

TO: BOARD OF DIRECTORS

FROM: MICHAEL S. LEBRUN  
GENERAL MANAGER

*msl*

DATE: JUNE 6, 2014

**AGENDA ITEM**  
**E-1**  
**JUNE 11, 2014**

## **AUTHORIZE RECORDATION OF TAX LIENS FOR PROPERTIES IN ARREARS IN PAYMENT OF SOLID WASTE FEES**

### **ITEM**

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

### **BACKGROUND**

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

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

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

1. On or about March 19, 2014, South County Sanitary sent certified letters to each delinquent account giving a 45-day notice to pay pursuant to District Code Section 7.09.010. The letter also stated that non-payment may result in the Nipomo Community Services District placing a lien on owner's property and collection the amount owing with general taxes.
2. On May 2, 2014, South County Sanitary provided the District with the listing of delinquent accounts.
3. On May 6, 2014, Nipomo Community Services District sent a Notice of Public Hearing to each delinquent property owner.
4. On May 28, 2014 and June 4, 2014, the Notice of Public Hearing was published in the Santa Maria Times and The Tribune.
5. Property Owners that have paid by June 6, 2014, have been removed from the listing in Exhibit A, Unpaid Solid Waste Collection Charges.

Now is the time and place for the public hearing for the Board to confirm the report for collection of the charges on the 2014-2015 tax roll and to give opportunity for filing objections and for the presentation of testimony or other evidence concerning said report.

**RECOMMENDATION**

Conduct a public hearing, consider testimony, amend Exhibit A if necessary, and by motion and roll call vote, adopt Resolution 2014-solid waste including Exhibit "A" authorizing recordation of solid waste collection liens.

**ATTACHMENTS**

- A. Resolution 2014-solid waste

JUNE 11, 2014

ITEM E-1

ATTACHMENT A

**NIPOMO COMMUNITY SERVICES DISTRICT  
RESOLUTION NO. 2014-XXXX**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF  
THE NIPOMO COMMUNITY SERVICES DISTRICT  
CONFIRMING REPORT OF DISTRICT GENERAL MANAGER FOR  
UNPAID SOLID WASTE COLLECTION CHARGES**

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

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

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

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

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

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

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

F. On June 11, 2014, a public hearing was held before the District Board at which time all interested persons were given the opportunity to object or protest the Report, or any portions thereof.

NIPOMO COMMUNITY SERVICES DISTRICT  
RESOLUTION NO. 2014-XXXX

A RESOLUTION OF THE BOARD OF DIRECTORS OF  
THE NIPOMO COMMUNITY SERVICES DISTRICT  
CONFIRMING REPORT OF DISTRICT GENERAL MANAGER FOR  
UNPAID SOLID WASTE COLLECTION CHARGES

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

1. Each of the above findings is true and correct and incorporated herein by this reference.
2. That the Report (Exhibit "A"), as submitted and revised, by the Board of Directors, is hereby confirmed and adopted.
3. The charges as described in the Report, as revised, shall constitute a lien on the parcel of real property for which said charges are delinquent and unpaid.
4. On or before August 15, 2014, the District General Manager is authorized to file with the County Auditor a copy of this Resolution and Report showing the unpaid charges as required by Section 61115 (b) of the Government Code.
5. Pursuant to Government Code §61115 (b), the County Auditor shall enter the amount of charges and penalties against each of the affected parcel of real property as they appear on the current Assessment Roll. The County Tax Collector shall include the amount of the charges on the tax bills for each affected parcel of real property and collect the charges in the same manner as property taxes.

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

**AYES:**  
**NOES:**  
**ABSENT:**  
**CONFLICT:**

the foregoing Resolution is hereby adopted this 11<sup>th</sup> day of June, 2014.

\_\_\_\_\_  
**CRAIG ARMSTRONG**  
President of the Board

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
**MICHAEL S. LEBRUN**  
Secretary to the Board

\_\_\_\_\_  
**MICHAEL W. SEITZ**  
District Legal Counsel

NIPOMO COMMUNITY SERVICES DISTRICT  
 RESOLUTION NO.2014-XXXX

A RESOLUTION OF THE BOARD OF DIRECTORS OF  
 THE NIPOMO COMMUNITY SERVICES DISTRICT  
 CONFIRMING REPORT OF DISTRICT GENERAL MANAGER FOR  
 UNPAID SOLID WASTE COLLECTION CHARGES

**EXHIBIT "A"**  
**UNPAID SOLID WASTE COLLECTION CHARGES**

	Property Owner	Service Address	Assessor Parcel Number	Total
1	AGUIRE, ROSA	513 ALEGRE AVE	092-551-029	\$141.76
2	ARLT, EDNA	794 POMEROY RD	091-292-057	\$204.13
3	BAILEY, BOBBY	428 ALEGRE AVE	092-145-010	\$227.28
4	CANO, RAYMONDO & LUCY	415 N THOMPSON AVE	090-361-021	\$304.90
5	CARPER, CLIFTON W	189 E TEFFT ST	090-382-017	\$327.48
6	FOX, VICTORIA	112 E BENNETT ST	090-084-023	\$352.33
7	GASTELUM, ALEXANDER	784 HILL ST	092-129-004	\$316.19
8	GONZALES, JOHN	542 MACAW CT	092-383-009	\$304.90
9	HEIRS OF CELIA GONZALES	499 S OAKGLEN AVE	092-282-003	\$237.90
10	HEIRS OF GUADALUPE G MEDINA	146 SEA ST	090-363-019	\$313.94
11	PADILLA, LUIS ALBERTO & MARIA	372 N MALLAGH ST	090-364-010	\$251.67
12	PAINE, ARTHUR	1259 BLACK SAGE CR	091-414-030	\$205.03
13	TORRES, RICKEY	220 E DANA ST	090-082-015	\$237.90
			TOTAL	\$3425.41



TO: BOARD OF DIRECTORS  
 FROM: MICHAEL S. LEBRUN *MSL*  
 GENERAL MANAGER  
 DATE: JUNE 6, 2014

**AGENDA ITEM  
 E-2  
 JUNE 11, 2014**

**AUTHORIZE COLLECTION OF FISCAL YEAR 2014-2015  
 BLACKLAKE STREET LIGHT DISTRICT ASSESSMENTS**

**ITEM**

Public Hearing and authorize collection of FY 2014-15 Blacklake Street Lighting District Assessments. [RECOMMEND - CONDUCT PROTEST HEARING, AMEND ASSESSMENT REPORT IF NECESSARY AND BY MOTION AND ROLL CALL VOTE ADOPT RESOLUTION APPROVING ASSESSMENT REPORT AND AUTHORIZING COLLECTION OF ASSESSMENTS]

**BACKGROUND**

The District has provided street lighting services to Blacklake Village since annexing the area in 1992. Upon annexation, the District took over the developer-petitioned assessment district formed by the County. In order to maintain the street lighting, an annual assessment is levied on each parcel for the service rendered. The proposed annual assessment for 2014-2015 fiscal year is \$44.00, which is less than the approved maximum assessment of \$50.00<sup>1</sup> per parcel. Note, San Luis Obispo County adds \$2.00 per parcel handling fee for processing the property tax collection, making the total proposed annual assessment billed to each parcel owner \$46.00.

History of per parcel assessment:

Year	Charge	County Fee	Total
1992-93	\$48.00	\$2.00	\$50.00
1993-94	\$50.00	\$2.00	\$52.00
1994-95	\$48.00	\$2.00	\$50.00
1995-96	\$40.00	\$2.00	\$42.00
1996-97 to 2012-13	\$34.00	\$2.00	\$36.00
2013-14	\$44.00	\$2.00	\$46.00
2014-15	\$44.00	\$2.00	\$46.00

The Blacklake Street Lighting Fund budget for 2014-2015 is as follows:

<u>REVENUES</u>	
Street lighting assessment proceeds	\$24,508
<u>EXPENDITURES</u>	
Insurance	\$500
Public and Legal Notices	\$250
Electricity	\$21,500
Administrative Fee	\$500
<b>Total expenditures</b>	<b>\$22,750</b>

<sup>1</sup> Not including County administrative fee  
 Copy of document found at [www.NoNewWipTax.com](http://www.NoNewWipTax.com)

Interest earnings	\$100
Net Results from Operations	\$1,858
<b>Reasonable Reserves</b>	
Estimated cash balance 7/1/14	\$29,000
Net Results from Operations	1,858
Estimated cash balance 7/1/14	\$30,858
Cash Reserve Goal	\$30,000

Exhibit A to the attached proposed Resolution is the Annual Engineer's Report that provides a listing of Assessor Parcel Numbers and street addresses with the proposed FY 2014-2015 street lighting assessments.

The Notice of Public Hearing was published in the Santa Maria Times and The Tribune on May 28 and June 3, 2014, in accordance with Section 6066 of the Government Code.

Now is the time and place for the public hearing for the Board to confirm the report for collection of the assessments on the 2014-2015 tax roll and to give opportunity for filing objections and for the presentation of testimony or other evidence concerning said report. The attached Resolution is presented for the Board's review, approval and adoption.

**RECOMMENDATION**

Conduct a public hearing, consider testimony, amend Exhibit A if necessary, and by motion and roll call vote, adopt Resolution No. 2014-BL authorizing collection of Blacklake Street Lighting assessments for fiscal year 2014-2015.

**ATTACHMENT**

- A. Resolution 2014-BL with Exhibit A – Annual Engineer's Report

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JUNE 11, 2014

ITEM E-2

ATTACHMENT A

**NIPOMO COMMUNITY SERVICES DISTRICT  
RESOLUTION NO. 2014-XXXX**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE NIPOMO COMMUNITY SERVICES DISTRICT  
PROVIDING FOR THE COLLECTION OF STREET LIGHT ASSESSMENTS ON  
THE SAN LUIS OBISPO COUNTY TAX ROLLS FOR MAINTENANCE AND  
OPERATION OF EXISTING PUBLIC STREET LIGHTS IN THE  
BLACKLAKE VILLAGE**

**WHEREAS**, on October 15, 1992, LAFCO approved Resolution No. 92-19 "A RESOLUTION MAKING DETERMINATION APPROVING THE REORGANIZATION INVOLVING DETACHMENT OF TERRITORY FROM COUNTY SERVICE AREA NO. 1-G AND ANNEXATION NO. 7 (BLACKLAKE GOLF COURSE AND COUNTRY CLUB) TO THE NIPOMO COMMUNITY SERVICES DISTRICT, and

**WHEREAS**, Condition 3A provides that the NCSD will provide all three services currently provided by CSA No. 1-G: water, sewer, and street lighting; and

**WHEREAS**, Condition 3F provides that NCSD succeed to all rights, duties and obligations of CSA No. 1-G with respect to the enforcement of performance or payment of any outstanding contracts and obligations of CSA No. 1-G; and

**WHEREAS**, Condition 3H authorizes the NCSD to continue to levy, fix and collect any special, extraordinary or additional taxes, assessments, service charges and rates which were levied, fixed and/or collected by CSA No. 1-G; and

**WHEREAS**, public notice has been given in accordance with Section 6066 of the Government Code as specified under CSA No. 1-G Assessment procedures of this public hearing concerning collection of service assessments on the 2014-2015 property tax bills; and

**WHEREAS**, written reports specifying each parcel (attached as Exhibit "A") receiving extended service and the amount of the assessment for that service have been prepared and filed with the staff report; and

**WHEREAS**, based on the Assessment Report, the Staff Report and public testimony, the Board makes all the following findings:

- A. That the proposed assessments do not exceed the reasonable costs of providing the services,
- B. That the assessment district was formed pursuant to a petition signed by the owners within the Blacklake Specific Plan; and
- C. The written report does not recommend an increase in the annual assessment above the amount of the approved maximum assessment.

**WHEREAS**, based on the above findings, the assessments for fiscal year 2014-2015 are exempt from the procedures and approval processes of Proposition 218; and

**WHEREAS**, this is the time and place for the public hearing for the Board to confirm the reports for collection of service assessments on the 2014-2015 tax bills as specified in the Assessment Report and staff reports and to give opportunity for filing objections and for presentation of testimony or other evidence concerning said reports; and

**WHEREAS**, it is in the public interest that the owners of property in said Blacklake Development pay the cost of said service therein.

NIPOMO COMMUNITY SERVICES DISTRICT  
RESOLUTION 201-XXXX

A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE NIPOMO COMMUNITY SERVICES DISTRICT  
PROVIDING FOR THE COLLECTION OF STREET LIGHT ASSESSMENTS ON  
THE SAN LUIS OBISPO COUNTY TAX ROLLS FOR MAINTENANCE AND  
OPERATION OF EXISTING PUBLIC STREET LIGHTS IN THE BLACKLAKE VILLAGE

PAGE TWO

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

- Section 1. That the recitals set forth are true, correct and valid.
- Section 2. The Board of Directors of NCSD fixes the street lighting assessment at \$44.00 and recognizes a SLO County Administrative charge of \$2.00 for a total charge of \$46.00 per year, which assessment does not exceed the approved maximum annual assessment of \$50.00 per parcel.
- Section 3. That said service assessment are directly proportionate to the benefit to each parcel from the services rendered.
- Section 4. That the assessments as confirmed shall appear as separate items on the tax bill of each parcel of real property listed in said Engineer's and staff report, and such assessments charges shall be collected at the same time and in the same manner as ordinary ad valorem taxes are collected, and are subject to the same penalties and the same procedures and sale in case of delinquency as provided for such taxes.
- Section 5. The Tax Collector of the San Luis Obispo County is hereby authorized to collect the street lighting assessments on the property tax bill.
- Section 6. This resolution is adopted by a majority of all members of the Board of Directors of the District.

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

**AYES:**  
**NOES:**  
**ABSENT:**  
**ABSTAIN:**

the foregoing resolution is hereby adopted this 11<sup>TH</sup> day of June 2014.

\_\_\_\_\_  
**CRAIG ARMSTRONG**  
President of the Board

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
**MICHAEL S. LEBRUN**  
Secretary to the Board

\_\_\_\_\_  
**MICHAEL W. SEITZ**  
District Legal Counsel

**FY 2014-2015**

**ANNUAL ENGINEER'S REPORT**

**BLACKLAKE VILLAGE STREET LIGHTING**

**ASSESSMENT DISTRICT**

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

**FINAL**

**JUNE 11, 2014**

**Prepared By:**

**Nipomo Community Services District**

FY 2014-2015

**BLACKLAKE VILLAGE STREET LIGHTING  
ASSESSMENT DISTRICT**

The undersigned respectfully submits the enclosed Engineer's Report on the 11<sup>TH</sup> day of June, 2014.



By: Peter V. Sevcik  
Peter V. Sevcik, P.E.  
Director of Engineering and Operations  
RCE 60411, Expires 06-30-16

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 11<sup>TH</sup> day of June, 2014.

By: Michael J. Bruen  
Secretary of the Nipomo Community Services  
District

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment and Assessment Diagram thereto attached, was filed with the County Auditor of the County of San Luis Obispo on the \_\_\_\_ day of \_\_\_\_\_, 2014.

By: \_\_\_\_\_  
Secretary of the Nipomo Community Services  
District

## FY 2014-2015 ANNUAL ENGINEER'S REPORT

### BLACKLAKE VILLAGE STREET LIGHTING ASSESSMENT DISTRICT

#### ANNUAL ASSESSMENT

The Director of Engineering & Operations of the Nipomo Community Services District, ("NCSD") makes this annual Engineer's Report for the Blacklake Village Street Lighting Assessment District for Fiscal Year 2014-2015.

#### Background

NCSD has provided street lighting services to Blacklake Village from the time NCSD took over a developer-petitioned assessment district formed by the County. In order to maintain the street lighting, an annual assessment is levied on each parcel for the service rendered. The approved maximum annual assessment is \$50.00<sup>1</sup> per parcel.

The chart below shows the history of per parcel annual assessment:

<u>Fiscal Years</u>	<u>Charge</u>	<u>County Fee</u>	<u>Total</u>
1992-93	\$48.00	\$2.00	\$50.00
1993-94	\$50.00	\$2.00	\$52.00
1994-95	\$48.00	\$2.00	\$50.00
1995-96	\$40.00	\$2.00	\$42.00
1996-97 through 2012-13	\$34.00	\$2.00	\$36.00
2013-2014	\$44.00	\$2.00	\$46.00
2014-2015	\$44.00	\$2.00	\$46.00

An Engineer's Report is prepared in order to determine a budget and levy and collect assessments for the following fiscal year. No changes to the boundaries or annexations have occurred within the past fiscal year. The proposed annual assessment for 2014-2015 fiscal year remains unchanged at \$44.00, which is less than the approved maximum assessment of \$50.00.<sup>1</sup> Note San Luis Obispo County adds \$2.00 per parcel handling fee for processing the property tax collection, making the total proposed annual assessment billed to each parcel owner \$46.00.

The proposed total FY 2014-2015 budget of \$22,750 will be funded from the \$24,508 from annual assessments.

*Effects of Proposition 218 (Right to Vote on Taxes Act)* - The Blacklake Village Street Lighting Assessment District is exempt from the procedural requirements of Article XIII D of the California Constitution by virtue of Government Code Section 53753.5(b)(1) which exempts assessments for the maintenance expenses of streets. Maintenance expenses are defined to include the cost of electrical current. In as much as lights are an integral part of the street, the cost of maintenance of the lights is exempt. The Assessment District is also exempt by virtue of

<sup>1</sup> Not including County administrative fee.



Government Code Section 53753.5(b)(2) which exempts assessments imposed pursuant to a petition signed by the persons owning all of the parcels subject to the assessment at the time the assessment is initially imposed. Any subsequent assessment methodology change to increase the assessment, or increase to the assessment beyond the adopted assessment formula or range of assessments, shall be subject to the procedures and approval process set forth in Section 4 of Article XIID of the California Constitution.

#### FY 2014-2015 Engineer's Report Format

This FY 2014-2015 Engineer's Report consists of five (5) Parts as follows:

**PART A - Work to be Performed (Page 3)** - This portion of the Engineer's Report describes the work to be done, including any plans and specifications that may be needed for the installation of streetlight improvements. If plans and specifications exist, they are filed with the Secretary. 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 streetlight improvements. In addition to an overall budget summary, a detailed FY 2014-2015 Budget sheet and a FY 2014-2015 Summary of Fund Balance sheet are provided.

**PART C - Method of Apportionment of Assessment (Page 5)** - 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 (Pages 6-20)** - A spreadsheet listing of FY 2014-2015 assessments on each benefited parcel of land within the Assessment District. The FY 2014-2015 assessment amount is the estimated cost each parcel (Assessor Parcel Number or APN) will contribute towards the operation and maintenance of the Blacklake Village streetlight system within the Assessment District for FY 2014-2015, along with the addresses of each APN, as shown on the last equalized assessment roll for taxes.

**PART E - Assessment Diagram (Page 22)** - The Assessment Diagram (map) showing all of the parcels of real property within the Assessment District.

## **PART A**

### **FY 2014-2015 WORK TO BE PERFORMED**

The Assessment District is proposing to operate and maintain the Blacklake Village streetlight system located in the public rights-of-way. Maintenance may include replacement of damaged facilities and other allowable items for the life of the Assessment District. Since the Assessment District proposes to operate and maintain street lighting facilities (not to construct new lights), no plans and specifications are associated with FY 2014-2015 Engineer's Report.

**PART B**

**FY 2014-2015 BUDGET COST ESTIMATE SUMMARY**

Part B includes the detailed budget for FY 2014-2015 for all the costs associated with the operation and maintenance of the streetlight system and a summary of the fund balance for the Assessment District. The total budget summary for FY 2014-2015 for the Blacklake Village Street Lighting Assessment District is as follows:

The total proposed FY 2014-2015 budget is \$22,750. The total estimated revenue generated from the proposed FY 2014-2015 assessments is \$24,508. The proposed FY 2014-2015 assessment to levy and collect is \$44.00 per parcel.

	<u>Budget 2013-2014</u>	<u>Est Actual 2013-2014</u>	<u>Budget 2014-2015</u>
<b>REVENUES</b>			
Street lighting assessment proceeds	\$24,508	\$24,508	\$24,508
<b>EXPENDITURES</b>			
Insurance	500	500	500
Public & Legal Notice	100	225	250
Engineering	0	720	0
Administration	0	0	500
Electricity	<u>22,000</u>	<u>21,000</u>	<u>2,1500</u>
Total expenditures	<u>(22,600)</u>	<u>(22,445)</u>	<u>(22,750)</u>
Net Operating Surplus (Deficit)	1,908	2,063	1,758
Plus Interest earnings	<u>90</u>	<u>60</u>	<u>100</u>
Net surplus (deficit) from operations	<u>\$1,998</u>	<u>\$2,123</u>	<u>\$1,858</u>
<i>Reasonable reserve</i>			
Estimated cash balance 7/1	\$26,100	\$26,100	\$29,000
Net surplus (deficit) from operations	<u>1,998</u>	<u>2,123</u>	<u>1,858</u>
Estimated cash balance 6/30	<u>\$28,098</u>	<u>\$28,223</u>	<u>\$30,858</u>
Cash Reserve Goal <sup>1</sup>			<u>\$30,000</u>
Assessment Revenues	\$24,508	\$24,508	\$24,508
Number of Parcels	557	557	557
Assessment per Parcel	\$44	44	\$44
County Charge	<u>2</u>	<u>2</u>	<u>2</u>
Total Assessment per parcel	\$46	\$46	\$46

<sup>1</sup> In accordance with the Reserve Policy adopted by the Nipomo Community Services District Board in 2012, the target fund balance reserve for Blacklake Village Street Lighting Assessment District is \$30,000. Reserve is for anticipated increases in energy costs, system maintenance and system repair/replacement.

## PART C

### METHOD OF APPORTIONMENT OF ASSESSMENT FOR FY 2014-2015

The following is a brief description of the manner that the annual assessment has been apportioned (spread) to each parcel in the Blacklake Village 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. Each and every property receives a special benefit from the street lights being maintained and energized nightly; by increased driving safety within the District limits, by increased pedestrian safety when traveling at night and by increased personal property safety from the presence of lit areas.

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 2014-2015 (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).

No charges shall be -imposed upon a federal, state or local government agency property that does not receive a benefit from street lights, upon a parcel without a dwelling used exclusively for greenbelt or open space, or upon the common area of any planned unit development. By virtue of the fact that this existing Lighting District is exempt from the operation of Proposition 218, Article XIID, Section 5(a), public agency property that was not assessed in previous years shall not require any action to be included in the Assessment District as long as the assessment is not increased. Future increases of assessments would be cause to assess the public properties that would be included in a re-spread of the District. In addition, whenever a railroad, gas, water, or electric utility right-of-way or electric line right-of-way is included within the assessment district, the railroad, gas, water, or electric utility right-of-way or electric line right-of-way shall be subject to charges within the assessment district only if, and to the extent that, it is found that it will benefit from the provision of street lights, and the railroad, gas, water, or electric utility right-of-way or electric line right-of-way shall be subject to the same penalties, and the same procedures and sale, in case of delinquency as other properties within the Assessment District.

**PART D**

**FY 2014-2015 ASSESSMENT ROLL**

As described in Part B the proposed total assessment revenues for FY 2014-2015 for the Blacklake Village Lighting Assessment District are \$24,508. A total of 557 parcels (or equivalent single family dwelling units and commercial/other) at \$44.00 per parcel plus \$2 for County charge, for a total amount of \$46.00, are estimated for FY 2014-2015. 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 NCS D 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 2014-2015 Assessment Roll.

	Parcel Number	SERVICE ADDRESS	ASSESSMENT
1	91243001	645 BLACK RIDGE LN	\$44.00
2	91243002	635 BLACK RIDGE LN	\$44.00
3	91243003	625 BLACK RIDGE LN	\$44.00
4	91243004	615 BLACK RIDGE LN	\$44.00
5	91243005	605 BLACK RIDGE LN	\$44.00
6	91243006	600 BLACK RIDGE LN	\$44.00
7	91243007	610 BLACK RIDGE LN	\$44.00
8	91243008	620 BLACK RIDGE LN	\$44.00
9	91243009	630 BLACK RIDGE LN	\$44.00
10	91243010	640 BLACK RIDGE LN	\$44.00
11	91243013	606 SHELTER RIDGE	\$44.00
12	91243014	1120 REDBERRY PLACE	\$44.00
13	91243015	1130 REDBERRY PLACE	\$44.00
14	91243016	1140 REDBERRY PLACE	\$44.00
15	91243017	1150 REDBERRY PLACE	\$44.00
16	91243018	1160 REDBERRY PLACE	\$44.00
17	91243019	1070 REDBERRY PLACE	\$44.00
18	91243020	1180 REDBERRY PLACE	\$44.00
19	91243021	1190 REDBERRY PLACE	\$44.00
20	91243022	680 SHELTER RIDGE	\$44.00
21	91243023	660 SHELTER RIDGE	\$44.00
22	91243024	650 SHELTER RIDGE	\$44.00
23	91243025	644 SHELTER RIDGE	\$44.00
24	91243026	640 SHELTER RIDGE	\$44.00
25	91243027	638 SHELTER RIDGE	\$44.00
26	91243028	626 SHELTER RIDGE	\$44.00
27	91243029	616 SHELTER RIDGE	\$44.00
28	91243030	605 SHELTER RIDGE	\$44.00

**PART D**

**FY 2014-2015 ASSESSMENT ROLL**

29	91243031	611 SHELTER RIDGE	\$44.00
30	91243032	617 SHELTER RIDGE	\$44.00
31	91243033	625 SHELTER RIDGE	\$44.00
32	91243034	629 SHELTER RIDGE	\$44.00
33	91243035	635 SHELTER RIDGE	\$44.00
34	91243036	641 SHELTER RIDGE	\$44.00
35	91243037	649 SHELTER RIDGE	\$44.00
36	91243038	655 SHELTER RIDGE	\$44.00
37	91243039	661 SHELTER RIDGE	\$44.00
38	91243040	665 SHELTER RIDGE	\$44.00
39	91243041	673 SHELTER RIDGE	\$44.00
40	91243042	679 SHELTER RIDGE	\$44.00
41	91243043	685 SHELTER RIDGE	\$44.00
42	91244001	650 BLACK RIDGE LN	\$44.00
43	91244002	660 BLACK RIDGE LN	\$44.00
44	91244003	670 BLACK RIDGE LN	\$44.00
45	91244004	680 BLACK RIDGE LN	\$44.00
46	91244005	690 BLACK RIDGE LN	\$44.00
47	91244006	695 BLACK RIDGE LN	\$44.00
48	91244007	685 BLACK RIDGE LN	\$44.00
49	91244008	675 BLACK RIDGE LN	\$44.00
50	91244009	665 BLACK RIDGE LN	\$44.00
51	91244010	655 BLACK RIDGE LN	\$44.00
52	91244011	660 SOUTHRIDGE LN	\$44.00
53	91244012	670 SOUTHRIDGE LN	\$44.00
54	91244013	680 SOUTHRIDGE LN	\$44.00
55	91244014	690 SOUTHRIDGE LN	\$44.00
56	91244015	695 SOUTHRIDGE LN	\$44.00
57	91244016	1111 MIDDLE RIDGE	\$44.00
58	91244017	675 SOUTHRIDGE LN	\$44.00
59	91244018	665 SOUTHRIDGE LN	\$44.00
60	91244019	655 SOUTHRIDGE LN	\$44.00
61	91244022	695 MISTY GLEN PL	\$44.00
62	91244023	687 MISTY GLEN PL	\$44.00
63	91244024	679 MISTY GLEN PL	\$44.00
64	91244025	671 MISTY GLEN PL	\$44.00
65	91244026	663 MISTY GLEN PL	\$44.00
66	91244027	655 MISTY GLEN PL	\$44.00
67	91244028	650 MISTY GLEN PL	\$44.00



**PART D**

**FY 2014-2015 ASSESSMENT ROLL**

68	91244029	660 MISTY GLEN PL	\$44.00
69	91244030	670 MISTY GLEN PL	\$44.00
70	91244031	676 MISTY GLEN PL	\$44.00
71	91246001	1025 SUNDAY DR	\$44.00
72	91246003	608 MISTY GLEN PL	\$44.00
73	91246004	612 MISTY GLEN PL	\$44.00
74	91246005	1020 SUNDAY DR	\$44.00
75	91246006	1014 SUNDAY DR	\$44.00
76	91246007	616 MISTY GLEN PL	\$44.00
77	91246008	1015 SUNDAY DR	\$44.00
78	91246009	1011 SUNDAY DR	\$44.00
79	91246010	630 MISTY GLEN PL	\$44.00
80	91246011	640 MISTY GLEN PL	\$44.00
81	91246012	635 MISTY GLEN PL	\$44.00
82	91246013	625 MISTY GLEN PL	\$44.00
83	91246014	1009 SUNDAY DR	\$44.00
84	91246015	1005 SUNDAY DR	\$44.00
85	91246017	1006 SUNDAY DR	\$44.00
86	91246018	615 MISTY GLEN PL	\$44.00
87	91246019	611 MISTY GLEN PL	\$44.00
88	91246020	605 MISTY GLEN PL	\$44.00
89	91246025	1050 WILLOW RD	\$44.00
90	91246026	1030 SUNDAY DR	\$44.00
91	91246029	1001 SUNDAY DR	\$44.00
92	91410001	559 WOODGREEN WAY	\$44.00
93	91410002	555 WOODGREEN WAY	\$44.00
94	91410003	551 WOODGREEN WAY	\$44.00
95	91410004	547 WOODGREEN WAY	\$44.00
96	91410005	543 WOODGREEN WAY	\$44.00
97	91410006	539 WOODGREEN WAY	\$44.00
98	91410007	535 WOODGREEN WAY	\$44.00
99	91410008	531 WOODGREEN WAY	\$44.00
100	91410009	527 WOODGREEN WAY	\$44.00
101	91410010	523 WOODGREEN WAY	\$44.00
102	91410011	519 WOODGREEN WAY	\$44.00
103	91410012	515 WOODGREEN WAY	\$44.00
104	91410013	511 WOODGREEN WAY	\$44.00
105	91410014	507 WOODGREEN WAY	\$44.00
106	91410015	487 MISTY VIEW WAY	\$44.00

**PART D**

**FY 2014-2015 ASSESSMENT ROLL**

107	91410016	524	WOODGREEN WAY	\$44.00
108	91410017	528	WOODGREEN WAY	\$44.00
109	91410018	532	WOODGREEN WAY	\$44.00
110	91410019	536	WOODGREEN WAY	\$44.00
111	91410020	540	WOODGREEN WAY	\$44.00
112	91410021	542	WOODGREEN WAY	\$44.00
113	91410022	548	WOODGREEN WAY	\$44.00
114	91410023	550	WOODGREEN WAY	\$44.00
115	91410024	554	WOODGREEN WAY	\$44.00
116	91410025	558	WOODGREEN WAY	\$44.00
117	91410026	560	WOODGREEN WAY	\$44.00
118	91410027	561	MISTY VIEW WAY	\$44.00
119	91410028	557	MISTY VIEW WAY	\$44.00
120	91410029	549	MISTY VIEW WAY	\$44.00
121	91410030	545	MISTY VIEW WAY	\$44.00
122	91410031	537	MISTY VIEW WAY	\$44.00
123	91410032	535	MISTY VIEW WAY	\$44.00
124	91410033	529	MISTY VIEW WAY	\$44.00
125	91410034	525	MISTY VIEW WAY	\$44.00
126	91410035	519	MISTY VIEW WAY	\$44.00
127	91410036	515	MISTY VIEW WAY	\$44.00
128	91410037	511	MISTY VIEW WAY	\$44.00
129	91410038	491	MISTY VIEW WAY	\$44.00
130	91410039	486	MISTY VIEW WAY	\$44.00
131	91410040	490	MISTY VIEW WAY	\$44.00
132	91410041	494	MISTY VIEW WAY	\$44.00
133	91410042	498	MISTY VIEW WAY	\$44.00
134	91410043	502	MISTY VIEW WAY	\$44.00
135	91410044	506	MISTY VIEW WAY	\$44.00
136	91410045	510	MISTY VIEW WAY	\$44.00
137	91410046	514	MISTY VIEW WAY	\$44.00
138	91410047	518	MISTY VIEW WAY	\$44.00
139	91410048	522	MISTY VIEW WAY	\$44.00
140	91410049	526	MISTY VIEW WAY	\$44.00
141	91410050	530	MISTY VIEW WAY	\$44.00
142	91410051	534	MISTY VIEW WAY	\$44.00
143	91410052	538	MISTY VIEW WAY	\$44.00
144	91410053	542	MISTY VIEW WAY	\$44.00
145	91410054	546	MISTY VIEW WAY	\$44.00

**PART D**

**FY 2014-2015 ASSESSMENT ROLL**

146	91410055	550 MISTY VIEW WAY	\$44.00
147	91410058	554 MISTY VIEW WAY	\$44.00
148	91411006	1490 GOLF COURSE LN	\$44.00
149	91412001	1337 BLACK SAGE CIR	\$44.00
150	91412002	1343 BLACK SAGE CIR	\$44.00
151	91412003	1347 BLACK SAGE CIR	\$44.00
152	91412004	1353 BLACK SAGE CIR	\$44.00
153	91412005	1357 BLACK SAGE CIR	\$44.00
154	91412006	1363 BLACK SAGE CIR	\$44.00
155	91412007	1367 BLACK SAGE CIR	\$44.00
156	91412008	1373 BLACK SAGE CIR	\$44.00
157	91412009	1377 BLACK SAGE CIR	\$44.00
158	91412010	1379 BLACK SAGE CIR	\$44.00
159	91412011	1383 BLACK SAGE CIR	\$44.00
160	91412012	1387 BLACK SAGE CIR	\$44.00
161	91412013	1393 BLACK SAGE CIR	\$44.00
162	91412014	1397 BLACK SAGE CIR	\$44.00
163	91412015	1392 BLACK SAGE CIR	\$44.00
164	91412016	1378 BLACK SAGE CIR	\$44.00
165	91412017	1374 BLACK SAGE CIR	\$44.00
166	91412018	1370 BLACK SAGE CIR	\$44.00
167	91412019	1354 BLACK SAGE CIR	\$44.00
168	91412020	1348 BLACK SAGE CIR	\$44.00
169	91412021	1344 BLACK SAGE CIR	\$44.00
170	91413001	637 BARBERRY WAY	\$44.00
171	91413002	635 BARBERRY WAY	\$44.00
172	91413003	631 BARBERRY WAY	\$44.00
173	91413004	627 BARBERRY WAY	\$44.00
174	91413005	623 BARBERRY WAY	\$44.00
175	91413006	619 BARBERRY WAY	\$44.00
176	91413007	615 BARBERRY WAY	\$44.00
177	91413008	613 BARBERRY WAY	\$44.00
178	91413009	609 BARBERRY WAY	\$44.00
179	91413010	612 BARBERRY WAY	\$44.00
180	91413011	618 BARBERRY WAY	\$44.00
181	91413012	624 BARBERRY WAY	\$44.00
182	91413013	630 BARBERRY WAY	\$44.00
183	91413014	636 BARBERRY WAY	\$44.00
184	91413015	642 BARBERRY WAY	\$44.00

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**FY 2014-2015 ASSESSMENT ROLL**

185	91413016	648 BARBERRY WAY	\$44.00
186	91413017	654 BARBERRY WAY	\$44.00
187	91413018	1263 BLACK SAGE CIR	\$44.00
188	91413019	1265 BLACK SAGE CIR	\$44.00
189	91413020	1267 BLACK SAGE CIR	\$44.00
190	91413021	1271 BLACK SAGE CIR	\$44.00
191	91413022	1277 BLACK SAGE CIR	\$44.00
192	91413023	605 BARBERRY WAY	\$44.00
193	91413024	1285 BLACK SAGE CIR	\$44.00
194	91413025	1293 BLACK SAGE CIR	\$44.00
195	91413026	1297 BLACK SAGE CIR	\$44.00
196	91413027	1303 BLACK SAGE CIR	\$44.00
197	91413028	1307 BLACK SAGE CIR	\$44.00
198	91413029	1313 BLACK SAGE CIR	\$44.00
199	91413030	1317 BLACK SAGE CIR	\$44.00
200	91413031	1323 BLACK SAGE CIR	\$44.00
201	91413032	1327 BLACK SAGE CIR	\$44.00
202	91413033	1333 BLACK SAGE CIR	\$44.00
203	91413034	1338 BLACK SAGE CIR	\$44.00
204	91413035	1334 BLACK SAGE CIR	\$44.00
205	91413036	1326 BLACK SAGE CIR	\$44.00
206	91413037	1298 BLACK SAGE CIR	\$44.00
207	91413038	1294 BLACK SAGE CIR	\$44.00
208	91413039	1292 BLACK SAGE CIR	\$44.00
209	91413040	1286 BLACK SAGE CIR	\$44.00
210	91413041	1280 BLACK SAGE CIR	\$44.00
211	91413042	1278 BLACK SAGE CIR	\$44.00
212	91413043	1276 BLACK SAGE CIR	\$44.00
213	91413044	1270 BLACK SAGE CIR	\$44.00
214	91413045	1268 BLACK SAGE CIR	\$44.00
215	91413046	1264 BLACK SAGE CIR	\$44.00
216	91414001	1258 BLACK SAGE CIR	\$44.00
217	91414002	1254 BLACK SAGE CIR	\$44.00
218	91414003	1250 BLACK SAGE CIR	\$44.00
219	91414004	1248 BLACK SAGE CIR	\$44.00
220	91414005	1244 BLACK SAGE CIR	\$44.00
221	91414006	1240 BLACK SAGE CIR	\$44.00
222	91414007	1238 BLACK SAGE CIR	\$44.00
223	91414008	1234 BLACK SAGE CIR	\$44.00

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**FY 2014-2015 ASSESSMENT ROLL**

224	91414009	1230 BLACK SAGE CIR	\$44.00
225	91414010	1228 BLACK SAGE CIR	\$44.00
226	91414011	1224 BLACK SAGE CIR	\$44.00
227	91414012	1220 BLACK SAGE CIR	\$44.00
228	91414013	1216 BLACK SAGE CIR	\$44.00
229	91414014	1212 BLACK SAGE CIR	\$44.00
230	91414015	681 BARBERRY WAY	\$44.00
231	91414016	675 BARBERRY WAY	\$44.00
232	91414017	667 BARBERRY WAY	\$44.00
233	91414018	645 BARBERRY WAY	\$44.00
234	91414019	643 BARBERRY WAY	\$44.00
235	91414020	641 BARBERRY WAY	\$44.00
236	91414021	639 BARBERRY WAY	\$44.00
237	91414022	660 BARBERRY WAY	\$44.00
238	91414023	666 BARBERRY WAY	\$44.00
239	91414024	672 BARBERRY WAY	\$44.00
240	91414025	678 BARBERRY WAY	\$44.00
241	91414026	684 BARBERRY WAY	\$44.00
242	91414027	1247 BLACK SAGE CIR	\$44.00
243	91414028	1249 BLACK SAGE CIR	\$44.00
244	91414029	1255 BLACK SAGE CIR	\$44.00
245	91414030	1259 BLACK SAGE CIR	\$44.00
246	91415002	1405 GOLF COURSE LN	\$44.00
247	91415003	1407 GOLF COURSE LN	\$44.00
248	91415004	1409 GOLF COURSE LN	\$44.00
249	91415005	1413 GOLF COURSE LN	\$44.00
250	91415006	1415 GOLF COURSE LN	\$44.00
251	91415007	1417 GOLF COURSE LN	\$44.00
252	91415008	1419 GOLF COURSE LN	\$44.00
253	91415009	1423 GOLF COURSE LN	\$44.00
254	91415010	1425 GOLF COURSE LN	\$44.00
255	91415011	1427 GOLF COURSE LN	\$44.00
256	91415012	1429 GOLF COURSE LN	\$44.00
257	91415013	1433 GOLF COURSE LN	\$44.00
258	91415014	1435 GOLF COURSE LN	\$44.00
259	91415015	1437 GOLF COURSE LN	\$44.00
260	91415016	1439 GOLF COURSE LN	\$44.00
261	91415017	1453 GOLF COURSE LN	\$44.00
262	91415018	1455 GOLF COURSE LN	\$44.00

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**FY 2014-2015 ASSESSMENT ROLL**

263	91415019	1457 GOLF COURSE LN	\$44.00
264	91415020	1459 GOLF COURSE LN	\$44.00
265	91415021	1463 GOLF COURSE LN	\$44.00
266	91415022	1465 GOLF COURSE LN	\$44.00
267	91415023	1467 GOLF COURSE LN	\$44.00
268	91415024	1469 GOLF COURSE LN	\$44.00
269	91415025	1473 GOLF COURSE LN	\$44.00
270	91415026	1475 GOLF COURSE LN	\$44.00
271	91415027	1477 GOLF COURSE LN	\$44.00
272	91415028	1479 GOLF COURSE LN	\$44.00
273	91415029	1483 GOLF COURSE LN	\$44.00
274	91415030	1485 GOLF COURSE LN	\$44.00
275	91415031	1487 GOLF COURSE LN	\$44.00
276	91415032	1489 GOLF COURSE LN	\$44.00
277	91415033	1403 GOLF COURSE LN	\$44.00
278	91416001	1398 TOURNEY HILL L	\$44.00
279	91416002	1396 TOURNEY HILL L	\$44.00
280	91416003	1394 TOURNEY HILL L	\$44.00
281	91416004	1392 TOURNEY HILL L	\$44.00
282	91416005	1390 TOURNEY HILL L	\$44.00
283	91416006	1388 TOURNEY HILL L	\$44.00
284	91416007	1386 TOURNEY HILL L	\$44.00
285	91416008	1384 TOURNEY HILL L	\$44.00
286	91416009	1382 TOURNEY HILL L	\$44.00
287	91416010	1380 TOURNEY HILL L	\$44.00
288	91416011	1378 TOURNEY HILL L	\$44.00
289	91416012	1376 TOURNEY HILL L	\$44.00
290	91416013	1374 TOURNEY HILL L	\$44.00
291	91416014	1372 TOURNEY HILL L	\$44.00
292	91416015	1370 TOURNEY HILL L	\$44.00
293	91416016	1368 TOURNEY HILL L	\$44.00
294	91416017	1366 TOURNEY HILL L	\$44.00
295	91416018	1364 TOURNEY HILL L	\$44.00
296	91416019	1362 TOURNEY HILL L	\$44.00
297	91416020	1360 TOURNEY HILL L	\$44.00
298	91416021	1358 TOURNEY HILL L	\$44.00
299	91416022	1356 TOURNEY HILL L	\$44.00
300	91416023	1354 TOURNEY HILL L	\$44.00
301	91416024	1352 TOURNEY HILL L	\$44.00



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**FY 2014-2015 ASSESSMENT ROLL**

302	91416025	1342	TOURNEY HILL L	\$44.00
303	91416026	1340	TOURNEY HILL L	\$44.00
304	91416027	1338	TOURNEY HILL L	\$44.00
305	91416028	1336	TOURNEY HILL L	\$44.00
306	91416029	1334	TOURNEY HILL L	\$44.00
307	91416030	1332	TOURNEY HILL L	\$44.00
308	91416031	1330	TOURNEY HILL L	\$44.00
309	91416032	1328	TOURNEY HILL L	\$44.00
310	91416033	1350	TOURNEY HILL L	\$44.00
311	91416034	1348	TOURNEY HILL L	\$44.00
312	91416035	1346	TOURNEY HILL L	\$44.00
313	91416036	1344	TOURNEY HILL L	\$44.00
314	91419001	622	RIVIERA CIRCLE	\$44.00
315	91419002	626	RIVIERA CIRCLE	\$44.00
316	91419003	630	RIVIERA CIRCLE	\$44.00
317	91419004	634	RIVIERA CIRCLE	\$44.00
318	91419005	638	RIVIERA CIRCLE	\$44.00
319	91419006	642	RIVIERA CIRCLE	\$44.00
320	91419007	646	RIVIERA CIRCLE	\$44.00
321	91419008	650	RIVIERA CIRCLE	\$44.00
322	91419009	654	RIVIERA CIRCLE	\$44.00
323	91419010	658	RIVIERA CIRCLE	\$44.00
324	91419011	648	WOODGREEN WAY	\$44.00
325	91419012	654	WOODGREEN WAY	\$44.00
326	91419013	658	WOODGREEN WAY	\$44.00
327	91419014	662	WOODGREEN WAY	\$44.00
328	91419015	668	WOODGREEN WAY	\$44.00
329	91419016	674	WOODGREEN WAY	\$44.00
330	91419017	678	WOODGREEN WAY	\$44.00
331	91419018	682	WOODGREEN WAY	\$44.00
332	91419020	689	WOODGREEN WAY	\$44.00
333	91419021	685	WOODGREEN WAY	\$44.00
334	91419022	681	WOODGREEN WAY	\$44.00
335	91419023	677	WOODGREEN WAY	\$44.00
336	91419028	649	WOODGREEN WAY	\$44.00
337	91419029	645	WOODGREEN WAY	\$44.00
338	91419030	641	WOODGREEN WAY	\$44.00
339	91419031	637	WOODGREEN WAY	\$44.00
340	91419032	629	WOODGREEN WAY	\$44.00

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**FY 2014-2015 ASSESSMENT ROLL**

341	91419033	625 WOODGREEN WAY	\$44.00
342	91419034	619 RIVIERA CIRCLE	\$44.00
343	91419035	623 RIVIERA CIRCLE	\$44.00
344	91419036	633 RIVIERA CIRCLE	\$44.00
345	91419037	637 RIVIERA CIRCLE	\$44.00
346	91419038	645 RIVIERA CIRCLE	\$44.00
347	91419039	649 RIVIERA CIRCLE	\$44.00
348	91419040	653 RIVIERA CIRCLE	\$44.00
349	91419041	657 RIVIERA CIRCLE	\$44.00
350	91419042	634 WOODGREEN WAY	\$44.00
351	91419043	630 WOODGREEN WAY	\$44.00
352	91419055	669 WOODGREEN WAY	\$44.00
353	91419056	653 WOODGREEN WAY	\$44.00
354	91419057	657 WOODGREEN WAY	\$44.00
355	91419058	673 WOODGREEN WAY	\$44.00
356	91419060	690 WOODGREEN WAY	\$44.00
357	91440001	1290 ST ANDREWS WAY	\$44.00
358	91440002	1286 ST ANDREWS WAY	\$44.00
359	91440003	1284 ST ANDREWS WAY	\$44.00
360	91440004	1280 ST ANDREWS WAY	\$44.00
361	91440005	1276 ST ANDREWS WAY	\$44.00
362	91440006	1272 ST ANDREWS WAY	\$44.00
363	91440007	1268 ST ANDREWS WAY	\$44.00
364	91440008	1264 ST ANDREWS WAY	\$44.00
365	91440009	1260 ST ANDREWS WAY	\$44.00
366	91440010	1256 ST ANDREWS WAY	\$44.00
367	91440011	1252 ST ANDREWS WAY	\$44.00
368	91440012	1248 ST ANDREWS WAY	\$44.00
369	91440013	1244 ST ANDREWS WAY	\$44.00
370	91441001	496 COLONIAL PLACE	\$44.00
371	91441002	490 COLONIAL PLACE	\$44.00
372	91441003	465 TEE COURT	\$44.00
373	91441004	445 TEE COURT	\$44.00
374	91441005	420 TEE COURT	\$44.00
375	91441006	440 TEE COURT	\$44.00
376	91441007	460 TEE COURT	\$44.00
377	91441008	480 COLONIAL PLACE	\$44.00
378	91441009	470 COLONIAL PLACE	\$44.00
379	91441010	460 COLONIAL PLACE	\$44.00

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**FY 2014-2015 ASSESSMENT ROLL**

380	91441011	450 COLONIAL PLACE	\$44.00
381	91441014	420 COLONIAL PLACE	\$44.00
382	91441015	495 COLONIAL PLACE	\$44.00
383	91441016	485 COLONIAL PLACE	\$44.00
384	91441017	475 COLONIAL PLACE	\$44.00
385	91441018	465 COLONIAL PLACE	\$44.00
386	91441019	455 COLONIAL PLACE	\$44.00
387	91441020	445 COLONIAL PLACE	\$44.00
388	91441022	425 COLONIAL PLACE	\$44.00
389	91441023	415 COLONIAL PLACE	\$44.00
390	91441024	410 COLONIAL PLACE	\$44.00
391	91441027	440 COLONIAL PLACE	\$44.00
392	91441028	430 COLONIAL PLACE	\$44.00
393	91441029	435 COLONIAL PLACE	\$44.00
394	91442001	1196 OAKMONT PLACE	\$44.00
395	91442002	1190 OAKMONT PLACE	\$44.00
396	91442003	1184 OAKMONT PLACE	\$44.00
397	91442004	1178 OAKMONT PLACE	\$44.00
398	91442005	1172 OAKMONT PLACE	\$44.00
399	91442006	1166 OAKMONT PLACE	\$44.00
400	91442007	1160 OAKMONT PLACE	\$44.00
401	91442008	1154 OAKMONT PLACE	\$44.00
402	91442009	1148 OAKMONT PLACE	\$44.00
403	91442010	1142 OAKMONT PLACE	\$44.00
404	91442011	1136 OAKMONT PLACE	\$44.00
405	91442012	1130 OAKMONT PLACE	\$44.00
406	91442013	1124 OAKMONT PLACE	\$44.00
407	91442014	1118 OAKMONT PLACE	\$44.00
408	91442015	1112 OAKMONT PLACE	\$44.00
409	91442016	1106 OAKMONT PLACE	\$44.00
410	91442017	1105 OAKMONT PLACE	\$44.00
411	91442018	1115 OAKMONT PLACE	\$44.00
412	91442019	1125 OAKMONT PLACE	\$44.00
413	91442020	1135 OAKMONT PLACE	\$44.00
414	91442021	1155 OAKMONT PLACE	\$44.00
415	91442022	1141 OAKMONT PLACE	\$44.00
416	91442023	1145 OAKMONT PLACE	\$44.00
417	91442024	460 LINKS DRIVE	\$44.00
418	91442025	470 LINKS DRIVE	\$44.00

**PART D**

**FY 2014-2015 ASSESSMENT ROLL**

419	91442026	480 LINKS DRIVE	\$44.00
420	91442027	490 LINKS DRIVE	\$44.00
421	91443001	1090 REDBERRY PLACE	\$44.00
422	91443002	1080 REDBERRY PLACE	\$44.00
423	91443003	1050 REDBERRY PLACE	\$44.00
424	91443004	1040 REDBERRY PLACE	\$44.00
425	91443005	1020 REDBERRY PLACE	\$44.00
426	91443006	1010 REDBERRY PLACE	\$44.00
427	91443007	1035 REDBERRY PLACE	\$44.00
428	91443008	1022 WAILEA WAY	\$44.00
429	91443009	1012 WAILEA WAY	\$44.00
430	91443010	1002 WAILEA WAY	\$44.00
431	91443011	1001 WAILEA WAY	\$44.00
432	91443012	1011 WAILEA WAY	\$44.00
433	91443013	1021 WAILEA WAY	\$44.00
434	91443014	1031 WAILEA WAY	\$44.00
435	91443015	1041 WAILEA WAY	\$44.00
436	91443016	1051 WAILEA WAY	\$44.00
437	91444001	595 WOODGREEN WAY	\$44.00
438	91444002	591 WOODGREEN WAY	\$44.00
439	91444003	587 WOODGREEN WAY	\$44.00
440	91444004	583 WOODGREEN WAY	\$44.00
441	91444005	579 WOODGREEN WAY	\$44.00
442	91444006	575 WOODGREEN WAY	\$44.00
443	91444007	571 WOODGREEN WAY	\$44.00
444	91444008	567 WOODGREEN WAY	\$44.00
445	91444009	563 WOODGREEN WAY	\$44.00
446	91444011	556 RIVIERA CIRCLE	\$44.00
447	91444012	560 RIVIERA CIRCLE	\$44.00
448	91444013	564 RIVIERA CIRCLE	\$44.00
449	91444014	568 RIVIERA CIRCLE	\$44.00
450	91444015	572 RIVIERA CIRCLE	\$44.00
451	91444016	576 RIVIERA CIRCLE	\$44.00
452	91444017	580 RIVIERA CIRCLE	\$44.00
453	91444018	584 RIVIERA CIRCLE	\$44.00
454	91444019	588 RIVIERA CIRCLE	\$44.00
455	91444020	1533 CHAMPIONS LANE	\$44.00
456	91444021	1529 CHAMPIONS LANE	\$44.00
457	91444022	1523 CHAMPIONS LANE	\$44.00

**PART D**

**FY 2014-2015 ASSESSMENT ROLL**

458	91444023	1517 CHAMPIONS LANE	\$44.00
459	91444024	1511 CHAMPIONS LANE	\$44.00
460	91444025	1505 CHAMPIONS LANE	\$44.00
461	91444026	1506 CHAMPIONS LANE	\$44.00
462	91444027	1512 CHAMPIONS LANE	\$44.00
463	91444028	1518 CHAMPIONS LANE	\$44.00
464	91444029	1524 CHAMPIONS LANE	\$44.00
465	91444030	1530 CHAMPIONS LANE	\$44.00
466	91444031	1536 CHAMPIONS LANE	\$44.00
467	91444033	621 WOODGREEN WAY	\$44.00
468	91444034	617 WOODGREEN WAY	\$44.00
469	91444035	613 WOODGREEN WAY	\$44.00
470	91444036	609 WOODGREEN WAY	\$44.00
471	91444037	605 WOODGREEN WAY	\$44.00
472	91444038	622 MASTERS CIRCLE	\$44.00
473	91444039	618 MASTERS CIRCLE	\$44.00
474	91444040	614 MASTERS CIRCLE	\$44.00
475	91444041	610 MASTERS CIRCLE	\$44.00
476	91444042	606 MASTERS CIRCLE	\$44.00
477	91444043	602 MASTERS CIRCLE	\$44.00
478	91444044	596 MASTERS CIRCLE	\$44.00
479	91444045	592 MASTERS CIRCLE	\$44.00
480	91444046	588 MASTERS CIRCLE	\$44.00
481	91444047	584 MASTERS CIRCLE	\$44.00
482	91444048	580 MASTERS CIRCLE	\$44.00
483	91444049	576 MASTERS CIRCLE	\$44.00
484	91444050	572 MASTERS CIRCLE	\$44.00
485	91444051	568 MASTERS CIRCLE	\$44.00
486	91444052	564 MASTERS CIRCLE	\$44.00
487	91444053	545 RIVIERA CIRCLE	\$44.00
488	91444054	549 RIVIERA CIRCLE	\$44.00
489	91444055	553 RIVIERA CIRCLE	\$44.00
490	91444056	557 RIVIERA CIRCLE	\$44.00
491	91444057	561 RIVIERA CIRCLE	\$44.00
492	91444058	565 RIVIERA CIRCLE	\$44.00
493	91444059	571 RIVIERA CIRCLE	\$44.00
494	91444060	579 RIVIERA CIRCLE	\$44.00
495	91444061	587 RIVIERA CIRCLE	\$44.00
496	91444062	605 RIVIERA CIRCLE	\$44.00

**PART D**

**FY 2014-2015 ASSESSMENT ROLL**

497	91444063	611 RIVIERA CIRCLE	\$44.00
498	91444064	615 RIVIERA CIRCLE	\$44.00
499	91444067	618 WOODGREEN WAY	\$44.00
500	91444068	622 WOODGREEN WAY	\$44.00
501	91445001	510 JONES LANE	\$44.00
502	91445002	520 JONES LANE	\$44.00
503	91445003	530 JONES LANE	\$44.00
504	91445004	1620 SARAZEN COURT	\$44.00
505	91445005	1630 SARAZEN COURT	\$44.00
506	91445006	1635 SARAZEN COURT	\$44.00
507	91445007	1625 SARAZEN COURT	\$44.00
508	91445008	550 JONES LANE	\$44.00
509	91445009	560 JONES LANE	\$44.00
510	91445010	1585 HOGAN COURT	\$44.00
511	91445011	1575 HOGAN COURT	\$44.00
512	91445012	1565 HOGAN COURT	\$44.00
513	91445013	1555 HOGAN COURT	\$44.00
514	91445014	1545 HOGAN COURT	\$44.00
515	91445015	1535 HOGAN COURT	\$44.00
516	91445016	1525 HOGAN COURT	\$44.00
517	91445017	1515 HOGAN COURT	\$44.00
518	91445018	1510 HOGAN COURT	\$44.00
519	91445019	1520 HOGAN COURT	\$44.00
520	91445020	535 SNEAD LANE	\$44.00
521	91445021	525 SNEAD LANE	\$44.00
522	91445022	515 SNEAD LANE	\$44.00
523	91445023	510 SNEAD LANE	\$44.00
524	91445024	520 SNEAD LANE	\$44.00
525	91445025	530 SNEAD LANE	\$44.00
526	91445026	540 SNEAD LANE	\$44.00
527	91445027	555 JONES LANE	\$44.00
528	91445028	545 JONES LANE	\$44.00
529	91445029	535 JONES LANE	\$44.00
530	91445030	525 JONES LANE	\$44.00
531	91445031	515 JONES LANE	\$44.00
532	91446001	510 VARDON COURT	\$44.00
533	91446002	520 VARDON COURT	\$44.00
534	91446003	530 VARDON COURT	\$44.00
535	91446004	540 VARDON COURT	\$44.00



**PART D**

**FY 2014-2015 ASSESSMENT ROLL**

536	91446005	550 VARDON COURT	\$44.00
537	91446006	560 VARDON COURT	\$44.00
538	91446007	570 VARDON COURT	\$44.00
539	91446008	580 VARDON COURT	\$44.00
540	91446009	590 VARDON COURT	\$44.00
541	91446010	595 VARDON COURT	\$44.00
542	91446011	529 BYRON LANE	\$44.00
543	91446012	525 BYRON LANE	\$44.00
544	91446013	515 BYRON LANE	\$44.00
545	91446014	505 BYRON LANE	\$44.00
546	91446015	510 BYRON LANE	\$44.00
547	91446016	520 BYRON LANE	\$44.00
548	91446017	530 BYRON LANE	\$44.00
549	91446018	540 BYRON LANE	\$44.00
550	91446019	525 VARDON COURT	\$44.00
551	91446020	515 VARDON COURT	\$44.00
552	91446021	510 KATHRYN COURT	\$44.00
553	91446022	520 KATHRYN COURT	\$44.00
554	91446023	530 KATHRYN COURT	\$44.00
555	91446024	535 KATHRYN COURT	\$44.00
556	91446025	525 KATHRYN COURT	\$44.00
557	91446026	515 KATHRYN COURT	\$44.00

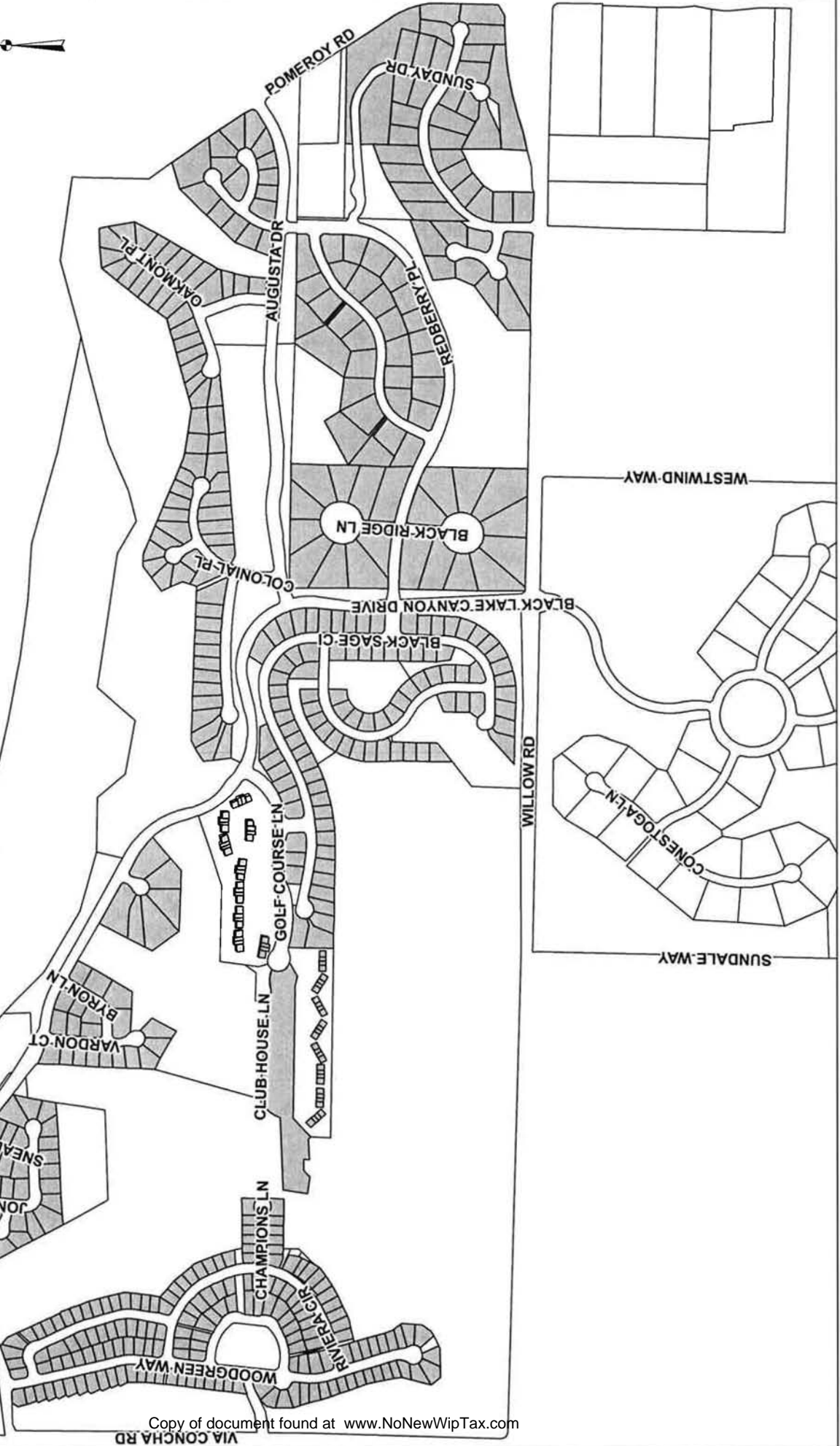
<b>TOTAL</b>	<b>\$24,508.00</b>
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**PART E**

**FY 2014-2015 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.

**BLACKLAKE VILLAGE STREET LIGHTING ASSESSMENT DISTRICT FY 2014-15**



Copy of document found at [www.NoNewWipTax.com](http://www.NoNewWipTax.com)

▒ Parcels within Assessment District

Nipomo Community Services District

TO: BOARD OF DIRECTORS  
FROM: MICHAEL S. LEBRUN *MSL*  
GENERAL MANAGER  
DATE: JUNE 6, 2014



**AUTHORIZE COLLECTION OF FY 2013-2014  
STREET LANDSCAPE MAINTENANCE DISTRICT ASSESSMENTS**

**ITEM**

Public Hearing - authorize collection of FY 2014-15 Street Landscape Maintenance District Assessments. [RECOMMEND - CONDUCT PROTEST HEARING AMEND ENGINEER'S REPORT IF NECESSARY AND BY MOTION AND ROLL CALL VOTE ADOPT RESOLUTION APPROVING ENGINEER'S REPORT AND AUTHORIZING COLLECTION OF ASSESSMENTS]

**BACKGROUND**

On April 9, 2014, the Board of Directors adopted Resolution 2014-1334 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 2014-2015 PURSUANT TO THE PROVISIONS OF PART 2 OF DIVISION 15 OF THE CALIFORNIA STREETS AND HIGHWAYS CODE**

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

The Board of Directors approved two resolutions on May 14, 2014 which provided for 1) the preliminary adoption 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 approving the Final Engineer's Report and authorizing levy and collection of the assessment - completes the process of annual assessment levy.

It is recommended that the assessment remain at \$330.00 for fiscal year 2014-2015 (See Page 4 of Engineer's Levy Report). The computed Maximum Assessment Allowable is \$442.19; however, the budgeted expenditures for fiscal year 2014-2015 do not warrant assessing the full Maximum Assessment Allowable.

With the proposed assessment, the Maintenance District is projected to have an approximate surplus of \$710 in 2014-2015 and reserve balance at the end of FY 2014-2015 of \$20,010 thereby meeting the fund's cash reserve goal of \$20,000. As the history of the Maintenance District's annual levy (below) shows, the levy can be lowered in the future when reserves become adequate.

Period Covered	Amount Assessed per Parcel
Fiscal Year 2003-2004(first year of assessment)	\$345.00
Fiscal Year 2004-2005	\$346.96
Fiscal Year 2005-2006	\$354.94
Fiscal Year 2006-2007	\$365.34
Fiscal Year 2007-2008	\$365.34
Fiscal Year 2008-2009	\$387.74
Fiscal Year 2009-2010	\$301.78
Fiscal Year 2010-2011	\$303.57
Fiscal Year 2011-2012	\$303.57
Fiscal Year 2012-2013	\$315.00
Fiscal Year 2013-2014	\$330.00

**RECOMMENDATION**

Conduct public hearing consider testimony, amend Engineer's Report if necessary, and by motion and roll call vote, adopt Resolution 2014- LMD approving the Engineer's Report and authorizing collection of assessments.

**ATTACHMENT**

- A. Resolution 2014-LMD Approval

JUNE 11, 2014

ITEM E-3

ATTACHMENT A



**NIPOMO COMMUNITY SERVICES DISTRICT  
RESOLUTION NO. 2014-XXXX**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NIPOMO COMMUNITY  
SERVICES DISTRICT ORDERING THE LEVY AND COLLECTION OF  
ASSESSMENTS FOR THE NIPOMO COMMUNITY SERVICES DISTRICT STREET  
LANDSCAPE MAINTENANCE DISTRICT NO. 1 FOR FISCAL YEAR 2014-2015**

**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 "Assessment District No. 1") for the Fiscal Year commencing July 1, 2014 and ending June 30, 2015, 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 Assessment 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 Assessment District No. 1 and the Board did by previous Resolution approve such Report; and

**WHEREAS**, the improvements within Street Landscape Maintenance Assessment 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 Assessment District No. 1; and

**WHEREAS**, the NCSD Board of Directors desires to levy and collect assessments against parcels of land within the Assessment District No. 1 for the Fiscal Year commencing July 1, 2014, and ending June 30, 2015, 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 Section 22646 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 Assessment District No. 1 for fiscal year commencing July 1, 2014, and ending June 30, 2015; and

NIPOMO COMMUNITY SERVICES DISTRICT  
RESOLUTION NO. 2014-XXXX

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NIPOMO COMMUNITY SERVICES DISTRICT ORDERING  
THE LEVY AND COLLECTION OF ASSESSMENTS FOR THE NIPOMO COMMUNITY SERVICES DISTRICT STREET  
LANDSCAPE MAINTENANCE DISTRICT NO. 1 FOR FISCAL YEAR 2014-2015

**WHEREAS**, based upon the review, and amendments as applicable, to the Report and 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 Assessment District No. 1 will receive special benefit by the operation, maintenance, and servicing of the Improvements located within the boundaries of Assessment District No. 1; and
- B. The Assessment District No. 1 includes all of the lands so benefited; and
- C. The net amount to be assessed upon the lands within the Assessment District No. 1 in accordance with the Report for the Fiscal Year commencing July 1, 2014, and ending June 30, 2015, is apportioned by a formula and method established by the Petition for Formation of Assessment District No. 1, 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.
- 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 the levy of assessments do not exceed the amounts authorized in the Petition for Formation of Landscape Maintenance District No. 1.

**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 Nipomo Community Services District.

Section 4. The General Manager or his/her designee shall deposit all money representing assessments collected by the County for Assessment District No. 1 to the

NIPOMO COMMUNITY SERVICES DISTRICT  
RESOLUTION NO. 2014-XXXX

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NIPOMO COMMUNITY SERVICES DISTRICT ORDERING  
THE LEVY AND COLLECTION OF ASSESSMENTS FOR THE NIPOMO COMMUNITY SERVICES DISTRICT STREET  
LANDSCAPE MAINTENANCE DISTRICT NO. 1 FOR FISCAL YEAR 2014-2015

credit of a fund known as the "Nipomo Community Services District Landscape and Maintenance Assessment 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 Assessment District No. 1 levy for the fiscal year commencing July 1, 2014, and ending June 30, 2015.

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.

**PASSED AND ADOPTED** by the Board of Directors of the Nipomo Community Services District this 11<sup>th</sup> day of June, 2014.

**AYES:**  
**NOES:**  
**ABSENT:**  
**ABSTAIN:**

\_\_\_\_\_  
**CRAIG ARMSTRONG**  
President of the Board

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
**MICHAEL S. LEBRUN**  
Secretary to the Board

\_\_\_\_\_  
**MICHAEL W. SEITZ**  
District Legal Counsel

NIPOMO COMMUNITY SERVICES DISTRICT  
ENGINEER'S ANNUAL LEVY REPORT  
STREET LANDSCAPE MAINTENANCE DISTRICT NO. 1  
FISCAL YEAR 2014-2015

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Introduction

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 2014-2015. 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.

Description of the District and Services

The District (formed on April 9, 2003) provides and ensures the continued maintenance, servicing, administration and operation of 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.

NIPOMO COMMUNITY SERVICES DISTRICT  
ENGINEER'S ANNUAL LEVY REPORT  
STREET LANDSCAPE MAINTENANCE DISTRICT NO. 1  
FISCAL YEAR 2014-2015

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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

#### Method of Apportionment

##### General

The 1972 Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements which include the construction, maintenance and servicing of landscaping and appurtenant facilities. The 1972 Act further requires that the cost of these improvements be levied according to benefit rather than assessed value:

*“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.”*

The formula used for calculating assessments of the District therefore reflect the composition of the parcels, and the improvements and services provided, to fairly apportion the costs based on the benefits to each parcel.

##### Benefit Analysis

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



NIPOMO COMMUNITY SERVICES DISTRICT  
ENGINEER'S ANNUAL LEVY REPORT  
STREET LANDSCAPE MAINTENANCE DISTRICT NO. 1  
FISCAL YEAR 2014-2015

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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 method of apportionment (method of assessment) is based on the premise that each assessed parcel within the District receives 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.

The special benefits associated with landscaped 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.

#### Assessment Methodology

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.



NIPOMO COMMUNITY SERVICES DISTRICT  
ENGINEER'S ANNUAL LEVY REPORT  
STREET LANDSCAPE MAINTENANCE DISTRICT NO. 1  
FISCAL YEAR 2014-2015

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

(Prior Year's Annual Maximum Assessment x CPI) Plus Prior Year's Annual Maximum Assessment	}	= Current Year's Annual Maximum Assessment
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The percentage change used is the annual change for the preceding 12 months. The annual inflation factor applied for the fiscal year 2014-2015 is based on the percentage change from February 2014 to February 2013 and has been identified as 2.03% (annual percentage change currently available).

MAXIMUM ALLOWABLE ASSESSMENT PER PARCEL (APPLYING INFLATIONARY ADJUSTMENT)	
2013-2014 Maximum Assessment	(A) \$433.40
X CPI (2.03%)	(B) \$8.79
	-----
Maximum Assessment Allowable 2014-2015	(A) + (B) \$442.19 =====
Proposed 2014-2015 Annual Assessment	\$330.00 =====

Fiscal Year 2014-2015 District Budget

DESCRIPTION		2014-2015 BUDGET
Beginning Estimated Fund Balance (July 1, 2014)		\$19,300
<b>Proposed Assessment Levy</b>		\$9,240
<b>Estimated Interest Income</b>		\$70
<b>Estimated Expenditures</b>		
Contract Landscape Maintenance	(\$2,600)	
Plant attrition and normal loss	(\$1,000)	
Water	(\$3,600)	
Electricity	(\$150)	
Public Notifications	(\$750)	
Administration	(\$500)	
<b>Total Estimated Expenditures</b>		(\$8,600)
Estimated Ending Fund Balance (1) (June 30, 2015)		\$20,010

NIPOMO COMMUNITY SERVICES DISTRICT  
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FISCAL YEAR 2014-2015

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- (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 anticipated increases in water rates, landscaping repair/replacement and irrigation system repair/replacement.

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Lot Number	Assessor Parcel Number	Annual Assessment
1	092-512-001	\$330.00
2	092-512-002	\$330.00
3	092-512-003	\$330.00
4	092-512-004	\$330.00
5	092-512-005	\$330.00
6	092-512-006	\$330.00
7	092-512-007	\$330.00
8	092-512-008	\$330.00
9	092-512-009	\$330.00
10	092-512-010	\$330.00
11	092-512-011	\$330.00
12	092-512-012	\$330.00
13	092-512-013	\$330.00
14	092-512-014	\$330.00
15	092-512-015	\$330.00
16	092-512-016	\$330.00
17	092-512-017	\$330.00
18	092-512-018	\$330.00
19	092-512-019	\$330.00
20	092-512-020	\$330.00
21	092-512-021	\$330.00
22	092-512-022	\$330.00
23	092-512-023	\$330.00
24	092-512-024	\$330.00
25	092-512-025	\$330.00
26	092-512-026	\$330.00
27	092-512-027	\$330.00
28	092-512-028	\$330.00
<b>TOTAL</b>		<b>\$9,240.00</b>



*Peter V. Sevcik*  
PETER V. SEVCIK, P.E.  
DISTRICT ENGINEER

NIPOMO COMMUNITY SERVICES DISTRICT  
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