

RESOLUTION NO. 2026-25
RESOLUTION INITIATING PROCEEDINGS
FOR ANNEXATION TO
ASSESSMENT DISTRICT NO. 25-06
Pearl Woods
(Pursuant to Landscape and Lighting Act of 1972)

NOW THEREFORE BE IT RESOLVED AS FOLLOWS:

1. The City Council proposes to annex to an assessment district pursuant to the Landscaping & Lighting Act of 1972 (Section 22500 and following, Streets & Highways Code) for the purpose of the following improvements:

Maintenance of street trees, shrub areas, landscaping, irrigation systems, local streets, streetlights, block walls, and any other applicable equipment or improvements.
2. The district, including annexation, shall continue with the designation established with the initial formation, which is Assessment District No. 25-06, City of Visalia, Tulare County, California, and shall include the land shown on the map designated "Assessment Diagram, Assessment District No. 25-06, City of Visalia, Tulare County, California", which is on file with the City Clerk and is hereby approved and known as "Pearl Woods"
3. The City Engineer of the City of Visalia is hereby designated engineer for the purpose of these formation proceedings. The City Council hereby directs the Engineer to prepare and file with the City Clerk a report in accordance with Article 4 of Chapter 1 of the Landscape & Lighting Act of 1972.

PASSED AND ADOPTED: May 18, 2026 Leslie B. Caviglia, CITY CLERK

STATE OF CALIFORNIA)
COUNTY OF TULARE) ss.
CITY OF VISALIA)

I, Leslie B. Caviglia, City Clerk of the City of Visalia, certify the foregoing is the full and true Resolution 2026-25 passed and adopted by the Council of the City of Visalia at a regular meeting held on May 18, 2026.

Dated: May 18, 2026

LESLIE B. CAVIGLIA, CITY CLERK

By Reyna Rivera, Chief Deputy City Clerk

CLERK'S CERTIFICATION TO COUNTY AUDITOR

ASSESSMENT DISTRICT NO. 25-06
Pearl Woods
(Pursuant to Landscaping & Lighting Act of 1972)

TO THE COUNTY AUDITOR OF THE COUNTY OF TULARE:

I hereby certify that the attached document is a true copy of that certain Engineer's Report, including assessments and assessment diagram, for "Assessment District No. 25-06, City of Visalia, Tulare County, California" confirmed by the City Council of the City of Visalia on May 18, 2026 by its Resolution No. 2026-25.

This document is certified, and is filed with you, pursuant to Section 22641 of the Streets and Highways Code.

Dated: May 18, 2026

Leslie B. Caviglia, CITY CLERK

By Reyna Rivera, Chief Deputy City Clerk

RESOLUTION NO. 2026-26

RESOLUTION ORDERING THE IMPROVEMENTS
AND THE ANNEXATION TO
ASSESSMENT DISTRICT NO. 25-06
Pearl Woods
(Pursuant to the Landscape & Lighting Act of 1972)

NOW THEREFORE BE IT RESOLVED AS FOLLOWS:

1. The City Council adopted its Resolution Initiating Proceedings for Assessment District No. 25-06, City of Visalia, Tulare County, California, and directed the preparation and filing of the Engineer's Report on the proposed formation.
2. The Engineer for the proceedings has filed an Engineer's Report with the City Clerk.
3. The owners of all land within the boundaries of the proposed landscape and lighting district have filed their consent to the formation of the proposed district, and to the adoption of the Engineer's Report and the levy of the assessments stated therein.
4. The City Council hereby orders the improvements and the annexation to the assessment district described in the Resolution Initiating Proceedings and in the Engineer's Report.
5. The City Council hereby confirms the diagram, and the assessment contained in the Engineer's Report and levies the assessment for the fiscal year 2025/26.
6. The City Council hereby forwards the following attachments to Tulare County Recorder's Office for recordation:
 - a. Clerk's Certification to County Auditor
 - b. Resolution Initiating Proceedings
 - c. Resolution Ordering Improvements
 - d. Engineer's Report:
 - Exhibit A - Assessment Diagram showing all parcels of real property within the Assessment District
 - Exhibit B - Landscape Location Diagram
 - Exhibit C - Tax Roll Assessment
 - Exhibit D - Engineer's Report

PASSED AND ADOPTED: May 18, 2026

LESLIE B. CAVIGLIA, CITY CLERK

STATE OF CALIFORNIA)
COUNTY OF TULARE) ss.
CITY OF VISALIA)

I, Leslie B. Caviglia, City Clerk of the City of Visalia, certify the foregoing is the full and true Resolution 2026-26 passed and adopted by the Council of the City of Visalia at a regular meeting held on May 18, 2026.

Dated: May 18, 2026

Leslie B. Caviglia, CITY CLERK

By Reyna Rivera, Chief Deputy City Clerk

Exhibit "A"
Assessment Diagram
Landscape & Lighting Assessment District No. 25-06
Pearl Woods

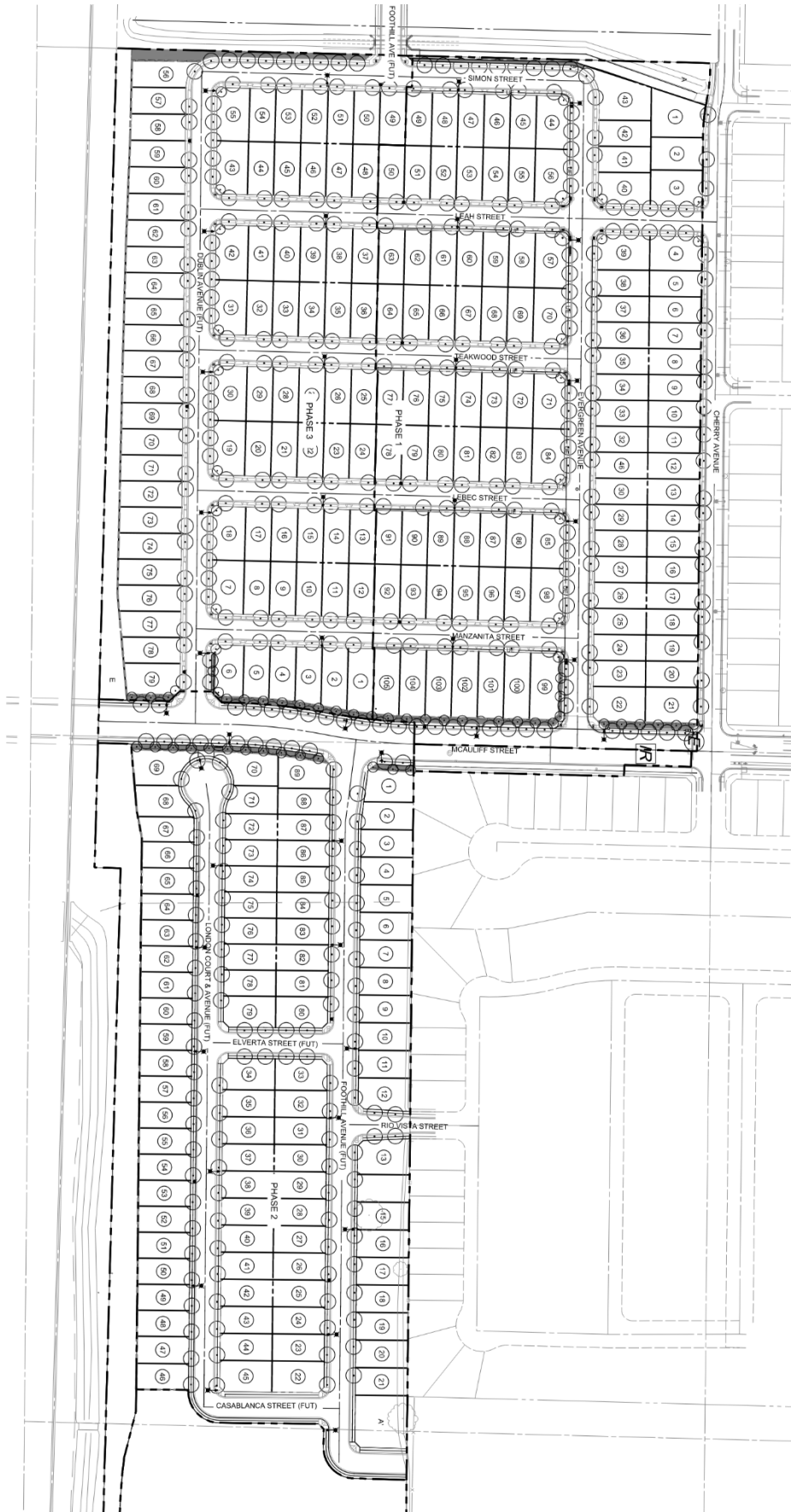


Exhibit "C"
 Tax Roll Assessment
 Landscape & Lighting Assessment District 25-06
 Pearl Woods
 Fiscal Year 2025/26

<u>APN #</u>	<u>Assessment</u>	<u>Owner</u>	<u>Lot #</u>	<u>District</u>
To be assigned	\$726.17	PWV Capital LP	1	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	2	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	3	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	4	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	5	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	6	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	7	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	8	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	9	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	10	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	11	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	12	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	13	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	14	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	15	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	16	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	17	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	18	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	19	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	20	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	21	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	22	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	23	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	24	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	25	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	26	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	27	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	28	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	29	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	30	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	31	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	32	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	33	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	34	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	35	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	36	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	37	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	38	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	39	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	40	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	41	25-06 Pearl Woods

Exhibit "C"
 Tax Roll Assessment
 Landscape & Lighting Assessment District 25-06
 Pearl Woods
 Fiscal Year 2025/26

<u>APN #</u>	<u>Assessment</u>	<u>Owner</u>	<u>Lot #</u>	<u>District</u>
To be assigned	\$726.17	PWV Capital LP	42	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	43	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	44	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	45	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	46	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	47	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	48	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	49	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	50	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	51	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	52	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	53	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	54	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	55	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	56	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	57	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	58	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	59	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	60	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	61	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	62	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	63	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	64	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	65	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	66	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	67	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	68	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	69	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	70	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	71	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	72	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	73	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	74	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	75	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	76	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	77	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	78	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	79	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	80	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	81	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	82	25-06 Pearl Woods

Exhibit "C"
Tax Roll Assessment
Landscape & Lighting Assessment District 25-06
Pearl Woods
Fiscal Year 2025/26

<u>APN #</u>	<u>Assessment</u>	<u>Owner</u>	<u>Lot #</u>	<u>District</u>
To be assigned	\$726.17	PWV Capital LP	83	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	84	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	85	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	86	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	87	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	88	25-06 Pearl Woods
To be assigned	\$726.17	PWV Capital LP	89	25-06 Pearl Woods

Exhibit “D”
Engineer’s Report
Landscape & Lighting Assessment District 25-06
Pearl Woods
Fiscal Year 2025/26

General Description

This Assessment District (25-06, Pearl Woods) is located at the southwest corner of McAuliff Street and Cherry Avenue. Exhibit “A” is a map of Assessment District 25-06. This District includes outlots and local roads. The district will maintain shrub areas, street and landscape trees, irrigation systems, block walls, streetlights, pavement on local streets, and any other applicable equipment or improvements. The maintenance of irrigation systems and block wall includes, but is not limited to, maintaining the structural and operational integrity of these features and repairing and acts of vandalism (graffiti, theft or damage) that may occur. This District also includes the preventative maintenance of all internal local City streets by means including, but not limited to overlays, cape seals, crack seals, and reclamite (oiling). The total number of lots within the district is 273, of which 89 will be assessed for Fiscal Year 2026/27.

Determination of Benefit

The purpose of landscaping is to provide an aesthetic impression for the area. The lighting is to provide safety and visual impressions for the area. The block wall provides security, aesthetics, and sound suppression. The maintenance of any landscape areas, streetlights, streets, and block walls is vital for the protection of both economic and humanistic values of the development. In order to preserve the values incorporated within developments and to concurrently have an adequate funding source for the maintenance of all internal local streets within the subdivision, the City Council has determined that landscape areas, streetlights, block walls, street trees, and all internal local streets should be included in a maintenance district to ensure satisfactory levels of maintenance.

Method of Apportionment

In order to provide an equitable assessment to all owners within the District, the following method of apportionment has been used. All lots in the District benefit equally, including lots not adjacent to landscape areas, block walls, and street lights. The lots not adjacent to landscape areas, block walls, and streetlights benefit by the uniform maintenance and overall appearance of the District. All lots in the District have frontage on an internal local street and therefore derive a direct benefit from the maintenance of the local streets.

Estimated Costs

The estimated costs to maintain the District includes the costs to maintain any landscaping, street trees, landscape trees, street lights, block walls, and pavement on local streets. The regular preventive maintenance of pavement on local streets is based on the following schedule: Reclamite on a 5 year cycle, Crack Seal on a 7 year cycle; Cape Seal on a 15 year cycle and Overlays on a 20 year cycle.

Exhibit "D"
Engineer's Report
Landscape & Lighting Assessment District 25-06
Pearl Woods
Fiscal Year 2025/26

The quantities, estimated costs, and per lot assessment in the "Higgins Ranch" Landscape and Lighting District are as follows:

Pocket Park	15 Yr Cycle	Unit	Amount	Cost Per Unit	Times per Year	Annual Cost Per Unit	Annual Total Cost	
Turf Area	Monthly	Sq Ft	-	\$ 0.034	12	\$ 0.41	\$ -	
Shrub Area	Monthly	Sq Ft	-	\$ 0.025	12	\$ 0.30	\$ -	
Water	Monthly	Sq Ft	-	\$ 0.018	12	\$ 0.22	\$ -	
Electricity	Monthly	Meter	-	\$ 20.69	12	\$ 248.28	\$ -	
Trees	Annual	Each	-	\$ 60.00	1	\$ 60.00	\$ -	
Custodial Maintenance	Monthly	Each	-	\$ 172.00	12	\$ 2,064.00	\$ -	
Playground Equipment	Annual Fibar Material Replacement	Annual	Cubic Yd	-	\$ 42.00	1	\$ 42.00	\$ -
	Equipment Inspection	Monthly	Hourly	-	\$ 98.24	12	\$ 1,178.88	\$ -
	Repair/Replace Equipment	Monthly	Hourly	-	\$ 55.00	12	\$ 660.00	\$ -
	Playground Structure	Once	Each	-	\$ 95,000.00	-	\$ 6,333.33	\$ -
	Picnic Table	Once	Each	-	\$ 5,707.00	-	\$ 380.47	\$ -
	Bench	Once	Each	-	\$ 1,492.00	-	\$ 99.47	\$ -
	Trash Receptacle	Once	Each	-	\$ 1,199.00	-	\$ 79.93	\$ -
	Trellis/Arbor	Once	Each	-	\$ 3,500.00	-	\$ 233.33	\$ -
	Outdoor Lighting Pole	Once	Each	-	\$ 8,000.00	-	\$ 533.33	\$ -

Description	20 Yr Cycle	Unit	Amount	Cost Per Unit	Times per Year	Annual Cost Per Unit	Annual Total Cost
Turf Area	Monthly	Sq Ft	-	\$ 0.034	12	\$ 0.41	\$ -
Shrub Area	Monthly	Sq Ft	22,974	\$ 0.025	12	\$ 0.300	\$ 6,892.20
Water	Monthly	Sq Ft	22,974	\$ 0.018	12	\$ 0.216	\$ 4,962.38
Electricity	Monthly	Meter	1	\$ 20.690	12	\$ 248.28	\$ 248.28
Landscape Trees	Annual	Each	360	\$ 60.00	1	\$ 60.00	\$ 21,600.00
Interior Street Tree	Annual	Each	107	\$ 60.00	1	\$ 60.00	\$ 6,420.00
Street Lights (Electricity & Maint)	Monthly	Each	40	\$ 11.30	12	\$ 135.60	\$ 5,424.00
Block Wall	Annual	Ln Ft	4,600	\$ 0.75	1	\$ 0.75	\$ 3,450.00
Project Management	Annual	Lots	273	\$ 40.00	1	\$ 40.00	\$ 10,920.00

Description	20 Yr Cycle	Unit	Amount	Cost Per Unit	Times per Cycle	Annual Cost Per Unit	Annual Total Cost
Reclamite (5 year cycle)	Twice	Sq Yd	50,274	\$ 0.96	2	\$ 0.96	\$ 4,826.30
Crack Seal (7 year cycle)	Twice	Sq Yd	50,274	\$ 0.68	2	\$ 0.68	\$ 3,418.63
Cape Seal (15 year cycle)	Once	Sq Yd	50,274	\$ 11.16	1	\$ 11.16	\$ 28,052.89
2.0' Overlay (20 year cycle)	Once	Sq Yd	50,274	\$ 33.42	1	\$ 33.42	\$ 84,007.85

Total							\$ 180,222.54
10% Reserve Fund (Repairs)			10%				\$ 18,022.25
Grand Total							\$ 198,244.80
Number of Lots							273
Annual Per Lot Assessment							\$ 726.17

Exhibit “D”
Engineer’s Report
Landscape & Lighting Assessment District 25-06
Pearl Woods
Fiscal Year 2025/26

Annual Cost Increase

This assessment district shall be subject to an automatic annual increase derived by the following formula:

$$\text{year “n” assessment} = (\$198,244.80) (1.05)^{(n-1)}$$

where “n” equals the age of the assessment district with year one (1) being the year that the assessment district was formed;

However, in no case shall the assessment be greater than 1) The actual cost of providing the benefit conferred to each parcel plus any prior years’ deficit and less any carryover, as determined annually or; 2) a 10% increase over the prior year’s assessment.

The reserve fund shall be replenished as necessary to maintain a level of 10% of the estimated maintenance cost so long as the annual assessment change does not exceed the limits identified above.

Example 1) The year four estimated costs are \$216,086.83 [a 9% increase over the base year assessment of \$198,244.80]. The ceiling on the assessment increase for year four would be \$229,493.13 [ceiling = $(\$198,244.80) (1.05)^{(4-1)}$]. The assessment would be set at \$216,086.83 or the actual cost of providing the maintenance effort.

Example 2) The year four assessment is estimated at the actual cost of providing the maintenance effort of \$224,016.62 [a 7% increase over the previous year assessment and a 13.0% increase over the base year assessment]. The ceiling on the assessment increase for year four would be \$229,493.13 [ceiling = $(\$198,244.80) (1.05)^{(4-1)}$]. The assessment would be set at \$224,016.62 or the actual cost of providing the maintenance effort because it is less than the ceiling amount and the year-to-year increase is less than the 10% cap on increases in any given year.

Example 3) The year four assessment is \$216,086.83 [a 9% increase over the base year assessment \$198,244.80] and damage occurred to the masonry wall raising the year five assessment to \$263,625.93 [a 22% increase over the previous year assessment]. The year five assessment will be capped at \$237,695.51 , a 10% increase over the previous year and under the ceiling of \$240,967.79 [ceiling = $(\$198,244.80) (1.05)^{(5-1)}$]. The difference of \$25,930.42 will be recognized as a deficit and carried over into future years’ assessment.

City Engineer Certification

I hereby certify that this report was prepared under my supervision and this report is based on information obtained from the improvement plans of the subject development.

Christopher Crawford
City Engineer

Date