b>\$ 25,000.00</b> |

**105 Concrete Demolition**

|  |  |  |  |  |
|--|--|--|--|--|
|  | Allowance given to provide labor and equipment |  |  |  |
|  | to remove                                      |  |  |  |

|           |  |                  |  |                     |
|-----------|--|------------------|--|---------------------|
| <b>ST</b> |  | <b>Sub Total</b> |  | <b>\$ 15,000.00</b> |
|-----------|--|------------------|--|---------------------|

**106 Site Clearing**

|           |  |                  |  |                     |
|-----------|--|------------------|--|---------------------|
|           | Allowance given to provide labor and equipment needed to clear project site of all weeds brush and surface vegetation. |                  |  |                     |
| <b>ST</b> |  | <b>Sub Total</b> |  | <b>\$ 15,000.00</b> |

**107 Excavation and Grading**

|           |  |                  |  |                      |
|-----------|--|------------------|--|----------------------|
|           | Allowance given to provide labor and materials to excavate and grade site. |                  |  |                      |
| <b>ST</b> |  | <b>Sub Total</b> |  | <b>\$ 525,000.00</b> |

**108 Backfill and Recompaction**

|           |  |                 |  |                    |
|-----------|--|-----------------|--|--------------------|
|           | Allowance given to provide labor and equipment for backfill and recompaction around basement foundation. |                 |  |                    |
| <b>ST</b> |  | <b>SubTotal</b> |  | <b>\$75,000.00</b> |

**109 Finish Grading**

|           |   |                 |  |                     |
|-----------|---|-----------------|--|---------------------|
|           | Allowance given to provide labor and equipment to finish grade all areas around new structure. All grades must deflect water away from new residence. |                 |  |                     |
| <b>ST</b> |   | <b>SubTotal</b> |  | <b>\$ 30,000.00</b> |

**110 Manual Excavation**

|           |  |                  |  |                     |
|-----------|--|------------------|--|---------------------|
|           | Allowance given for hand work close to structures and retaining walls. |                  |  |                     |
| <b>ST</b> |  | <b>Sub Total</b> |  | <b>\$ 10,500.00</b> |

**111 Manual Trenching**

|           |  |                  |  |                     |
|-----------|--|------------------|--|---------------------|
|           | Allowance given for any hand or machine trenching. |                  |  |                     |
| <b>ST</b> |  | <b>Sub Total</b> |  | <b>\$ 10,500.00</b> |

**112 Septic System**

|           |  |                  |  |                     |
|-----------|--|------------------|--|---------------------|
|           | Allowance given to construct sewer system. |                  |  |                     |
| <b>ST</b> |  | <b>Sub Total</b> |  | <b>\$ 50,000.00</b> |

**113 Utility Services From Property Line to Residence**

|           |  |                  |  |                     |
|-----------|--|------------------|--|---------------------|
|           | Allowance given to provide labor and materials to complete items 1-5 |                  |  |                     |
| 1         | Install Water Line /sewer  |                  |  |                     |
| 2         | Install Gas Line   |                  |  |                     |
| 3         | Underground power  |                  |  |                     |
| 4         | Communications   |                  |  |                     |
| 5         | Cable  |                  |  |                     |
| <b>ST</b> | <b>Need More Information</b>   | <b>Sub Total</b> |  | <b>\$ 70,000.00</b> |

**114 Calssons**

|           |  |                  |  |                     |
|-----------|--|------------------|--|---------------------|
| <b>ST</b> |  | <b>Sub Total</b> |  | <b>Not Included</b> |
|-----------|--|------------------|--|---------------------|

**114.5 Structural Steel**

|  |  |  |  |  |
|--|--|--|--|--|
|  | Allowance given to provide labor and materials |  |  |  |
|--|--|--|--|--|

|    |   |           |  |              |
|----|---|-----------|--|--------------|
|    | for installation of structural steel of the main house.   |           |  |              |
| 1  | Shop drawings may take approx. 60 days to complete and must be approved before fabrication can begin. |           |  |              |
| 2  | Elevations to be supplied by contractor   |           |  |              |
| 3  | Dry packing to be done by others.   |           |  |              |
| 4  | Any underground lines broken during stallation to be repaired by others                               |           |  |              |
| 5  | *materials price can only be finalized @ date of purchase.  |           |  |              |
| ST |   | Sub Total |  | \$ 75,200.00 |

**115 Concrete Foundations and Slabs**

|    |  |           |  |               |
|----|--|-----------|--|---------------|
|    | Allowance given to provide labor and materials |           |  |               |
| ST |  | Sub Total |  | \$ 150,000.00 |

**116 Concrete Retaining Walls**

|    |  |          |  |               |
|----|--|----------|--|---------------|
|    | Allowance given to provide labor and materials for new site walls. |          |  |               |
| ST |  | SubTotal |  | \$ 275,000.00 |

**117 Concrete Driveways and Front Entry**

|    |  |           |       |               |
|----|--|-----------|-------|---------------|
|    | Allowance given to provide labor and materials for installation of cobblestone . |           |       |               |
| 1  | Front Entry Gate Apron   |           | 45000 |               |
| 2  | Auto Court   |           | 80000 |               |
| ST |  | Sub Total |       | \$ 125,000.00 |

**118 Asphalt/Chip Seal/Driveway**

|    |   |           |       |              |
|----|---|-----------|-------|--------------|
|    | Allowance to provide labor and materials to chip seal drive way from entry gates to motor ct. |           |       |              |
| 1  | Service Road east side of property ( Base Only)   |           | 6000  |              |
| 2  | Main Driveway / guest park / (chip seal)  |           | 17100 |              |
| 3  | Curbing   |           | 20000 |              |
| 4  | Motor court (asphalt) @ 2-1/2 thick   |           | 3600  |              |
| ST |   | Sub Total |       | \$ 46,700.00 |

**119 Plumbing Labor**

|    |  |           |  |               |
|----|--|-----------|--|---------------|
|    | Allowance given to provide labor and materials to complete plumbing of residence.  |           |  |               |
| 1  | To supply rough and finish plumbing materials to main residence and cabana. ABS waste piping with cast iron drops and type L copper. |           |  |               |
| 2  | Price includes water, waste and gas piping.  |           |  |               |
| 3  | Exclusions:<br>Dryer vents, hose bibs, fixtures, coring, digging, downspouts, permits and backfilling.                               |           |  |               |
| ST |  | Sub Total |  | \$ 175,480.00 |

**120 Plumbing Fixtures, Bath & Trim Accessories**

|    |            |           |  |               |
|----|------------|-----------|--|---------------|
|    | Allowance: |           |  |               |
| ST |            | Sub Total |  | \$ 245,000.00 |

**121 Framing**

|  |  |  |  |  |
|--|--|--|--|--|
|  | Allowance given to provide labor to complete |  |  |  |
|--|--|--|--|--|

|    |  |                  |  |                      |
|----|--|------------------|--|----------------------|
|    | structure from foundation to roof.     |                  |  |                      |
| 1  | Main House                             |                  |  |                      |
|    | Labor                                  |                  |  |                      |
|    | Lumber / hardware                      |                  |  |                      |
|    | Equipment                              |                  |  |                      |
|    | Nails, glue, shots & pins              |                  |  |                      |
| 3  | Cabana                                 |                  |  |                      |
|    | Labor                                  |                  |  |                      |
|    | Lumber / hardware                      |                  |  |                      |
|    | Equipment                              |                  |  |                      |
|    | Nails, glue, shots & pins              |                  |  |                      |
|    | <b>Lumber prices subject to change</b> |                  |  |                      |
| ST |  | <b>Sub total</b> |  | <b>\$ 672,012.00</b> |

**122 Framing Other**

|    |  |                  |  |                     |
|----|--|------------------|--|---------------------|
|    | Allowance to provide labor for miscellaneous carpentry work. |                  |  |                     |
| ST |  | <b>Sub total</b> |  | <b>\$ 10,000.00</b> |

**123 Framing Lumber**

|    |  |                  |  |                        |
|----|--|------------------|--|------------------------|
|    | Allowance to provide lumber and materials such as nails, fasteners, bolts, adhesives, Simpson hardware to complete framing work for project. |                  |  |                        |
| ST |  | <b>Sub total</b> |  | <b>Included in 121</b> |

**124 Heavy Timber**

|    |   |                  |  |                        |
|----|---|------------------|--|------------------------|
|    | Allowance given to provide Open beam timber |                  |  |                        |
| ST |   | <b>Sub total</b> |  | <b>Included in 121</b> |

**125 Sandblasting**

|    |  |                  |  |                     |
|----|--|------------------|--|---------------------|
| ST |  | <b>Sub Total</b> |  | <b>Not Included</b> |
|----|--|------------------|--|---------------------|

**126 Roofing**

|    |  |                  |  |                      |
|----|--|------------------|--|----------------------|
|    | Allowance given to provide labor and materials for installation of roofing as follows: |                  |  |                      |
| ST |  | <b>Sub Total</b> |  | <b>\$ 222,984.00</b> |

**127 Deck Water Proofing**

|    |  |                  |  |                     |
|----|--|------------------|--|---------------------|
|    | Allowance given to provide labor and materials for deck coating. |                  |  |                     |
| ST |  | <b>Sub total</b> |  | <b>\$ 30,000.00</b> |

**127.5 Main House Below Grade Basement**

|    |   |                  |  |                     |
|----|---|------------------|--|---------------------|
|    | Allowance given to provide labor and materials for below grade waterproofing: |                  |  |                     |
| ST |   | <b>Sub total</b> |  | <b>\$ 80,000.00</b> |

**127.6 Waterproof Site Walls**

|   |  |  |  |  |
|---|--|--|--|--|
|   | Allowance given to provide labor and materials for waterproof site walls                           |  |  |  |
| 1 | Site Walls   |  |  |  |
|   | Walls must be smooth and clean prior to waterproofing. Apply terra shield roller grade waterproof- |  |  |  |

|    |                                      |  |  |              |
|----|--------------------------------------|--|--|--------------|
|    | ing membrane. Finish w/ drain panel. |  |  |              |
| ST |                                      |  |  | \$ 60,000.00 |

**127.8 Basement De-Watering**

|    |  |  |  |              |
|----|--|--|--|--------------|
|    | Allowance to provide labor and materials for underground drainage at basement/waste slabs at raised foundation |  |  |              |
| ST |  |  |  | \$ 25,000.00 |

**128 Electrical**

|    |  |                  |  |               |
|----|--|------------------|--|---------------|
|    | Allowance given to provide labor and materials to complete residence, and pool house |                  |  |               |
| ST |  | <b>Sub Total</b> |  | \$ 650,000.00 |

**129 Electrical Fixtures**

|    |   |                  |  |              |
|----|---|------------------|--|--------------|
| 1  | Surface mounted fixtures to be provided by owner. "Allowance" |                  |  |              |
| ST |   | <b>Sub Total</b> |  | \$ 65,000.00 |

**130 Mechanical**

|    |  |                  |       |               |
|----|--|------------------|-------|---------------|
|    | Allowance given to provide labor and materials for installation FAU Heat System. |                  |       |               |
|    | <b>Main House</b>  |                  |       |               |
|    | <b>Pool Cabana</b>   |                  |       |               |
| 1  | <b>Warm Floors Allowance</b>   |                  | 25000 |               |
| ST |  | <b>Sub Total</b> |       | \$ 245,000.00 |

**131 Fire Sprinklers**

|    |  |                  |  |              |
|----|--|------------------|--|--------------|
|    | Allowance  |                  |  |              |
|    | Installation of Fire Sprinkler Sytem in new residence according to minimal requirements of NFPA-13D requirements, concealed resid. fire sprinklers spaced 8-0 from walls and 16-0 apart, type "M" copper, flow switch and electric bell, double check valve, plans, permit, hydrostatic water test at 200 psi, and 2 inspections: Rough flow test and final inspection. The water supply must be connected to the fire sprinkler for rough flow test inspection. |                  |  |              |
|    | Additional insured endorsement CG2010 1001. Warranty shall be one year from rough inspec.  |                  |  |              |
|    | Excluded: Connection to domestic water line, repairing damage to pipe or sprinklers caused by others, all underground piping, booster pumps, relocation or additional sprinklers or piping upgrade due to lack of water pressure or volume of water, & wiring of elec devices.   |                  |  |              |
| ST |  | <b>Sub Total</b> |  | \$ 51,000.00 |

**132 Skylights**

|    |  |                  |  |                     |
|----|--|------------------|--|---------------------|
|    | Allowance given to provide labor and materials to install skylights. |                  |  |                     |
| ST |  | <b>Sub Total</b> |  | <b>Not Included</b> |

**133 Windows and Exterior Drs.**

|    |   |                  |  |                      |
|----|---|------------------|--|----------------------|
|    | Allowance is given to provide windows and exterior doors: |                  |  |                      |
|    | Main House - Windows                                      |                  |  |                      |
|    | Main House - Ext Doors                                    |                  |  |                      |
|    | Pool Cabana - Windows                                     |                  |  |                      |
|    | Pool Cabana - Ext Doors                                   |                  |  |                      |
| ST |   | <b>Sub Total</b> |  | <b>\$ 330,500.00</b> |

**133.5 Stone Thresholds**

|    |  |  |  |                     |
|----|--|--|--|---------------------|
|    | Allowance given to provide labor and materials for stone thresholds: |  |  |                     |
| ST |  |  |  | <b>\$ 30,000.00</b> |

**134 Exterior Doors Special**

|    |  |                  |  |                     |
|----|--|------------------|--|---------------------|
|    | Allowance is given to provide custom built exterior steel doors & windows: |                  |  |                     |
| ST |  | <b>Sub Total</b> |  | <b>Not Included</b> |

**135 Fireplaces Masonry**

|    |   |                  |  |                      |
|----|---|------------------|--|----------------------|
| 1  | Allowance is given to furnish and install masonry fireboxes at new residence. |                  |  |                      |
| ST |   | <b>Sub Total</b> |  | <b>\$ 125,000.00</b> |

**136 Metal Fireplace Flues**

|    |  |                  |  |                         |
|----|--|------------------|--|-------------------------|
|    | Allowance given to provide labor and material for the installation of metal flues. |                  |  |                         |
| ST |  | <b>Sub Total</b> |  | <b>Not at this time</b> |

**136.5 Chimney Façade**

|    |  |                  |  |                     |
|----|--|------------------|--|---------------------|
|    | Allowance: provide labor and material to install brick work on chimneys. |                  |  |                     |
| ST |  | <b>Sub Total</b> |  | <b>\$ 45,000.00</b> |

**137 Fireplace Interior Surrounds**

|    |   |                  |  |                     |
|----|---|------------------|--|---------------------|
|    | Allowance: provide labor and material to install fireplace surrounds. |                  |  |                     |
| ST |   | <b>Sub Total</b> |  | <b>\$ 85,000.00</b> |

**138 Lath and plaster Site Walls**

|    |  |                  |  |                     |
|----|--|------------------|--|---------------------|
|    | Allowance given to provide labor and materials to lath and plaster site walls. |                  |  |                     |
| ST |  | <b>Sub Total</b> |  | <b>\$ 80,000.00</b> |

**140 Insulation**

|    |   |                  |  |                     |
|----|---|------------------|--|---------------------|
|    | Allowance given to provide labor and materials to insulate residence. |                  |  |                     |
| ST |   | <b>Sub Total</b> |  | <b>\$ 45,000.00</b> |

**141 Thinwall**

|   |   |  |  |  |
|---|---|--|--|--|
| 1 | Allowance given to provide labor and materials to thinwall interior of residence. |  |  |  |
|   |   |  |  |  |

|    |  |           |  |               |
|----|--|-----------|--|---------------|
| ST |  | Sub Total |  | \$ 245,000.00 |
|----|--|-----------|--|---------------|

**142 Thin wall Patch**

|    |   |           |  |             |
|----|---|-----------|--|-------------|
|    | Allowance given to provide labor and materials to patch and repair areas as needed prior to arrival of painting contractor. |           |  |             |
| ST |   | Sub Total |  | \$ 2,500.00 |

**143 Paint**

|    |   |           |  |               |
|----|---|-----------|--|---------------|
|    | Allowance given to provide labor and material to paint residence. |           |  |               |
| ST |   | Sub Total |  | \$ 680,000.00 |

**144 Cabinets**

|    |   |           |  |               |
|----|---|-----------|--|---------------|
|    | Allowance has been given for the fabrication and installation of all cabinets in residence.                                       |           |  |               |
| 1  | Based on plan view only. Height of cabinets, Budget excludes knobs or pulls, but includes the installation of the pulls or knobs. |           |  |               |
| ST |   | Sub Total |  | \$ 553,000.00 |

**144.5 Closet Systems**

|    |  |           |  |                 |
|----|--|-----------|--|-----------------|
|    | Allowance given to provide closets as follows: |           |  |                 |
| ST |  | Sub Total |  | Included in 144 |

**145 Wood Shutters**

|    |  |           |  |                  |
|----|--|-----------|--|------------------|
|    | Allowance given to furnish labor and material for installation of wood shutters. |           |  |                  |
| ST |  | Sub Total |  | Not at this time |

**146 Tile and Stone Baths**

|    |  |           |  |               |
|----|--|-----------|--|---------------|
|    | Allowance given to furnish labor for installation of tile baths and showers. |           |  |               |
| ST |  | Sub Total |  | \$ 250,000.00 |

**147 Tile Material**

|    |  |           |  |                 |
|----|--|-----------|--|-----------------|
|    | Allowance given to supply tile for project |           |  |                 |
| ST |  | Sub Total |  | Included in 146 |

**148 Tile Flooring Labor**

|    |  |           |  |               |
|----|--|-----------|--|---------------|
|    | Allowance given to furnish labor for Tile Flooring |           |  |               |
| ST |  | Sub Total |  | \$ 400,000.00 |

**148.5 Stucco**

|    |  |           |  |               |
|----|--|-----------|--|---------------|
|    | Allowance given to provide labor and materials to complete stucco of main residence and pool cabana. |           |  |               |
| ST |  | Sub Total |  | \$ 154,000.00 |

**149 Finish Carpentry Labor**

|   |  |  |  |  |
|---|--|--|--|--|
|   | Allowance given to provide labor for Finish Carpentry: |  |  |  |
|   | <b>Exterior Doors:</b>                                 |  |  |  |
| 1 | Set jambs on stone thresholds                          |  |  |  |
| 2 | apply moistop  |  |  |  |

|    |   |                  |  |                      |
|----|---|------------------|--|----------------------|
| 3  | hinge fit & install doors   |                  |  |                      |
| 4  | mortise in door sweeps  |                  |  |                      |
| 5  | fit & install astragals on all pairs                                      |                  |  |                      |
| 6  | install sidelites   |                  |  |                      |
|    | <b>Windows:</b>   |                  |  |                      |
| 1  | apply moistop and set pans  |                  |  |                      |
| 2  | install window units  |                  |  |                      |
|    | <b>Interior Doors:</b>  |                  |  |                      |
| 1  | assemble and set pre-rabbeted jambs                                       |                  |  |                      |
| 2  | bevel, hinge and fit slabs  |                  |  |                      |
| 3  | install (2ea) double acting door  |                  |  |                      |
| 4  | complete installation of pocket door units                                |                  |  |                      |
| 5  | fit and install stragals as required                                      |                  |  |                      |
| 6  | cut in jamb switches  |                  |  |                      |
|    | <b>Baseboard:</b>   |                  |  |                      |
| 1  | install (1) piece baseboard per interior elevations                       |                  |  |                      |
| 2  | install all stair skirts as per interior elevations                       |                  |  |                      |
|    | <b>Hardware:</b>  |                  |  |                      |
| 1  | prep all ext & int. doors for single cylinder locksets and privacy bolts. |                  |  |                      |
| 2  | install all doorstops   |                  |  |                      |
| 3  | install flush bolts and astragals on all inactive doors.                  |                  |  |                      |
| 4  | Install all bath accessories  |                  |  |                      |
| 5  | Install all locksets and privacy bolts on all ext & Interior Doors.       |                  |  |                      |
| ST |   | <b>Sub Total</b> |  | <b>\$ 340,000.00</b> |

**150 Finish Carpentry Other**

|    |   |                  |  |                     |
|----|---|------------------|--|---------------------|
| 1  | Allowance to provide labor for miscellaneous carpentry work not provided in proposed scope. |                  |  |                     |
| ST |   | <b>Sub total</b> |  | <b>\$ 40,000.00</b> |

**151 Finish Lumber and Materials**

|    |   |                  |  |                     |
|----|---|------------------|--|---------------------|
|    | Allowance provided to Furnish materials for items stated in 149 finish carpentry labor. |                  |  |                     |
|    | Items included:   |                  |  |                     |
| 1  | Crown Moulding  |                  |  |                     |
| 2  | Baseboard   |                  |  |                     |
| 3  | Casing  |                  |  |                     |
| 4  | Wainscott   |                  |  |                     |
| 5  | Panelling   |                  |  |                     |
| 6  | Nails, fasteners, adhesives,shims, caulking and other materials                         |                  |  |                     |
| ST |   | <b>Sub Total</b> |  | <b>\$ 75,000.00</b> |

**152 Wood Doors Interior**

|    |   |                 |           |                      |
|----|---|-----------------|-----------|----------------------|
|    | Allowance given to provide interior doors to residence. |                 |           |                      |
|    | Main House Interior Doors                               |                 | 196939.08 |                      |
|    | Pool Cabana - Interior Doors                            |                 | 12244.64  |                      |
| ST |   | <b>SubTotal</b> |           | <b>\$ 221,493.22</b> |

**153 Hardware Finish**

|  |   |  |  |  |
|--|---|--|--|--|
|  | Allowance is given to furnish all hardware to complete residence: |  |  |  |
|  |   |  |  |  |

|    |                                   |                  |  |                      |
|----|-----------------------------------|------------------|--|----------------------|
| 1  | Interior door handles             |                  |  |                      |
| 2  | Exterior door handles             |                  |  |                      |
| 3  | Door Hinges interior and exterior |                  |  |                      |
| 4  | Cabinet pulls                     |                  |  |                      |
| ST |                                   | <b>Sub Total</b> |  | <b>\$ 125,000.00</b> |

**154 Hardware Installation**

|    |   |                  |  |                    |
|----|---|------------------|--|--------------------|
|    | Allowance : provide labor to re-hang doors and install hardware as needed after completion of painting. |                  |  |                    |
| ST |   | <b>Sub Total</b> |  | <b>\$ 2,500.00</b> |

**155 Wood Flooring**

|    |  |                  |  |                      |
|----|--|------------------|--|----------------------|
|    | Allowance given to provide labor and material for installation |                  |  |                      |
| ST |  | <b>Sub Total</b> |  | <b>\$ 136,630.00</b> |

**156 Carpet**

|    |   |                  |  |                     |
|----|---|------------------|--|---------------------|
|    | Allowance given to provide labor and materials to install carpet as needed (no details at this time.) |                  |  |                     |
| ST |   | <b>Sub Total</b> |  | <b>Not Included</b> |

**157 Mirrors**

|    |   |                  |  |                    |
|----|---|------------------|--|--------------------|
|    | Allowance given to provide labor and material to install mirrors. |                  |  |                    |
| ST |   | <b>Sub Total</b> |  | <b>\$ 6,000.00</b> |

**158 Security System**

|    |   |                  |  |                     |
|----|---|------------------|--|---------------------|
|    | Allowance given to furnish security system for residence. |                  |  |                     |
|    | <b>Main House</b>   |                  |  |                     |
|    | <b>Pool Cabana</b>  |                  |  |                     |
|    | Allowance for extensive video surveillance and security.  |                  |  |                     |
|    | Details to be determined.                                 |                  |  |                     |
| ST |   | <b>Sub Total</b> |  | <b>\$ 75,000.00</b> |

**159 Shower Enclosures**

|    |  |                  |  |                     |
|----|--|------------------|--|---------------------|
|    | Allowance given to provide labor and materials for installation of shower enclosures.  |                  |  |                     |
| 1  | Prices based on highest grade materials: 1/2" Starphire Glass and polished nickel over solid brass hardware. Does not include additional required mirrors or glass shelving. |                  |  |                     |
| ST |  | <b>Sub Total</b> |  | <b>\$ 17,025.00</b> |

**160 Sheetmetal and Flashing**

|    |  |                  |  |                     |
|----|--|------------------|--|---------------------|
|    | Allowance given to provide labor and material for the installation of all flashings. |                  |  |                     |
| ST |  | <b>Sub Total</b> |  | <b>\$ 53,000.00</b> |

**161 Gutters and Downspouts**

|    |  |                  |  |                        |
|----|--|------------------|--|------------------------|
|    | Allowance given to provide labor and materials to install gutters and downspouts for residence |                  |  |                        |
| ST |  | <b>Sub Total</b> |  | <b>Included in 126</b> |

**162 Appliances**

|    |                  |                  |  |                      |
|----|------------------|------------------|--|----------------------|
|    | <b>Allowance</b> |                  |  |                      |
| ST |                  | <b>Sub Total</b> |  | <b>\$ 254,244.00</b> |

**163 Appliance Installation**

|    |  |                  |  |                    |
|----|--|------------------|--|--------------------|
|    | Allowance for installation of kitchen and laundry room appliances. |                  |  |                    |
| ST |  | <b>Sub Total</b> |  | <b>\$ 1,500.00</b> |

**164 Counter Tops**

|    |   |                  |  |                     |
|----|---|------------------|--|---------------------|
|    | Allowance to provide labor and materials for countertops: |                  |  |                     |
| ST |   | <b>Sub Total</b> |  | <b>\$ 70,000.00</b> |

**165 Garage Door & Openers**

|    |   |                  |  |                     |
|----|---|------------------|--|---------------------|
|    | Allowance given to provide labor and materials for: |                  |  |                     |
| ST |   | <b>Sub Total</b> |  | <b>\$ 14,000.00</b> |

**166 Audio/Video System**

|    |  |                  |  |                      |
|----|--|------------------|--|----------------------|
|    | Allowance given to provide rough in wiring for a home audio & video system. Speakers and all other components contracted by owner. |                  |  |                      |
| ST |  | <b>Sub Total</b> |  | <b>\$ 320,000.00</b> |

**166.5 Phone & Cable System**

|    |  |                  |  |                     |
|----|--|------------------|--|---------------------|
| 1  | Allowance given to provide rough in wiring for a phone and cable system to new home and pool cabana. |                  |  |                     |
| ST |  | <b>Sub Total</b> |  | <b>\$ 15,000.00</b> |

**167 Wrought Iron Railings and Handrails**

|    |   |                  |  |                     |
|----|---|------------------|--|---------------------|
|    | Allowance given to provide labor & materials for the ornamental ironwork. |                  |  |                     |
| ST |   | <b>Sub Total</b> |  | <b>\$ 25,000.00</b> |

**168 Sanitation**

|    |  |                  |  |                    |
|----|--|------------------|--|--------------------|
| 1  | Allowance to provide 2 portable toilet facilities with twice per week clean out service. |                  |  |                    |
| ST |  | <b>Sub Total</b> |  | <b>\$ 8,500.00</b> |

**169 Dumpster Fees**

|    |  |                  |  |                     |
|----|--|------------------|--|---------------------|
| 1  | Allowance: Provide dumpsters for all aspects of construction site debri. |                  |  |                     |
| ST |  | <b>Sub Total</b> |  | <b>\$ 28,000.00</b> |

**170 Construction Site Clean Up**

|  |  |  |  |  |
|--|--|--|--|--|
|  | Allowance for daily site clean up for duration of project. |  |  |  |
|--|--|--|--|--|

|    |  |           |  |              |
|----|--|-----------|--|--------------|
| ST |  | Sub Total |  | \$ 34,000.00 |
|----|--|-----------|--|--------------|

**171 General Labor**

|    |  |          |  |               |
|----|--|----------|--|---------------|
|    | Allowance to provide miscellaneous labor for various tasks on construction site. |          |  |               |
| ST |  | SubTotal |  | \$ 125,000.00 |

**172 Temporary Field Office and Storage Facilities**

|    |   |           |  |             |
|----|---|-----------|--|-------------|
|    | Allowance for temporary field office and storage facilities |           |  |             |
| ST |   | Sub Total |  | \$ 9,000.00 |

**173 Supervision and Project Management**

|    |   |           |  |               |
|----|---|-----------|--|---------------|
|    | Allowance for daily supervision and project management until completion of project. |           |  |               |
| ST |   | Sub Total |  | \$ 125,000.00 |

**174 Final Clean Up**

|    |  |           |  |             |
|----|--|-----------|--|-------------|
|    | Allowance for final cleaning at completion of project. Includes dusting, vacuuming, washing windows and general cleanup. |           |  |             |
| ST |  | Sub Total |  | \$ 3,500.00 |

**174 French Drains**

|    |  |           |  |                   |
|----|--|-----------|--|-------------------|
|    | Allowance given to provide labor and materials for French Drain system behind all retaining walls and foundations. |           |  |                   |
| ST |  | Sub Total |  | Included in 127.8 |

**176 Site Drainage**

|    |   |           |  |              |
|----|---|-----------|--|--------------|
|    | Allowance to provide labor and material for storm drainage. |           |  |              |
| ST |   | Sub Total |  | \$ 60,000.00 |

**177 Temporary Utilities**

|    |  |           |  |             |
|----|--|-----------|--|-------------|
|    | Allowance to include fax telephone and power. Owner is responsible for supplying gas and water meters along with cost of use during project. |           |  |             |
| ST |  | Sub Total |  | \$ 9,000.00 |

**178 Equipment Rental**

|    |   |           |  |             |
|----|---|-----------|--|-------------|
|    | Allowance for equipment rental of tools not normally supplied by contractor. Also parts that are consumed during project such as saw blades and bits. |           |  |             |
| ST |   | Sub total |  | \$ 1,000.00 |

**179 Sandstone Veneer Labor**

|    |  |          |  |                  |
|----|--|----------|--|------------------|
| ST |  | SubTotal |  | Not at this time |
|----|--|----------|--|------------------|

**180 Concrete cuttin and coring**

|    |                                       |           |  |             |
|----|---------------------------------------|-----------|--|-------------|
| 1  | Concrete cutting and coring allowance |           |  | \$ 2,500.00 |
| ST |                                       | Sub Total |  |             |

|                 |   |  |                      |
|-----------------|---|--|----------------------|
| <b>181 Pool</b> |   |  |                      |
|                 | Allowance given to provide labor and materials to build swimming pool.                              |  |                      |
|                 | 6" tiled waterline, 2 skimmers, 2 pool lights, white plaster finish, equip installation and wiring. |  |                      |
| <b>ST</b>       |   |  | <b>\$ 145,000.00</b> |

|                  |  |               |                      |
|------------------|--|---------------|----------------------|
| <b>182 Misc.</b> |  |               |                      |
|                  | Allowance given to provide labor and materials |               |                      |
| 1                | for the following hardscapes:                  | \$ 120,000.00 |                      |
| 2                | Brick and stone veneer                         | \$ 45,000.00  |                      |
| 3                | Patio Decks                                    | \$ 65,000.00  |                      |
| 5                | Security Building by Main gate entry           | \$ 25,000.00  |                      |
| 6                | Water well                                     | \$ 190,000.00 |                      |
| 7                | Back up Generater                              | \$ 60,333.10  |                      |
| 8                | Conservatory                                   | \$ 115,000.00 |                      |
| 9                | Window Treatments                              | \$ 30,000.00  |                      |
| 10               | Leaded Glass                                   | \$ 132,000.00 |                      |
| <b>ST</b>        | <b>Sub Total</b>                               |               | <b>\$ 782,333.10</b> |

|                        |                   |             |                    |
|------------------------|-------------------|-------------|--------------------|
| <b>183 Entry Gates</b> |                   |             |                    |
|                        | Allowance:        |             |                    |
|                        | <b>Main Entry</b> | \$50,000.00 |                    |
|                        | Service Entry     | \$45,000.00 |                    |
| <b>ST</b>              | <b>Sub Total</b>  |             | <b>\$95,000.00</b> |

|                           |                         |
|---------------------------|-------------------------|
| <b>Subtotal</b>           | <b>\$ 10,286,101.32</b> |
| <b>Overhead and Fee</b>   | <b>\$ 1,028,610.13</b>  |
| <b>Total Cost of Work</b> | <b>\$ 11,314,711.45</b> |

|                       |                    |               |                        |
|-----------------------|--------------------|---------------|------------------------|
| <b>184 Landscapes</b> |                    |               |                        |
|                       | Allowance:         |               |                        |
|                       | Hardscapes         | \$ 225,000.00 |                        |
|                       | Landscaping        | \$ 750,000.00 |                        |
|                       | Landscape Lighting | \$ 75,000.00  |                        |
|                       | BBQ                | \$ 40,000.00  |                        |
|                       | Pizza Oven         | \$ 20,000.00  |                        |
|                       | Koi Pond           | \$ 50,000.00  |                        |
| <b>ST</b>             | <b>Sub Total</b>   |               | <b>\$ 1,160,000.00</b> |

|                         |                        |
|-------------------------|------------------------|
| <b>Sub Total</b>        | <b>\$ 1,160,000.00</b> |
| <b>Overhead and Fee</b> | <b>\$ 116,000.00</b>   |
| <b>Landscape Total</b>  | <b>\$ 1,276,000.00</b> |

**184.1 Non Commission Labor**

|           |   |  |                      |
|-----------|---|--|----------------------|
|           | Project liaison between owner and contractor. |  |                      |
| <b>ST</b> |   |  | <b>\$ 150,000.00</b> |

|                         |                      |
|-------------------------|----------------------|
| <b>Sub Total</b>        | <b>\$ 150,000.00</b> |
| <b>Overhead and Fee</b> | <b>\$ 15,000.00</b>  |
| <b>Total</b>            | <b>\$ 165,000.00</b> |

**186 Contingency Allowance**

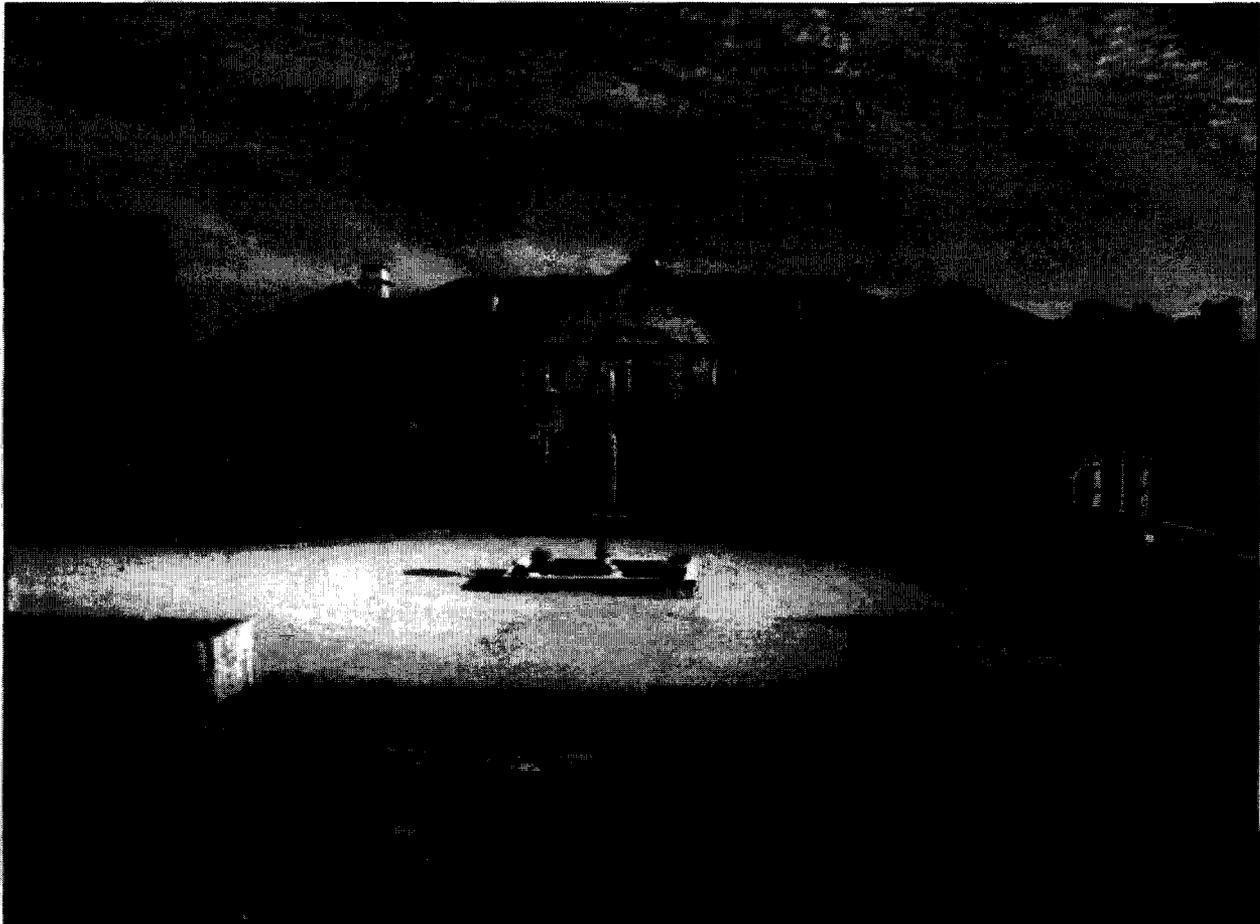
|           |                                 |  |                      |
|-----------|---------------------------------|--|----------------------|
|           | Allowance for unexpected costs. |  |                      |
| <b>ST</b> |                                 |  | <b>\$ 250,000.00</b> |

**Grand Total Budget w/ Contingency**

**\$ 13,005,711.45**

**General Notes**

- 1 Any differences between this scope of work and the plans will result in this scope governing.
- 2 Any hazardous material removal not included.
- 3 No warranties are provided for materials supplied by owner or for work installed by sub contractors not employed by McAllister Construction Corp.
- 4 Estimates do not include increases in materials cost after 60 days of from date of scope of work.



**A**n English Country Manor House designed and constructed in the finest of tradition. Set on 5 1/2 plus acres with panoramic mountain and ocean views, the 6 bedroom, 7 bath, 2 half bath home & guest house exemplify its European heritage and excellence. Magnificent stone & antique pavers, woods, fabrics & finished adorn the media room & bar, his & her offices, library, family rooms, drawing room, formal dining room & gym. Expansive rolling lawns, English country gardens, hand honed stone pathways, a natural free flowing stream, fountains & koi pond, pool & spa capture the imagination of the discerning connoisseur. *Price Upon Request*

**FOR MORE INFORMATION, CALL:**

***Linda Fareed***

**(805) 969-5151 • (805) 969-4881**

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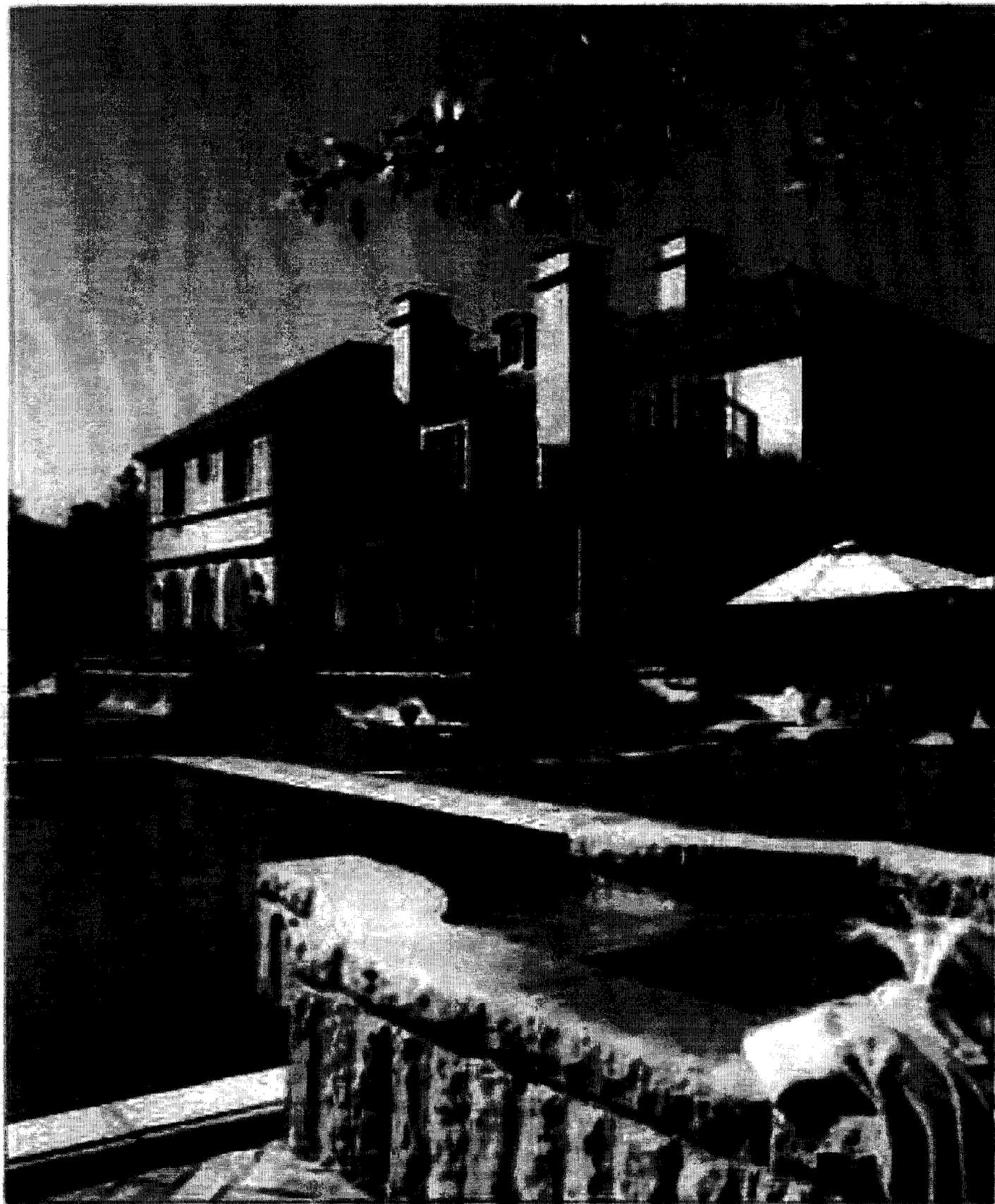
**FAX: (805) 969-3928**



# ARCHITECTURAL DIGEST

THE INTERNATIONAL MAGAZINE OF INTERIOR DESIGN

JULY 1939



# ARCHITECTURAL DIGEST

**Rob Lowe**

## ***The West Wing* Star at Home in Southern California**

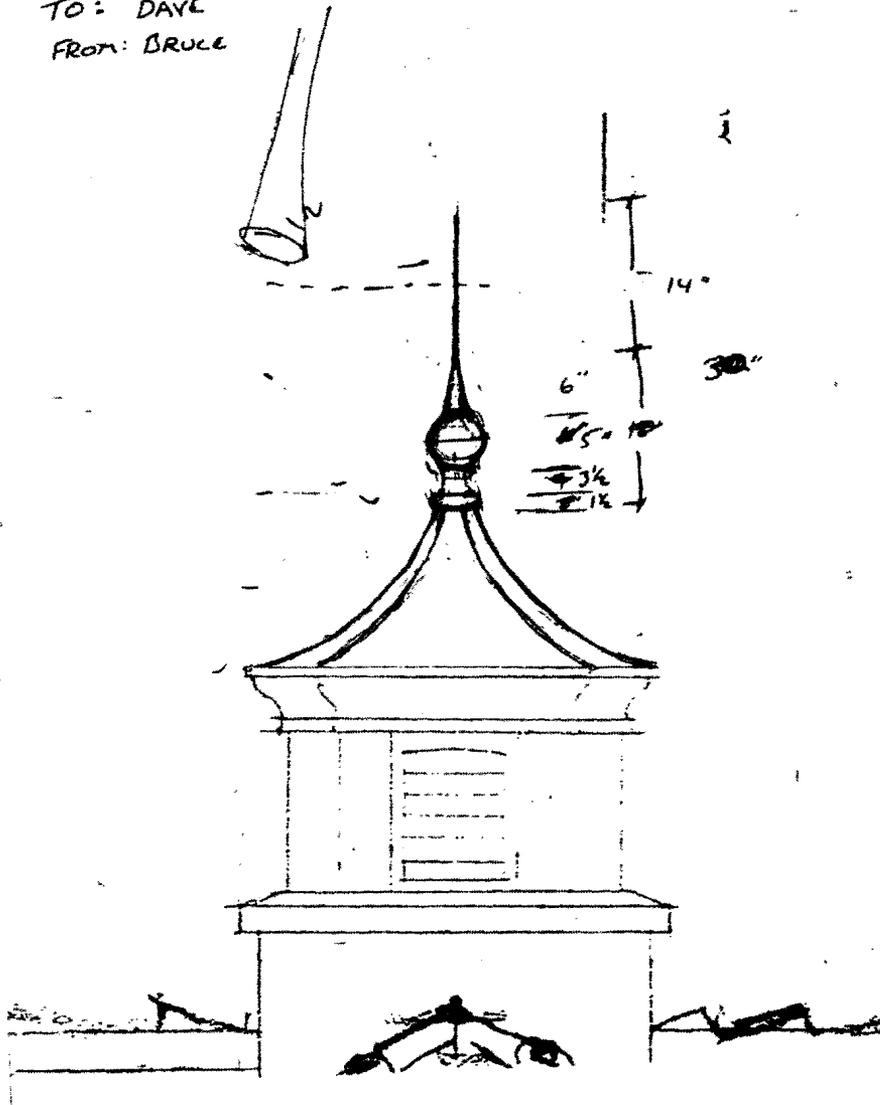
Architecture by Don Nulty, AIA/Interior Design by Lafia/Arvin  
Text by Nancy Collins/Photography by Mary E. Nichols  
Published July 2001

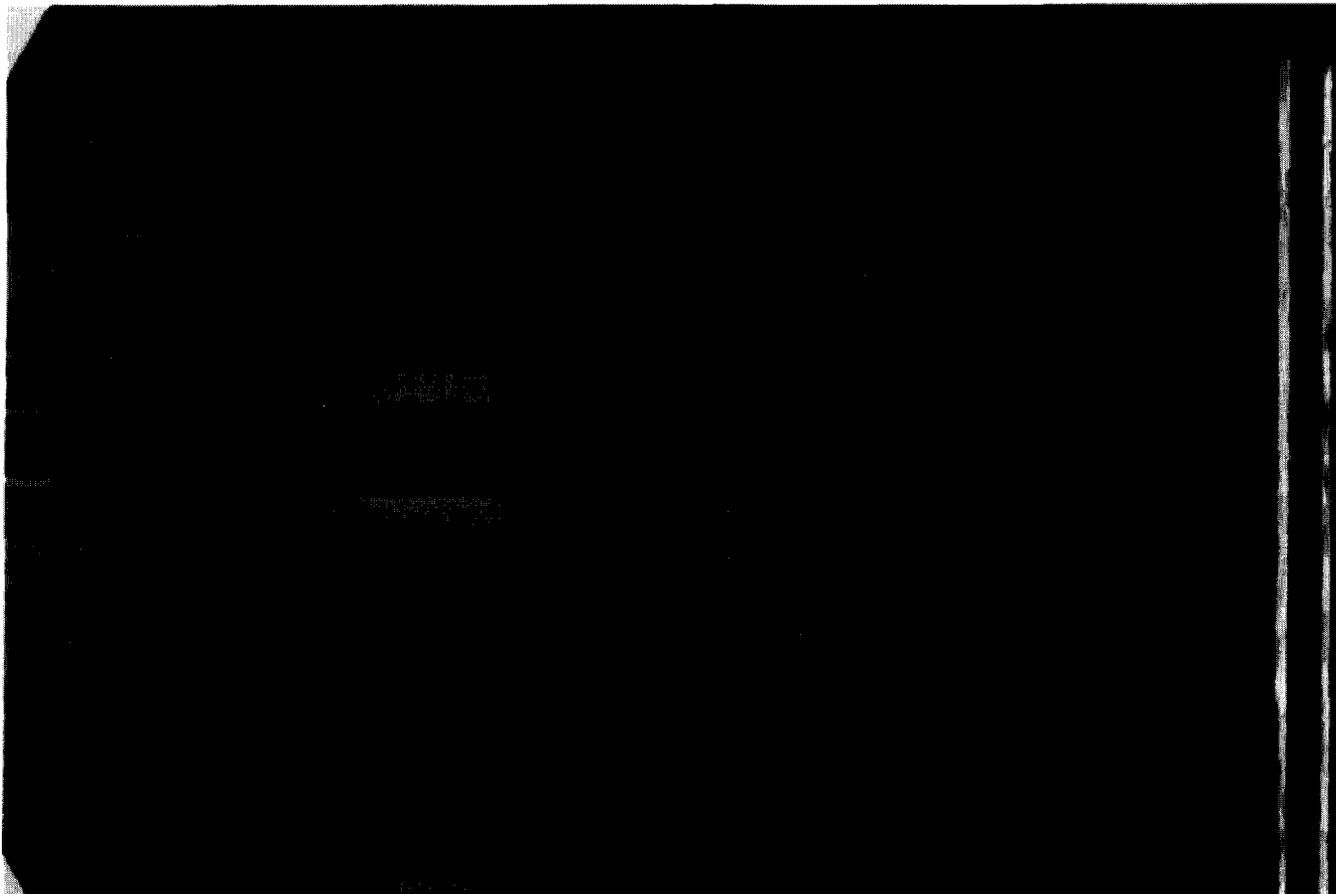
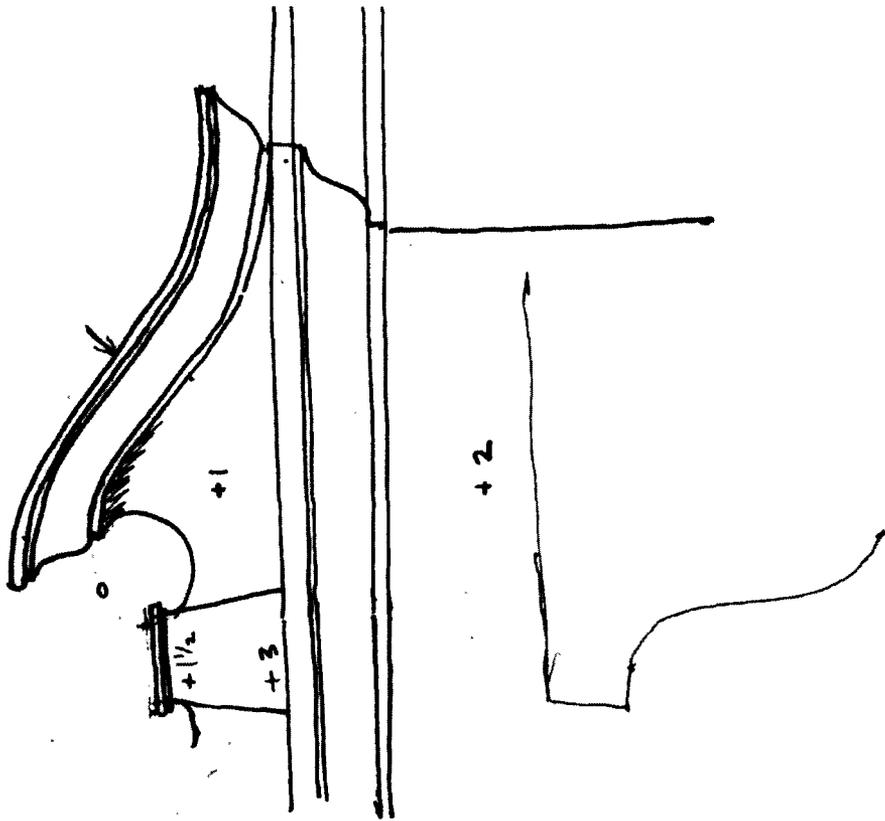


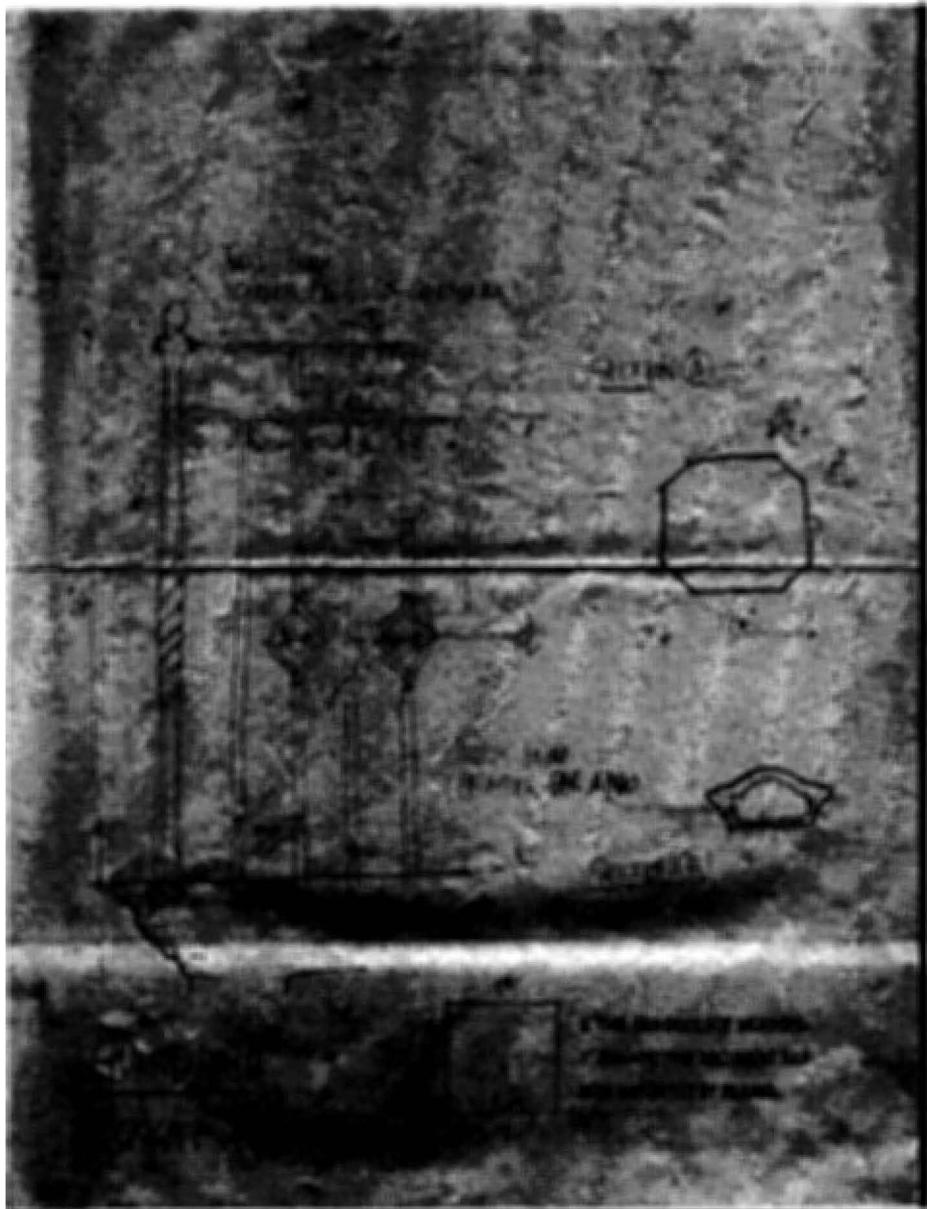
The entrance gallery blends tradition with comfort. Scalamandré floral chair fabric. J. Robert Scott bench and chair leather. Paris Ceramics flooring. Aga John rugs.

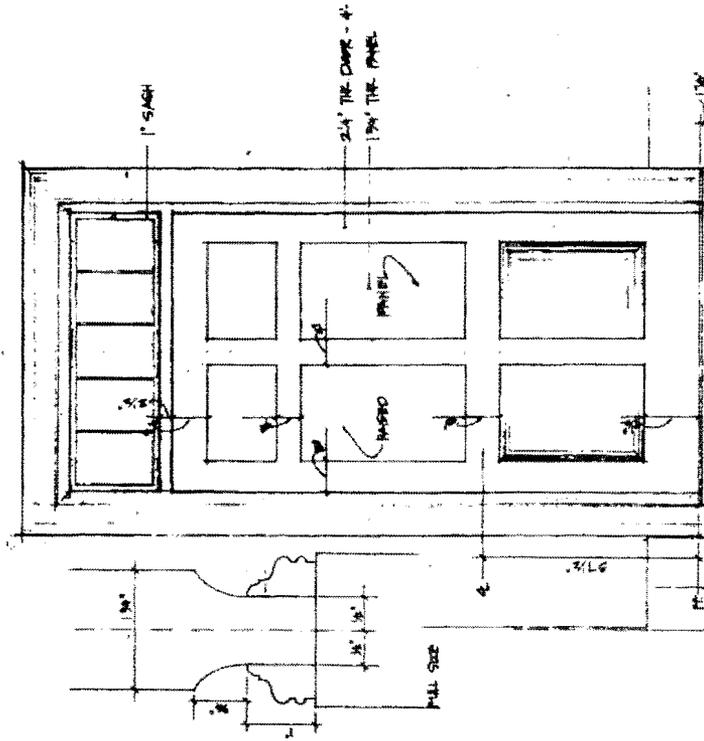
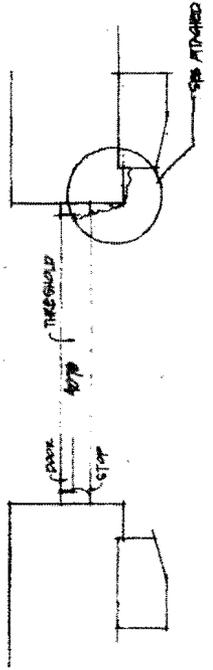


TO: DAYE  
FROM: BRUCE

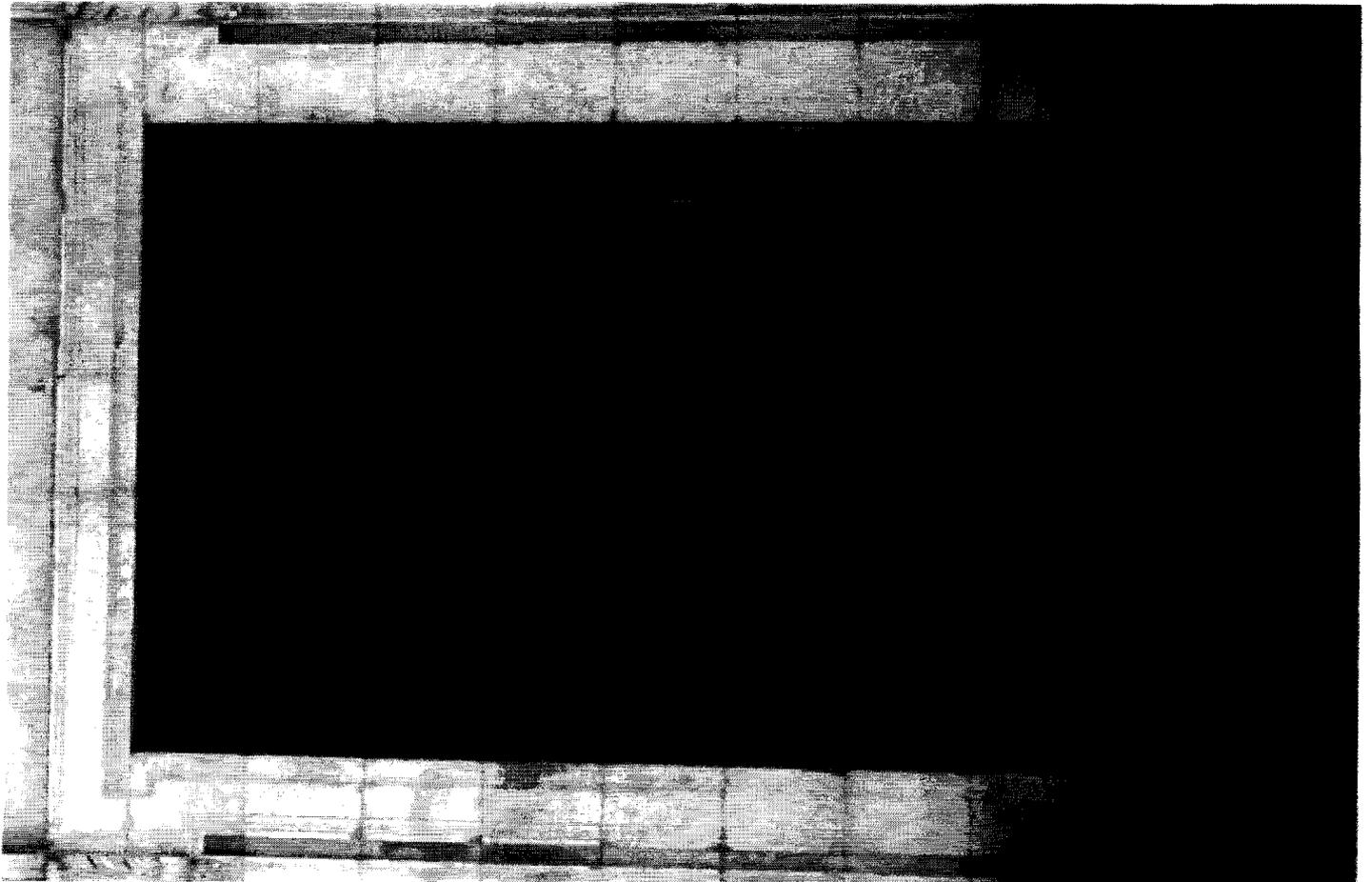


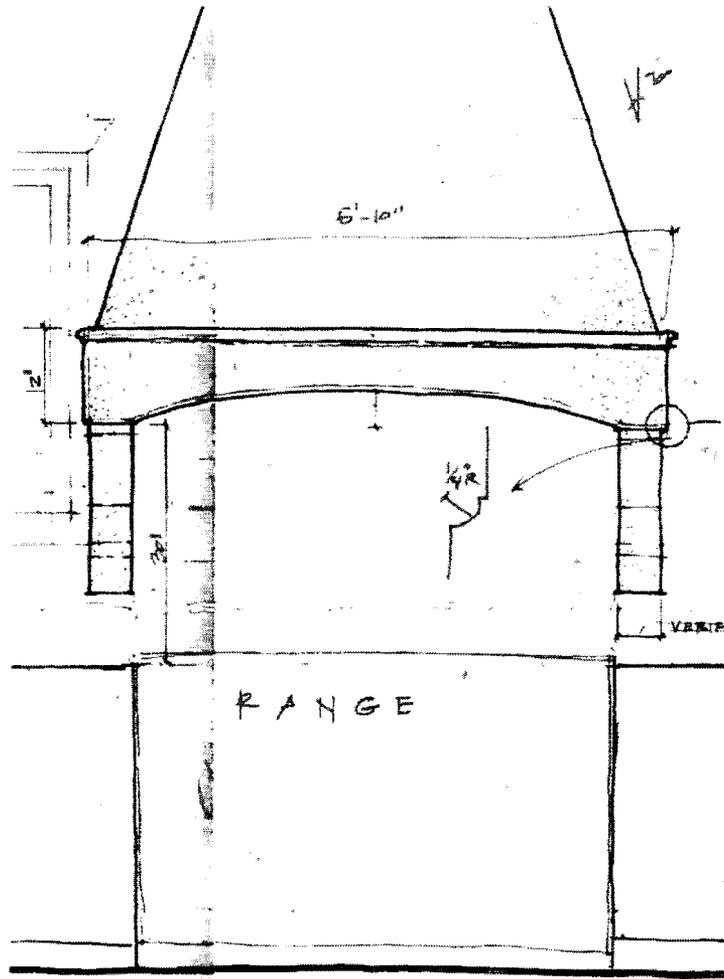




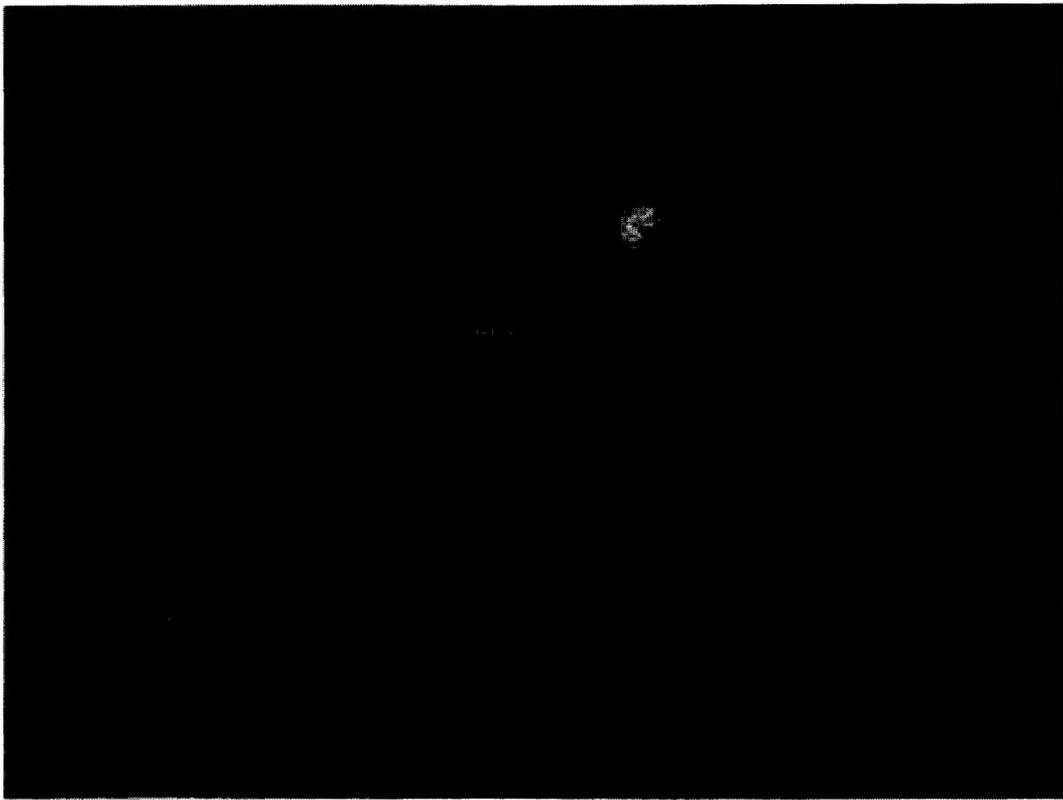


BERKETT ENTRY DOOR      Comp. P-1-1-1  
 1/16/73

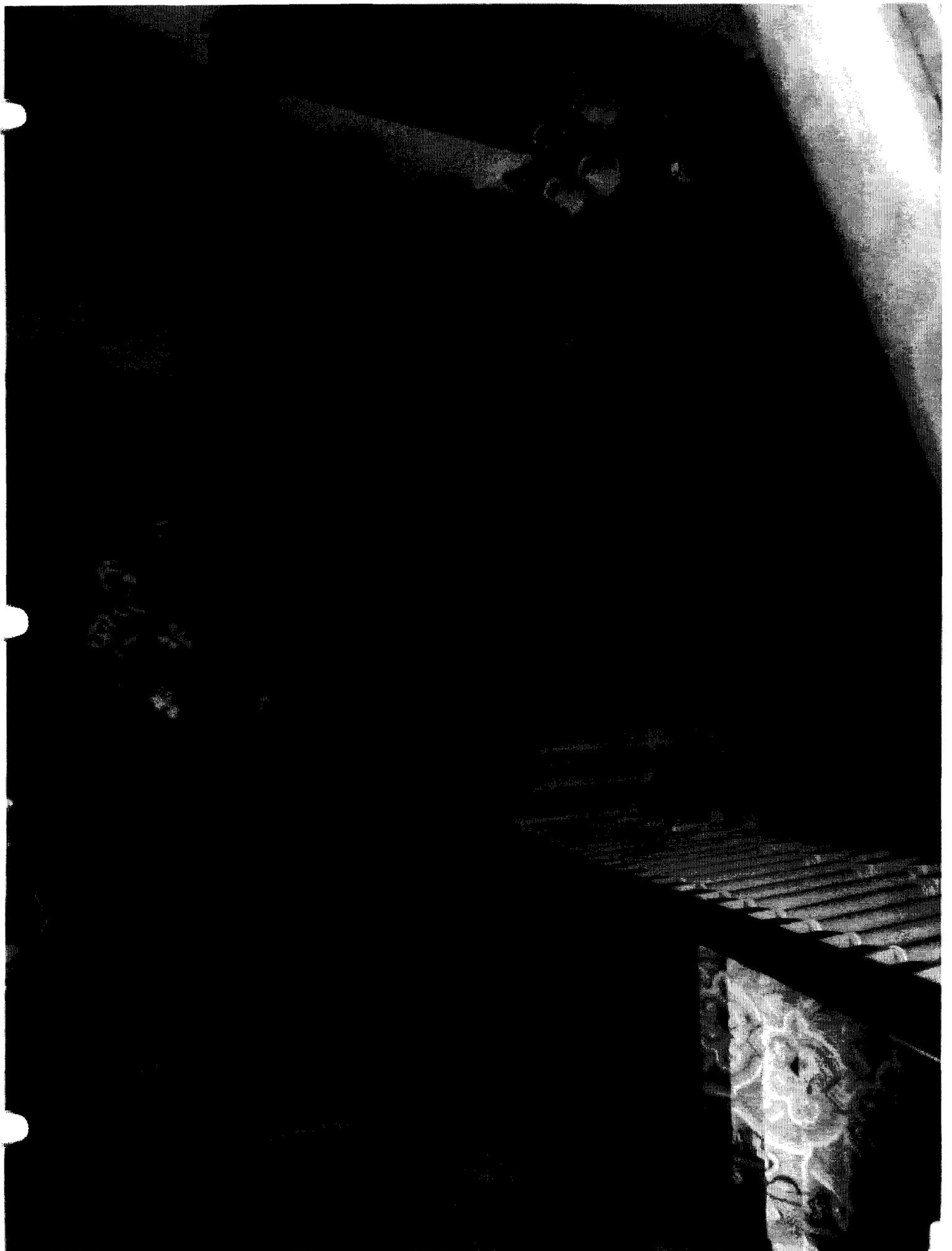




RANGE HOOD      SCALE: 1"=1'-0"





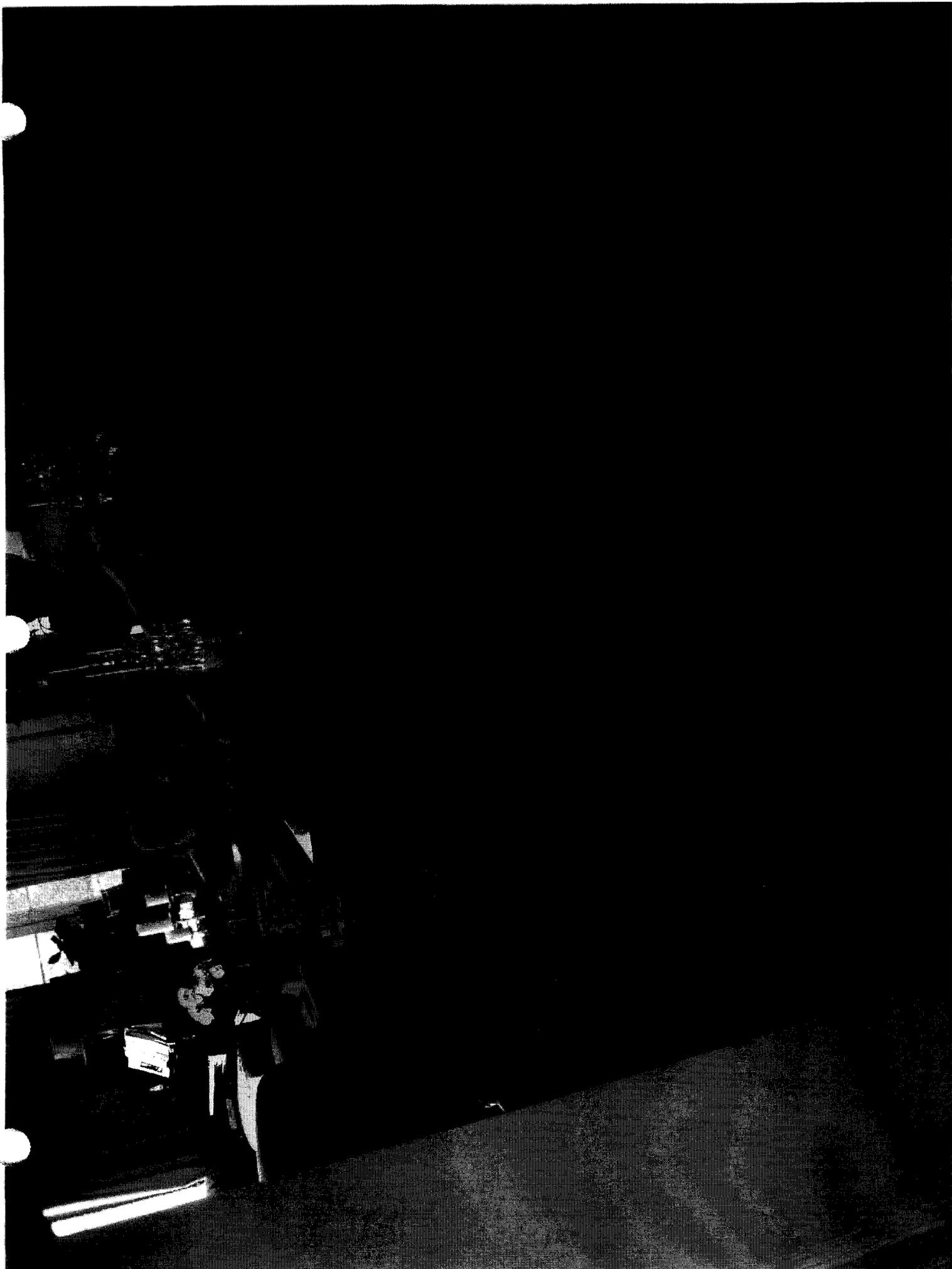


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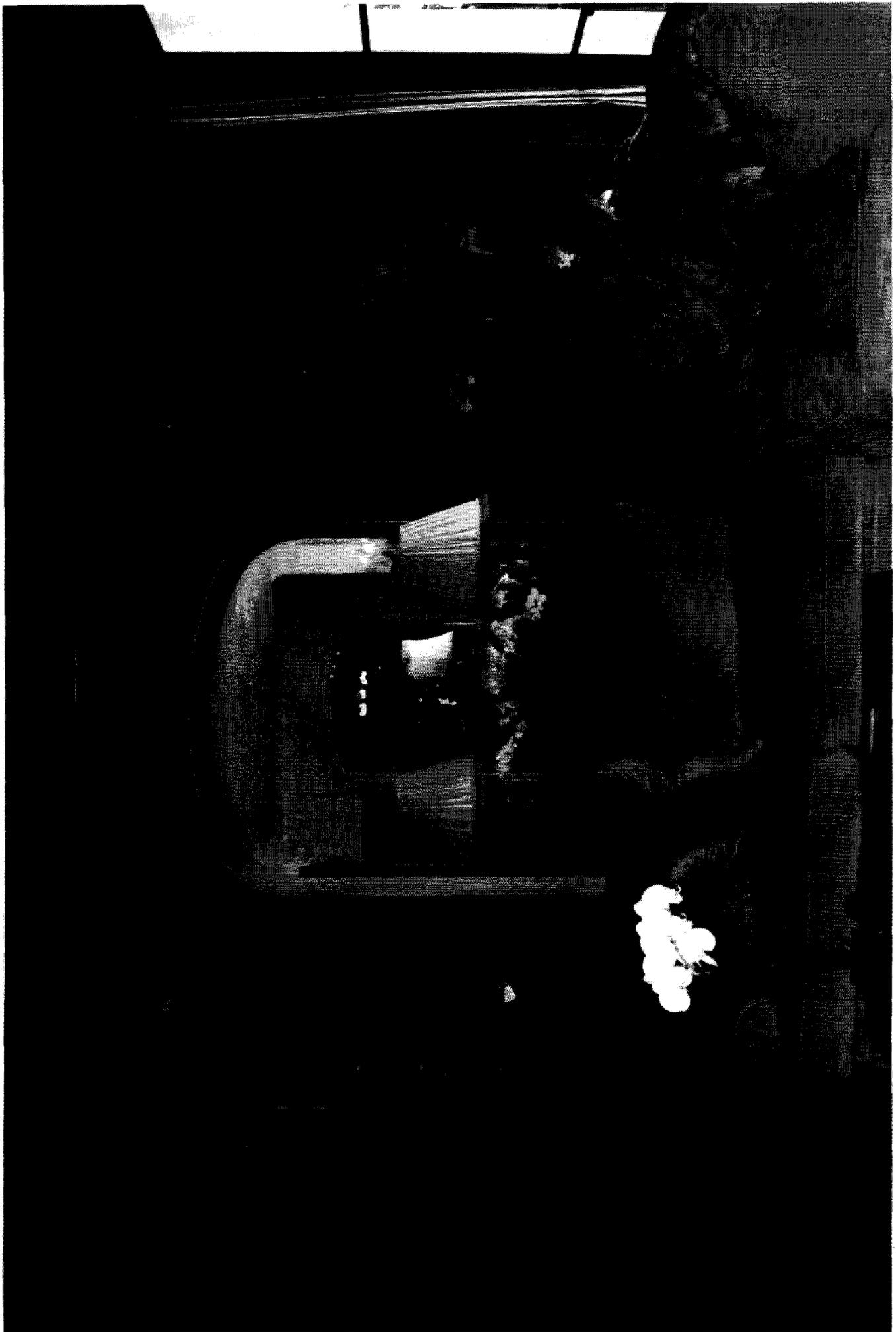


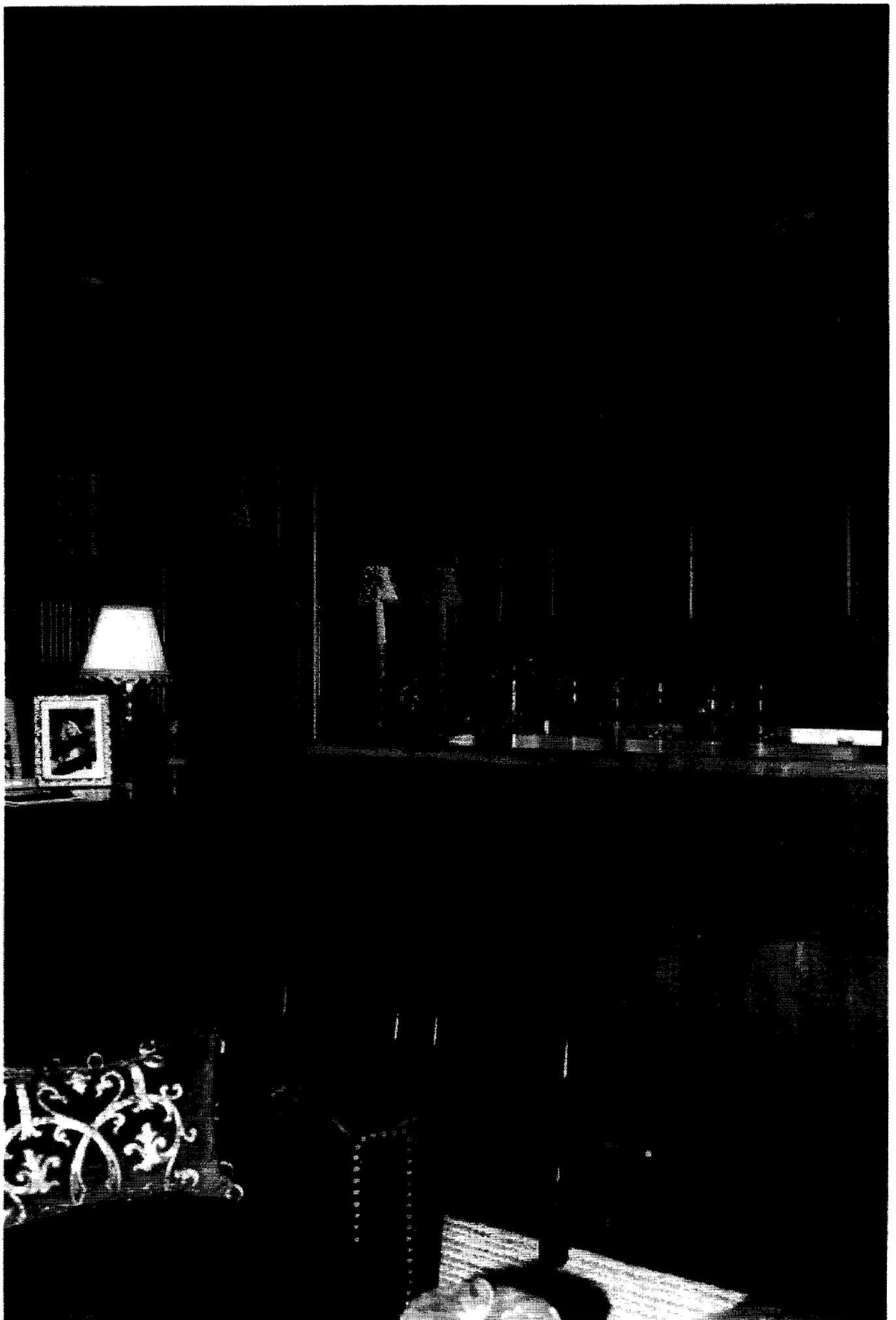






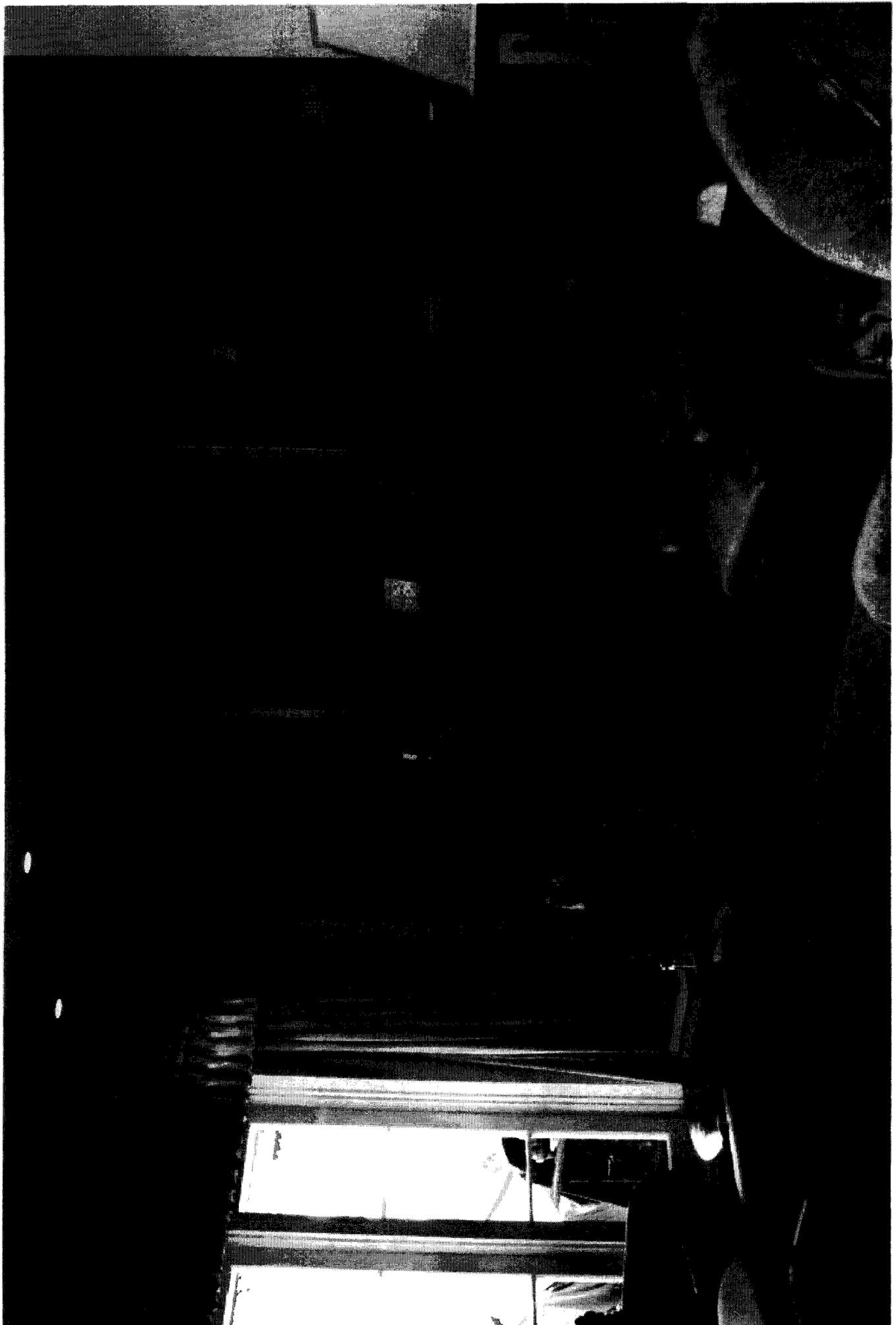






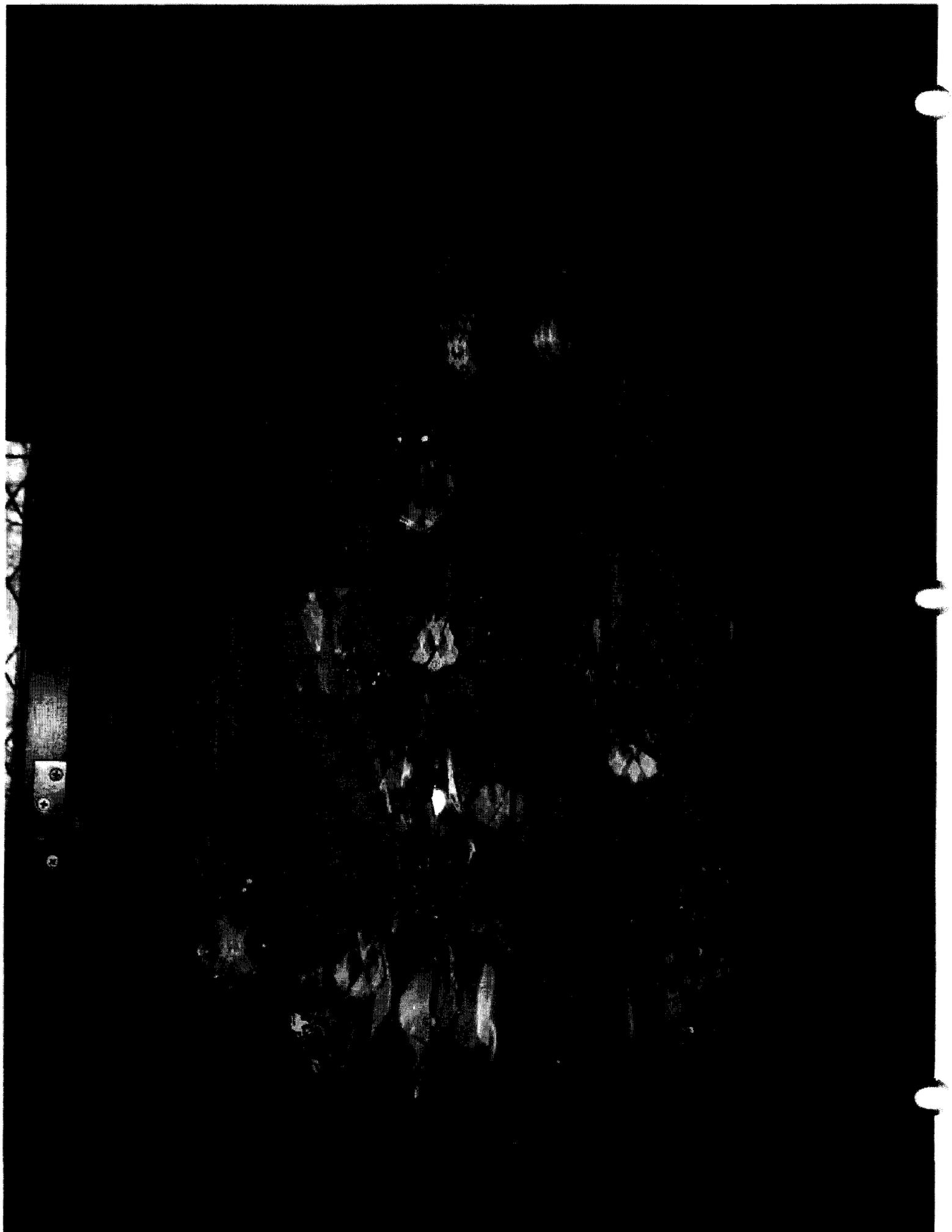


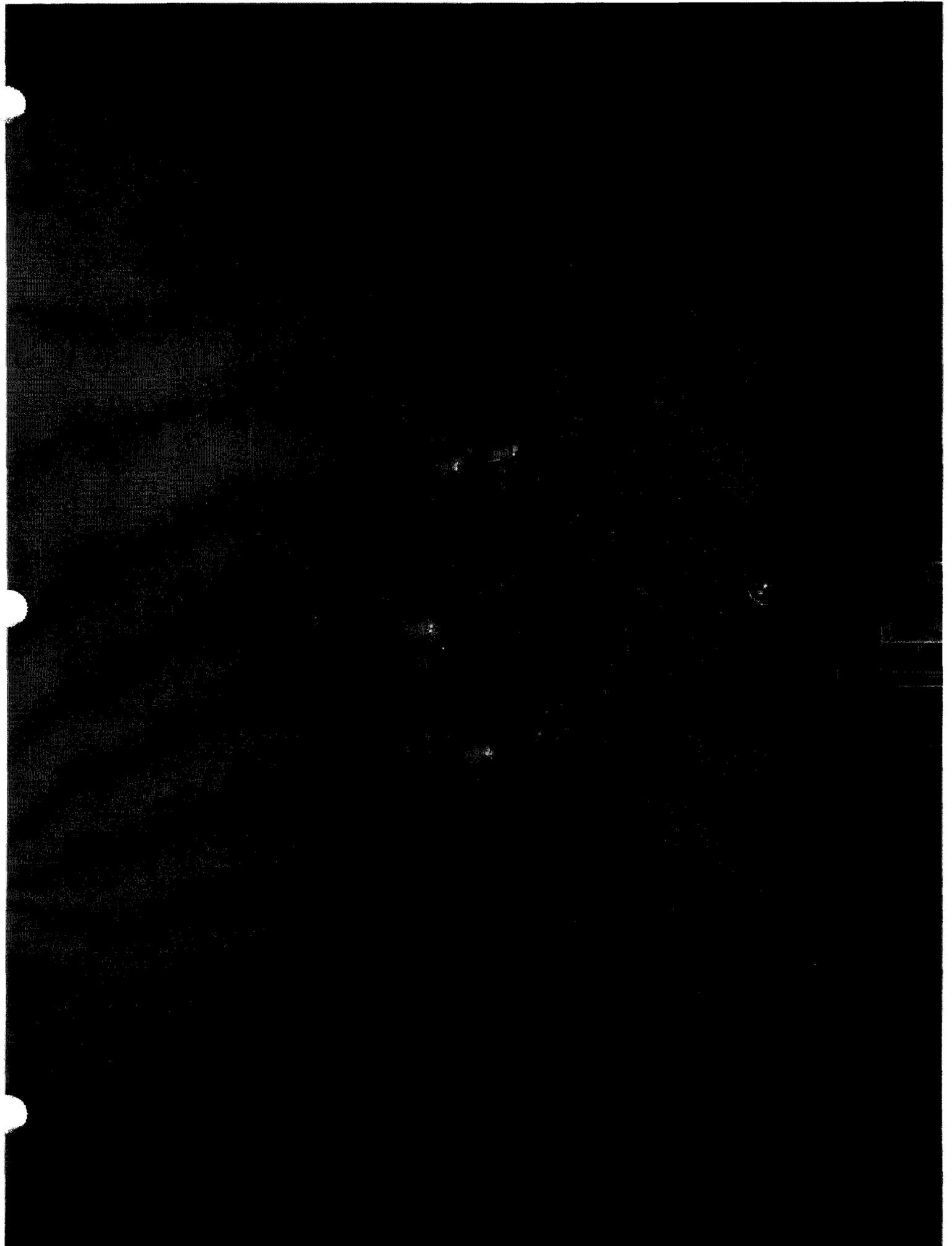
















"This is our good-luck house," Rob Lowe says. It is situated on six acres with citrus groves and has views of the ocean and the mountains. The rear, or south, facade shows the Neo-classical architectural style that was inspired by the Lowes' love of late-18th-century English manors.

