

TO: BOARD OF DIRECTORS

FROM: RAY DIENZO *R.D.*
GENERAL MANAGER

AGENDA ITEM

E-2

JUNE 10, 2026

DATE: JUNE 3, 2026

**PUBLIC HEARING TO APPROVE ENGINEER'S REPORT AND
AUTHORIZE COLLECTION OF FY 2026-2027 STREET
LANDSCAPE MAINTENANCE DISTRICT NO. 1 ASSESSMENTS**

ITEM

Public Hearing - Authorize collection of Fiscal Year ("FY") 2026-2027 Street Landscape Maintenance District Number 1 Assessments. [RECOMMEND CONDUCT HEARING, AMEND ENGINEER'S REPORT IF NECESSARY AND BY MOTION AND ROLL CALL VOTE ADOPT RESOLUTION APPROVING ENGINEER'S REPORT AND AUTHORIZING COLLECTION OF ASSESSMENTS]

BACKGROUND

On 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).

The Board of Directors adopted Resolution 2026-1767 on May 27, 2026 which provided for 1) the approval of the Engineer's Report, and 2) declaration of intention to levy the annual assessment. Today's public hearing and proposed action, adoption of a resolution confirming approval of the Final Engineer's Report and authorizing levy and collection of the assessment, completes the process of the annual assessment levy.

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

RECOMMENDATION

Conduct public hearing, consider testimony, amend Engineer’s Report if necessary, and by motion and roll call vote, adopt Resolution 2025-XXXX LMD confirming approval of the Engineer’s Report and authorizing collection of assessments.

ATTACHMENT

- A. Resolution 2026-XXXX LMD Approval

JUNE 10, 2026

ITEM E-2

ATTACHMENT A

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

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
NIPOMO COMMUNITY SERVICES DISTRICT
ORDERING THE LEVY AND COLLECTION OF
ASSESSMENTS FOR THE STREET LANDSCAPE MAINTENANCE
DISTRICT NO. 1 FOR FISCAL YEAR 2026-2027**

WHEREAS, the Board of Directors of the Nipomo Community Services District (“NCSD”) has by previous Resolutions initiated proceedings, declared its intention to levy assessments, and approved the Engineer’s Annual Levy Report (hereinafter referred to as the “Report”) that describes the assessments against parcels of land within the Nipomo Community Services District Street Landscape Maintenance Assessment District No. 1 (hereafter referred to as “Street Landscape Maintenance District No. 1”) for the Fiscal Year commencing July 1, 2026, and ending June 30, 2027, pursuant to the provisions of the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code, commencing with Section 22500 (hereafter referred to as the “Act”) to pay the costs and expenses of operating, maintaining, and servicing the improvements located within Street Landscape Maintenance District No. 1; and

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

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

WHEREAS, the NCSD Board of Directors desires to levy and collect assessments against parcels of land within the Street Landscape Maintenance District No. 1 for the Fiscal Year commencing July 1, 2026, and ending June 30, 2027, to pay the costs and expenses of operating, maintaining, and servicing the Improvements; and

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

WHEREAS, Pursuant to Sections 22552, 22553, and 22626 of the Act and Section 6061 of the Government Code, the NCSD has given notice of the time and place of the public hearing for the levy and collection of assessments against the parcels of land within Street Landscape Maintenance District No. 1 for fiscal year commencing July 1, 2026, and ending June 30, 2027; and

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A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
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DISTRICT NO. 1 FOR FISCAL YEAR 2026-2027

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

- A. The land within the Street Landscape Maintenance District No. 1 will receive special benefit by the operation, maintenance, and servicing of the Improvements located within the boundaries of Street Landscape Maintenance District No. 1; and
- B. The Street Landscape Maintenance District No. 1 includes all of the lands so benefited; and
- C. The net amount to be assessed upon the lands within the Street Landscape Maintenance District No. 1 in accordance with the Report for the Fiscal Year commencing July 1, 2026, and ending June 30, 2027, is apportioned by a formula and method established by the Petition for Formation of Nipomo Community Services District Street Landscape Maintenance District No. 1 ("Petition for Formation"), which fairly distributes the net amount among all eligible parcels in proportion to the estimated benefits to be received by each parcel from the Improvements and services; and
- D. The Petition for Formation provides that the annual assessment for each fiscal year shall be increased in an amount necessary to reflect the increase in the costs of operating and maintaining the Improvements due to inflation and that such increased costs shall be based, exclusively, on the percentage increase in the consumer price index for Urban Wage Earners and Clerical Workers in San Francisco/San Jose ("CPI") for March 31 of the current year over the previous year's index on the same date; and
- E. The levy of assessments described in the Report do not exceed the amounts authorized in the Petition for Formation.

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

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

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

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

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

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A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
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DISTRICT NO. 1 FOR FISCAL YEAR 2026-2027

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

Section 5. The adoption of this Resolution constitutes the Street Landscape Maintenance District No. 1 levy for the fiscal year commencing July 1, 2026, and ending June 30, 2027.

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

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

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

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

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

AYES:
NOES:
ABSTAIN:
ABSENT:

the foregoing resolution is hereby adopted this 10TH day of June 2026.

PHIL HENRY
President of the Board

ATTEST:

APPROVED AS TO FORM AND
LEGAL EFFECT:

RAY DIENZO
General Manager and Secretary to the Board

CRAIG A. STEELE
District Legal Counsel

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

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
NIPOMO COMMUNITY SERVICES DISTRICT
ORDERING THE LEVY AND COLLECTION OF
ASSESSMENTS FOR THE STREET LANDSCAPE MAINTENANCE
DISTRICT NO. 1 FOR FISCAL YEAR 2026-2027**

EXHIBIT "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: Raymond Dienzo

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 27 day of May, 2026.

By: Raymond Dienzo

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
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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
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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.

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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.

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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

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

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) \$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
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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

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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
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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.

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ENGINEER'S ANNUAL LEVY REPORT
STREET LANDSCAPE MAINTENANCE DISTRICT NO. 1
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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.

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ENGINEER'S ANNUAL LEVY REPORT
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