TO: BOARD OF DIRECTORS

REVIEWED: MARIO IGLESIAS GENERAL MANAGER

FROM: JANA ETTEDDGUE FINANCE DIRECTOR

DATE: JUNE 8, 2023



PUBLIC HEARING APPROVE GENERAL MANAGER'S REPORT AND AUTHORIZE RECORDATION OF TAX LIENS FOR PROPERTIES IN ARREARS IN PAYMENT OF SOLID WASTE FEES

ITEM

Public Hearing – Authorize recordation of tax liens for properties in arrears in payment of solid waste fees. [RECOMMEND CONDUCT HEARING, AMEND GENERAL MANAGER'S REPORT IF NECESSARY, AND BY MOTION AND ROLL CALL VOTE ADOPT RESOLUTION APPROVING GENERAL MANAGER'S REPORT AND AUTHORIZING RECORDATION OF LIENS]

BACKGROUND

On August 10, 2005, the District adopted Ordinance No. 2005-104. This Ordinance made trash collection within the District mandatory. In addition, the Ordinance incorporated the procedures of Section 61621.2 of the Government Code (now Government Code Section 61115(3)(b)) for the collection of delinquent solid waste charges on the tax rolls. Section 7.09.020(A) of the District Code provides:

Upon receipt of the information identified in Section 7.09.010 of this chapter, the District will implement the collection procedures identified in Section 61621.2 of the Government Code for accounts that have accrued a delinquency during the last twelve months.

District Staff has coordinated with South County Sanitary to follow the required procedures.

- 1. On or about March 15, 2023, South County Sanitary sent certified letters to each delinquent account giving a 45-day notice to pay pursuant to District Code Section 7.09.010. The letter also stated that non-payment may result in the Nipomo Community Services District placing a lien on owner's property and collection of the amount owing with general taxes.
- 2. On May 1, 2023, South County Sanitary provided the District with the listing of delinquent accounts.
- 3. On May 2, 2023, Nipomo Community Services District sent a Notice of Public Hearing to each delinquent property owner.
- 4. On May 31, 2023 and June 7, 2023, the Notice of Public Hearing was published in the Santa Maria Times.

AGENDA ITEM E-2 JUNE 14, 2023

5. Property Owners that have paid by June 8, 2023, have been removed from the listing in Exhibit A, Unpaid Solid Waste Collection Charges.

Now is the time and place for the public hearing for the Board to confirm the report for collection of the charges on the 2023-2024 tax roll and to give opportunity for filing objections and for the presentation of testimony or other evidence concerning said report.

RECOMMENDATION

Conduct a public hearing, consider testimony, amend Exhibit A if necessary, and by motion and roll call vote, adopt Resolution 2023-XXXX Solid Waste including Exhibit "A" authorizing recordation of solid waste collection liens.

ATTACHMENTS

A. Resolution 2023-XXXX Solid Waste

JUNE 14, 2023

ITEM E-2

ATTACHMENT A

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NIPOMO COMMUNITY SERVICES DISTRICT CONFIRMING REPORT OF DISTRICT GENERAL MANAGER AND ORDERING THE COLLECTION OF UNPAID SOLID WASTE COLLECTION CHARGES ON THE TAX ROLL

WHEREAS, the Nipomo Community Services District ("District") makes the following findings of fact:

A. The District is duly authorized to provide its residents with solid waste collection services ("Solid Waste Collection Services").

B. On August 10, 2005, the District duly adopted Ordinance No. 2005-104 that incorporates the procedures of Section 61621.2 of the Government Code (now Government Code §61115(b)) for the collection of delinquent solid waste charges on the tax rolls. Section 7.09.020 (A) of the District Code provides:

A. Upon receipt of the information identified in Section 7.09.010 of this chapter, the District will implement the collection procedures identified in Section 61115(b) of the Government Code for accounts that have accrued a delinquency during the last twelve months.

C. The Franchisee who provides Solid Waste Collection Services, has provided notice to delinquent service accounts pursuant to District Code §7.09.010.

D. The District General Manager has prepared and filed a report ("Report") that describes each affected parcel of real property and the amount of charges and delinquencies for each affected parcel for the year. Said Report is attached hereto as Exhibit "A" and incorporated herein by this reference.

E. The District General Manager, pursuant to Section 6066 of the Government Code, has published notice of the filing of the Report and of the time and place of a public hearing on the report, and has caused notice in writing to be mailed to the owner of each affected parcel as shown on the last equalized Assessment Roll available on the date the Report was prepared, at the address shown on the Assessment Roll or as known to the General Manager.

F. On June 14, 2023, a public hearing was held before the District Board at which time all interested persons were given the opportunity to object or protest the Report, or any portions thereof.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED AND ORDERED by the Board of Directors of the Nipomo Community Services District as follows:

1. Each of the above findings is true and correct and incorporated herein by this reference.

2. That the Report (Exhibit "A"), as submitted and revised, by the Board of Directors, is hereby confirmed and adopted.

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NIPOMO COMMUNITY SERVICES DISTRICT CONFIRMING REPORT OF DISTRICT GENERAL MANAGER AND ORDERING THE COLLECTION OF UNPAID SOLID WASTE COLLECTION CHARGES ON THE TAX ROLL

3. The charges as described in the Report, as revised, shall constitute a lien on the parcel of real property for which said charges are delinquent and unpaid.

4. On or before August 15, 2023, the District General Manager shall file with the County Auditor a copy of this Resolution and Report showing the unpaid charges as required by Section 61115 (b) of the Government Code.

5. Pursuant to Government Code §61115 (b), the County Auditor shall enter the amount of charges and penalties against each of the affected parcel of real property as they appear on the current Assessment Roll. The County Tax Collector shall include the amount of the charges on the tax bills for each affected parcel of real property and collect the charges in the same manner as property taxes.

Upon motion of Director Gaddis, seconded by Director Armstrong, and on the following roll call vote, to wit:

AYES: NOES: ABSENT: CONFLICT:

the foregoing Resolution is hereby passed and adopted this 14th day of June 2023.

RICHARD MALVAROSE President of the Board

ATTEST:

APPROVED AS TO FORM AND LEGAL EFFECT:

MARIO IGLESIAS General Manager and Secretary to the Board CRAIG A. STEELE District Legal Counsel

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NIPOMO COMMUNITY SERVICES DISTRICT CONFIRMING REPORT OF DISTRICT GENERAL MANAGER AND ORDERING THE COLLECTION OF UNPAID SOLID WASTE COLLECTION CHARGES ON THE TAX ROLL

EXHIBIT "A" UNPAID SOLID WASTE COLLECTION CHARGES

			Assessor	
	Property Owner	Service Address	Parcel	Total
			Number	
1	HEIRS OF CELIA GONZALES	499 S OAKGLEN AVE	092-282-003	598.30
2	CHARLES S VOGELSANG	210 E TEFFT ST	090-372-019	490.18
3	JOHN GONZALES	542 MACAW CT	092-383-009	309.12
4	DAVID PERRY	744 PALMER ST	091-375-001	371.56
5	ROSA CUEVA	712 SOUTHLAND ST	092-351-015	368.80
6	AMANDA MACALUSO	156 DAY ST	090-362-016	358.00
7	CLIFTON W CARPER	189 E TEFFT ST	090-382-017	357.70
8	DEBRA GLENN	195 E TEFFT ST	090-382-016	357.70
9	DEF FAMILY INVESTMENTS LLC	1433 POMEROY RD	091-121-035	454.70
10	BRITTANEY BAGLIAZO	105 E VINTAGE ST	090-084-018	420.60
11	CASSANDRA VALENCIA	235 E BRANCH	090-371-042	386.36
12	DONNA RAMISCAL	745 JUNIPER ST	092-138-003	274.26
			TOTAL	\$4,747.28

TO: BOARD OF DIRECTORS

REVIEWED: MARIO IGLESIAS GENERAL MANAGER

- FROM: PETER V. SEVCIK, P.E. DIRECTOR OF ENGINEERING & OPERATIONS
- DATE: JUNE 8, 2023

PUBLIC HEARING APPROVE ENGINEER'S REPORT AND AUTHORIZE COLLECTION OF FY 2023-2024 STREET LANDSCAPE MAINTENANCE DISTRICT ASSESSMENTS

AGENDA ITEM

E-3

JUNE 14, 2023

ITEM

Public Hearing - authorize collection of FY 2023-2024 Street Landscape Maintenance District Assessments. [RECOMMEND CONDUCT HEARING, AMEND ENGINEER'S REPORT IF NECESSARY AND BY MOTION AND ROLL CALL VOTE ADOPT RESOLUTION APPROVING ENGINEER'S REPORT AND AUTHORIZING COLLECTION OF ASSESSMENTS]

BACKGROUND

On April 12, 2023, the Board of Directors adopted Resolution 2023-1659 entitled:

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NIPOMO COMMUNITY SERVICES DISTRICT INITIATING PROCEEDINGS FOR ANNUAL LEVY OF ASSESSMENTS FOR THE STREET LANDSCAPE MAINTENANCE DISTRICT NO. 1 FOR FISCAL YEAR 2023-2024 PURSUANT TO THE PROVISIONS OF PART 2 OF THE DIVISION 15 OF THE CALIFORNIA STREETS AND HIGHWAYS CODE

and thereby initiated the process of annual levy assessment for Street Landscape Maintenance District Number 1. Peter Sevcik, P.E., Director of Engineering and Operations, prepared the annual levy report. Pursuant to Proposition 218 and the Petition Requesting Formation of the Landscape Maintenance District, the annual levy may be increased by a percentage equal to the Consumer Price Index (CPI). While the CPI defines the maximum rate the District may increase the levy each year, the actual amount to be assessed is based on the annual budget and may be less than the maximum rate. Property owners within the assessment district must approve any proposed assessment that exceeds the adjusted maximum rate based on the CPI.

The Board of Directors adopted Resolution 2023-1667 on May 10, 2023 which provided for 1) the approval of the Engineer's Report, and 2) declaration of intention to levy the annual assessment. Today's public hearing and proposed action, adoption of a resolution confirming approval of the Final Engineer's Report and authorizing levy and collection of the assessment, completes the process of annual assessment levy.

It is recommended that the assessment be \$525.00 for fiscal year 2023-2024 (See Page 6 of Engineer's Levy Report). The County of San Luis Obispo adds a \$2.00 per parcel handling fee for processing special district benefit assessments on the tax roll. A total amount of \$527.00 per parcel will be billed on the tax roll. The computed Maximum Assessment Allowable is \$601.18.

With the proposed assessment, the Maintenance District is projected to have an approximate surplus of \$1,362 in 2023-2024 and a reserve balance at the end of FY 2023-2024 of \$14,362, which is short of the cash reserve goal of \$20,000.

ITEM E-3 JUNE 14, 2023

As the history of the Maintenance District's annual levy (below) shows, the levy can be raised or lowered in the future to meet cash goals.

Period Covered	Amount Assessed per Parcel	Maximum Allowable Assessment
Fiscal Year 2003-2004(first year of assessment)	\$345.00	\$345.00
Fiscal Year 2004-2005	\$346.96	\$346.96
Fiscal Year 2005-2006	\$354.94	\$354.94
Fiscal Year 2006-2007	\$365.34	\$365.34
Fiscal Year 2007-2008	\$365.34	\$376.75
Fiscal Year 2008-2009	\$387.74	\$387.74
Fiscal Year 2009-2010	\$301.78	\$391.14
Fiscal Year 2010-2011	\$303.57	\$400.60
Fiscal Year 2011-2012	\$303.57	\$408.85
Fiscal Year 2012-2013	\$315.00	\$423.29
Fiscal Year 2013-2014	\$330.00	\$433.40
Fiscal Year 2014-2015	\$330.00	\$442.19
Fiscal Year 2015-2016	\$360.00	\$450.59
Fiscal Year 2016-2017	\$380.00	\$463.84
Fiscal Year 2017-2018	\$380.00	\$479.05
Fiscal Year 2018-2019	\$435.00	\$497.30
Fiscal Year 2019-2020	\$435.00	\$513.71
Fiscal Year 2020-2021	\$435.00	\$528.61
Fiscal Year 2021-2022	\$490.00	\$538.12
Fiscal Year 2022-2023	\$500.00	\$573.10

Proposed Annual Levy and Maximum Allowable Levy for FY 2023-2024

Proposed FY 2023-2024	\$525.00	\$610.18
F1000sed 1 1 2023-2024	\$020.00	QUID. 10

RECOMMENDATION

Conduct public hearing, consider testimony, amend Engineer's Report if necessary, and by motion and roll call vote, adopt Resolution 2023-XXXX LMD confirming approval of the Engineer's Report and authorizing collection of assessments.

ATTACHMENT

A. Resolution 2023-XXXX LMD Approval

JUNE 14, 2023

ITEM E-3

ATTACHMENT A

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NIPOMO COMMUNITY SERVICES DISTRICT ORDERING THE LEVY AND COLLECTION OF ASSESSMENTS FOR THE STREET LANDSCAPE MAINTENANCE DISTRICT NO. 1 FOR FISCAL YEAR 2023-2024

WHEREAS, the Board of Directors of the Nipomo Community Services District ("NCSD") has by previous Resolutions initiated proceedings, declared its intention to levy assessments, and approved the Engineer's Annual Levy Report (hereinafter referred to as the "Report") that describes the assessments against parcels of land within the Nipomo Community Services District Street Landscape Maintenance Assessment District No. 1 (hereafter referred to as "Street Landscape Maintenance District No. 1 (hereafter referred to as "Street Landscape Maintenance District No. 1") for the Fiscal Year commencing July 1, 2023, and ending June 30, 2024, pursuant to the provisions of the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code, commencing with Section 22500 (hereafter referred to as the "Act") to pay the costs and expenses of operating, maintaining, and servicing the improvements located within Street Landscape Maintenance District No. 1; and

WHEREAS, the Engineer's Report has been prepared and filed with the NCSD Secretary and General Manager, and the District General Manager has presented to the NCSD Board of Directors a Report in connection with the proposed levy and collection of assessments upon eligible parcels of land within the Street Landscape Maintenance District No. 1 and the Board did by previous Resolution approve such Report; and

WHEREAS, the improvements within Street Landscape Maintenance District No. 1 include the maintenance and operation of and the furnishing of services and materials for landscaping which include trees, shrubs, grasses and other ornamental vegetation, and appurtenant facilities, including irrigation systems (hereinafter referred to as "Improvements") within the district; and

WHEREAS, the NCSD Board of Directors desires to levy and collect assessments against parcels of land within the Street Landscape Maintenance District No. 1 for the Fiscal Year commencing July 1, 2023, and ending June 30, 2024, to pay the costs and expenses of operating, maintaining, and servicing the Improvements; and

WHEREAS, the NCSD Board of Directors and its Legal Counsel have reviewed Proposition 218 and found that these assessments comply with applicable provisions of the California State Constitution; and

WHEREAS, Pursuant to Sections 22552, 22553, and 22626 of the Act and Section 6061 of the Government Code, the NCSD has given notice of the time and place of the public hearing for the levy and collection of assessments against the parcels of land within Street Landscape Maintenance District No. 1 for fiscal year commencing July 1, 2023, and ending June 30, 2024; and

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NIPOMO COMMUNITY SERVICES DISTRICT ORDERING THE LEVY AND COLLECTION OF ASSESSMENTS FOR THE STREET LANDSCAPE MAINTENANCE DISTRICT NO. 1 FOR FISCAL YEAR 2023-2024

WHEREAS, based upon the review and amendments, as applicable, to the Report and based on the Staff Report and all oral and written statements, protests and communications made and filed by interested persons regarding these matters, the NCSD Board of Directors finds and determines that:

- A. The land within the Street Landscape Maintenance District No. 1 will receive special benefit by the operation, maintenance, and servicing of the Improvements located within the boundaries of Street Landscape Maintenance District No. 1; and
- B. The Street Landscape Maintenance District No. 1 includes all of the lands so benefited; and
- C. The net amount to be assessed upon the lands within the Street Landscape Maintenance District No. 1 in accordance with the Report for the Fiscal Year commencing July 1, 2023, and ending June 30, 2024, is apportioned by a formula and method established by the Petition for Formation of Nipomo Community Services District Street Landscape Maintenance District No. 1 ("Petition for Formation"), which fairly distributes the net amount among all eligible parcels in proportion to the estimated benefits to be received by each parcel from the Improvements and services; and
- D. The Petition for Formation provides that the annual assessment for each fiscal year shall be increased in an amount necessary to reflect the increase in the costs of operating and maintaining the Improvements due to inflation and that such increased costs shall be based, exclusively, on the percentage increase in the consumer price index for Urban Wage Earners and Clerical Workers in San Francisco/San Jose ("CPI") for March 31 of the current year over the previous year's index on the same date; and
- E. The levy of assessments described in the Report do not exceed the amounts authorized in the Petition for Formation.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED AND ORDERED BY THE BOARD OF DIRECTORS OF THE NIPOMO COMMUNITY SERVICES DISTRICT AS FOLLOWS:

Section 1. The Report and assessments as presented to the NCSD Board of Directors and on file in the Office of the General Manager are hereby confirmed as filed. (Exhibit "A")

Section 2. The maintenance, operation, and servicing of the Improvements and appurtenant facilities, in accordance with the Act are hereby ordered and approved.

Section 3. The County Auditor of the County of San Luis Obispo shall enter on the County Assessment Roll opposite each eligible parcel of land the amount of levy so apportioned by the formula and method outlined in the Report, and such levies shall be collected at the same time and in the same manner as the County taxes are collected pursuant to Chapter 4, Article 2, Section 22646 of the Act. After collection by the County, the net amount of the levy shall be paid to the NCSD.

Section 4. The General Manager or his/her designee shall deposit all money representing assessments collected by the County for Street Landscape Maintenance District No. 1 to the credit of a fund known as the "Nipomo Community Services District Landscape and Maintenance Assessment

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NIPOMO COMMUNITY SERVICES DISTRICT ORDERING THE LEVY AND COLLECTION OF ASSESSMENTS FOR THE STREET LANDSCAPE MAINTENANCE DISTRICT NO. 1 FOR FISCAL YEAR 2023-2024

District No. 1" and such money shall be expended only for the maintenance, operation, and servicing of the Improvements as described in above.

Section 5. The adoption of this Resolution constitutes the Street Landscape Maintenance District No. 1 levy for the fiscal year commencing July 1, 2023, and ending June 30, 2024.

Section 6. The General Manager or his/her designee is hereby authorized and directed to file the levy with the County Auditor upon adoption of this Resolution pursuant to Chapter 4, Article 1, Section 22641, of the Act.

Section 7. The above Recitals are true and correct and incorporated herein by reference.

Section 8. The NCSD Board of Directors and such employees of the NCSD, as are appropriate, are authorized to execute such other documents and take such further actions as shall be consistent with the adoption consistent with this Resolution.

Section 9. The Assessments authorized herein do not constitute a waiver of the District's right to levy the maximum authorized assessments for future fiscal years.

On the motion Director _____, seconded by Director ____, and on the following roll call vote, to wit:

AYES: NOES: ABSENT: CONFLICT:

the foregoing resolution is hereby adopted this 14TH day of June 2023.

RICHARD MALVAROSE President of the Board

ATTEST:

APPROVED AS TO FORM AND LEGAL EFFECT:

MARIO IGLESIAS General Manager and Secretary to the Board CRAIG A. STEELE District Legal Counsel

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NIPOMO COMMUNITY SERVICES DISTRICT ORDERING THE LEVY AND COLLECTION OF ASSESSMENTS FOR THE STREET LANDSCAPE MAINTENANCE DISTRICT NO. 1 FOR FISCAL YEAR 2023-2024

EXHIBIT "A"

ENGINEER'S ANNUAL LEVY REPORT

STREET LANDSCAPE MAINTENANCE DISTRICT NO. 1

FISCAL YEAR 2023-2024

Nipomo Community Services District County of San Luis Obispo State of California

MAY 10, 2023

Prepared By:

Nipomo Community Services District

The undersigned respectfully submits the enclosed Engineer's Report on the 10th day of May, 2023.



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Peter V. Sevcik, P.E. Director of Engineering and Operations RCE 60411, Expires 06-30-24

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment and Assessment Diagram thereto attached, was approved and confirmed by the Board of Directors of the Nipomo Community Services District on the 10th day of May, 2023.

By:_____

Secretary of the Nipomo Community Services District

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment and Assessment Diagram thereto attached, was filed with the County Auditor of the County of San Luis Obispo on the _____ day of _____, 2023.

By:_____

Secretary of the Nipomo Community Services District

OVERVIEW

Nipomo Community Services District ("NCSD") annually levies and collects special assessments to maintain improvements within Street Landscape Maintenance District No. 1 ("District"). The District was formed and annual assessments are established pursuant to the Landscape and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "1972 Act").

This Engineer's Annual Report ("Report") describes the District and the proposed assessments for the Fiscal Year 2023-2024. The assessments are based on the historical and estimated future costs to maintain the improvements that provide a direct and special benefit to properties within the District.

For the purposes of this Report, the word "parcel" refers to an individual property assigned its own Assessor Parcel Number by the San Luis Obispo County Assessor's Office. The San Luis Obispo County Auditor/Controller uses Assessor Parcel Numbers and specific Fund Numbers to identify properties assessed for special district benefit assessments on the tax roll.

EFFECT OF PROPOSITION 218

In November 1996, California voters approved Proposition 218 that established specific requirements for the on-going imposition of taxes, assessments and fees. The provisions of the Proposition are now contained in the California Constitutional Articles XIIIC and XIIID.

All assessments described in this Report and approved by the Board of Directors are prepared in accordance with the 1972 Act and are in compliance with the provisions of the California Constitution Article XIIID.

The assessments adopted include the District's annual inflationary adjustment to the maximum assessment rate. This annual inflationary adjustment to the maximum assessment rate is provided in this Report.

ENGINEER'S REPORT FORMAT

This Engineer's Report consists of five (5) Parts as follows:

PART A - Improvements to be Maintained and Services (Page 4) - This portion of the Engineer's Report describes the work to be done, including plans and specifications for the existing street landscape improvements. The Plans and Specifications are filed with the Secretary of the Board. Although separately bound, the plans and specifications are part of this Engineer's Report and are included in it by reference.

PART B - Budget Cost Estimate (Page 5) - Budget cost estimates associated with the operations and maintenance of the described landscape improvements. In addition to an overall budget summary, a detailed FY 2023-2024 Budget and Summary of Fund Balance sheet are provided.

PART C - Method of Apportionment of Assessment (Page 7) - A statement of the method used by the Engineer to determine the proposed amount to be assessed against each parcel within the Assessment District.

PART D - Assessment Roll (Page 9) - A spreadsheet listing of FY 2023-2024 assessments on each benefited parcel of land within the Assessment District. The FY 2023-2024 assessment amount is the cost each parcel (Assessor Parcel Number or APN) will contribute towards the operation and maintenance of the street landscaping within the Assessment District for FY 2023-2024 along with the addresses of each APN, as shown on the last equalized assessment roll for taxes.

PART E - Assessment Diagram (Page 10) - The Assessment Diagram (map) showing all of the parcels of real property within the Assessment District.

PART A

IMPROVEMENTS TO BE MAINTAINED AND SERVICED

The District (formed on April 9, 2003) provides and ensures the continued maintenance, servicing, administration and operation of street landscaping located within a portion of the public rights-of-way and dedicated landscape easements in Tract 2409, a 28-lot subdivision commonly known as Vista Verde Estates, located off of West Tefft across from Dana Elementary School.

Improvements within the District include the maintenance and operation and the furnishing of services and materials for landscaping which include trees, shrubs, grasses and other ornamental vegetation, and appurtenant facilities, including irrigation systems.

The landscape maintenance obligation is limited to the following:

- Landscaping bordering the frontage of lots 1 through 6 on Tefft Street
- Landscaping bordering the frontage of lots 1, 15, 16, and 28 on Tejas Place
- Landscaping bordering the southwest and northwest sides of lot 29 (drainage basin) on Tejas Place
- The pathway between lots 4 and 5 between Tefft Street and Vista Verde

No changes to the improvements are planned in FY 2023-2024.

PART B

BUDGET COST ESTIMATE SUMMARY

AND ANNUAL INFLATIONARY ADJUSTMENT

Part B includes the detailed budget for FY 2023-2024 for all the costs associated with the operation and maintenance of the street landscaping within the District and a summary of the projected fund balance for the District. The total budget summary for FY 2023-2024 for the District is as follows:

DESCRIPTION		2023-2024
		BUDGET
Beginning Estimated Fund Balance		\$13,000
(July 1, 2023)		
Proposed Assessment Levy		\$14,700
Estimated Interest Income		\$312
Estimated Expenditures		
Contract Landscape Maintenance	(\$5000)	
Water	(\$6500)	
Electricity	(\$150)	
Public Notifications	(\$500)	
Administration	(\$1,500)	
Total Estimated Expenditures		(\$13,650)
Estimated Ending Fund Balance (1)		\$14,362
(June 30, 2024)		

(1) In accordance with the Reserve Policy adopted by the Nipomo Community Services District Board in 2012, the target fund balance reserve for Street Landscape Maintenance District No. 1 is \$20,000. Reserve is operating reserve as well as for capital expenditures for unplanned landscaping repair/replacement and irrigation system repair/replacement.

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ANNUAL INFLATIONARY ADJUSTMENTS

The maximum annual assessment that may be levied each fiscal year includes an annual inflationary adjustment to the maximum assessment rate based on the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers in San Francisco/San Jose for February 28 of the current year over the previous year's index on the same date. Although the maximum rate for the District may increase each year. the actual amount to be assessed is based on the annual budget and may be less than the maximum rate. The property owners must approve any proposed assessment that exceeds the adjusted maximum rate before it can be imposed.

The maximum assessment that may be levied in a fiscal year is increased annually by the following formula

(Prior Year's Annual Maximum Assessment x CPI)		Current Year's
Plus	=	Annual
Prior Year's Annual Maximum Assessment		Maximum
		Assessment

The percentage change used is the annual change for the preceding 12 months. The annual inflation factor applied for the fiscal year 2023-2024 is based on the percentage change from February 2022 to February 2023 and has been identified as 4.9% (annual percentage change currently available).

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MAXIMUM ALLOWABLE ASSESSMENT PER	
PARCEL	
(APPLYING INFLATIONARY ADJUSTMENT)	
2022-2023 Maximum Assessment	(A) \$573.10
X CPI (4.9%)	(B) \$28.08
Maximum Assessment Allowable	(A) + (B) \$601.18
2023-2024	=========
Proposed 2023-2024 Annual Assessment	\$525.00

The County of San Luis Obispo adds a \$2.00 per parcel handling fee for processing special district benefit assessments on the tax roll. Total amount of \$527.00 per parcel will be billed on tax roll.

PART C

METHOD OF APPORTIONMENT OF ASSESSMENT

GENERAL

The District consists of all assessor parcels within the boundaries as defined by the Assessment Diagram and the parcels identified by the Assessor Parcel Numbers listed with the levy roll included with this Report. The parcel list includes all assessable privatelyowned parcels within the boundaries. There are no assessable public properties within the District boundaries. The method used for apportioning the Assessment is based on the proportional special benefits to be derived by the properties in the District over and above general benefits conferred on real property or to the public at large. The apportionment of special benefit is a two-step process: the first step is to identify the types of special benefit arising from the Improvements and the second step is to allocate the Assessments to property based on the estimated relative special benefit for each type of property.

DISCUSSION OF BENEFIT

In summary, the Assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. Moreover, such benefit is not based on any one property owner's use of the improvements or a property owner's specific demographic status. With reference to the requirements for Assessments, Section 22573 of the Act states:

The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements.

Proposition 218, as codified in Article XIIID of the California Constitution, has confirmed that Assessments must be based on the special benefit to property:

No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.

SPECIAL BENEFIT

The associated costs and assessments have been carefully reviewed, identified and allocated based on special benefit pursuant to the provisions of the California Constitution and 1972 Act. The improvements associated with the District have been identified as necessary, required and/or desired for the orderly development of the properties within

the District to their full potential, consistent with the development plans. As such, these improvements would be necessary and required of individual property owners for the development of such properties, and the ongoing operation, servicing and maintenance of these improvements would be the financial obligation of those properties. Therefore, the improvements and the annual costs of ensuring the maintenance and operation of the improvements are of direct and special benefit to the properties.

The special benefits associated with street landscape improvements are specifically:

- Enhanced desirability of properties through association with the improvements.
- Improved aesthetic appeal of properties providing a positive representation of the area.
- Enhanced adaptation of the urban environment within the natural environment from adequate green space and landscaping.
- Environmental enhancement through improved erosion resistance, dust and debris control.
- Increased sense of pride in ownership of property within the District resulting in well-maintained improvements associated with the properties.
- Reduced criminal activity and property-related crimes (especially vandalism) against properties in the District through well-maintained surroundings.

Based on the preceding special benefits, it has been determined that the improvements provided through the District and for which parcels are assessed, contribute to aesthetic value and desirability of those properties. It has further been determined that these improvements, either individually or collectively are provided for the special benefit and enhancement of properties within the District and provide no measurable general benefit to properties outside the District or to the public at large.

APPORTIONMENT FORMULA

The method of apportionment (spread) is based on the premise that each assessed parcel within the District receives the same special benefit from the improvements provided by the District. The desirability of properties is enhanced by the presence of local improvements in close proximity to those properties.

Total Assessment Proceeds	\$14,700
Number of Parcels	28
Assessment per Parcel	\$525
County Charge	\$2
Total Assessment per Parcel	\$527

PART D

ASSESSMENT ROLL

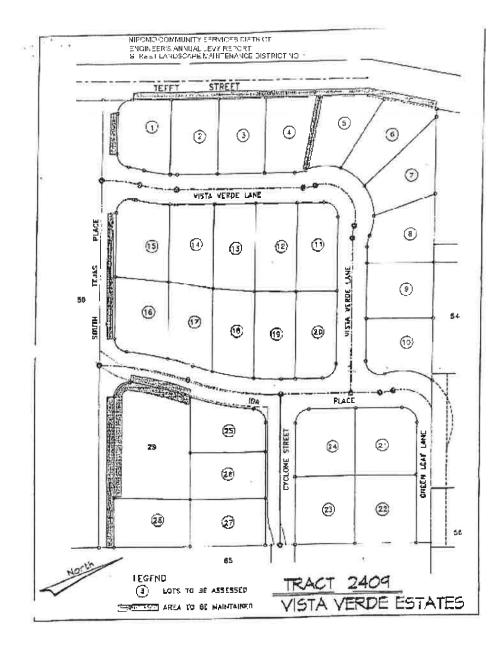
Lot Number	Assessor Parcel Number	Annual Assessment
1	092-512-001	\$525.00
2	092-512-002	\$525.00
3	092-512-003	\$525.00
4	092-512-004	\$525.00
5	092-512-005	\$525.00
6	092-512-006	\$525.00
7	092-512-007	\$525.00
8	092-512-008	\$525.00
9	092-512-009	\$525.00
10	092-512-010	\$525.00
11	092-512-011	\$525.00
12	092-512-012	\$525.00
13	092-512-013	\$525.00
14	092-512-014	\$525.00
15	092-512-015	\$525.00
16	092-512-016	\$525.00
17	092-512-017	\$525.00
18	092-512-018	\$525.00
19	092-512-019	\$525.00
20	092-512-020	\$525.00
21	092-512-021	\$525.00
22	092-512-022	\$525.00
23	092-512-023	\$525.00
24	092-512-024	\$525.00
25	092-512-025	\$525.00
26	092-512-026	\$525.00
27	092-512-027	\$525.00
28	092-512-028	\$525.00
	TOTAL	\$14,700.00

Annual assessment amount does not include the County of San Luis Obispo \$2.00 per parcel handling fee for processing special district benefit assessments on the tax roll.

PART E

ASSESSMENT DIAGRAM

Attached is the Assessment Diagram (Map) for the Assessment District. Please note that the lines and dimensions of each parcel, as well as the distinctive assessment number, are shown on the Assessor's Maps available at the NCSD and the County of San Luis Obispo Assessor's Office.



TO: BOARD OF DIRECTORS

REVIEWED: MARIO IGLESIAS GENERAL MANAGER



AGENDA ITEM

E-4

JUNE 14, 2023

FROM: PETER V. SEVCIK, P.E. DIRECTOR OF ENGINEERING & OPERATIONS

DATE: JUNE 8, 2023

PUBLIC HEARING APPROVE ENGINEER'S REPORT AND AUTHORIZE COLLECTION OF FY 2023-2024 BLACKLAKE STREET LIGHTING MAINTENANCE ASSESSMENT

ITEM

Public Hearing - authorize collection of FY 2023-2024 Blacklake Street Lighting Maintenance Assessments. [RECOMMEND CONDUCT HEARING, AMEND ENGINEER'S REPORT IF NECESSARY AND BY MOTION AND ROLL CALL VOTE ADOPT RESOLUTION APPROVING ENGINEER'S REPORT AND AUTHORIZING COLLECTION OF ASSESSMENTS]

BACKGROUND

On April 12, 2023, the Board of Directors adopted Resolution 2023-1659 entitled:

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NIPOMO COMMUNITY SERVICES DISTRICT INITIATING PROCEEDINGS FOR THE LEVY AND COLLECTION OF ASSESSMENTS WITHIN BLACKLAKE STREET LIGHTING MAINTENANCE ASSESSMENT DISTRICT NO. 2022-1 FOR FISCAL YEAR 2023-2024, AND ORDERING THE PREPARATION OF AN ENGINEER'S REPORT PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972, PART 2 OF DIVISION 15 OF THE CALIFORNIA STREETS AND HIGHWAYS CODE

and thereby initiated the process of annual levy assessment for the Blacklake Street Lighting Maintenance Assessment District No. 2022-1. Peter Sevcik, P.E., Director of Engineering and Operations, prepared the annual levy report. Pursuant to Proposition 218 and the Petition Requesting Formation of the Blacklake Street Lighting Maintenance Assessment District No. 2022-1, the annual levy may be increased by a percentage equal to the Consumer Price Index (CPI). While the CPI defines the maximum rate the District may increase the levy each year, the actual amount to be assessed is based on the annual budget and may be less than the maximum rate. Property owners within the assessment district must approve any proposed assessment that exceeds the adjusted maximum rate based on the CPI.

The Board of Directors adopted Resolution 2023-1668 on May 10, 2023 which provided for 1) the approval of the Engineer's Report, and 2) declaration of intention to levy the annual assessment. Today's public hearing and proposed action, adoption of a resolution confirming approval of the Final Engineer's Report and authorizing levy and collection of the assessment, completes the process of annual assessment levy.

It is recommended that the assessment be \$89.00 for fiscal year 2023-2024 (See Page 6 of Engineer's Levy Report). The County of San Luis Obispo adds a \$2.00 per parcel handling fee for processing special district benefit assessments on the tax roll. A total amount of \$91.00 per parcel will be billed on the tax roll. The computed Maximum Assessment Allowable is \$89.17.

With the proposed assessment amount, the Maintenance District is projected to have an approximate Operating Fund surplus of \$2,478 in 2023-2024 and Operating Reserve balance at

With the proposed assessment amount, the Maintenance District is projected to have an approximate Operating Fund surplus of \$2,478 in 2023-2024 and Operating Reserve balance at the end of FY 2023-2024 of \$17,478 (See Page 4 of Engineer's Levy Report). The Operating Fund Cash Reserve Goal is \$17,000.

As the history of the Maintenance District's annual levy (below) shows, the levy can be raised or lowered in the future to meet cash goals.

Period Covered	Amount Assessed per Parcel	Maximum Allowable Assessment
Fiscal Year 2022-2023 (first year)	\$85.00	\$85.00

Proposed Annual Levy and Maximum Allowable Levy for FY 2023-2024

0 \$89.1	7
.0	.00 \$89.1

RECOMMENDATION

Conduct public hearing, consider testimony, amend Engineer's Report if necessary, and by motion and roll call vote, adopt Resolution 2023-XXXX BSLM confirming approval of the Engineer's Report and authorizing collection of assessments.

ATTACHMENT

A. Resolution 2023-XXXX BSLM Approval

JUNE 14, 2023

ITEM E-4

ATTACHMENT A

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NIPOMO COMMUNITY SERVICES DISTRICT ORDERING THE LEVY AND COLLECTION OF ASSESSMENTS FOR THE BLACKLAKE STREET LIGHTING MAINTENANCE DISTRICT NO. 2022-1 FOR FISCAL YEAR 2023-2024

WHEREAS, the Board of Directors of the Nipomo Community Services District ("NCSD") has by previous Resolutions initiated proceedings, declared its intention to levy assessments, and approved the Engineer's Annual Levy Report (hereinafter referred to as the "Report") that describes the assessments against parcels of land within the Nipomo Community Services District Blacklake Street Lighting Maintenance Assessment District No. 2022-1 (hereafter referred to as "Blacklake Street Lighting Maintenance Assessment District No. 2022-1") for the Fiscal Year commencing July 1, 2023, and ending June 30, 2024, pursuant to the provisions of the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code, commencing with Section 22500 (hereafter referred to as the "Act") to pay the costs and expenses of operating, maintaining, and servicing the improvements located within Blacklake Street Lighting Maintenance Assessment District Keet Lighting Maintenance Assessment District No. 2022-1; and

WHEREAS, the Engineer's Report has been prepared and filed with the NCSD Secretary and General Manager, and the District General Manager has presented to the NCSD Board of Directors a Report in connection with the proposed levy and collection of assessments upon eligible parcels of land within the Blacklake Street Lighting Maintenance Assessment District No. 2022-1 and the Board did by previous Resolution approve such Report; and

WHEREAS, the improvements within Blacklake Street Lighting Maintenance Assessment District No. 2022-1 include the operation and maintenance of public street lighting improvements and facilities within the Blacklake Street Lighting Maintenance Assessment District No. 2022-1. The street lighting "improvements and facilities" consist of 190 street lamps and includes all street lights within the public right-of-way and easements within Blacklake Village which are not part of a building system. "Street light improvements and facilities" include, but are not limited to: poles, mast arms, fixtures, bulbs, conduits, and equipment such as anchors, posts, and pedestals as required to provide safe lighting within the boundaries of the District. "Maintenance" may include the furnishing of material and services for the replacement of damaged facilities, replacement of burned-out bulbs, painting, upgrading existing light fixtures to more efficient light fixtures, repairs, and other allowable items for the life of the Assessment District; and

WHEREAS, the NCSD Board of Directors desires to levy and collect assessments against parcels of land within the Blacklake Street Lighting Maintenance Assessment District No. 2022-1 for the Fiscal Year commencing July 1, 2023, and ending June 30, 2024, to pay the costs and expenses of operating, maintaining, and servicing the Maintenance and Improvements; and

WHEREAS, the NCSD Board of Directors and its Legal Counsel have reviewed Proposition 218 and found that these assessments comply with applicable provisions of the California State Constitution; and

WHEREAS, Pursuant to Sections 22552, 22553, and 22626 of the Act and Section 6061 of the Government Code, the NCSD has given notice of the time and place of the public hearing for the levy and collection of assessments against the parcels of land within Blacklake Street Lighting Maintenance

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NIPOMO COMMUNITY SERVICES DISTRICT ORDERING THE LEVY AND COLLECTION OF ASSESSMENTS FOR THE BLACKLAKE STREET LIGHTING MAINTENANCE DISTRICT NO. 2022-1 FOR FISCAL YEAR 2023-2024

Assessment District No. 2022-1 for Fiscal Year commencing July 1, 2023, and ending June 30, 2024; and

WHEREAS, based upon the review and amendments, as applicable, to the Report and based on the Staff Report and all oral and written statements, protests and communications made and filed by interested persons regarding these matters, the NCSD Board of Directors finds and determines that:

- A. The assessed properties within the Blacklake Street Lighting Maintenance Assessment District No. 2022-1 will receive special benefit from the operation, maintenance, and servicing of the Maintenance and Improvements located within the boundaries of Blacklake Street Lighting Maintenance Assessment District No. 2022-1; and
- B. The Blacklake Street Lighting Maintenance Assessment District No. 2022-1 includes all of the lands so benefited; and
- C. The net amount to be assessed upon the lands within the Blacklake Street Lighting Maintenance Assessment District No. 2022-1 in accordance with the Report for the Fiscal Year commencing July 1, 2023, and ending June 30, 2024, is apportioned by a formula and method established by the Petition for Formation of Nipomo Community Services District Blacklake Street Lighting Maintenance Assessment District No. 2022-1 ("Petition for Formation"), which fairly distributes the net amount among all eligible parcels in proportion to the estimated benefits to be received by each parcel from the Improvements and services; and
- D. The Petition for Formation provides that the annual assessment for each fiscal year shall be increased in an amount necessary to reflect the increase in the costs of operating and maintaining the Improvements due to inflation and that such increased costs shall be based, exclusively, on the percentage increase in the consumer price index for Urban Wage Earners and Clerical Workers in San Francisco/San Jose ("CPI") for March 31 of the current year over the previous year's index on the same date; and
- E. The levy of assessments described in the Report do not exceed the amounts authorized in the Petition for Formation.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED AND ORDERED BY THE BOARD OF DIRECTORS OF THE NIPOMO COMMUNITY SERVICES DISTRICT AS FOLLOWS:

Section 1. The Report and assessments as presented to the NCSD Board of Directors and on file in the Office of the General Manager are hereby confirmed as filed. (Exhibit "A")

Section 2. The maintenance, operation, and servicing of the Improvements and appurtenant facilities, in accordance with the Act are hereby ordered and approved.

Section 3. The County Auditor of the County of San Luis Obispo shall enter on the County Assessment Roll opposite each eligible parcel of land the amount of levy so apportioned by the formula and method outlined in the Report, and such levies shall be collected at the same time and in the same

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NIPOMO COMMUNITY SERVICES DISTRICT ORDERING THE LEVY AND COLLECTION OF ASSESSMENTS FOR THE BLACKLAKE STREET LIGHTING MAINTENANCE DISTRICT NO. 2022-1 FOR FISCAL YEAR 2023-2024

manner as the County taxes are collected pursuant to Chapter 4, Article 2, Section 22646 of the Act. After collection by the County, the net amount of the levy shall be paid to the NCSD.

Section 4. The General Manager or his/her designee shall deposit all money representing assessments collected by the County for Blacklake Street Lighting Maintenance Assessment District No. 2022-1 to the credit of a fund known as the "Nipomo Community Services District Blacklake Street Lighting Maintenance Assessment District No. 2022-1" and such money shall be expended only for the maintenance, operation, and servicing of the Improvements as described in above.

Section 5. The adoption of this Resolution constitutes the Blacklake Street Lighting Maintenance Assessment District No. 2022-1 levy for the fiscal year commencing July 1, 2023, and ending June 30, 2024.

Section 6. The General Manager or his/her designee is hereby authorized and directed to file the levy with the County Auditor upon adoption of this Resolution pursuant to Chapter 4, Article 1, Section 22641, of the Act.

Section 7. The above Recitals are true and correct and incorporated herein by reference.

Section 8. The NCSD Board of Directors and such employees of the NCSD as are appropriate are authorized to execute such other documents and take such further actions as shall be consistent with the adoption consistent with this Resolution.

Section 9. The Assessments authorized herein do not constitute a waiver of the District's right to levy the maximum authorized assessments for future fiscal years.

On the motion Director _____, seconded by Director _____, and on the following roll call vote, to wit: AYES: NOES: ABSENT: CONFLICT:

the foregoing resolution is hereby adopted this 14TH day of June 2023.

RICHARD MALVAROSE President of the Board

APPROVED AS TO FORM AND LEGAL EFFECT:

ATTEST:

MARIO IGLESIAS General Manager and Secretary to the Board

CRAIG A. STEELE District Legal Counsel

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NIPOMO COMMUNITY SERVICES DISTRICT ORDERING THE LEVY AND COLLECTION OF ASSESSMENTS FOR THE BLACKLAKE STREET LIGHTING MAINTENANCE DISTRICT NO. 2022-1 FOR FISCAL YEAR 2023-2024

EXHIBIT "A"

14

4

ENGINEER'S ANNUAL LEVY REPORT

BLACKLAKE STREET LIGHTING

MAINTENANCE ASSESSMENT DISTRICT NO. 2022-1

FISCAL YEAR 2023-2024

Nipomo Community Services District County of San Luis Obispo State of California

MAY 10, 2023

Prepared By:

Nipomo Community Services District

NIPOMO COMMUNITY SERVICES DISTRICT ENGINEER'S ANNUAL LEVY REPORT BLACKLAKE STREET LIGHTING MAINTENANCE ASSESSMENT DISTRICT NO. 2022-1 FISCAL YEAR 2023-2024

The undersigned respectfully submits the enclosed Engineer's Report on the 10th day of May, 2023.



Bv:

Peter V. Sevcik, P.E. Director of Engineering and Operations RCE 60411, Expires 06-30-24

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment and Assessment Diagram thereto attached, was approved and confirmed by the Board of Directors of the Nipomo Community Services District on the 10th day of May, 2023.

By:_____

Secretary of the Nipomo Community Services District

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment and Assessment Diagram thereto attached, was filed with the County Auditor of the County of San Luis Obispo on the _____ day of _____, 2023.

Ву:_____

Secretary of the Nipomo Community Services District

NIPOMO COMMUNITY SERVICES DISTRICT ENGINEER'S ANNUAL LEVY REPORT BLACKLAKE STREET LIGHTING MAINTENANCE ASSESSMENT DISTRICT NO. 2022-1 FISCAL YEAR 2023-2024

OVERVIEW

Nipomo Community Services District ("NCSD") annually levies and collects special assessments to maintain improvements within Blacklake Street Lighting Maintenance Assessment District No, 2022-1 ("District"). The District was formed and annual assessments are established pursuant to the Landscape and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "1972 Act") and Proposition 218.

This Engineer's Annual Report ("Report") describes the District and the proposed assessments for the Fiscal Year 2023-2024. The assessments are based on the historical and estimated future costs to maintain the improvements that provide a direct and special benefit to properties within the District.

For the purposes of this Report, the word "parcel" refers to an individual property assigned its own Assessor Parcel Number by the San Luis Obispo County Assessor's Office. The San Luis Obispo County Auditor/Controller uses Assessor Parcel Numbers and specific Fund Numbers to identify properties assessed for special district benefit assessments on the tax roll.

Effect of Proposition 218

In November 1996, California voters approved Proposition 218 that established specific requirements for the on-going imposition of taxes, assessments and fees. The provisions of the Proposition are now contained in the California Constitutional Articles XIIIC and XIIID.

All assessments described in this Report and approved by the Board of Directors are prepared in accordance with the 1972 Act and are in compliance with the provisions of the California Constitution Article XIIID.

The assessments adopted include the District's annual inflationary adjustment to the maximum assessment rate. This annual inflationary adjustment to the maximum assessment rate is provided in this Report.

NIPOMO COMMUNITY SERVICES DISTRICT ENGINEER'S ANNUAL LEVY REPORT BLACKLAKE STREET LIGHTING MAINTENANCE ASSESSMENT DISTRICT NO. 2022-1 FISCAL YEAR 2023-2024

ENGINEER'S REPORT FORMAT

This Engineer's Report consists of five (5) Parts as follows:

PART A - Improvements to be Maintained and Services (Page 5) - This portion of the Engineer's Report describes the work to be done, including plans and specifications for the existing street light improvements. The Plans and Specifications are filed with the Secretary of the Board. Although separately bound, the plans and specifications are part of this Engineer's Report and are included in it by reference.

PART B - Budget Cost Estimate (Page 6) - Budget cost estimates associated with the operations and maintenance of the described Blacklake Village street light improvements. In addition to an overall budget summary, a detailed FY 2023-2024 Budget and Summary of Fund Balance sheet are provided.

PART C - Method of Apportionment of Assessment (Page 9) - A statement of the method used by the Engineer to determine the proposed amount to be assessed against each parcel within the Assessment District.

PART D - Assessment Roll (Page 12) - A spreadsheet listing of FY 2023-2024 assessments on each benefited parcel of land within the Assessment District. The FY 2023-2024 assessment amount is the estimated cost each parcel (Assessor Parcel Number or APN) will contribute towards the operation and maintenance of the Blacklake Village street light system within the Assessment District for FY 2023-2024 along with the addresses of each APN, as shown on the last equalized assessment roll for taxes.

PART E - Assessment Diagram (Page 28) - The Assessment Diagram (map) showing all of the parcels of real property within the Assessment District.

PART A

IMPROVEMENTS TO BE MAINTAINED AND SERVICED

The District (formed on June 8, 2022) provides and ensures the operation and maintenance of the Blacklake Village street light system. The street lighting system consists of 190 street lamps and includes all street lights within the public right-of-way and easements within Blacklake Village which are not part of a building system.

Street lights and appurtenant facilities include, but are not limited to: poles, mast arms, fixtures, bulbs, conduits, and equipment such as anchors, posts, and pedestals as required to provide safe lighting within the boundaries of the District.

Maintenance may include replacement of damaged facilities, replacement of burned-out bulbs, painting, upgrading existing light fixtures to more efficient light fixtures, and other allowable items for the life of the Assessment District.

Since the Assessment District operates and maintains existing street lighting facilities (no new street lights are to be constructed), Plans and Specifications for the existing facilities are on file with the Secretary.

No changes to the improvements are planned in FY 2023-2024.

PART B

BUDGET COST ESTIMATE SUMMARY

AND ANNUAL INFLATIONARY ADJUSTMENT

Part B includes the detailed budget for FY 2023-2024 for all the costs associated with the operation and maintenance of the street light system and a summary of the projected fund balance for the District. The total budget summary for FY 2023-2024 for the District is as follows:

	Proposed 2023-2024 Budg		24 Budget	
		Fund 200		Fund 205
Beginning Estimated Operating Fund Balance 7/1/2023	\$	15,000		
Beginning Estimated Capital Fund Balance 7/1/2023			\$	10,100
ASSESSMENT REVENUES				
Operating street lighting assessment	\$	39,163		
Capital street lighting assessment			\$	10,410
OPERATIONS EXPENDITURES				
Insurance	\$	(115)		
Public & Legal Notice	\$	(500)		
Administration [1]	\$	(3,000)		
Street Light Rate Study	\$	(500)		
PG&E Street Light Fees [2]	\$	(27,400)		
Estimated Maintenance for LS-2A Lamps [3]	\$	(2,000)		
Payment of Principal & Interest [4]	\$	(3, <u>170</u>)		
Total Operations Expenditures	\$	(36,685)		
Net Operating Surplus (Deficit)	\$	2,478		
Plus Interest earnings	\$	360		
Net surplus (deficit) from operations	\$	2,478		
Estimated Operating Fund Cash Balance 6/30	\$	17,478		
Cash Reserve Goal Operating Fund [5]	\$	17,000		
CAPITAL EXPENDITURES				
Pole Painting [6]			\$	(10,000)
Conversion of LS-2A lamps to LED [7]			\$	4
Total Capital Expenditures			\$	(10,000)
Funded Replacement Cash Reserve Balance 6/30 [8]			\$	10,510

Budget Cost Estimate Notes

1 - Accounting, public hearing, tax roll preparation, legal, reporting maintenance issues to PG&E, and preparation of the annual engineer's report.

2 – Reflects transition of LS-2C lamps (PG&E maintained) to LS-2A (No PG&E maintenance).

3 – Estimated cost to replace burned out LS-2 lamps.

4 – Year 1 of repayment of loan due to operating deficit in FY 2022-2023.

5 - Section 22569 of the 1972 Landscape and Lighting Act specifies that the reserve fund should not exceed the cost to operate the District from July through December while waiting for the County property tax revenue distributions. For Blacklake Village, this amount is approximately \$19,600.

6 – Estimated cost to paint approximately 30 poles in FY 2023-2024.

7 - Based on cost estimates to convert 30 LS-2A lamps to LED. For planning purposes, funding is proposed to be accumulated over five years from street light assessments (\$2100 per year). Project to be completed in FY 2026-2027.

8 - Any unspent capital assessments will be added to the street light funded replacement reserve on an annual basis.

ANNUAL INFLATIONARY ADJUSTMENTS

The maximum annual assessment that may be levied each fiscal year includes an annual inflationary adjustment, not to exceed 10% per year, to the maximum assessment rate based on the percentage change in the Consumer Price Index (CPI) for Urban Wage Earners and Clerical Workers in San Francisco/San Jose for February 28 of the current year over the previous year's index on the same date. Although the maximum rate for the District may increase each year, the actual amount to be assessed is based on the annual budget and may be less than the maximum rate. The property owners must approve any proposed assessment that exceeds the adjusted maximum rate before it can be imposed.

The maximum assessment that may be levied in a fiscal year is increased annually by the following formula

(Prior Year's Annual Maximum Assessment x CPI) Plus	=	Current Year's Annual
Prior Year's Annual Maximum Assessment		Maximum
		Assessment

The percentage change used is the annual change for the preceding 12 months. The annual inflation factor applied for the fiscal year 2023-2024 is based on the percentage change from February 2022 to February 2023 and has been identified as 4.9% (annual percentage change currently available).

MAXIMUM ALLOWABLE ASSESSMENT	
PER PARCEL	
(APPLYING INFLATIONARY ADJUSTMENT)	
2022-2023 Maximum Assessment	(A) \$85.00
X CPI (4.9%)	(B) \$4.17
Maximum Assessment Allowable	(A) + (B) \$89.17
2023-2024	==========
Proposed 2023-2024 Annual Assessment	\$89.00
	=========

The County of San Luis Obispo adds a \$2.00 per parcel handling fee for processing special district benefit assessments on the tax roll. Total amount of \$91.00 per parcel will be billed on tax roll.

PART C

METHOD OF APPORTIONMENT OF ASSESSMENT

GENERAL

The District consists of all assessor parcels within the boundaries as defined by the Assessment Diagram and the parcels identified by the Assessor Parcel Numbers listed with the levy roll included with this Report. The parcel list includes all assessable privately owned parcels within the boundaries. There are no assessable public properties within the District boundaries. The method used for apportioning the Assessment is based on the proportional special benefits to be derived by the properties in the District over and above general benefits conferred on real property or to the public at large. The apportionment of special benefit is a two-step process: the first step is to identify the types of special benefit arising from the Improvements and the second step is to allocate the Assessments to property based on the estimated relative special benefit for each type of property.

DISCUSSION OF BENEFIT

In summary, the Assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. Moreover, such benefit is not based on any one property owner's use of the improvements or a property owner's specific demographic status. With reference to the requirements for Assessments, Section 22573 of the Act states:

The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements.

Proposition 218, as codified in Article XIIID of the California Constitution, has confirmed that Assessments must be based on the special benefit to property:

No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.

SPECIAL BENEFIT

Streetlighting is an optional improvement, not required by state or federal law, that is an enhancement over and above requisite infrastructure, and thus is a special benefit to the properties in the District.

The factors that determine special benefit conferred on parcels are detailed below:

IMPROVED VISIBILITY AND SAFETY

Well maintained, effective street lighting provides special benefit to proximate parcels, within range of the light, because it allows for safer and improved use of the property in the evenings, early morning, and at night. Street lighting provides special benefit because it increases neighborhood safety and, at least indirectly, reduces the likelihood of crime on the proximate parcels. Over time, the Improvements continue to confer a particular and distinct special benefit upon parcels within the District because of the nature of the Improvements. The proper maintenance of the streetlights and appurtenant facilities increases visibility and local human presence and, in many situations, helps reduce property-related crimes, especially vandalism, against assessed properties in the District.

IMPROVED ACCESS AND SAFETY

Well maintained, effective street lighting enhances ingress, egress and accessibility of all forms to the assessed parcels in the evening, early morning, and at night by increasing visibility.

GENERAL VERSUS SPECIAL BENEFIT

The proceeds from the Assessments are used to fund the described Improvements and increased levels of maintenance to facilities that serve and benefit the properties in the District. In absence of the Blacklake Street Lighting Assessment District 2022-1, such Improvements would not be properly maintained. Therefore, the District's purpose is to ensure that the necessary and beneficial public facilities for property in the District are properly maintained, operated and repaired over time. The Assessments will ensure that street lighting and associated improvements within the District are functional, well maintained and effective. These public resources directly benefit the properties in the District and will confer distinct and special benefits to the assessed properties within the District. The Improvements were specifically designed, located and created to provide additional and improved resources for property inside the District and not the public at large. These Improvements are of special benefit to properties located within the District because they provide a direct advantage to properties in the District that would not be provided in the absence of the Assessments. Any benefits to surrounding properties outside of the Assessment District, if any, are collateral and insignificant, and conferred concomitantly. Therefore, there is no general benefit.

APPORTIONMENT FORMULA

The following is a brief description of the manner that the annual assessment has been apportioned (spread) to each parcel in the Blacklake Village Street Lighting Assessment District:

The method of spread utilized equates all parcels within the Blacklake Village Area to an Equivalent Single-Family Dwelling (ESD) unit use, or portion thereof. There are 555 single family dwelling parcels within the District, each with one unit of benefit and 2 commercial/other parcels within the District, each with one unit of benefit. There is no quantifiable difference between the special benefit applicable to a residential parcel and the special benefit applicable to a commercial parcel. Each and every property receives a special benefit from the street lights being maintained and energized nightly—by improved visibility, safety, and access.

Once the total number of ESD units is determined for the entire Assessment District, the total number of use units shall be divided into the Blacklake Village street lighting maintenance budget for FY 2023-2024 (see Part B). This will result in the proposed annual assessment per ESD unit for the upcoming fiscal year. The annual assessment per use unit shall be multiplied by the total ESD units established for each parcel, or portion thereof (being one unit for each single-family dwelling parcel and one unit for each parcel within the Assessment District (see Part D).

Operating street lighting assessment	\$ 39,163
Capital street lighting assessment	\$ 10,410
Total street lighting assessment proceeds	\$ 49,573
Number of Parcels	557
Assessment per parcel	\$ 89
County charge	\$ 2
Total Assessment per parcel	\$ 91

PART D

ASSESSMENT ROLL

As described in Part B, the proposed total assessment revenues for FY 2023-2024 for the Blacklake Village Street Lighting Assessment District are \$49,573. A total of 557 parcels (or equivalent single-family dwelling units and commercial/other) at \$89.00 per parcel plus \$2 for County parcel handling fee, for a total amount of \$91.00, are estimated for FY 2023-2024. The individual assessment for each parcel is listed in the following pages. The lines and dimensions of each parcel are shown on the map in the office of the NCSD and the County of San Luis Obispo. The addresses of each of the property owners as shown on the County of San Luis Obispo Assessor's Tax Assessment Roll have been keyed to the special assessment number (Assessor Parcel Number) as shown on the FY 2023-2024 Assessment Roll.

	Parcel Number	SERVICE ADDRESS	ASSESSMENT
1	91243001	645 BLACK RIDGE LN	\$89.00
2	91243002	635 BLACK RIDGE LN	\$89.00
3	91243003	625 BLACK RIDGE LN	\$89.00
4	91243004	615 BLACK RIDGE LN	\$89.00
5	91243005	605 BLACK RIDGE LN	\$89.00
6	91243006	600 BLACK RIDGE LN	\$89.00
7	91243007	610 BLACK RIDGE LN	\$89.00
8	91243008	620 BLACK RIDGE LN	\$89.00
9	91243009	630 BLACK RIDGE LN	\$89.00
10	91243010	640 BLACK RIDGE LN	\$89.00
11	91243013	606 SHELTER RIDGE	\$89.00
12	91243014	1120 REDBERRY PLACE	\$89.00
13	91243015	1130 REDBERRY PLACE	\$89.00
14	91243016	1140 REDBERRY PLACE	\$89.00
15	91243017	1150 REDBERRY PLACE	\$89.00
16	91243018	1160 REDBERRY PLACE	\$89.00
17	91243019	1070 REDBERRY PLACE	\$89.00
18	91243020	1180 REDBERRY PLACE	\$89.00
19	91243021	1190 REDBERRY PLACE	\$89.00
20	91243022	680 SHELTER RIDGE	\$89.00
21	91243023	660 SHELTER RIDGE	\$89.00
22	91243024	650 SHELTER RIDGE	\$89.00
23	91243025	644 SHELTER RIDGE	\$89.00

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24	91243026	640 SHELTER RID	
25	91243027	638 SHELTER RID	
26	91243028	626 SHELTER RID	
27	91243029	616 SHELTER RID	
28	91243030	605 SHELTER RID	
29	91243031	611 SHELTER RID	
30	91243032	617 SHELTER RID	
31	91243033	625 SHELTER RID	GE \$89.00
32	91243034	629 SHELTER RID	GE \$89.00
33	91243035	635 SHELTER RID	GE \$89.00
34	91243036	641 SHELTER RID	GE \$89.00
35	91243037	649 SHELTER RID	GE \$89.00
36	91243038	655 SHELTER RID	GE \$89.00
37	91243039	661 SHELTER RID	GE \$89.00
38	91243040	665 SHELTER RID	GE \$89.00
39	91243041	673 SHELTER RID	GE \$89.00
40	91243042	679 SHELTER RID	GE \$89.00
41	91243043	685 SHELTER RID	GE \$89.00
42	91244001	650 BLACK RIDGE	LN \$89.00
43	91244002	660 BLACK RIDGE	LN \$89.00
44	91244003	670 BLACK RIDGE	LN \$89.00
45	91244004	680 BLACK RIDGE	LN \$89.00
46	91244005	690 BLACK RIDGE	LN \$89.00
47	91244006	695 BLACK RIDGE	LN \$89.00
48	91244007	685 BLACK RIDGE	LN \$89.00
49	91244008	675 BLACK RIDGE	LN \$89.00
50	91244009	665 BLACK RIDGE	LN \$89.00
51	91244010	655 BLACK RIDGE	LN \$89.00
52	91244011	660 SOUTHRIDGE	LN \$89.00
53	91244012	670 SOUTHRIDGE	LN \$89.00
54	91244013	680 SOUTHRIDGE	
55	91244014	690 SOUTHRIDGE	
56	91244015	695 SOUTHRIDGE	
57	91244016	1111 MIDDLE RIDG	
58	91244017	675 SOUTHRIDGE	
59	91244018	665 SOUTHRIDGE	
60	91244019	655 SOUTHRIDGE	

61	91244022	695 MISTY GLEN PL	\$89.00
62	91244023	687 MISTY GLEN PL	\$89.00
63	91244024	679 MISTY GLEN PL	\$89.00
64	91244025	671 MISTY GLEN PL	\$89.00
65	91244026	663 MISTY GLEN PL	\$89.00
66	91244027	655 MISTY GLEN PL	\$89.00
67	91244028	650 MISTY GLEN PL	\$89.00
68	91244029	660 MISTY GLEN PL	\$89.00
69	91244030	670 MISTY GLEN PL	\$89.00
70	91244031	676 MISTY GLEN PL	\$89.00
71	91246001	1025 SUNDAY DR	\$89.00
72	91246003	608 MISTY GLEN PL	\$89.00
73	91246004	612 MISTY GLEN PL	\$89.00
74	91246005	1020 SUNDAY DR	\$89.00
75	91246006	1014 SUNDAY DR	\$89.00
76	91246007	616 MISTY GLEN PL	\$89.00
77	91246008	1015 SUNDAY DR	\$89.00
78	91246009	1011 SUNDAY DR	\$89.00
79	91246010	630 MISTY GLEN PL	\$89.00
80	91246011	640 MISTY GLEN PL	\$89.00
81	91246012	635 MISTY GLEN PL	\$89.00
82	91246013	625 MISTY GLEN PL	\$89.00
83	91246014	1009 SUNDAY DR	\$89.00
84	91246015	1005 SUNDAY DR	\$89.00
85	91246017	1006 SUNDAY DR	\$89.00
86	91246018	615 MISTY GLEN PL	\$89.00
87	91246019	611 MISTY GLEN PL	\$89.00
88	91246020	605 MISTY GLEN PL	\$89.00
89	91246025	1050 WILLOW RD	\$89.00
90	91246026	1030 SUNDAY DR	\$89.00
91	91246029	1001 SUNDAY DR	\$89.00
92	91410001	559 WOODGREEN WAY	\$89.00
93	91410002	555 WOODGREEN WAY	\$89.00
94	91410003	551 WOODGREEN WAY	\$89.00
95	91410004	547 WOODGREEN WAY	\$89.00
96	91410005	543 WOODGREEN WAY	\$89.00
97	91410006	539 WOODGREEN WAY	\$89.00

98	91410007	535	WOODGREEN WAY	\$89.00
99	91410008	531	WOODGREEN WAY	\$89.00
100	91410009	527	WOODGREEN WAY	\$89.00
101	91410010	523	WOODGREEN WAY	\$89.00
102	91410011	519	WOODGREEN WAY	\$89.00
103	91410012	515	WOODGREEN WAY	\$89.00
104	91410013	511	WOODGREEN WAY	\$89.00
105	91410014	507	WOODGREEN WAY	\$89.00
106	91410015	487	MISTY VIEW WAY	\$89.00
107	91410016	524	WOODGREEN WAY	\$89.00
108	91410017	528	WOODGREEN WAY	\$89.00
109	91410018	532	WOODGREEN WAY	\$89.00
110	91410019	536	WOODGREEN WAY	\$89.00
111	91410020	540	WOODGREEN WAY	\$89.00
112	91410021	542	WOODGREEN WAY	\$89.00
113	91410022	548	WOODGREEN WAY	\$89.00
114	91410023	550	WOODGREEN WAY	\$89.00
115	91410024	554	WOODGREEN WAY	\$89.00
116	91410025	558	WOODGREEN WAY	\$89.00
117	91410026	560	WOODGREEN WAY	\$89.00
118	91410027	561	MISTY VIEW WAY	\$89.00
119	91410028	557	MISTY VIEW WAY	\$89.00
120	91410029	549	MISTY VIEW WAY	\$89.00
121	91410030	545	MISTY VIEW WAY	\$89.00
122	91410031	537	MISTY VIEW WAY	\$89.00
123	91410032	535	MISTY VIEW WAY	\$89.00
124	91410033	529	MISTY VIEW WAY	\$89.00
125	91410034	525	MISTY VIEW WAY	\$89.00
126	91410035	519	MISTY VIEW WAY	\$89.00
127	91410036	515	MISTY VIEW WAY	\$89.00
128	91410037	511	MISTY VIEW WAY	\$89.00
129	91410038	491	MISTY VIEW WAY	\$89.00
130	91410039	486	MISTY VIEW WAY	\$89.00
131	91410040	490	MISTY VIEW WAY	\$89.00
132	91410041	494	MISTY VIEW WAY	\$89.00
133	91410042	498	MISTY VIEW WAY	\$89.00
134	91410043	502	MISTY VIEW WAY	\$89.00

135	91410044	506 MISTY VIEW WAY	\$89.00
136	91410045	510 MISTY VIEW WAY	\$89.00
137	91410046	514 MISTY VIEW WAY	\$89.00
138	91410047	518 MISTY VIEW WAY	\$89.00
139	91410048	522 MISTY VIEW WAY	\$89.00
140	91410049	526 MISTY VIEW WAY	\$89.00
141	91410050	530 MISTY VIEW WAY	\$89.00
142	91410051	534 MISTY VIEW WAY	\$89.00
143	91410052	538 MISTY VIEW WAY	\$89.00
144	91410053	542 MISTY VIEW WAY	\$89.00
145	91410054	546 MISTY VIEW WAY	\$89.00
146	91410055	550 MISTY VIEW WAY	\$89.00
147	91410058	554 MISTY VIEW WAY	\$89.00
148	91411006	1490 GOLF COURSE LN	\$89.00
149	91412001	1337 BLACK SAGE CIR	\$89.00
150	91412002	1343 BLACK SAGE CIR	\$89.00
151	91412003	1347 BLACK SAGE CIR	\$89.00
152	91412004	1353 BLACK SAGE CIR	\$89.00
153	91412005	1357 BLACK SAGE CIR	\$89.00
154	91412006	1363 BLACK SAGE CIR	\$89.00
155	91412007	1367 BLACK SAGE CIR	\$89.00
156	91412008	1373 BLACK SAGE CIR	\$89.00
157	91412009	1377 BLACK SAGE CIR	\$89.00
158	91412010	1379 BLACK SAGE CIR	\$89.00
159	91412011	1383 BLACK SAGE CIR	\$89.00
160	91412012	1387 BLACK SAGE CIR	\$89.00
161	91412013	1393 BLACK SAGE CIR	\$89.00
162	91412014	1397 BLACK SAGE CIR	\$89.00
163	91412015	1392 BLACK SAGE CIR	\$89.00
164	91412016	1378 BLACK SAGE CIR	\$89.00
165	91412017	1374 BLACK SAGE CIR	\$89.00
166	91412018	1370 BLACK SAGE CIR	\$89.00
167	91412019	1354 BLACK SAGE CIR	\$89.00
168	91412020	1348 BLACK SAGE CIR	\$89.00
169	91412021	1344 BLACK SAGE CIR	\$89.00
170	91413001	637 BARBERRY WAY	\$89.00
171	91413002	635 BARBERRY WAY	\$89.00

		i	
172	91413003	631 BARBERRY WAY	\$89.00
173	91413004	627 BARBERRY WAY	\$89.00
174	91413005	623 BARBERRY WAY	\$89.00
175	91413006	619 BARBERRY WAY	\$89.00
176	91413007	615 BARBERRY WAY	\$89.00
177	91413008	613 BARBERRY WAY	\$89.00
178	91413009	609 BARBERRY WAY	\$89.00
179	91413010	612 BARBERRY WAY	\$89.00
180	91413011	618 BARBERRY WAY	\$89.00
181	91413012	624 BARBERRY WAY	\$89.00
182	91413013	630 BARBERRY WAY	\$89.00
183	91413014	636 BARBERRY WAY	\$89.00
184	91413015	642 BARBERRY WAY	\$89.00
185	91413016	648 BARBERRY WAY	\$89.00
186	91413017	654 BARBERRY WAY	\$89.00
187	91413018	1263 BLACK SAGE CIR	\$89.00
188	91413019	1265 BLACK SAGE CIR	\$89.00
189	91413020	1267 BLACK SAGE CIR	\$89.00
190	91413021	1271 BLACK SAGE CIR	\$89.00
191	91413022	1277 BLACK SAGE CIR	\$89.00
192	91413023	605 BARBERRY WAY	\$89.00
193	91413024	1285 BLACK SAGE CIR	\$89.00
194	91413025	1293 BLACK SAGE CIR	\$89.00
195	91413026	1297 BLACK SAGE CIR	\$89.00
196	91413027	1303 BLACK SAGE CIR	\$89.00
197	91413028	1307 BLACK SAGE CIR	\$89.00
198	91413029	1313 BLACK SAGE CIR	\$89.00
199	91413030	1317 BLACK SAGE CIR	\$89.00
200	91413031	1323 BLACK SAGE CIR	\$89.00
201	91413032	1327 BLACK SAGE CIR	\$89.00
202	91413033	1333 BLACK SAGE CIR	\$89.00
203	91413034	1338 BLACK SAGE CIR	\$89.00
204	91413035	1334 BLACK SAGE CIR	\$89.00
205	91413036	1326 BLACK SAGE CIR	\$89.00
206	91413037	1298 BLACK SAGE CIR	\$89.00
207	91413038	1294 BLACK SAGE CIR	\$89.00
208	91413039	1292 BLACK SAGE CIR	\$89.00

209	91413040	1286 BLACK SAGE CIR	\$89.00
210	91413041	1280 BLACK SAGE CIR	\$89.00
211	91413042	1278 BLACK SAGE CIR	\$89.00
212	91413043	1276 BLACK SAGE CIR	\$89.00
213	91413044	1270 BLACK SAGE CIR	\$89.00
214	91413045	1268 BLACK SAGE CIR	\$89.00
215	91413046	1264 BLACK SAGE CIR	\$89.00
216	91414001	1258 BLACK SAGE CIR	\$89.00
217	91414002	1254 BLACK SAGE CIR	\$89.00
218	91414003	1250 BLACK SAGE CIR	\$89.00
219	91414004	1248 BLACK SAGE CIR	\$89.00
220	91414005	1244 BLACK SAGE CIR	\$89.00
221	91414006	1240 BLACK SAGE CIR	\$89.00
222	91414007	1238 BLACK SAGE CIR	\$89.00
223	91414008	1234 BLACK SAGE CIR	\$89.00
224	91414009	1230 BLACK SAGE CIR	\$89.00
225	91414010	1228 BLACK SAGE CIR	\$89.00
226	91414011	1224 BLACK SAGE CIR	\$89.00
227	91414012	1220 BLACK SAGE CIR	\$89.00
228	91414013	1216 BLACK SAGE CIR	\$89.00
229	91414014	1212 BLACK SAGE CIR	\$89.00
230	91414015	681 BARBERRY WAY	\$89.00
231	91414016	675 BARBERRY WAY	\$89.00
232	91414017	667 BARBERRY WAY	\$89.00
233	91414018	645 BARBERRY WAY	\$89.00
234	91414019	643 BARBERRY WAY	\$89.00
235	91414020	641 BARBERRY WAY	\$89.00
236	91414021	639 BARBERRY WAY	\$89.00
237	91414022	660 BARBERRY WAY	\$89.00
238	91414023	666 BARBERRY WAY	\$89.00
239	91414024	672 BARBERRY WAY	\$89.00
240	91414025	678 BARBERRY WAY	\$89.00
241	91414026	684 BARBERRY WAY	\$89.00
242	91414027	1247 BLACK SAGE CIR	\$89.00
243	91414028	1249 BLACK SAGE CIR	\$89.00
244	91414029	1255 BLACK SAGE CIR	\$89.00
245	91414030	1259 BLACK SAGE CIR	\$89.00

246	91415002	1405 GOLF COURSE LN	\$89.00
247	91415003	1407 GOLF COURSE LN	\$89.00
248	91415004	1409 GOLF COURSE LN	\$89.00
249	91415005	1413 GOLF COURSE LN	\$89.00
250	91415006	1415 GOLF COURSE LN	\$89.00
251	91415007	1417 GOLF COURSE LN	\$89.00
252	91415008	1419 GOLF COURSE LN	\$89.00
253	91415009	1423 GOLF COURSE LN	\$89.0
254	91415010	1425 GOLF COURSE LN	\$89.00
255	91415011	1427 GOLF COURSE LN	\$89.00
256	91415012	1429 GOLF COURSE LN	\$89.00
257	91415013	1433 GOLF COURSE LN	\$89.00
258	91415014	1435 GOLF COURSE LN	\$89.00
259	91415015	1437 GOLF COURSE LN	\$89.0
260	91415016	1439 GOLF COURSE LN	\$89.0
261	91415017	1453 GOLF COURSE LN	\$89.0
262	91415018	1455 GOLF COURSE LN	\$89.0
263	91415019	1457 GOLF COURSE LN	\$89.0
264	91415020	1459 GOLF COURSE LN	\$89.0
265	91415021	1463 GOLF COURSE LN	\$89.0
266	91415022	1465 GOLF COURSE LN	\$89.0
267	91415023	1467 GOLF COURSE LN	\$89.0
268	91415024	1469 GOLF COURSE LN	\$89.0
269	91415025	1473 GOLF COURSE LN	\$89.0
270	91415026	1475 GOLF COURSE LN	\$89.0
271	91415027	1477 GOLF COURSE LN	\$89.0
272	91415028	1479 GOLF COURSE LN	\$89.0
273	91415029	1483 GOLF COURSE LN	\$89.0
274	91415030	1485 GOLF COURSE LN	\$89.0
275	91415031	1487 GOLF COURSE LN	\$89.0
276	91415032	1489 GOLF COURSE LN	\$89.0
277	91415033	1403 GOLF COURSE LN	\$89.0
278	91416001	1398 TOURNEY HILL L	\$89.0
279	91416002	1396 TOURNEY HILL L	\$89.0
280	91416003	1394 TOURNEY HILL L	\$89.0
281	91416004	1392 TOURNEY HILL L	\$89.0
282	91416005	1390 TOURNEY HILL L	\$89.0

283	91416006	1388 TOURNEY HILL L	\$89.00
284	91416007	1386 TOURNEY HILL L	\$89.00
285	91416008	1384 TOURNEY HILL L	\$89.00
286	91416009	1382 TOURNEY HILL L	\$89.00
287	91416010	1380 TOURNEY HILL L	\$89.00
288	91416011	1378 TOURNEY HILL L	\$89.00
289	91416012	1376 TOURNEY HILL L	\$89.00
290	91416013	1374 TOURNEY HILL L	\$89.00
291	91416014	1372 TOURNEY HILL L	\$89.00
292	91416015	1370 TOURNEY HILL L	\$89.00
293	91416016	1368 TOURNEY HILL L	\$89.00
294	91416017	1366 TOURNEY HILL L	\$89.00
295	91416018	1364 TOURNEY HILL L	\$89.00
296	91416019	1362 TOURNEY HILL L	\$89.00
297	91416020	1360 TOURNEY HILL L	\$89.00
298	91416021	1358 TOURNEY HILL L	\$89.0
299	91416022	1356 TOURNEY HILL L	\$89.0
300	91416023	1354 TOURNEY HILL L	\$89.0
301	91416024	1352 TOURNEY HILL L	\$89.0
302	91416025	1342 TOURNEY HILL L	\$89.0
303	91416026	1340 TOURNEY HILL L	\$89.0
304	91416027	1338 TOURNEY HILL L	\$89.0
305	91416028	1336 TOURNEY HILL L	\$89.0
306	91416029	1334 TOURNEY HILL L	\$89.0
307	91416030	1332 TOURNEY HILL L	\$89.0
308	91416031	1330 TOURNEY HILL L	\$89.0
309	91416032	1328 TOURNEY HILL L	\$89.0
310	91416033	1350 TOURNEY HILL L	\$89.0
311	91416034	1348 TOURNEY HILL L	\$89.0
312	91416035	1346 TOURNEY HILL L	\$89.0
313	91416036	1344 TOURNEY HILL L	\$89.0
314	91419001	622 RIVIERA CIRCLE	\$89.0
315	91419002	626 RIVIERA CIRCLE	\$89.0
316	91419003	630 RIVIERA CIRCLE	\$89.0
317	91419004	634 RIVIERA CIRCLE	\$89.0
318	91419005	638 RIVIERA CIRCLE	\$89.0
319	91419006	642 RIVIERA CIRCLE	\$89.0

320	91419007	646	RIVIERA CIRCLE	\$89.0
321	91419008	650	RIVIERA CIRCLE	\$89.0
322	91419009	654	RIVIERA CIRCLE	\$89.0
323	91419010	658	RIVIERA CIRCLE	\$89.0
324	91419011	648	WOODGREEN WAY	\$89.0
325	91419012	654	WOODGREEN WAY	\$89.0
326	91419013	658	WOODGREEN WAY	\$89.0
327	91419014	662	WOODGREEN WAY	\$89.0
328	91419015	668	WOODGREEN WAY	\$89.0
329	91419016	674	WOODGREEN WAY	\$89.0
330	91419017	678	WOODGREEN WAY	\$89.0
331	91419018	682	WOODGREEN WAY	\$89.0
332	91419020	689	WOODGREEN WAY	\$89.0
333	91419020	685	WOODGREEN WAY	\$89.0
334	91419022	681	WOODGREEN WAY	\$89.0
335	91419023	677	WOODGREEN WAY	\$89.0
336	91419023	649	WOODGREEN WAY	\$89.0
337	91419028	645	WOODGREEN WAY	\$89.0
338	91419029	641	WOODGREEN WAY	\$89.0
339	91419030	637	WOODGREEN WAY	\$89.0
340	91419031	629	WOODGREEN WAY	\$89.0
		625	WOODGREEN WAY	\$89.0
341	91419033	619	RIVIERA CIRCLE	\$89.0
342	91419034		RIVIERA CIRCLE	
343	91419035	623		\$89.0 \$89.0
344	91419036	633	RIVIERA CIRCLE	
345	91419037	637		\$89.0
346	91419038	645		\$89.0
347	91419039	649		\$89.0
348	91419040	653		\$89.0
349	91419041	657	RIVIERA CIRCLE	\$89.0
350	91419042	634	WOODGREEN WAY	\$89.0
351	91419043	630	WOODGREEN WAY	\$89.0
352	91419055	669	WOODGREEN WAY	\$89.0
353	91419056	653	WOODGREEN WAY	\$89.0
354	91419057	657	WOODGREEN WAY	\$89.0
355	91419058	673	WOODGREEN WAY	\$89.0
356	91419060	690	WOODGREEN WAY	\$89.0

357	91440001	1290 ST ANDREWS WAY	\$89.00
358	91440002	1286 ST ANDREWS WAY	\$89.00
359	91440003	1284 ST ANDREWS WAY	\$89.00
360	91440004	1280 ST ANDREWS WAY	\$89.00
361	91440005	1276 ST ANDREWS WAY	\$89.00
362	91440006	1272 ST ANDREWS WAY	\$89.00
363	91440007	1268 ST ANDREWS WAY	\$89.00
364	91440008	1264 ST ANDREWS WAY	\$89.00
365	91440009	1260 ST ANDREWS WAY	\$89.00
366	91440010	1256 ST ANDREWS WAY	\$89.00
367	91440011	1252 ST ANDREWS WAY	\$89.00
368	91440012	1248 ST ANDREWS WAY	\$89.00
369	91440013	1244 ST ANDREWS WAY	\$89.00
370	91441001	496 COLONIAL PLACE	\$89.00
371	91441002	490 COLONIAL PLACE	\$89.00
372	91441003	465 TEE COURT	\$89.00
373	91441004	445 TEE COURT	\$89.00
374	91441005	420 TEE COURT	\$89.00
375	91441006	440 TEE COURT	\$89.00
376	91441007	460 TEE COURT	\$89.00
377	91441008	480 COLONIAL PLACE	\$89.00
378	91441009	470 COLONIAL PLACE	\$89.00
379	91441010	460 COLONIAL PLACE	\$89.00
380	91441011	450 COLONIAL PLACE	\$89.00
381	91441014	420 COLONIAL PLACE	\$89.00
382	91441015	495 COLONIAL PLACE	\$89.00
383	91441016	485 COLONIAL PLACE	\$89.00
384	91441017	475 COLONIAL PLACE	\$89.00
385	91441018	465 COLONIAL PLACE	\$89.00
386	91441019	455 COLONIAL PLACE	\$89.00
387	91441020	445 COLONIAL PLACE	\$89.00
388	91441022	425 COLONIAL PLACE	\$89.00
389	91441023	415 COLONIAL PLACE	\$89.00
390	91441024	410 COLONIAL PLACE	\$89.00
391	91441027	440 COLONIAL PLACE	\$89.00
392	91441028	430 COLONIAL PLACE	\$89.00
393	91441029	435 COLONIAL PLACE	\$89.00

394	91442001	1196 OAKMONT PLACE	\$89.00
395	91442002	1190 OAKMONT PLACE	\$89.00
396	91442003	1184 OAKMONT PLACE	\$89.00
397	91442004	1178 OAKMONT PLACE	\$89.00
398	91442005	1172 OAKMONT PLACE	\$89.00
399	91442006	1166 OAKMONT PLACE	\$89.00
400	91442007	1160 OAKMONT PLACE	\$89.00
401	91442008	1154 OAKMONT PLACE	\$89.00
402	91442009	1148 OAKMONT PLACE	\$89.00
403	91442010	1142 OAKMONT PLACE	\$89.00
404	91442011	1136 OAKMONT PLACE	\$89.00
405	91442012	1130 OAKMONT PLACE	\$89.00
406	91442013	1124 OAKMONT PLACE	\$89.00
407	91442014	1118 OAKMONT PLACE	\$89.00
408	91442015	1112 OAKMONT PLACE	\$89.00
409	91442016	1106 OAKMONT PLACE	\$89.00
410	91442017	1105 OAKMONT PLACE	\$89.00
411	91442018	1115 OAKMONT PLACE	\$89.00
412	91442019	1125 OAKMONT PLACE	\$89.00
413	91442020	1135 OAKMONT PLACE	\$89.00
414	91442021	1155 OAKMONT PLACE	\$89.00
415	91442022	1141 OAKMONT PLACE	\$89.00
416	91442023	1145 OAKMONT PLACE	\$89.00
417	91442024	460 LINKS DRIVE	\$89.00
418	91442025	470 LINKS DRIVE	\$89.00
419	91442026	480 LINKS DRIVE	\$89.00
420	91442027	490 LINKS DRIVE	\$89.00
421	91443001	1090 REDBERRY PLACE	\$89.00
422	91443002	1080 REDBERRY PLACE	\$89.00
423	91443003	1050 REDBERRY PLACE	\$89.00
424	91443004	1040 REDBERRY PLACE	\$89.00
425	91443005	1020 REDBERRY PLACE	\$89.00
426	91443006	1010 REDBERRY PLACE	\$89.00
427	91443007	1035 REDBERRY PLACE	\$89.00
428	91443008	1022 WAILEA WAY	\$89.00
429	91443009	1012 WAILEA WAY	\$89.00
430	91443010	1002 WAILEA WAY	\$89.00

431	91443011	1001 WAILEA WAY	\$89.00
432	91443012	1011 WAILEA WAY	\$89.00
433	91443013	1021 WAILEA WAY	\$89.00
434	91443014	1031 WAILEA WAY	\$89.00
435	91443015	1041 WAILEA WAY	\$89.00
436	91443016	1051 WAILEA WAY	\$89.00
437	91444001	595 WOODGREEN WAY	\$89.00
438	91444002	591 WOODGREEN WAY	\$89.00
439	91444003	587 WOODGREEN WAY	\$89.00
440	91444004	583 WOODGREEN WAY	\$89.00
441	91444005	579 WOODGREEN WAY	\$89.00
442	91444006	575 WOODGREEN WAY	\$89.00
443	91444007	571 WOODGREEN WAY	\$89.00
444	91444008	567 WOODGREEN WAY	\$89.00
445	91444009	563 WOODGREEN WAY	\$89.00
446	91444011	556 RIVIERA CIRCLE	\$89.00
447	91444012	560 RIVIERA CIRCLE	\$89.00
448	91444013	564 RIVIERA CIRCLE	\$89.00
449	91444014	568 RIVIERA CIRCLE	\$89.00
450	91444015	572 RIVIERA CIRCLE	\$89.00
451	91444016	576 RIVIERA CIRCLE	\$89.00
452	91444017	580 RIVIERA CIRCLE	\$89.00
453	91444018	584 RIVIERA CIRCLE	\$89.00
454	91444019	588 RIVIERA CIRCLE	\$89.00
455	91444020	1533 CHAMPIONS LANE	\$89.00
456	91444021	1529 CHAMPIONS LANE	\$89.00
457	91444022	1523 CHAMPIONS LANE	\$89.00
458	91444023	1517 CHAMPIONS LANE	\$89.00
459	91444024	1511 CHAMPIONS LANE	\$89.0
460	91444025	1505 CHAMPIONS LANE	\$89.00
461	91444026	1506 CHAMPIONS LANE	\$89.0
462	91444027	1512 CHAMPIONS LANE	\$89.00
463	91444028	1518 CHAMPIONS LANE	\$89.00
464	91444029	1524 CHAMPIONS LANE	\$89.00
465	91444030	1530 CHAMPIONS LANE	\$89.00
466	91444031	1536 CHAMPIONS LANE	\$89.00
467	91444033	621 WOODGREEN WAY	\$89.0

468	91444034	617 WOODGREEN WAY	\$89.00
469	91444035	613 WOODGREEN WAY	\$89.00
470	91444036	609 WOODGREEN WAY	\$89.00
471	91444037	605 WOODGREEN WAY	\$89.00
472	91444038	622 MASTERS CIRCLE	\$89.00
473	91444039	618 MASTERS CIRCLE	\$89.00
474	91444040	614 MASTERS CIRCLE	\$89.00
475	91444041	610 MASTERS CIRCLE	\$89.00
476	91444042	606 MASTERS CIRCLE	\$89.00
477	91444043	602 MASTERS CIRCLE	\$89.00
478	91444044	596 MASTERS CIRCLE	\$89.00
479	91444045	592 MASTERS CIRCLE	\$89.00
480	91444046	588 MASTERS CIRCLE	\$89.00
481	91444047	584 MASTERS CIRCLE	\$89.00
482	91444048	580 MASTERS CIRCLE	\$89.00
483	91444049	576 MASTERS CIRCLE	\$89.00
484	91444050	572 MASTERS CIRCLE	\$89.00
485	91444051	568 MASTERS CIRCLE	\$89.00
486	91444052	564 MASTERS CIRCLE	\$89.00
487	91444053	545 RIVIERA CIRCLE	\$89.00
488	91444054	549 RIVIERA CIRCLE	\$89.00
489	91444055	553 RIVIERA CIRCLE	\$89.00
490	91444056	557 RIVIERA CIRCLE	\$89.00
491	91444057	561 RIVIERA CIRCLE	\$89.00
492	91444058	565 RIVIERA CIRCLE	\$89.00
493	91444059	571 RIVIERA CIRCLE	\$89.00
494	91444060	579 RIVIERA CIRCLE	\$89.00
495	91444061	587 RIVIERA CIRCLE	\$89.00
496	91444062	605 RIVIERA CIRCLE	\$89.00
497	91444063	611 RIVIERA CIRCLE	\$89.00
498	91444064	615 RIVIERA CIRCLE	\$89.00
499	91444067	618 WOODGREEN WAY	\$89.00
500	91444068	622 WOODGREEN WAY	\$89.00
501	91445001	510 JONES LANE	\$89.00
502	91445002	520 JONES LANE	\$89.00
503	91445003	530 JONES LANE	\$89.00
504	91445004	1620 SARAZEN COURT	\$89.00

505	91445005	1630 SARAZEN COURT	\$89.00
506	91445006	1635 SARAZEN COURT	\$89.00
507	91445007	1625 SARAZEN COURT	\$89.00
508	91445008	550 JONES LANE	\$89.00
509	91445009	560 JONES LANE	\$89.00
510	91445010	1585 HOGAN COURT	\$89.00
511	91445011	1575 HOGAN COURT	\$89.00
512	91445012	1565 HOGAN COURT	\$89.00
513	91445013	1555 HOGAN COURT	\$89.00
514	91445014	1545 HOGAN COURT	\$89.00
515	91445015	1535 HOGAN COURT	\$89.00
516	91445016	1525 HOGAN COURT	\$89.00
517	91445017	1515 HOGAN COURT	\$89.00
518	91445018	1510 HOGAN COURT	\$89.00
519	91445019	1520 HOGAN COURT	\$89.00
520	91445020	535 SNEAD LANE	\$89.00
521	91445021	525 SNEAD LANE	\$89.00
522	91445022	515 SNEAD LANE	\$89.00
523	91445023	510 SNEAD LANE	\$89.00
524	91445024	520 SNEAD LANE	\$89.00
525	91445025	530 SNEAD LANE	\$89.00
526	91445026	540 SNEAD LANE	\$89.00
527	91445027	555 JONES LANE	\$89.00
528	91445028	545 JONES LANE	\$89.00
529	91445029	535 JONES LANE	\$89.00
530	91445030	525 JONES LANE	\$89.00
531	91445031	515 JONES LANE	\$89.00
532	91446001	510 VARDON COURT	\$89.00
533	91446002	520 VARDON COURT	\$89.00
534	91446003	530 VARDON COURT	\$89.00
535	91446004	540 VARDON COURT	\$89.00
536	91446005	550 VARDON COURT	\$89.00
537	91446006	560 VARDON COURT	\$89.00
538	91446007	570 VARDON COURT	\$89.00
539	91446008	580 VARDON COURT	\$89.00
540	91446009	590 VARDON COURT	\$89.00
541	91446010	595 VARDON COURT	\$89.00

542	91446011	529	BYRON LANE	\$89.00
543	91446012	525	BYRON LANE	\$89.00
544	91446013	515	BYRON LANE	\$89.00
545	91446014	505	BYRON LANE	\$89.00
546	91446015	510	BYRON LANE	\$89.00
547	91446016	520	BYRON LANE	\$89.00
548	91446017	530	BYRON LANE	\$89.00
549	91446018	540	BYRON LANE	\$89.00
550	91446019	525	VARDON COURT	\$89.00
551	91446020	515	VARDON COURT	\$89.00
552	91446021	510	KATHRYN COURT	\$89.00
553	91446022	520	KATHRYN COURT	\$89.00
554	91446023	530	KATHRYN COURT	\$89.00
555	91446024	535	KATHRYN COURT	\$89.00
556	91446025	525	KATHRYN COURT	\$89.00
557	91446026	515	KATHRYN COURT	\$89.00

TOTAL	\$49,573.00
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PART E

ASSESSMENT DIAGRAM

Attached is the Assessment Diagram (Map) for the Assessment District. Please note that the lines and dimensions of each parcel, as well as the distinctive assessment number, are shown on the Assessor's Maps available at the NCSD and the County of San Luis Obispo Assessor's Office.

