

TO: BOARD OF DIRECTORS

FROM: RAY DIENZO *RWD*
GENERAL MANAGER

AGENDA ITEM

E-3

JUNE 10, 2026

DATE: JUNE 3, 2026

**PUBLIC HEARING TO APPROVE ENGINEER'S REPORT AND
AUTHORIZE COLLECTION OF FY 2026-2027 BLACKLAKE STREET
LIGHTING MAINTENANCE ASSESSMENT DISTRICT NO. 2022-1
ASSESSMENTS**

ITEM

Public Hearing - Authorize collection of Fiscal Year ("FY") 2026-2027 Blacklake Street Lighting Maintenance Assessment District No. 2022-1 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 2026-1760 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).

The Board of Directors adopted Resolution 2026-1766 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.

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 |

RECOMMENDATION

Conduct public hearing, consider testimony, amend Engineer's Report if necessary, and by motion and roll call vote, adopt Resolution 2026-XXXX BSLM confirming approval of the Engineer's Report and authorizing collection of assessments.

ATTACHMENT

- A. Resolution 2026-XXXX BSLM Approval

JUNE 10, 2026

ITEM E-3

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 BLACKLAKE STREET LIGHTING MAINTENANCE
DISTRICT NO. 2022-1 FOR FISCAL YEAR 2026-2027**

WHEREAS, the Board of Directors of the Nipomo Community Services District ("NCS D") has by previous Resolutions initiated proceedings, declared its intention to levy assessments, and approved the Engineer's Annual Levy Report (hereinafter referred to as the "Report") that describes the assessments against parcels of land within the Nipomo Community Services District Blacklake Street Lighting Maintenance Assessment District No. 2022-1 (hereafter referred to as "Blacklake Street Lighting Maintenance Assessment District No. 2022-1") for the Fiscal Year commencing July 1, 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 Blacklake Street Lighting Maintenance Assessment District No. 2022-1; and

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

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

WHEREAS, the NCS D Board of Directors desires to levy and collect assessments against parcels of land within the Blacklake Street Lighting Maintenance Assessment District No. 2022-1 for the Fiscal Year commencing July 1, 2026, and ending June 30, 2027, to pay the costs and expenses of operating, maintaining, and servicing the Maintenance and Improvements; and

WHEREAS, the NCS D 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 NCS D has given notice of the time and place of the public hearing for the levy and collection of assessments against the parcels of land within Blacklake Street Lighting Maintenance

NIPOMO COMMUNITY SERVICES DISTRICT
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A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
NIPOMO COMMUNITY SERVICES DISTRICT
ORDERING THE LEVY AND COLLECTION OF
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DISTRICT NO. 2022-1 FOR FISCAL YEAR 2026-2027

Assessment District No. 2022-1 for Fiscal Year commencing July 1, 2026, and ending June 30, 2027;
and

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

- A. The assessed properties within the Blacklake Street Lighting Maintenance Assessment District No. 2022-1 will receive special benefit from the operation, maintenance, and servicing of the Maintenance and Improvements located within the boundaries of Blacklake Street Lighting Maintenance Assessment District No. 2022-1; and
- B. The Blacklake Street Lighting Maintenance Assessment District No. 2022-1 includes all of the lands so benefited; and
- C. The net amount to be assessed upon the lands within the Blacklake Street Lighting Maintenance Assessment District No. 2022-1 in accordance with the Report for the Fiscal Year commencing July 1, 2026, and ending June 30, 2027, is apportioned by a formula and method established by the Petition for Formation of Nipomo Community Services District Blacklake Street Lighting Maintenance Assessment District No. 2022-1 ("Petition for Formation"), which fairly distributes the net amount among all eligible parcels in proportion to the estimated benefits to be received by each parcel from the Improvements and services; and
- D. The Petition for Formation provides that the annual assessment for each fiscal year shall be increased in an amount necessary to reflect the increase in the costs of operating and maintaining the Improvements due to inflation and that such increased costs shall be based, exclusively, on the percentage increase in the consumer price index for Urban Wage Earners and Clerical Workers in San Francisco/San Jose ("CPI") for March 31 of the current year over the previous year's index on the same date; and
- E. The levy of assessments described in the Report do not exceed the amounts authorized in the Petition for Formation.

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

Section 1. The Report and assessments as presented to the NCSB 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

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
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DISTRICT NO. 2022-1 FOR FISCAL YEAR 2026-2027

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

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

Section 5. The adoption of this Resolution constitutes the Blacklake Street Lighting Maintenance Assessment District No. 2022-1 levy for the fiscal year commencing July 1, 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 BLACKLAKE STREET LIGHTING MAINTENANCE
DISTRICT NO. 2022-1 FOR FISCAL YEAR 2026-2027**

EXHIBIT "A"

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
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
BLACKLAKE STREET LIGHTING
MAINTENANCE ASSESSMENT DISTRICT NO. 2022-1
FISCAL YEAR 2026-2027**

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OVERVIEW

Nipomo Community Services District (“NCSD”) annually levies and collects special assessments to maintain improvements within 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 XIIC and XIID.

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 XIID.

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

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

**NIPOMO COMMUNITY SERVICES DISTRICT
ENGINEER'S ANNUAL LEVY REPORT
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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:

**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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| | 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) | <u>\$ (84)</u> | |
| 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 |

**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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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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BLACKLAKE STREET LIGHTING
MAINTENANCE ASSESSMENT DISTRICT NO. 2022-1
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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

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

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) \$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.

**NIPOMO COMMUNITY SERVICES DISTRICT
ENGINEER'S ANNUAL LEVY REPORT
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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 | \$ | <u>11,100</u> |
| 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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ENGINEER'S ANNUAL LEVY REPORT
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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 NCSO 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 |

**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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| | | | | |
|-----|----------|-----|----------------|---------|
| 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 |

**NIPOMO COMMUNITY SERVICES DISTRICT
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BLACKLAKE STREET LIGHTING
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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 |

**NIPOMO COMMUNITY SERVICES DISTRICT
ENGINEER'S ANNUAL LEVY REPORT
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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 |

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

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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
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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 |

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BLACKLAKE STREET LIGHTING
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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 |
|--------------|--------------------|

**NIPOMO COMMUNITY SERVICES DISTRICT
ENGINEER'S ANNUAL LEVY REPORT
BLACKLAKE STREET LIGHTING
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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
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