ENGINEER'S ANNUAL LEVY REPORT

BLACKLAKE STREET LIGHTING

MAINTENANCE ASSESSMENT DISTRICT NO. 2022-1

FISCAL YEAR 2024-2025

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

MAY 8, 2024

Prepared By:

Nipomo Community Services District

The undersigned respectfully submits the enclosed Engineer's Report on the 8th day of May, 2024.



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 8th day of May, 2024.

By: Raymond Nie

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 ________, 2024.

By: Raymond Wig.

Secretary of the Nipomo Community Services District

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 2024-2025. 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 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 2024-2025 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 2024-2025 assessments on each benefited parcel of land within the Assessment District. The FY 2024-2025 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 2024-2025 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 2024-2025.

PART B

BUDGET COST ESTIMATE SUMMARY

AND ANNUAL INFLATIONARY ADJUSTMENT

Part B includes the detailed budget for FY 2024-2025 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 2024-2025 for the District is as follows:

	Proposed 2024-2025 B		25 Budget	
		Fund 200		Fund 205
Beginning Estimated Operating Fund Balance 7/1/2024	\$	15,000		
Beginning Estimated Capital Fund Balance 7/1/2024			\$	20,000
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]	\$	(30,000)		
Estimated Maintenance for LS-2A Lamps [3]	\$	(2,000)		
Payment of Principal & Interest [4]	\$	(3,170)		
Total Operations Expenditures	\$	(39,285)		
Net Operating Surplus (Deficit)	\$	(122)		
Plus Interest earnings	\$	400		
Net surplus (deficit) from operations	\$	(122)		
Estimated Operating Fund Cash Balance 6/30	\$	15,278		
Cash Reserve Goal Operating Fund [5]	\$	19,600		
CAPITAL EXPENDITURES				
Pole Painting [6]			\$	(10,000)
Conversion of LS-2A lamps to LED [7]			\$	(15,000)
Total Capital Expenditures			\$	(25,000)
Funded Replacement Cash Reserve Balance 6/30 [8]			\$	5,410

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 2 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 2024-2025.
- 7 Estimated to convert 30 LS-2A lamps to LED in FY 2024-2025.
- 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
Prior Year's Annual Maximum Assessment

Current Year's
= Annual
Maximum
Assessment

The percentage change used is the annual change for the preceding 12 months. The annual inflation factor applied for the fiscal year 2024-2025 is based on the percentage change from February 2023 to February 2024 and has been identified as 2.4% (annual percentage change currently available).

MAXIMUM ALLOWABLE ASSESSMENT PER PARCEL (APPLYING INFLATIONARY ADJUSTMENT)	
2023-2024 Maximum Assessment	(A) \$89.17
X CPI (2.4%)	(B) \$2.14
Maximum Assessment Allowable 2024-2025	(A) + (B) \$91.31 ========
Proposed 2024-2025 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 2024-2025 (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 commercial/other), to determine the proposed total annual assessment 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 2024-2025 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 2024-2025. 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 2024-2025 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

24	91243026	640	SHELTER RIDGE	\$89.00
25	91243027	638	SHELTER RIDGE	\$89.00
26	91243028	626	SHELTER RIDGE	\$89.00
27	91243029	616	SHELTER RIDGE	\$89.00
28	91243030	605	SHELTER RIDGE	\$89.00
29	91243031	611	SHELTER RIDGE	\$89.00
30	91243032	617	SHELTER RIDGE	\$89.00
31	91243033	625	SHELTER RIDGE	\$89.00
32	91243034	629	SHELTER RIDGE	\$89.00
33	91243035	635	SHELTER RIDGE	\$89.00
34	91243036	641	SHELTER RIDGE	\$89.00
35	91243037	649	SHELTER RIDGE	\$89.00
36	91243038	655	SHELTER RIDGE	\$89.00
37	91243039	661	SHELTER RIDGE	\$89.00
38	91243040	665	SHELTER RIDGE	\$89.00
39	91243041	673	SHELTER RIDGE	\$89.00
40	91243042	679	SHELTER RIDGE	\$89.00
41	91243043	685	SHELTER RIDGE	\$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 LN	\$89.00
55	91244014	690	SOUTHRIDGE LN	\$89.00
56	91244015	695	SOUTHRIDGE LN	\$89.00
57	91244016	1111	MIDDLE RIDGE	\$89.00
58	91244017	675	SOUTHRIDGE LN	\$89.00
59	91244018	665	SOUTHRIDGE LN	\$89.00
60	91244019	655	SOUTHRIDGE LN	\$89.00

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	
65	91244026	663 MISTY GLEN PL	\$89.00
66			\$89.00
-	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

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	600.00
247	91415002	1407 GOLF COURSE LN	\$89.00 \$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	\$89.00
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	\$89.00
260	91415016	1439 GOLF COURSE LN	\$89.00
261	91415017	1453 GOLF COURSE LN	\$89.00
262	91415018	1455 GOLF COURSE LN	\$89.00
263	91415019	1457 GOLF COURSE LN	\$89.00
264	91415020	1459 GOLF COURSE LN	\$89.00
265	91415021	1463 GOLF COURSE LN	\$89.00
266	91415022	1465 GOLF COURSE LN	\$89.00
267	91415023	1467 GOLF COURSE LN	\$89.00
268	91415024	1469 GOLF COURSE LN	\$89.00
269	91415025	1473 GOLF COURSE LN	\$89.00
270	91415026	1475 GOLF COURSE LN	\$89.00
271	91415027	1477 GOLF COURSE LN	\$89.00
272	91415028	1479 GOLF COURSE LN	\$89.00
273	91415029	1483 GOLF COURSE LN	\$89.00
274	91415030	1485 GOLF COURSE LN	\$89.00
275	91415031	1487 GOLF COURSE LN	\$89.00
276	91415032	1489 GOLF COURSE LN	\$89.00
277	91415033	1403 GOLF COURSE LN	\$89.00
278	91416001	1398 TOURNEY HILL L	\$89.00
279	91416002	1396 TOURNEY HILL L	\$89.00
280	91416003	1394 TOURNEY HILL L	\$89.00
281	91416004	1392 TOURNEY HILL L	\$89.00
282	91416005	1390 TOURNEY HILL L	\$89.00

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	\$89.00
299	91416022	1356 TOURNEY HILL L	\$89.00
300	91416023	1354 TOURNEY HILL L	\$89.00
301	91416024	1352 TOURNEY HILL L	\$89.00
302	91416025	1342 TOURNEY HILL L	\$89.00
303	91416026	1340 TOURNEY HILL L	\$89.00
304	91416027	1338 TOURNEY HILL L	\$89.00
305	91416028	1336 TOURNEY HILL L	\$89.00
306	91416029	1334 TOURNEY HILL L	\$89.00
307	91416030	1332 TOURNEY HILL L	\$89.00
308	91416031	1330 TOURNEY HILL L	\$89.00
309	91416032	1328 TOURNEY HILL L	\$89.00
310	91416033	1350 TOURNEY HILL L	\$89.00
311	91416034	1348 TOURNEY HILL L	\$89.00
312	91416035	1346 TOURNEY HILL L	\$89.00
313	91416036	1344 TOURNEY HILL L	\$89.00
314	91419001	622 RIVIERA CIRCLE	\$89.00
315	91419002	626 RIVIERA CIRCLE	\$89.00
316	91419003	630 RIVIERA CIRCLE	\$89.00
317	91419004	634 RIVIERA CIRCLE	\$89.00
318	91419005	638 RIVIERA CIRCLE	\$89.00
319	91419006	642 RIVIERA CIRCLE	\$89.00

320	91419007	646	RIVIERA CIRCLE	\$89.00
321	91419008	650	RIVIERA CIRCLE	\$89.00
322	91419009	654	RIVIERA CIRCLE	\$89.00
323	91419010	658	RIVIERA CIRCLE	\$89.00
324	91419011	648	WOODGREEN WAY	\$89.00
325	91419012	654	WOODGREEN WAY	\$89.00
326	91419013	658	WOODGREEN WAY	\$89.00
327	91419014	662	WOODGREEN WAY	\$89.00
328	91419015	668	WOODGREEN WAY	\$89.00
329	91419016	674	WOODGREEN WAY	\$89.00
330	91419017	678	WOODGREEN WAY	\$89.00
331	91419018	682	WOODGREEN WAY	\$89.00
332	91419020	689	WOODGREEN WAY	\$89.00
333	91419021	685	WOODGREEN WAY	\$89.00
334	91419022	681	WOODGREEN WAY	\$89.00
335	91419023	677	WOODGREEN WAY	\$89.00
336	91419028	649	WOODGREEN WAY	\$89.00
337	91419029	645	WOODGREEN WAY	\$89.00
338	91419030	641	WOODGREEN WAY	\$89.00
339	91419031	637	WOODGREEN WAY	\$89.00
340	91419032	629	WOODGREEN WAY	\$89.00
341	91419033	625	WOODGREEN WAY	\$89.00
342	91419034	619	RIVIERA CIRCLE	\$89.00
343	91419035	623	RIVIERA CIRCLE	\$89.00
344	91419036	633	RIVIERA CIRCLE	\$89.00
345	91419037	637	RIVIERA CIRCLE	\$89.00
346	91419038	645	RIVIERA CIRCLE	\$89.00
347	91419039	649	RIVIERA CIRCLE	\$89.00
348	91419040	653	RIVIERA CIRCLE	\$89.00
349	91419041	657	RIVIERA CIRCLE	\$89.00
350	91419042	634	WOODGREEN WAY	\$89.00
351	91419043	630	WOODGREEN WAY	\$89.00
352	91419055	669	WOODGREEN WAY	\$89.00
353	91419056	653	WOODGREEN WAY	\$89.00
354	91419057	657	WOODGREEN WAY	\$89.00
355	91419058	673	WOODGREEN WAY	\$89.00
356	91419060	690	WOODGREEN WAY	\$89.00

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	
363	91440007	1268 ST ANDREWS WAY	\$89.00 \$89.00
364	91440008	1264 ST ANDREWS WAY	\$89.00
365	91440009	1260 ST ANDREWS WAY	\$89.00
366	91440010	1256 ST ANDREWS WAY	
367	91440011	1252 ST ANDREWS WAY	\$89.00
368	91440012	1248 ST ANDREWS WAY	\$89.00
369	91440013	1244 ST ANDREWS WAY	\$89.00 \$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	01442014	14004 MAILEA MAY	#20.00
	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	\$89.00
460	91444025	1505 CHAMPIONS LANE	\$89.00
461	91444026	1506 CHAMPIONS LANE	\$89.00
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	\$89.00

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

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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
IOIAL	Ψ43,373.00

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.

