

TO: BOARD OF DIRECTOR
REVIEWED: RAY DIENZO, P.E. RD
GENERAL MANAGER
FROM: ELIZABETH GAMEZ, EIT
INTERIM DISTRICT ENGINEER
DATE: MAY 19, 2026

**AGENDA ITEM
E-1
MAY 27, 2026**

**APPROVAL OF THE ENGINEER'S ANNUAL LEVY REPORT AND
DECLARATION OF INTENTION TO LEVY ANNUAL ASSESSMENTS
FOR STREET LANDSCAPE MAINTENANCE DISTRICT NO. 1 FOR
FISCAL YEAR 2026-2027**

ITEM

Consider Adoption of Resolution approving the Engineer's Annual Levy Report and Declaration of Intention to Levy Annual Assessments for Street Landscape Maintenance District No. 1 for Fiscal Year ("FY") 2026-2027 [RECOMMEND ADOPT RESOLUTION].

BACKGROUND

On March 25, 2026, the Board of Directors adopted Resolution 2026-1759 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 2026-2027 PURSUANT TO THE PROVISIONS OF PART 2 OF DIVISION 15 OF THE CALIFORNIA STREETS AND HIGHWAYS CODE

Raymond Dienzo, P.E., General Manager, was directed to prepare the annual levy report (Attachment A). Pursuant to Proposition 218 and the Petition Requesting Formation of the Street Landscape Maintenance District No. 1 ("Maintenance District"), the annual levy may be increased by a percentage equal to or less than the Consumer Price Index ("CPI") without conducting a Protest Vote. The actual amount to be assessed is based on the annual budget and may be less or more than the CPI. Property owners within the Maintenance District must approve any proposed assessment that exceeds the adjusted maximum rate based on the CPI (via a Proposition 218 Protest Vote).

No improvements are planned in FY 2026-2027 and the projected reserve balance as of July 1, 2026 is expected to be approximately \$18,500. In accordance with the Reserve Policy adopted by the Board in 2012, the target fund balance reserve for Street Landscape Maintenance District No. 1 is \$20,000. The Reserve is for operating as well as capital expenditures for unplanned landscaping trimming/repair/replacement and irrigation system repair/replacement. It is recommended that the assessment remain \$575.00 for FY 2026-2027 (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. The total amount of \$577.00 per parcel will be billed on the tax roll. The computed Maximum Assessment Allowable is \$648.04.

With the proposed assessment amount, the Maintenance District is projected to have an approximate deficit of \$1,850 in FY 2026-2027 and reserve fund balance at the end of FY 2026-2027 of \$16,650 (See Page 5 of Engineer's Levy Report). As the history of the Maintenance

District's annual levy and maximum allowable levy shows, the levy can be lowered in the future when reserves are adequate and maintenance costs are not as demanding on the fund balance.

History of Annual Levy and Maximum Allowable Levy

Period Covered	Amount Assessed per Parcel	Maximum Assessment Allowable
FY 2003-2004 (first year)	\$345.00	\$345.00
FY 2004-2005	\$346.96	\$346.96
FY 2005-2006	\$354.94	\$354.94
FY 2006-2007	\$365.34	\$365.34
FY 2007-2008	\$365.34	\$376.75
FY 2008-2009	\$387.74	\$387.74
FY 2009-2010	\$301.78	\$391.14
FY 2010-2011	\$303.57	\$400.60
FY 2011-2012	\$303.57	\$408.85
FY 2012-2013	\$315.00	\$423.29
FY 2013-2014	\$330.00	\$433.40
FY 2014-2015	\$330.00	\$442.19
FY 2015-2016	\$360.00	\$450.59
FY 2016-2017	\$380.00	\$463.84
FY 2017-2018	\$380.00	\$479.05
FY 2018-2019	\$435.00	\$497.30
FY 2019-2020	\$435.00	\$513.71
FY 2020-2021	\$435.00	\$528.61
FY 2021-2022	\$490.00	\$538.12
FY 2022-2023	\$500.00	\$573.10
FY 2023-2024	\$525.00	\$601.18
FY 2024-2025	\$525.00	\$615.61
FY 2025-2026	\$575.00	\$632.23

Proposed Annual Levy and Maximum Allowable Levy for FY 2026-2027

Period Covered	Amount Assessed per Parcel	Maximum Assessment Allowable
Proposed FY 2026-2027	\$575.00	\$648.04

FISCAL IMPACT

Budgeted staff time was used to prepare this staff report.

RECOMMENDATION

Staff recommends that the Board, by motion and roll call vote, approve Resolution 2026-XXXX Approving the Engineer's Report and Declaring the Intention to Levy the Annual Assessment.

ATTACHMENTS

- A. FY 2026-2027 LMD No 1. Engineer's Annual Levy Report
- B. Resolution 2026-XXXX Approving Engineer's Report and Declaring Intention to Levy

MAY 27, 2026

ITEM E-1

ATTACHMENT A

ENGINEER'S ANNUAL LEVY REPORT

STREET LANDSCAPE MAINTENANCE DISTRICT NO. 1

FISCAL YEAR 2026-2027

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

MAY 27, 2026

Prepared By:

Nipomo Community Services District

**NIPOMO COMMUNITY SERVICES DISTRICT
ENGINEER'S ANNUAL LEVY REPORT
STREET LANDSCAPE MAINTENANCE DISTRICT NO. 1
FISCAL YEAR 2026-2027**

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The undersigned respectfully submits the enclosed Engineer's Report on the 27th day of May 2026.



By: Raymond Dienzo

Raymond Dienzo, P.E.
General Manager
RCE 69322, Expires 06-30-2028

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 27th day of May 2026.

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 _____, 2026.

By: _____

Secretary of the Nipomo Community Services District

**NIPOMO COMMUNITY SERVICES DISTRICT
ENGINEER’S ANNUAL LEVY REPORT
STREET LANDSCAPE MAINTENANCE DISTRICT NO. 1
FISCAL YEAR 2026-2027**

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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 2026-2027. 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 XIII C and XIII D.

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 XIII D.

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
STREET LANDSCAPE MAINTENANCE DISTRICT NO. 1
FISCAL YEAR 2026-2027**

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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 2026-2027 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 2026-2027 assessments on each benefited parcel of land within the Assessment District. The FY 2026-2027 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 2026-2027 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.

**NIPOMO COMMUNITY SERVICES DISTRICT
ENGINEER'S ANNUAL LEVY REPORT
STREET LANDSCAPE MAINTENANCE DISTRICT NO. 1
FISCAL YEAR 2026-2027**

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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 2026-2027.

**NIPOMO COMMUNITY SERVICES DISTRICT
ENGINEER'S ANNUAL LEVY REPORT
STREET LANDSCAPE MAINTENANCE DISTRICT NO. 1
FISCAL YEAR 2026-2027**

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PART B

BUDGET COST ESTIMATE SUMMARY

AND ANNUAL INFLATIONARY ADJUSTMENT

Part B includes the detailed budget for FY 2026-2027 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 2026-2027 for the District is as follows:

DESCRIPTION		2026-2027 BUDGET
Beginning Estimated Fund Balance (July 1, 2026)		\$18,500
Proposed Assessment Levy		\$16,100
Estimated Interest Income		\$500
Estimated Expenditures		
Contract Landscape Maintenance	(\$5300)	
Water	(\$11,000)	
Electricity	(\$150)	
Public Notifications	(\$500)	
Administration	(\$1,500)	
Total Estimated Expenditures		(\$18,450)
Estimated Ending Fund Balance (1) (June 30, 2027)		\$16,650

- (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 for operating expenditures as well as for capital expenditures for unplanned landscaping repair/replacement and irrigation system repair/replacement.

**NIPOMO COMMUNITY SERVICES DISTRICT
ENGINEER'S ANNUAL LEVY REPORT
STREET LANDSCAPE MAINTENANCE DISTRICT NO. 1
FISCAL YEAR 2026-2027**

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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

$$\begin{array}{r}
 \text{(Prior Year's Annual Maximum Assessment x CPI)} \\
 \text{Plus} \\
 \text{Prior Year's Annual Maximum Assessment}
 \end{array}
 \left. \vphantom{\begin{array}{r} \text{(Prior Year's Annual Maximum Assessment x CPI)} \\ \text{Plus} \\ \text{Prior Year's Annual Maximum Assessment} \end{array}} \right\} = \begin{array}{l} \text{Current Year's} \\ \text{Annual} \\ \text{Maximum} \\ \text{Assessment} \end{array}$$

The percentage change used is the annual change for the preceding 12 months. The annual inflation factor applied for the fiscal year 2026-2027 is based on the percentage change from February 2025 to February 2026 and has been identified as 2.5% (annual percentage change currently available).

MAXIMUM ALLOWABLE ASSESSMENT PER PARCEL (APPLYING INFLATIONARY ADJUSTMENT)	
2025-2026 Maximum Assessment	(A) \$632.23
X CPI (2.5%)	(B) \$15.81

Maximum Assessment Allowable 2026-2027	(A) + (B) \$648.04 =====
Proposed 2026-2027 Annual Assessment	\$575.00 =====

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 \$577.00 per parcel will be billed on tax roll.

**NIPOMO COMMUNITY SERVICES DISTRICT
ENGINEER'S ANNUAL LEVY REPORT
STREET LANDSCAPE MAINTENANCE DISTRICT NO. 1
FISCAL YEAR 2026-2027**

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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 XIID 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

**NIPOMO COMMUNITY SERVICES DISTRICT
ENGINEER'S ANNUAL LEVY REPORT
STREET LANDSCAPE MAINTENANCE DISTRICT NO. 1
FISCAL YEAR 2026-2027**

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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	\$16,100
Number of Parcels	28
Assessment per Parcel	\$575
County Charge	\$2
Total Assessment per Parcel	\$577

**NIPOMO COMMUNITY SERVICES DISTRICT
ENGINEER'S ANNUAL LEVY REPORT
STREET LANDSCAPE MAINTENANCE DISTRICT NO. 1
FISCAL YEAR 2026-2027**

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PART D

ASSESSMENT ROLL

Lot Number	Assessor Parcel Number	Annual Assessment
1	092-512-001	\$575.00
2	092-512-002	\$575.00
3	092-512-003	\$575.00
4	092-512-004	\$575.00
5	092-512-005	\$575.00
6	092-512-006	\$575.00
7	092-512-007	\$575.00
8	092-512-008	\$575.00
9	092-512-009	\$575.00
10	092-512-010	\$575.00
11	092-512-011	\$575.00
12	092-512-012	\$575.00
13	092-512-013	\$575.00
14	092-512-014	\$575.00
15	092-512-015	\$575.00
16	092-512-016	\$575.00
17	092-512-017	\$575.00
18	092-512-018	\$575.00
19	092-512-019	\$575.00
20	092-512-020	\$575.00
21	092-512-021	\$575.00
22	092-512-022	\$575.00
23	092-512-023	\$575.00
24	092-512-024	\$575.00
25	092-512-025	\$575.00
26	092-512-026	\$575.00
27	092-512-027	\$575.00
28	092-512-028	\$575.00
	TOTAL	\$16,100.00

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.

**NIPOMO COMMUNITY SERVICES DISTRICT
ENGINEER'S ANNUAL LEVY REPORT
STREET LANDSCAPE MAINTENANCE DISTRICT NO. 1
FISCAL YEAR 2026-2027**

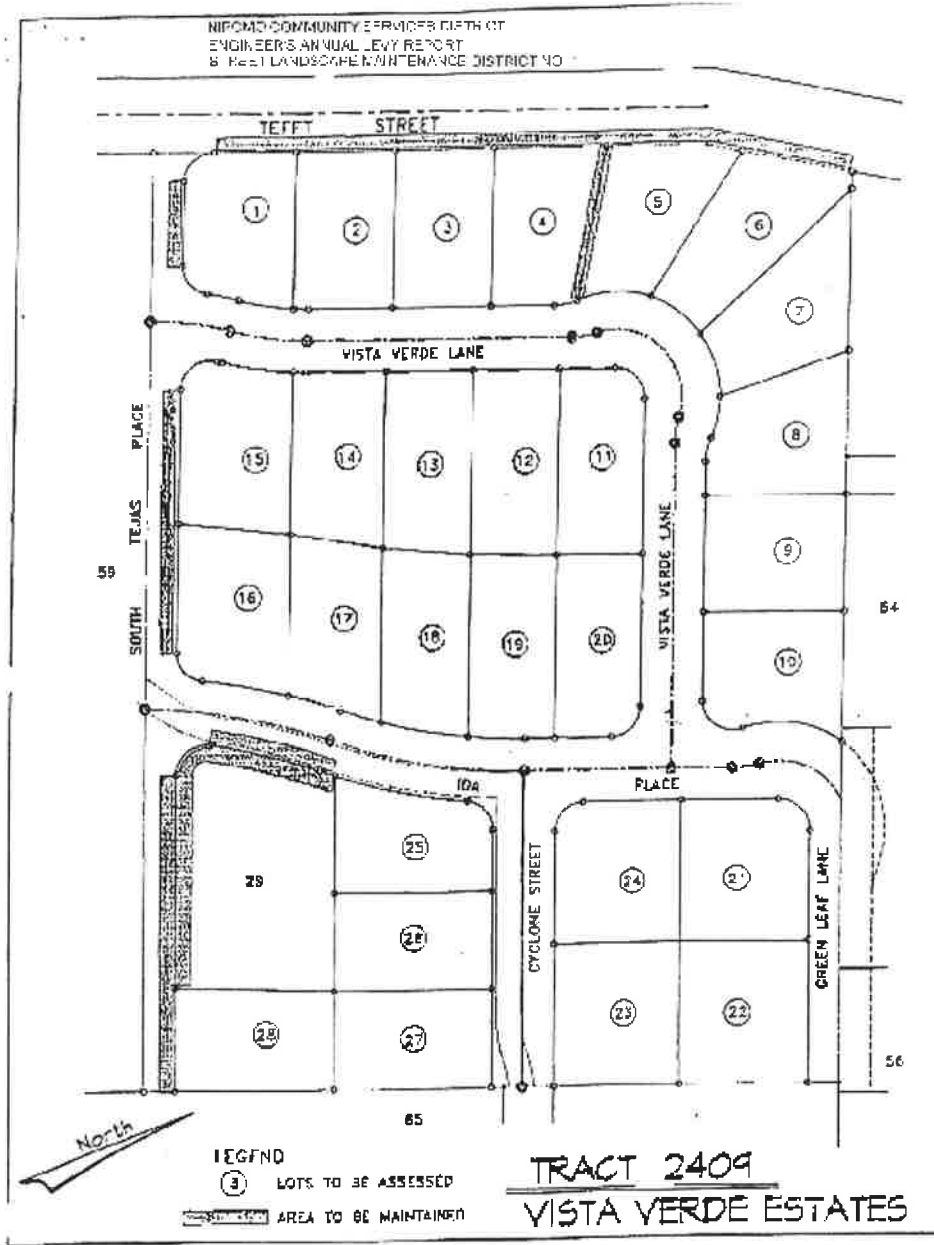
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PART E

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.

**NIPOMO COMMUNITY SERVICES DISTRICT
ENGINEER'S ANNUAL LEVY REPORT
STREET LANDSCAPE MAINTENANCE DISTRICT NO. 1
FISCAL YEAR 2026-2027**



MAY 27, 2026

ITEM E-1

ATTACHMENT B

**NIPOMO COMMUNITY SERVICES DISTRICT
RESOLUTION NO. 2026-XXXX**

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
APPROVING THE ANNUAL ENGINEER'S LEVY REPORT,
DECLARING ITS INTENTION TO LEVY ANNUAL ASSESSMENTS
FOR STREET LANDSCAPE MAINTENANCE DISTRICT NO. 1
FOR FISCAL YEAR 2026-2027,
AND SETTING A PUBLIC HEARING THEREON**

WHEREAS, the Board of Directors of the Nipomo Community Services District ("NCSD") has, by previous Petition and Resolutions, formed the Nipomo Community Services District Street Landscape Maintenance District No. 1 (hereinafter referred to as "Street Landscape Maintenance District No. 1") and initiated proceedings for the annual assessments for Fiscal Year 2026-2027 pursuant to the provisions of the Landscaping and Lighting Act of 1972, Streets and Highways Code of California, beginning with Section 22500 (hereinafter referred to as "Act"), which provides for the levy and collection of assessments by the County of San Luis Obispo for the NCSD to pay for the maintenance and services of all improvements and facilities related thereto; and

WHEREAS, the Street Landscape Maintenance District No. 1 and the associated assessments are in compliance with the provisions of California Constitution Article XIID; and

WHEREAS, by previous Resolution, the Board of Directors initiated proceedings for the annual levy of assessments for Street Landscape Maintenance District No. 1 for fiscal year 2026-2027 and appointed Raymond Dienzo, P.E., General Manager, as assessment engineer for the purpose of assisting with the annual levy and to prepare and file a Report in accordance with Chapter 1, Article 4 of the Act; and

WHEREAS, said Report has been prepared, filed, and presented to the Board of Directors, as required by Chapters 1 and 3 of said Act; and

WHEREAS, the Board of Directors has carefully examined and reviewed the Report as presented, is satisfied with the budget items and documents as set forth therein, and is satisfied that the proposed assessments have been spread in accordance with the Petition for Street Landscape Maintenance District No. 1 and with benefits received from the improvements, operation, maintenance, and services to be performed within Street Landscape Maintenance District No. 1 as set forth in said Report, and

WHEREAS, the NCSD intends to levy and collect the annual assessments for Street Landscape Maintenance District No. 1 as set forth in said Report, pursuant to the Act.

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

SECTION 1: That the above recitals are all true and correct and incorporated herein by reference.

SECTION 2: That the presented Report consists of the following:

- a. A Description of the Improvements
- b. The Annual Budget (Costs and Expenses of Services, Operation, and Maintenance)
- c. The Method of Apportionment that details the method of calculating each parcel's proportional special benefits and annual assessment.
- d. The District Roll containing the proposed assessment for each parcel within the District for fiscal year 2026-2027.

NIPOMO COMMUNITY SERVICES DISTRICT
RESOLUTION NO. 2026-XXXX

A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
APPROVING THE ANNUAL ENGINEER'S LEVY REPORT,
DECLARING ITS INTENTION TO LEVY ANNUAL ASSESSMENTS
FOR STREET LANDSCAPE MAINTENANCE DISTRICT NO. 1
FOR FISCAL YEAR 2026-2027,
AND SETTING A PUBLIC HEARING THEREON

SECTION 3: That the Report (Attached as Exhibit "A") is hereby approved and ordered to be filed in the NCSD Offices as a permanent record and remain open to public inspection.

SECTION 4: That the NCSD General Manager shall certify to the passage and adoption of this Resolution, and the minutes of this meeting shall so reflect the presentation of the Engineer's Annual Levy Report.

BE IT FURTHER RESOLVED, DETERMINED, AND ORDERED BY THE BOARD OF DIRECTORS OF THE NIPOMO COMMUNITY SERVICES DISTRICT, PURSUANT TO SECTION 22624 OF THE ACT, AS FOLLOWS:

SECTION 5: Intention: The NCSD hereby declares that it intends to levy and collect annual assessments pursuant to the Act over and including the land within the Street Landscape Maintenance District No. 1 boundary, and to levy and collect the assessments on all such land to pay the costs of the operation, maintenance, and servicing of landscaping and all appurtenant facilities and operations related thereto.

SECTION 6: Description of Improvements and Any Substantial Changes Proposed: The improvements within the Street Landscape Maintenance District No. 1 include: the maintenance and operation of and the furnishing of services and materials for landscaping which includes trees, shrubs, grass, and other ornamental vegetation, and appurtenant facilities, including irrigation systems within the Street Landscape Maintenance District No. 1. The Engineer's Annual Levy Report describes any new improvements or substantial changes in existing improvements.

SECTION 7: Boundaries and Designation: The boundaries of the Street Landscape Maintenance District No. 1 are generally described as Lots 1 through 28 of Tract 2409 located in the County of San Luis Obispo and more particularly described in the Report.

SECTION 8: Assessments: The assessment is proposed to remain \$575.00.

SECTION 9: Engineer's Report: The Report is attached hereto as Exhibit "A" and is on file with the Secretary of NCSD Board of Directors. The Report contains a full and detailed description of the improvements, the boundaries of Street Landscape Maintenance District No. 1, and the proposed assessments upon assessable lots and parcels of land within Street Landscape Maintenance District No. 1.

SECTION 10: Time of Public Hearing: Notice is hereby given that a public hearing will be held by the Board of Directors of the Nipomo Community Services District on June 10, 2026, at 9:00 a.m. in the Regular Meeting Room located within the District Offices located at 148 South Wilson Street, Nipomo. California 93444.

SECTION 11: Notice: Pursuant to Sections 22552, 22553, and 22626 of the Act, notice of the Public Hearing shall be provided in accordance with Section 6061 of the Government Code, including publication of this Resolution once in the Santa Maria Times not less than ten (10) days before the date of the public hearing and by posting a copy of this Resolution on the official bulletin board customarily used by the NCSD for the posting of notices.

NIPOMO COMMUNITY SERVICES DISTRICT
RESOLUTION NO. 2026-XXXX

A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
APPROVING THE ANNUAL ENGINEER'S LEVY REPORT,
DECLARING ITS INTENTION TO LEVY ANNUAL ASSESSMENTS
FOR STREET LANDSCAPE MAINTENANCE DISTRICT NO. 1
FOR FISCAL YEAR 2026-2027,
AND SETTING A PUBLIC HEARING THEREON

SECTION 12: Incorporation of Recitals: The above Recitals are true and correct and incorporated herein by reference.

SECTION 13: Other Actions: The Board of Directors and such employees of the NCSD as are appropriate are authorized and directed to execute such other documents and take such further action as shall be consistent with the intent and purpose of this Resolution.

PASSED AND ADOPTED by the Board of Directors of the Nipomo Community Services District this 27th day of May, 2026.

AYES:
NOES:
ABSENT:
CONFLICTS:

ATTEST:

PHIL HENRY

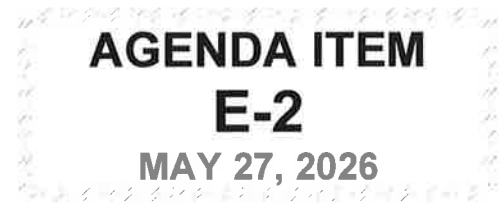
President, Board of Directors

APPROVED AS TO FORM AND LEGAL
EFFECT

RAY DIENZO
General Manager and
Secretary to the Board

CRAIG A. STEELE
District Legal Counsel

TO: BOARD OF DIRECTOR
REVIEWED: RAY DIENZO RD
GENERAL MANAGER
FROM: ELIZABETH GAMEZ, EIT
INTERIM DISTRICT ENGINEER
DATE: MAY 19, 2026



**APPROVAL OF THE ENGINEER'S ANNUAL LEVY REPORT AND
DECLARATION OF INTENTION TO LEVY ANNUAL ASSESSMENTS
FOR BLACKLAKE STREET LIGHTING MAINTENANCE ASSESSMENT
DISTRICT NO. 2022-1 FOR FISCAL YEAR 2026-2027**

ITEM

Consider adoption of resolution approving the Engineer's Annual Levy Report and Declaration of Intention to Levy Annual Assessments for Blacklake Street Lighting Maintenance Assessment District No. 2022-1 for Fiscal Year ("FY") 2026-2027. [RECOMMEND ADOPT RESOLUTION]

BACKGROUND

On March 25, 2026, the Board of Directors adopted Resolution 2026-1760 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 2026-2027, 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

Raymond Dienzo, P.E., General Manager, was directed to prepare the annual levy report (Attachment A). Pursuant to Proposition 218 and the Petition Requesting Formation of the Street Lighting Maintenance Assessment District ("Maintenance District"), the annual levy may be increased by a percentage equal to or less than the Consumer Price Index ("CPI") without conducting a Protest Vote. The actual amount to be assessed is based on the annual budget and may be less or more than the CPI. Property owners within the Street Lighting Maintenance Assessment District must approve any proposed assessment that exceeds the adjusted maximum rate based on the CPI (via a Proposition 218 Protest Vote).

It is recommended that the assessment increase to \$93.00 for FY 2026-2027 (See Page 7 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. The total amount of \$95.00 per parcel will be billed on the tax roll. The computed Maximum Assessment Allowable is \$96.12. The levy can be lowered in the future when both operating and capital reserves are adequate.

With the proposed assessment amount, the Maintenance District is projected to have an approximate Operating Fund surplus of \$516 in 2026-2027 and an Operating Reserve balance at the end of FY 2026-2027 of \$15,516 (See Page 5 of Engineer's Levy Report). The Operating Fund Cash Reserve Goal is \$19,600.

With the proposed assessment amount, the Maintenance District is projected to have a Capital Reserve balance at the end of FY 2026-2027 of \$8,805 (See Page 5 of Engineer's Levy Report).

No improvements are planned in FY 2026-2027

History of Annual Levy and Maximum Allowable Levy

Period Covered	Amount Assessed per Parcel	Maximum Assessment Allowable
FY 2022-2023 (first year)	\$85.00	\$85.00
FY 2023-2024	\$89.00	\$89.17
FY 2024-2025	\$89.00	\$91.31
FY 2025-2026	\$89.00	\$93.78

Proposed Annual Levy and Maximum Allowable Levy for FY 2026-2027

Period Covered	Amount Assessed per Parcel	Maximum Assessment Allowed
Proposed FY 2026-2027	\$93.00	\$96.12

FISCAL IMPACT

Budgeted staff time was used to prepare this staff report.

RECOMMENDATION

Staff recommends that the Board, by motion and roll call vote, approve Resolution 2026-17XX Approving the Engineer’s Report and Declaring the Intention to Levy the Annual Assessment.

ATTACHMENTS

- A. FY 2026-2027 Blacklake Street Lighting Maintenance Assessment District No. 2022-1 Engineer’s Annual Levy Report
- B. Resolution 2026-XXXX Approving Engineer’s Report and Declaring Intention to Levy

MAY 27, 2026

ITEM E-2

ATTACHMENT A

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ENGINEER'S ANNUAL LEVY REPORT

BLACKLAKE STREET LIGHTING

MAINTENANCE ASSESSMENT DISTRICT NO. 2022-1

FISCAL YEAR 2026-2027

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

MAY 27, 2026

Prepared By:

Nipomo Community Services District

**NIPOMO COMMUNITY SERVICES DISTRICT
ENGINEER'S ANNUAL LEVY REPORT
BLACKLAKE STREET LIGHTING
MAINTENANCE ASSESSMENT DISTRICT NO. 2022-1
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The undersigned respectfully submits the enclosed Engineer's Report on the 27th day of May 2026.



By: Raymond Dienzo

Raymond Dienzo, P.E.
General Manager
RCE 69322, Expires 06/30/2028

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 27th day of May 2026.

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 _____, 2026.

By: _____

Secretary of the Nipomo Community
Services District

**NIPOMO COMMUNITY SERVICES DISTRICT
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BLACKLAKE STREET LIGHTING
MAINTENANCE ASSESSMENT DISTRICT NO. 2022-1
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OVERVIEW

Nipomo Community Services District (“NCS D”) 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 2026-2027. 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 XIII C and XIII D.

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 XIII D.

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.

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ENGINEER'S REPORT FORMAT

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

PART A - Improvements to be Maintained and Services (Page 3) - 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 4) - 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 2026-2027 Budget and Summary of Fund Balance sheet are provided.

PART C - Method of Apportionment of Assessment (Page 8) - 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 11) - A spreadsheet listing of FY 2026-2027 assessments on each benefited parcel of land within the Assessment District. The FY 2026-2027 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 2026-2027 along with the addresses of each APN, as shown on the last equalized assessment roll for taxes.

PART E - Assessment Diagram (Page 27) - The Assessment Diagram (map) showing all of the parcels of real property within the Assessment District.

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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 2026-2027.

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PART B

BUDGET COST ESTIMATE SUMMARY

AND ANNUAL INFLATIONARY ADJUSTMENT

Part B includes the detailed budget for FY 2026-2027 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 2026-2027 for the District is as follows:

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	Proposed 2026-2027 Budget	
	Fund 200	Fund 205
Beginning Estimated Operating Fund Balance 7/1/2026	\$ 15,000	
Beginning Estimated Capital Fund Balance 7/1/2026		\$ (2,295)
 ASSESSMENT REVENUES		
Operating street lighting assessment	\$ 40,701	
Capital street lighting assessment		\$ 11,100
 OPERATIONS EXPENDITURES		
Insurance	\$ (115)	
Public & Legal Notice	\$ (500)	
Administration [1]	\$ (3,000)	
Street Light Rate Study	\$ -	
PG&E Street Light Fees [2]	\$ (32,000)	
Estimated Maintenance for LED Lamps [3]	\$ (2,000)	
Payment of Principal & Interest [4]	\$ (3,170)	
Total Operations Expenditures	<u>\$ (40,785)</u>	
Net Operating Surplus (Deficit)	\$ (84)	
 Plus Interest earnings	 \$ 600	
Net surplus (deficit) from operations	<u>\$ (84)</u>	
 Estimated Operating Fund Cash Balance 6/30	 \$ 15,516	
 Cash Reserve Goal Operating Fund [5]	 <u>\$ 19,600</u>	
 CAPITAL EXPENDITURES		
Pole Painting [6]		\$ -
Conversion of LS-2A lamps to LED [7]		<u>\$ -</u>
Total Capital Expenditures		\$ -
 Funded Replacement Cash Reserve Balance 6/30 [8]		 \$ 8,805

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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 – Electricity costs.

3 – Estimated cost to maintain or replace LED lamps.

4 – Year 4 of 10 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 – No poles to be painted in FY 2026-2027.

7 – No LS-2A lamps converted to LED in FY 2026-2027.

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

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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

$$\begin{array}{l}
 \text{(Prior Year's Annual Maximum Assessment x CPI)} \\
 \text{Plus} \\
 \text{Prior Year's Annual Maximum Assessment}
 \end{array}
 \left. \vphantom{\begin{array}{l} \text{(Prior Year's Annual Maximum Assessment x CPI)} \\ \text{Plus} \\ \text{Prior Year's Annual Maximum Assessment} \end{array}} \right\} = \begin{array}{l} \text{Current Year's} \\ \text{Annual} \\ \text{Maximum} \\ \text{Assessment} \end{array}$$

The percentage change used is the annual change for the preceding 12 months. The annual inflation factor applied for the fiscal year 2026-2027 is based on the percentage change from February 2025 to February 2026 and has been identified as 2.5% (annual percentage change currently available).

MAXIMUM ALLOWABLE ASSESSMENT PER PARCEL (APPLYING INFLATIONARY ADJUSTMENT)	
2025-2026 Maximum Assessment	(A) \$93.78
X CPI (2.5%)	(B) \$2.34

Maximum Assessment Allowable 2026-2027	(A) + (B) \$96.12 =====
Proposed 2026-2027 Annual Assessment	\$93.00 =====

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 \$95.00 per parcel will be billed on tax roll.

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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 XIID 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.

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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.

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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 2026-2027 (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	\$	40,701
Capital street lighting assessment	\$	11,100
Total street lighting assessment proceeds	\$	51,801
Number of Parcels		557
Assessment per parcel	\$	93
County charge	\$	2
Total Assessment per parcel	\$	95

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PART D

ASSESSMENT ROLL

As described in Part B, the proposed total assessment revenues for FY 2026-2027 for the Blacklake Village Street Lighting Assessment District are \$51,801. A total of 557 parcels (or equivalent single-family dwelling units and commercial/other) at \$93.00 per parcel plus \$2.00 for County parcel handling fee, for a total amount of \$95.00, are estimated for FY 2026-2027. 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 2026-2027 Assessment Roll.

	Parcel Number	SERVICE ADDRESS	ASSESSMENT
1	91243001	645 BLACK RIDGE LN	\$93.00
2	91243002	635 BLACK RIDGE LN	\$93.00
3	91243003	625 BLACK RIDGE LN	\$93.00
4	91243004	615 BLACK RIDGE LN	\$93.00
5	91243005	605 BLACK RIDGE LN	\$93.00
6	91243006	600 BLACK RIDGE LN	\$93.00
7	91243007	610 BLACK RIDGE LN	\$93.00
8	91243008	620 BLACK RIDGE LN	\$93.00
9	91243009	630 BLACK RIDGE LN	\$93.00
10	91243010	640 BLACK RIDGE LN	\$93.00
11	91243013	606 SHELTER RIDGE	\$93.00
12	91243014	1120 REDBERRY PLACE	\$93.00
13	91243015	1130 REDBERRY PLACE	\$93.00
14	91243016	1140 REDBERRY PLACE	\$93.00
15	91243017	1150 REDBERRY PLACE	\$93.00
16	91243018	1160 REDBERRY PLACE	\$93.00
17	91243019	1070 REDBERRY PLACE	\$93.00
18	91243020	1180 REDBERRY PLACE	\$93.00
19	91243021	1190 REDBERRY PLACE	\$93.00
20	91243022	680 SHELTER RIDGE	\$93.00
21	91243023	660 SHELTER RIDGE	\$93.00
22	91243024	650 SHELTER RIDGE	\$93.00
23	91243025	644 SHELTER RIDGE	\$93.00

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24	91243026	640	SHELTER RIDGE	\$93.00
25	91243027	638	SHELTER RIDGE	\$93.00
26	91243028	626	SHELTER RIDGE	\$93.00
27	91243029	616	SHELTER RIDGE	\$93.00
28	91243030	605	SHELTER RIDGE	\$93.00
29	91243031	611	SHELTER RIDGE	\$93.00
30	91243032	617	SHELTER RIDGE	\$93.00
31	91243033	625	SHELTER RIDGE	\$93.00
32	91243034	629	SHELTER RIDGE	\$93.00
33	91243035	635	SHELTER RIDGE	\$93.00
34	91243036	641	SHELTER RIDGE	\$93.00
35	91243037	649	SHELTER RIDGE	\$93.00
36	91243038	655	SHELTER RIDGE	\$93.00
37	91243039	661	SHELTER RIDGE	\$93.00
38	91243040	665	SHELTER RIDGE	\$93.00
39	91243041	673	SHELTER RIDGE	\$93.00
40	91243042	679	SHELTER RIDGE	\$93.00
41	91243043	685	SHELTER RIDGE	\$93.00
42	91244001	650	BLACK RIDGE LN	\$93.00
43	91244002	660	BLACK RIDGE LN	\$93.00
44	91244003	670	BLACK RIDGE LN	\$93.00
45	91244004	680	BLACK RIDGE LN	\$93.00
46	91244005	690	BLACK RIDGE LN	\$93.00
47	91244006	695	BLACK RIDGE LN	\$93.00
48	91244007	685	BLACK RIDGE LN	\$93.00
49	91244008	675	BLACK RIDGE LN	\$93.00
50	91244009	665	BLACK RIDGE LN	\$93.00
51	91244010	655	BLACK RIDGE LN	\$93.00
52	91244011	660	SOUTHRIDGE LN	\$93.00
53	91244012	670	SOUTHRIDGE LN	\$93.00
54	91244013	680	SOUTHRIDGE LN	\$93.00
55	91244014	690	SOUTHRIDGE LN	\$93.00
56	91244015	695	SOUTHRIDGE LN	\$93.00
57	91244016	1111	MIDDLE RIDGE	\$93.00
58	91244017	675	SOUTHRIDGE LN	\$93.00
59	91244018	665	SOUTHRIDGE LN	\$93.00
60	91244019	655	SOUTHRIDGE LN	\$93.00

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61	91244022	695	MISTY GLEN PL	\$93.00
62	91244023	687	MISTY GLEN PL	\$93.00
63	91244024	679	MISTY GLEN PL	\$93.00
64	91244025	671	MISTY GLEN PL	\$93.00
65	91244026	663	MISTY GLEN PL	\$93.00
66	91244027	655	MISTY GLEN PL	\$93.00
67	91244028	650	MISTY GLEN PL	\$93.00
68	91244029	660	MISTY GLEN PL	\$93.00
69	91244030	670	MISTY GLEN PL	\$93.00
70	91244031	676	MISTY GLEN PL	\$93.00
71	91246001	1025	SUNDAY DR	\$93.00
72	91246003	608	MISTY GLEN PL	\$93.00
73	91246004	612	MISTY GLEN PL	\$93.00
74	91246005	1020	SUNDAY DR	\$93.00
75	91246006	1014	SUNDAY DR	\$93.00
76	91246007	616	MISTY GLEN PL	\$93.00
77	91246008	1015	SUNDAY DR	\$93.00
78	91246009	1011	SUNDAY DR	\$93.00
79	91246010	630	MISTY GLEN PL	\$93.00
80	91246011	640	MISTY GLEN PL	\$93.00
81	91246012	635	MISTY GLEN PL	\$93.00
82	91246013	625	MISTY GLEN PL	\$93.00
83	91246014	1009	SUNDAY DR	\$93.00
84	91246015	1005	SUNDAY DR	\$93.00
85	91246017	1006	SUNDAY DR	\$93.00
86	91246018	615	MISTY GLEN PL	\$93.00
87	91246019	611	MISTY GLEN PL	\$93.00
88	91246020	605	MISTY GLEN PL	\$93.00
89	91246025	1050	WILLOW RD	\$93.00
90	91246026	1030	SUNDAY DR	\$93.00
91	91246029	1001	SUNDAY DR	\$93.00
92	91410001	559	WOODGREEN WAY	\$93.00
93	91410002	555	WOODGREEN WAY	\$93.00
94	91410003	551	WOODGREEN WAY	\$93.00
95	91410004	547	WOODGREEN WAY	\$93.00
96	91410005	543	WOODGREEN WAY	\$93.00
97	91410006	539	WOODGREEN WAY	\$93.00

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98	91410007	535	WOODGREEN WAY	\$93.00
99	91410008	531	WOODGREEN WAY	\$93.00
100	91410009	527	WOODGREEN WAY	\$93.00
101	91410010	523	WOODGREEN WAY	\$93.00
102	91410011	519	WOODGREEN WAY	\$93.00
103	91410012	515	WOODGREEN WAY	\$93.00
104	91410013	511	WOODGREEN WAY	\$93.00
105	91410014	507	WOODGREEN WAY	\$93.00
106	91410015	487	MISTY VIEW WAY	\$93.00
107	91410016	524	WOODGREEN WAY	\$93.00
108	91410017	528	WOODGREEN WAY	\$93.00
109	91410018	532	WOODGREEN WAY	\$93.00
110	91410019	536	WOODGREEN WAY	\$93.00
111	91410020	540	WOODGREEN WAY	\$93.00
112	91410021	542	WOODGREEN WAY	\$93.00
113	91410022	548	WOODGREEN WAY	\$93.00
114	91410023	550	WOODGREEN WAY	\$93.00
115	91410024	554	WOODGREEN WAY	\$93.00
116	91410025	558	WOODGREEN WAY	\$93.00
117	91410026	560	WOODGREEN WAY	\$93.00
118	91410027	561	MISTY VIEW WAY	\$93.00
119	91410028	557	MISTY VIEW WAY	\$93.00
120	91410029	549	MISTY VIEW WAY	\$93.00
121	91410030	545	MISTY VIEW WAY	\$93.00
122	91410031	537	MISTY VIEW WAY	\$93.00
123	91410032	535	MISTY VIEW WAY	\$93.00
124	91410033	529	MISTY VIEW WAY	\$93.00
125	91410034	525	MISTY VIEW WAY	\$93.00
126	91410035	519	MISTY VIEW WAY	\$93.00
127	91410036	515	MISTY VIEW WAY	\$93.00
128	91410037	511	MISTY VIEW WAY	\$93.00
129	91410038	491	MISTY VIEW WAY	\$93.00
130	91410039	486	MISTY VIEW WAY	\$93.00
131	91410040	490	MISTY VIEW WAY	\$93.00
132	91410041	494	MISTY VIEW WAY	\$93.00
133	91410042	498	MISTY VIEW WAY	\$93.00
134	91410043	502	MISTY VIEW WAY	\$93.00

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135	91410044	506	MISTY VIEW WAY	\$93.00
136	91410045	510	MISTY VIEW WAY	\$93.00
137	91410046	514	MISTY VIEW WAY	\$93.00
138	91410047	518	MISTY VIEW WAY	\$93.00
139	91410048	522	MISTY VIEW WAY	\$93.00
140	91410049	526	MISTY VIEW WAY	\$93.00
141	91410050	530	MISTY VIEW WAY	\$93.00
142	91410051	534	MISTY VIEW WAY	\$93.00
143	91410052	538	MISTY VIEW WAY	\$93.00
144	91410053	542	MISTY VIEW WAY	\$93.00
145	91410054	546	MISTY VIEW WAY	\$93.00
146	91410055	550	MISTY VIEW WAY	\$93.00
147	91410058	554	MISTY VIEW WAY	\$93.00
148	91411006	1490	GOLF COURSE LN	\$93.00
149	91412001	1337	BLACK SAGE CIR	\$93.00
150	91412002	1343	BLACK SAGE CIR	\$93.00
151	91412003	1347	BLACK SAGE CIR	\$93.00
152	91412004	1353	BLACK SAGE CIR	\$93.00
153	91412005	1357	BLACK SAGE CIR	\$93.00
154	91412006	1363	BLACK SAGE CIR	\$93.00
155	91412007	1367	BLACK SAGE CIR	\$93.00
156	91412008	1373	BLACK SAGE CIR	\$93.00
157	91412009	1377	BLACK SAGE CIR	\$93.00
158	91412010	1379	BLACK SAGE CIR	\$93.00
159	91412011	1383	BLACK SAGE CIR	\$93.00
160	91412012	1387	BLACK SAGE CIR	\$93.00
161	91412013	1393	BLACK SAGE CIR	\$93.00
162	91412014	1397	BLACK SAGE CIR	\$93.00
163	91412015	1392	BLACK SAGE CIR	\$93.00
164	91412016	1378	BLACK SAGE CIR	\$93.00
165	91412017	1374	BLACK SAGE CIR	\$93.00
166	91412018	1370	BLACK SAGE CIR	\$93.00
167	91412019	1354	BLACK SAGE CIR	\$93.00
168	91412020	1348	BLACK SAGE CIR	\$93.00
169	91412021	1344	BLACK SAGE CIR	\$93.00
170	91413001	637	BARBERRY WAY	\$93.00
171	91413002	635	BARBERRY WAY	\$93.00

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172	91413003	631	BARBERRY WAY	\$93.00
173	91413004	627	BARBERRY WAY	\$93.00
174	91413005	623	BARBERRY WAY	\$93.00
175	91413006	619	BARBERRY WAY	\$93.00
176	91413007	615	BARBERRY WAY	\$93.00
177	91413008	613	BARBERRY WAY	\$93.00
178	91413009	609	BARBERRY WAY	\$93.00
179	91413010	612	BARBERRY WAY	\$93.00
180	91413011	618	BARBERRY WAY	\$93.00
181	91413012	624	BARBERRY WAY	\$93.00
182	91413013	630	BARBERRY WAY	\$93.00
183	91413014	636	BARBERRY WAY	\$93.00
184	91413015	642	BARBERRY WAY	\$93.00
185	91413016	648	BARBERRY WAY	\$93.00
186	91413017	654	BARBERRY WAY	\$93.00
187	91413018	1263	BLACK SAGE CIR	\$93.00
188	91413019	1265	BLACK SAGE CIR	\$93.00
189	91413020	1267	BLACK SAGE CIR	\$93.00
190	91413021	1271	BLACK SAGE CIR	\$93.00
191	91413022	1277	BLACK SAGE CIR	\$93.00
192	91413023	605	BARBERRY WAY	\$93.00
193	91413024	1285	BLACK SAGE CIR	\$93.00
194	91413025	1293	BLACK SAGE CIR	\$93.00
195	91413026	1297	BLACK SAGE CIR	\$93.00
196	91413027	1303	BLACK SAGE CIR	\$93.00
197	91413028	1307	BLACK SAGE CIR	\$93.00
198	91413029	1313	BLACK SAGE CIR	\$93.00
199	91413030	1317	BLACK SAGE CIR	\$93.00
200	91413031	1323	BLACK SAGE CIR	\$93.00
201	91413032	1327	BLACK SAGE CIR	\$93.00
202	91413033	1333	BLACK SAGE CIR	\$93.00
203	91413034	1338	BLACK SAGE CIR	\$93.00
204	91413035	1334	BLACK SAGE CIR	\$93.00
205	91413036	1326	BLACK SAGE CIR	\$93.00
206	91413037	1298	BLACK SAGE CIR	\$93.00
207	91413038	1294	BLACK SAGE CIR	\$93.00
208	91413039	1292	BLACK SAGE CIR	\$93.00

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209	91413040	1286	BLACK SAGE CIR	\$93.00
210	91413041	1280	BLACK SAGE CIR	\$93.00
211	91413042	1278	BLACK SAGE CIR	\$93.00
212	91413043	1276	BLACK SAGE CIR	\$93.00
213	91413044	1270	BLACK SAGE CIR	\$93.00
214	91413045	1268	BLACK SAGE CIR	\$93.00
215	91413046	1264	BLACK SAGE CIR	\$93.00
216	91414001	1258	BLACK SAGE CIR	\$93.00
217	91414002	1254	BLACK SAGE CIR	\$93.00
218	91414003	1250	BLACK SAGE CIR	\$93.00
219	91414004	1248	BLACK SAGE CIR	\$93.00
220	91414005	1244	BLACK SAGE CIR	\$93.00
221	91414006	1240	BLACK SAGE CIR	\$93.00
222	91414007	1238	BLACK SAGE CIR	\$93.00
223	91414008	1234	BLACK SAGE CIR	\$93.00
224	91414009	1230	BLACK SAGE CIR	\$93.00
225	91414010	1228	BLACK SAGE CIR	\$93.00
226	91414011	1224	BLACK SAGE CIR	\$93.00
227	91414012	1220	BLACK SAGE CIR	\$93.00
228	91414013	1216	BLACK SAGE CIR	\$93.00
229	91414014	1212	BLACK SAGE CIR	\$93.00
230	91414015	681	BARBERRY WAY	\$93.00
231	91414016	675	BARBERRY WAY	\$93.00
232	91414017	667	BARBERRY WAY	\$93.00
233	91414018	645	BARBERRY WAY	\$93.00
234	91414019	643	BARBERRY WAY	\$93.00
235	91414020	641	BARBERRY WAY	\$93.00
236	91414021	639	BARBERRY WAY	\$93.00
237	91414022	660	BARBERRY WAY	\$93.00
238	91414023	666	BARBERRY WAY	\$93.00
239	91414024	672	BARBERRY WAY	\$93.00
240	91414025	678	BARBERRY WAY	\$93.00
241	91414026	684	BARBERRY WAY	\$93.00
242	91414027	1247	BLACK SAGE CIR	\$93.00
243	91414028	1249	BLACK SAGE CIR	\$93.00
244	91414029	1255	BLACK SAGE CIR	\$93.00
245	91414030	1259	BLACK SAGE CIR	\$93.00

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246	91415002	1405 GOLF COURSE LN	\$93.00
247	91415003	1407 GOLF COURSE LN	\$93.00
248	91415004	1409 GOLF COURSE LN	\$93.00
249	91415005	1413 GOLF COURSE LN	\$93.00
250	91415006	1415 GOLF COURSE LN	\$93.00
251	91415007	1417 GOLF COURSE LN	\$93.00
252	91415008	1419 GOLF COURSE LN	\$93.00
253	91415009	1423 GOLF COURSE LN	\$93.00
254	91415010	1425 GOLF COURSE LN	\$93.00
255	91415011	1427 GOLF COURSE LN	\$93.00
256	91415012	1429 GOLF COURSE LN	\$93.00
257	91415013	1433 GOLF COURSE LN	\$93.00
258	91415014	1435 GOLF COURSE LN	\$93.00
259	91415015	1437 GOLF COURSE LN	\$93.00
260	91415016	1439 GOLF COURSE LN	\$93.00
261	91415017	1453 GOLF COURSE LN	\$93.00
262	91415018	1455 GOLF COURSE LN	\$93.00
263	91415019	1457 GOLF COURSE LN	\$93.00
264	91415020	1459 GOLF COURSE LN	\$93.00
265	91415021	1463 GOLF COURSE LN	\$93.00
266	91415022	1465 GOLF COURSE LN	\$93.00
267	91415023	1467 GOLF COURSE LN	\$93.00
268	91415024	1469 GOLF COURSE LN	\$93.00
269	91415025	1473 GOLF COURSE LN	\$93.00
270	91415026	1475 GOLF COURSE LN	\$93.00
271	91415027	1477 GOLF COURSE LN	\$93.00
272	91415028	1479 GOLF COURSE LN	\$93.00
273	91415029	1483 GOLF COURSE LN	\$93.00
274	91415030	1485 GOLF COURSE LN	\$93.00
275	91415031	1487 GOLF COURSE LN	\$93.00
276	91415032	1489 GOLF COURSE LN	\$93.00
277	91415033	1403 GOLF COURSE LN	\$93.00
278	91416001	1398 TOURNEY HILL L	\$93.00
279	91416002	1396 TOURNEY HILL L	\$93.00
280	91416003	1394 TOURNEY HILL L	\$93.00
281	91416004	1392 TOURNEY HILL L	\$93.00
282	91416005	1390 TOURNEY HILL L	\$93.00

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283	91416006	1388	TOURNEY HILL L	\$93.00
284	91416007	1386	TOURNEY HILL L	\$93.00
285	91416008	1384	TOURNEY HILL L	\$93.00
286	91416009	1382	TOURNEY HILL L	\$93.00
287	91416010	1380	TOURNEY HILL L	\$93.00
288	91416011	1378	TOURNEY HILL L	\$93.00
289	91416012	1376	TOURNEY HILL L	\$93.00
290	91416013	1374	TOURNEY HILL L	\$93.00
291	91416014	1372	TOURNEY HILL L	\$93.00
292	91416015	1370	TOURNEY HILL L	\$93.00
293	91416016	1368	TOURNEY HILL L	\$93.00
294	91416017	1366	TOURNEY HILL L	\$93.00
295	91416018	1364	TOURNEY HILL L	\$93.00
296	91416019	1362	TOURNEY HILL L	\$93.00
297	91416020	1360	TOURNEY HILL L	\$93.00
298	91416021	1358	TOURNEY HILL L	\$93.00
299	91416022	1356	TOURNEY HILL L	\$93.00
300	91416023	1354	TOURNEY HILL L	\$93.00
301	91416024	1352	TOURNEY HILL L	\$93.00
302	91416025	1342	TOURNEY HILL L	\$93.00
303	91416026	1340	TOURNEY HILL L	\$93.00
304	91416027	1338	TOURNEY HILL L	\$93.00
305	91416028	1336	TOURNEY HILL L	\$93.00
306	91416029	1334	TOURNEY HILL L	\$93.00
307	91416030	1332	TOURNEY HILL L	\$93.00
308	91416031	1330	TOURNEY HILL L	\$93.00
309	91416032	1328	TOURNEY HILL L	\$93.00
310	91416033	1350	TOURNEY HILL L	\$93.00
311	91416034	1348	TOURNEY HILL L	\$93.00
312	91416035	1346	TOURNEY HILL L	\$93.00
313	91416036	1344	TOURNEY HILL L	\$93.00
314	91419001	622	RIVIERA CIRCLE	\$93.00
315	91419002	626	RIVIERA CIRCLE	\$93.00
316	91419003	630	RIVIERA CIRCLE	\$93.00
317	91419004	634	RIVIERA CIRCLE	\$93.00
318	91419005	638	RIVIERA CIRCLE	\$93.00
319	91419006	642	RIVIERA CIRCLE	\$93.00

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320	91419007	646	RIVIERA CIRCLE	\$93.00
321	91419008	650	RIVIERA CIRCLE	\$93.00
322	91419009	654	RIVIERA CIRCLE	\$93.00
323	91419010	658	RIVIERA CIRCLE	\$93.00
324	91419011	648	WOODGREEN WAY	\$93.00
325	91419012	654	WOODGREEN WAY	\$93.00
326	91419013	658	WOODGREEN WAY	\$93.00
327	91419014	662	WOODGREEN WAY	\$93.00
328	91419015	668	WOODGREEN WAY	\$93.00
329	91419016	674	WOODGREEN WAY	\$93.00
330	91419017	678	WOODGREEN WAY	\$93.00
331	91419018	682	WOODGREEN WAY	\$93.00
332	91419020	689	WOODGREEN WAY	\$93.00
333	91419021	685	WOODGREEN WAY	\$93.00
334	91419022	681	WOODGREEN WAY	\$93.00
335	91419023	677	WOODGREEN WAY	\$93.00
336	91419028	649	WOODGREEN WAY	\$93.00
337	91419029	645	WOODGREEN WAY	\$93.00
338	91419030	641	WOODGREEN WAY	\$93.00
339	91419031	637	WOODGREEN WAY	\$93.00
340	91419032	629	WOODGREEN WAY	\$93.00
341	91419033	625	WOODGREEN WAY	\$93.00
342	91419034	619	RIVIERA CIRCLE	\$93.00
343	91419035	623	RIVIERA CIRCLE	\$93.00
344	91419036	633	RIVIERA CIRCLE	\$93.00
345	91419037	637	RIVIERA CIRCLE	\$93.00
346	91419038	645	RIVIERA CIRCLE	\$93.00
347	91419039	649	RIVIERA CIRCLE	\$93.00
348	91419040	653	RIVIERA CIRCLE	\$93.00
349	91419041	657	RIVIERA CIRCLE	\$93.00
350	91419042	634	WOODGREEN WAY	\$93.00
351	91419043	630	WOODGREEN WAY	\$93.00
352	91419055	669	WOODGREEN WAY	\$93.00
353	91419056	653	WOODGREEN WAY	\$93.00
354	91419057	657	WOODGREEN WAY	\$93.00
355	91419058	673	WOODGREEN WAY	\$93.00
356	91419060	690	WOODGREEN WAY	\$93.00

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357	91440001	1290	ST ANDREWS WAY	\$93.00
358	91440002	1286	ST ANDREWS WAY	\$93.00
359	91440003	1284	ST ANDREWS WAY	\$93.00
360	91440004	1280	ST ANDREWS WAY	\$93.00
361	91440005	1276	ST ANDREWS WAY	\$93.00
362	91440006	1272	ST ANDREWS WAY	\$93.00
363	91440007	1268	ST ANDREWS WAY	\$93.00
364	91440008	1264	ST ANDREWS WAY	\$93.00
365	91440009	1260	ST ANDREWS WAY	\$93.00
366	91440010	1256	ST ANDREWS WAY	\$93.00
367	91440011	1252	ST ANDREWS WAY	\$93.00
368	91440012	1248	ST ANDREWS WAY	\$93.00
369	91440013	1244	ST ANDREWS WAY	\$93.00
370	91441001	496	COLONIAL PLACE	\$93.00
371	91441002	490	COLONIAL PLACE	\$93.00
372	91441003	465	TEE COURT	\$93.00
373	91441004	445	TEE COURT	\$93.00
374	91441005	420	TEE COURT	\$93.00
375	91441006	440	TEE COURT	\$93.00
376	91441007	460	TEE COURT	\$93.00
377	91441008	480	COLONIAL PLACE	\$93.00
378	91441009	470	COLONIAL PLACE	\$93.00
379	91441010	460	COLONIAL PLACE	\$93.00
380	91441011	450	COLONIAL PLACE	\$93.00
381	91441014	420	COLONIAL PLACE	\$93.00
382	91441015	495	COLONIAL PLACE	\$93.00
383	91441016	485	COLONIAL PLACE	\$93.00
384	91441017	475	COLONIAL PLACE	\$93.00
385	91441018	465	COLONIAL PLACE	\$93.00
386	91441019	455	COLONIAL PLACE	\$93.00
387	91441020	445	COLONIAL PLACE	\$93.00
388	91441022	425	COLONIAL PLACE	\$93.00
389	91441023	415	COLONIAL PLACE	\$93.00
390	91441024	410	COLONIAL PLACE	\$93.00
391	91441027	440	COLONIAL PLACE	\$93.00
392	91441028	430	COLONIAL PLACE	\$93.00
393	91441029	435	COLONIAL PLACE	\$93.00

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394	91442001	1196	OAKMONT PLACE	\$93.00
395	91442002	1190	OAKMONT PLACE	\$93.00
396	91442003	1184	OAKMONT PLACE	\$93.00
397	91442004	1178	OAKMONT PLACE	\$93.00
398	91442005	1172	OAKMONT PLACE	\$93.00
399	91442006	1166	OAKMONT PLACE	\$93.00
400	91442007	1160	OAKMONT PLACE	\$93.00
401	91442008	1154	OAKMONT PLACE	\$93.00
402	91442009	1148	OAKMONT PLACE	\$93.00
403	91442010	1142	OAKMONT PLACE	\$93.00
404	91442011	1136	OAKMONT PLACE	\$93.00
405	91442012	1130	OAKMONT PLACE	\$93.00
406	91442013	1124	OAKMONT PLACE	\$93.00
407	91442014	1118	OAKMONT PLACE	\$93.00
408	91442015	1112	OAKMONT PLACE	\$93.00
409	91442016	1106	OAKMONT PLACE	\$93.00
410	91442017	1105	OAKMONT PLACE	\$93.00
411	91442018	1115	OAKMONT PLACE	\$93.00
412	91442019	1125	OAKMONT PLACE	\$93.00
413	91442020	1135	OAKMONT PLACE	\$93.00
414	91442021	1155	OAKMONT PLACE	\$93.00
415	91442022	1141	OAKMONT PLACE	\$93.00
416	91442023	1145	OAKMONT PLACE	\$93.00
417	91442024	460	LINKS DRIVE	\$93.00
418	91442025	470	LINKS DRIVE	\$93.00
419	91442026	480	LINKS DRIVE	\$93.00
420	91442027	490	LINKS DRIVE	\$93.00
421	91443001	1090	REDBERRY PLACE	\$93.00
422	91443002	1080	REDBERRY PLACE	\$93.00
423	91443003	1050	REDBERRY PLACE	\$93.00
424	91443004	1040	REDBERRY PLACE	\$93.00
425	91443005	1020	REDBERRY PLACE	\$93.00
426	91443006	1010	REDBERRY PLACE	\$93.00
427	91443007	1035	REDBERRY PLACE	\$93.00
428	91443008	1022	WAILEA WAY	\$93.00
429	91443009	1012	WAILEA WAY	\$93.00
430	91443010	1002	WAILEA WAY	\$93.00

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431	91443011	1001 WAILEA WAY	\$93.00
432	91443012	1011 WAILEA WAY	\$93.00
433	91443013	1021 WAILEA WAY	\$93.00
434	91443014	1031 WAILEA WAY	\$93.00
435	91443015	1041 WAILEA WAY	\$93.00
436	91443016	1051 WAILEA WAY	\$93.00
437	91444001	595 WOODGREEN WAY	\$93.00
438	91444002	591 WOODGREEN WAY	\$93.00
439	91444003	587 WOODGREEN WAY	\$93.00
440	91444004	583 WOODGREEN WAY	\$93.00
441	91444005	579 WOODGREEN WAY	\$93.00
442	91444006	575 WOODGREEN WAY	\$93.00
443	91444007	571 WOODGREEN WAY	\$93.00
444	91444008	567 WOODGREEN WAY	\$93.00
445	91444009	563 WOODGREEN WAY	\$93.00
446	91444011	556 RIVIERA CIRCLE	\$93.00
447	91444012	560 RIVIERA CIRCLE	\$93.00
448	91444013	564 RIVIERA CIRCLE	\$93.00
449	91444014	568 RIVIERA CIRCLE	\$93.00
450	91444015	572 RIVIERA CIRCLE	\$93.00
451	91444016	576 RIVIERA CIRCLE	\$93.00
452	91444017	580 RIVIERA CIRCLE	\$93.00
453	91444018	584 RIVIERA CIRCLE	\$93.00
454	91444019	588 RIVIERA CIRCLE	\$93.00
455	91444020	1533 CHAMPIONS LANE	\$93.00
456	91444021	1529 CHAMPIONS LANE	\$93.00
457	91444022	1523 CHAMPIONS LANE	\$93.00
458	91444023	1517 CHAMPIONS LANE	\$93.00
459	91444024	1511 CHAMPIONS LANE	\$93.00
460	91444025	1505 CHAMPIONS LANE	\$93.00
461	91444026	1506 CHAMPIONS LANE	\$93.00
462	91444027	1512 CHAMPIONS LANE	\$93.00
463	91444028	1518 CHAMPIONS LANE	\$93.00
464	91444029	1524 CHAMPIONS LANE	\$93.00
465	91444030	1530 CHAMPIONS LANE	\$93.00
466	91444031	1536 CHAMPIONS LANE	\$93.00
467	91444033	621 WOODGREEN WAY	\$93.00

**NIPOMO COMMUNITY SERVICES DISTRICT
ENGINEER'S ANNUAL LEVY REPORT
BLACKLAKE STREET LIGHTING
MAINTENANCE ASSESSMENT DISTRICT NO. 2022-1
FISCAL YEAR 2026-2027**

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468	91444034	617	WOODGREEN WAY	\$93.00
469	91444035	613	WOODGREEN WAY	\$93.00
470	91444036	609	WOODGREEN WAY	\$93.00
471	91444037	605	WOODGREEN WAY	\$93.00
472	91444038	622	MASTERS CIRCLE	\$93.00
473	91444039	618	MASTERS CIRCLE	\$93.00
474	91444040	614	MASTERS CIRCLE	\$93.00
475	91444041	610	MASTERS CIRCLE	\$93.00
476	91444042	606	MASTERS CIRCLE	\$93.00
477	91444043	602	MASTERS CIRCLE	\$93.00
478	91444044	596	MASTERS CIRCLE	\$93.00
479	91444045	592	MASTERS CIRCLE	\$93.00
480	91444046	588	MASTERS CIRCLE	\$93.00
481	91444047	584	MASTERS CIRCLE	\$93.00
482	91444048	580	MASTERS CIRCLE	\$93.00
483	91444049	576	MASTERS CIRCLE	\$93.00
484	91444050	572	MASTERS CIRCLE	\$93.00
485	91444051	568	MASTERS CIRCLE	\$93.00
486	91444052	564	MASTERS CIRCLE	\$93.00
487	91444053	545	RIVIERA CIRCLE	\$93.00
488	91444054	549	RIVIERA CIRCLE	\$93.00
489	91444055	553	RIVIERA CIRCLE	\$93.00
490	91444056	557	RIVIERA CIRCLE	\$93.00
491	91444057	561	RIVIERA CIRCLE	\$93.00
492	91444058	565	RIVIERA CIRCLE	\$93.00
493	91444059	571	RIVIERA CIRCLE	\$93.00
494	91444060	579	RIVIERA CIRCLE	\$93.00
495	91444061	587	RIVIERA CIRCLE	\$93.00
496	91444062	605	RIVIERA CIRCLE	\$93.00
497	91444063	611	RIVIERA CIRCLE	\$93.00
498	91444064	615	RIVIERA CIRCLE	\$93.00
499	91444067	618	WOODGREEN WAY	\$93.00
500	91444068	622	WOODGREEN WAY	\$93.00
501	91445001	510	JONES LANE	\$93.00
502	91445002	520	JONES LANE	\$93.00
503	91445003	530	JONES LANE	\$93.00
504	91445004	1620	SARAZEN COURT	\$93.00

**NIPOMO COMMUNITY SERVICES DISTRICT
ENGINEER'S ANNUAL LEVY REPORT
BLACKLAKE STREET LIGHTING
MAINTENANCE ASSESSMENT DISTRICT NO. 2022-1
FISCAL YEAR 2026-2027**

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505	91445005	1630 SARAZEN COURT	\$93.00
506	91445006	1635 SARAZEN COURT	\$93.00
507	91445007	1625 SARAZEN COURT	\$93.00
508	91445008	550 JONES LANE	\$93.00
509	91445009	560 JONES LANE	\$93.00
510	91445010	1585 HOGAN COURT	\$93.00
511	91445011	1575 HOGAN COURT	\$93.00
512	91445012	1565 HOGAN COURT	\$93.00
513	91445013	1555 HOGAN COURT	\$93.00
514	91445014	1545 HOGAN COURT	\$93.00
515	91445015	1535 HOGAN COURT	\$93.00
516	91445016	1525 HOGAN COURT	\$93.00
517	91445017	1515 HOGAN COURT	\$93.00
518	91445018	1510 HOGAN COURT	\$93.00
519	91445019	1520 HOGAN COURT	\$93.00
520	91445020	535 SNEAD LANE	\$93.00
521	91445021	525 SNEAD LANE	\$93.00
522	91445022	515 SNEAD LANE	\$93.00
523	91445023	510 SNEAD LANE	\$93.00
524	91445024	520 SNEAD LANE	\$93.00
525	91445025	530 SNEAD LANE	\$93.00
526	91445026	540 SNEAD LANE	\$93.00
527	91445027	555 JONES LANE	\$93.00
528	91445028	545 JONES LANE	\$93.00
529	91445029	535 JONES LANE	\$93.00
530	91445030	525 JONES LANE	\$93.00
531	91445031	515 JONES LANE	\$93.00
532	91446001	510 VARDON COURT	\$93.00
533	91446002	520 VARDON COURT	\$93.00
534	91446003	530 VARDON COURT	\$93.00
535	91446004	540 VARDON COURT	\$93.00
536	91446005	550 VARDON COURT	\$93.00
537	91446006	560 VARDON COURT	\$93.00
538	91446007	570 VARDON COURT	\$93.00
539	91446008	580 VARDON COURT	\$93.00
540	91446009	590 VARDON COURT	\$93.00
541	91446010	595 VARDON COURT	\$93.00

**NIPOMO COMMUNITY SERVICES DISTRICT
ENGINEER'S ANNUAL LEVY REPORT
BLACKLAKE STREET LIGHTING
MAINTENANCE ASSESSMENT DISTRICT NO. 2022-1
FISCAL YEAR 2026-2027**

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542	91446011	529	BYRON LANE	\$93.00
543	91446012	525	BYRON LANE	\$93.00
544	91446013	515	BYRON LANE	\$93.00
545	91446014	505	BYRON LANE	\$93.00
546	91446015	510	BYRON LANE	\$93.00
547	91446016	520	BYRON LANE	\$93.00
548	91446017	530	BYRON LANE	\$93.00
549	91446018	540	BYRON LANE	\$93.00
550	91446019	525	VARDON COURT	\$93.00
551	91446020	515	VARDON COURT	\$93.00
552	91446021	510	KATHRYN COURT	\$93.00
553	91446022	520	KATHRYN COURT	\$93.00
554	91446023	530	KATHRYN COURT	\$93.00
555	91446024	535	KATHRYN COURT	\$93.00
556	91446025	525	KATHRYN COURT	\$93.00
557	91446026	515	KATHRYN COURT	\$93.00

TOTAL	\$51,801.00
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**NIPOMO COMMUNITY SERVICES DISTRICT
ENGINEER'S ANNUAL LEVY REPORT
BLACKLAKE STREET LIGHTING
MAINTENANCE ASSESSMENT DISTRICT NO. 2022-1
FISCAL YEAR 2026-2027**

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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.

MAY 27, 2026

ITEM E-2

ATTACHMENT B

**NIPOMO COMMUNITY SERVICES DISTRICT
RESOLUTION NO. 2026-XXXX**

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
APPROVING THE ANNUAL ENGINEER'S LEVY REPORT,
DECLARING ITS INTENTION TO LEVY ANNUAL ASSESSMENTS
FOR BLACKLAKE STREET LIGHTING MAINTENANCE ASSESSMENT DISTRICT
NO. 2022-1 FOR FISCAL YEAR 2026-2027,
AND SETTING A PUBLIC HEARING THEREON**

WHEREAS, the Board of Directors of the Nipomo Community Services District ("NCSD") has, by previous Petition and Resolutions, formed the Nipomo Community Services District Blacklake Street Lighting Maintenance Assessment District No. 2022-1 (hereinafter referred to as "Blacklake SLMAD 2022-01") and initiated proceedings for the annual assessments for Fiscal Year 2026-2027 pursuant to the provisions of the Landscaping and Lighting Act of 1972, Streets and Highways Code of California, beginning with Section 22500 (hereinafter referred to as "Act"), which provides for the levy and collection of assessments by the County of San Luis Obispo for the NCSD to pay for the maintenance and services of all improvements and facilities related thereto; and

WHEREAS, the Blacklake SLMAD 2022-01 and the associated assessments are in compliance with the provisions of California Constitution Article XIID; and

WHEREAS, by previous Resolution, the Board of Directors initiated proceedings for the annual levy of assessments for Blacklake SLMAD 2022-01 for fiscal year 2026-2027 and appointed Raymond Dienzo, P.E., General Manager, as assessment engineer for the purpose of assisting with the annual levy and to prepare and file a Report in accordance with Chapter 1, Article 4 of the Act, and

WHEREAS, said Report has been prepared, filed, and presented to the Board of Directors, as required by Chapters 1 and 3 of said Act; and

WHEREAS, the Board of Directors has carefully examined and reviewed the Report as presented, is satisfied with the budget items and documents as set forth therein, and is satisfied that the proposed assessments have been spread in accordance with the Petition for Blacklake SLMAD 2022-01 and with benefits received from the improvements, operation, maintenance, and services to be performed within Blacklake SLMAD 2022-01 as set forth in said Report, and

WHEREAS, the NCSD intends to levy and collect the annual assessments for Blacklake SLMAD 2022-01 as set forth in said Report, pursuant to the Act.

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

SECTION 1: That the above recitals are all true and correct and incorporated herein by reference.

NIPOMO COMMUNITY SERVICES DISTRICT
RESOLUTION NO. 2026-XXXX

A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
APPROVING THE ANNUAL ENGINEER'S LEVY REPORT,
DECLARING ITS INTENTION TO LEVY ANNUAL ASSESSMENTS
FOR BLACKLAKE STREET LIGHTING MAINTENANCE ASSESSMENT DISTRICT NO. 2022-1
FOR FISCAL YEAR 2026-2027,
AND SETTING A PUBLIC HEARING THEREON

SECTION 2: That the presented Report consists of the following:

- a. A Description of the Improvements
- b. The Annual Budget (Costs and Expenses of Services, Operation, and Maintenance)
- c. The Method of Apportionment that details the method of calculating each parcel's proportional special benefits and annual assessment.
- d. The District Roll containing the proposed assessment for each parcel within the District for fiscal year 2026-2027.

SECTION 3: That the Report (Attached as Exhibit "A") is hereby approved and ordered to be filed in the NCSD Offices as a permanent record and remain open to public inspection.

SECTION 4: That the NCSD General Manager shall certify to the passage and adoption of this Resolution, and the minutes of this meeting shall so reflect the presentation of the Engineer's Annual Levy Report.

BE IT FURTHER RESOLVED, DETERMINED, AND ORDERED BY THE BOARD OF DIRECTORS OF THE NIPOMO COMMUNITY SERVICES DISTRICT, PURSUANT TO SECTION 22624 OF THE ACT, AS FOLLOWS:

SECTION 5: Intention: The NCSD hereby declares that it intends to levy and collect annual assessments pursuant to the Act over and including the land within the Blacklake SLMAD 2022-01 boundary, and to levy and collect the assessments on all such land to pay the costs of the operation, maintenance, and servicing of street lighting and all appurtenant facilities and operations related thereto.

SECTION 6: Description of Improvements and Any Substantial Changes Proposed: The streetlight improvements within Blacklake SLMAD include the installation, maintenance, and servicing of public street lighting improvements and facilities within the neighborhood in the NCSD commonly known as Blacklake Village. The Engineer's Annual Levy Report describes any new improvements or substantial changes in existing improvements.

SECTION 7: Boundaries and Designation: The boundaries of the Blacklake SLMAD are generally described as 557 single-family residential and commercial/other parcels located within Blacklake Village located in the County of San Luis Obispo and more particularly described in the Report.

SECTION 8: Assessments: The assessment is proposed to increase to \$93.00.

SECTION 9: Engineer's Report: The Report is attached hereto as Exhibit "A" and is on file with the Secretary of NCSD Board of Directors. The Report contains a full

NIPOMO COMMUNITY SERVICES DISTRICT
RESOLUTION NO. 2026-XXXX

A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
APPROVING THE ANNUAL ENGINEER'S LEVY REPORT,
DECLARING ITS INTENTION TO LEVY ANNUAL ASSESSMENTS
FOR BLACKLAKE STREET LIGHTING MAINTENANCE ASSESSMENT DISTRICT NO. 2022-1
FOR FISCAL YEAR 2026-2027,
AND SETTING A PUBLIC HEARING THEREON

and detailed description of the improvements, the boundaries of Blacklake SLMAD 2022-01 and the proposed assessments upon assessable lots and parcels of land within Blacklake SLMAD 2022-01.

SECTION 10: Time of Public Hearing: Notice is hereby given that a public hearing will be held by the Board of Directors of the Nipomo Community Services District on June 10, 2026, at 9:00 a.m. in the Regular Meeting Room located within the District Offices located at 148 South Wilson Street, Nipomo. California 93444.

SECTION 11: Notice: Pursuant to Sections 22552, 22553, and 22626 of the Act, notice of the Public Hearing shall be provided in accordance with Section 6061 of the Government Code, including publication of this Resolution once in the Santa Maria Times not less than ten (10) days before the date of the public hearing and by posting a copy of this Resolution on the official bulletin board customarily used by the NCSD for the posting of notices.

SECTION 12: Incorporation of Recitals: The above Recitals are true and correct and incorporated herein by reference.

SECTION 13: Other Actions: The Board of Directors and such employees of the NCSD as are appropriate are authorized and directed to execute such other documents and take such further action as shall be consistent with the intent and purpose of this Resolution.

PASSED AND ADOPTED by the Board of Directors of the Nipomo Community Services District this 27th day of May, 2026.

AYES:
NOES:
ABSENT:
CONFLICTS:

ATTEST:

PHIL HENRY

President, Board of Directors

APPROVED AS TO FORM AND LEGAL
EFFECT

RAY DIENZO
General Manager and
Secretary to the Board

CRAIG A. STEELE
District Legal Counsel