

RESOLUTION NO. 2026-\_\_

RESOLUTION INITIATING PROCEEDINGS  
FOR ANNEXATION TO  
ASSESSMENT DISTRICT NO. 25-09  
Belissa Subdivision  
(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, landscaping, local streets, streetlights, block walls, pocket park, 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. 25-09, City of Visalia, Tulare County, California, and shall include the land shown on the map designated "Assessment Diagram, Assessment District No. 25-09, City of Visalia, Tulare County, California", which is on file with the City Clerk and is hereby approved and known as "Belissa".
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: July 20, 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-\_\_ passed and adopted by the Council of the City of Visalia at a regular meeting held on July 20, 2026.

Dated: July 20, 2026.

LESLIE B. CAVIGLIA, CITY CLERK

By Reyna Rivera, Chief Deputy City Clerk

CLERK'S CERTIFICATION TO COUNTY AUDITOR

ASSESSMENT DISTRICT NO. 25-09

Belissa

(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. 25-09, City of Visalia, Tulare County, California" confirmed by the City Council of the City of Visalia on July 20, 2026 by its Resolution No. 2026-\_\_\_\_.

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

Dated: July 20, 2026

LESLIE B. CAVIGLIA, CITY CLERK

By Reyna Rivera, Chief Deputy City Clerk

RESOLUTION NO. 2026-\_\_\_\_

RESOLUTION ORDERING THE IMPROVEMENTS  
AND THE ANNEXATION TO  
ASSESSMENT DISTRICT NO. 25-09

Belissa

(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. 25-09, 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 annexation area to the landscape and lighting district have filed their consent to be annexed into the district, and to the adoption of the Engineer's Report and the levy of the assessments stated therein.

As stated in the Engineer's Report, the assessment amounts for the existing lots within the district will remain unchanged with the proposed annexation.

4. The City Council hereby orders the improvements and the annexation of 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 2026/27.
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: July 20, 2026

LESLIE B. CAVIGLIA, CITY CLERK

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

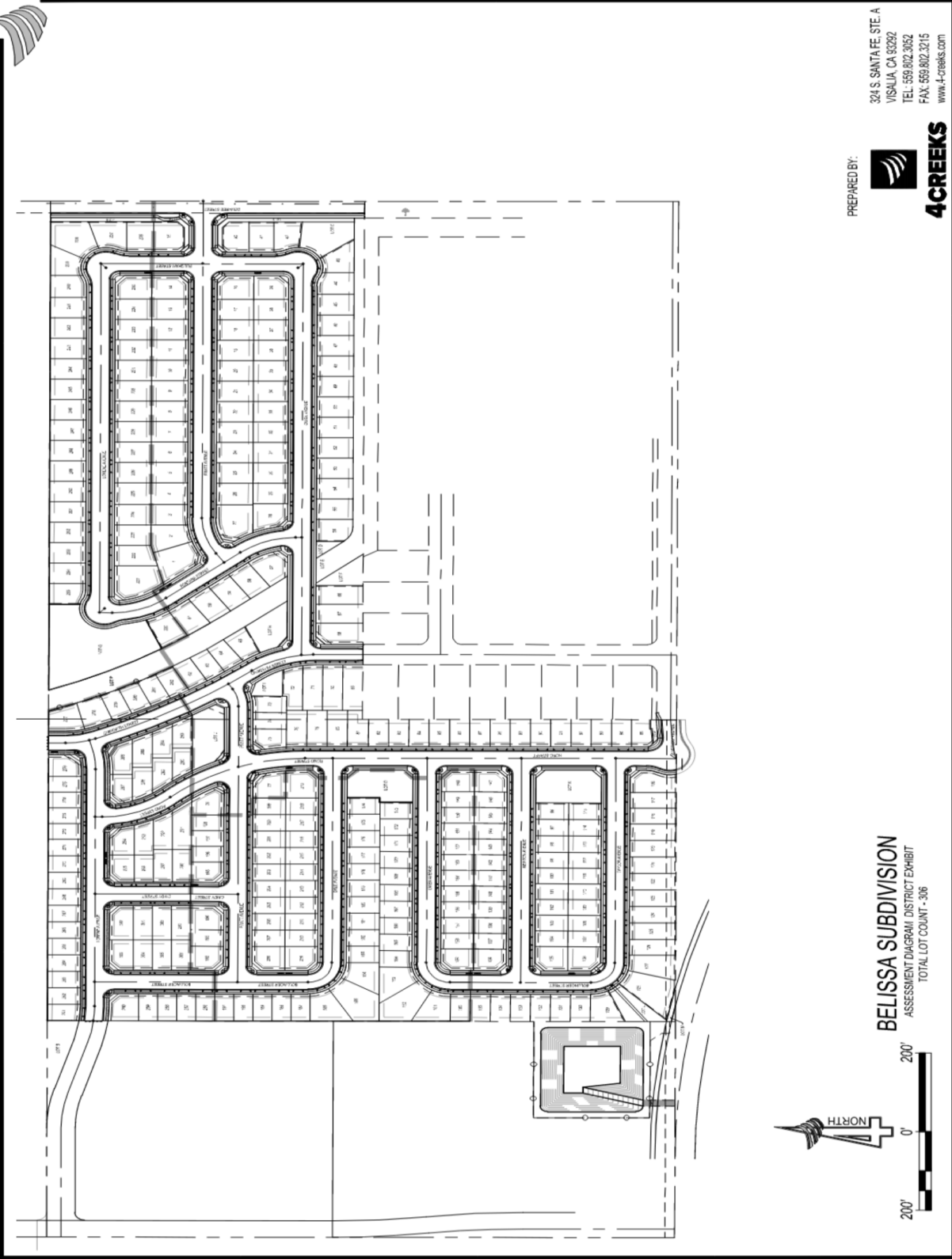
I, Leslie B. Caviglia, City Clerk of the City of Visalia, certify the foregoing is the full and true Resolution 2026-\_\_\_\_ passed and adopted by the Council of the City of Visalia at a regular meeting held on July 20, 2026 .

Dated: July 20, 2026

LESLIE B. CAVIGLIA, CITY CLERK

By Reyna Rivera, Chief Deputy City Clerk

**Exhibit "A"**  
**Assessment Diagram**  
Assessment District No. 25-09, City of Visalia, Tulare County, California  
Belissa



PREPARED BY:

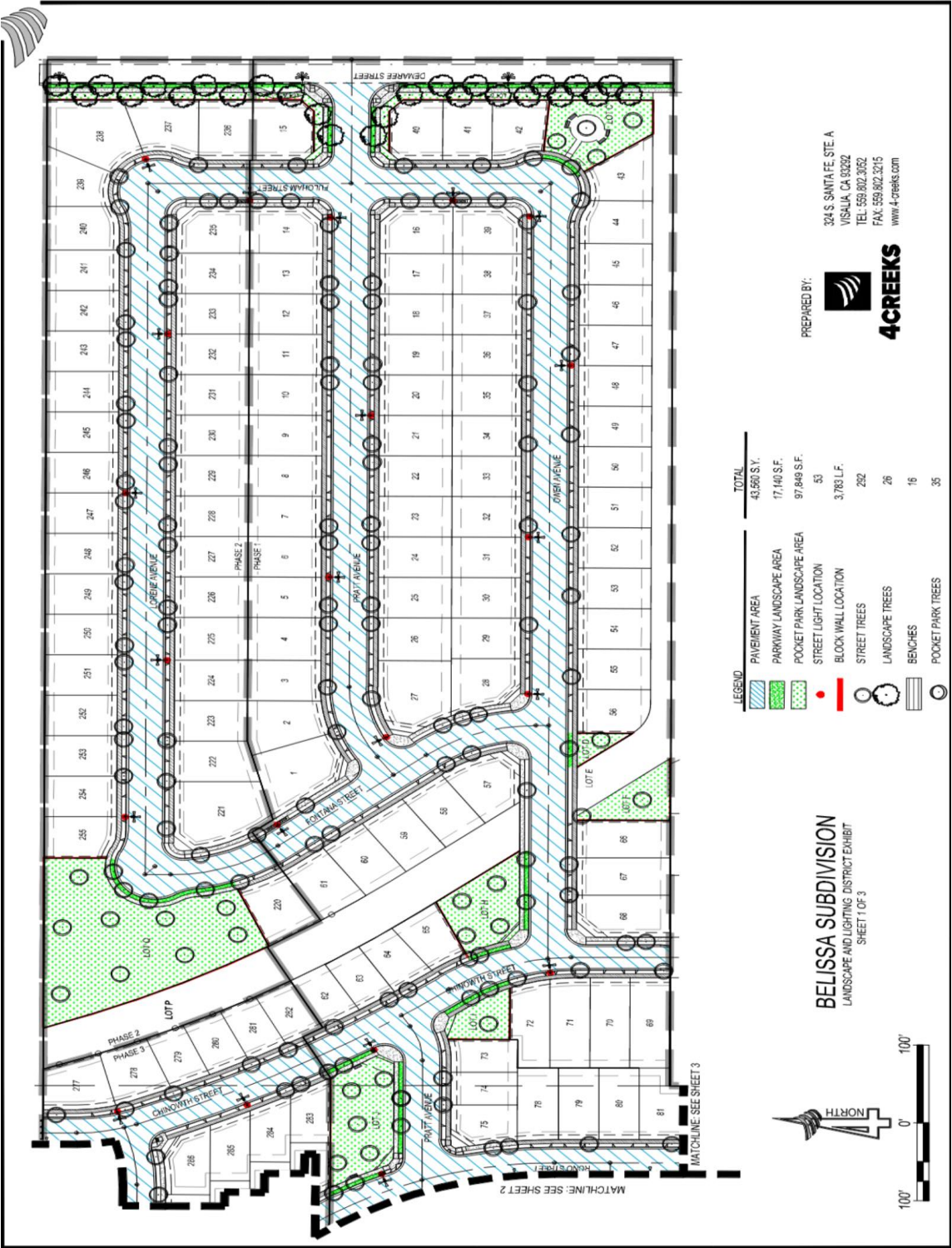


**4CREEKS**

324 S. SANTA FE, STE. A  
VISALIA, CA 93292  
TEL: 559.802.3052  
FAX: 559.802.3215  
WWW.4CREEKS.COM

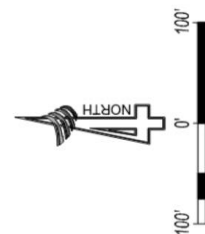
**BELISSA SUBDIVISION**  
ASSESSMENT DIAGRAM DISTRICT EXHIBIT  
TOTAL LOT COUNT - 306

# **Exhibit "B"** **Landscape Location Diagram** Assessment District No. 25-09, City of Visalia, Tulare County, California Belissa









**BELISSA SUBDIVISION**  
LANDSCAPE AND LIGHTING DISTRICT EXHIBIT  
SHEET 3 OF 3

PREPARED BY:



## 4CREEKS

324 S. SANTA FE, STE. A  
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FAX: 559.802.3215  
[www.4-creeks.com](http://www.4-creeks.com)



**Exhibit "C"**  
Tax Roll Assessment  
Assessment District No. 25-09, City of Visalia, Tulare County, California  
Belissa  
Fiscal Year 2026/27

| <u>APN #</u>   | <u>Assessment</u> | <u>Owner</u>  | <u>Lot #</u> | <u>District</u> |
|----------------|-------------------|---------------|--------------|-----------------|
| To be assigned | \$753.67          | MRP HTMB, LLC | 148          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 149          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 150          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 151          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 152          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 153          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 154          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 155          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 156          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 157          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 158          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 159          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 160          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 161          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 162          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 163          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 164          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 165          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 166          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 167          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 168          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 169          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 170          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 171          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 172          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 173          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 174          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 175          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 176          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 177          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 178          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 179          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 180          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 181          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 182          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 183          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 184          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 185          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 186          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 187          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 188          | 25-09 Belissa   |

**Exhibit "C"**  
Tax Roll Assessment  
Assessment District No. 25-09, City of Visalia, Tulare County, California  
Belissa  
Fiscal Year 2026/27

| <u>APN #</u>   | <u>Assessment</u> | <u>Owner</u>  | <u>Lot #</u> | <u>District</u> |
|----------------|-------------------|---------------|--------------|-----------------|
| To be assigned | \$753.67          | MRP HTMB, LLC | 189          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 190          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 191          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 192          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 193          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 194          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 195          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 196          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 197          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 198          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 199          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 200          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 201          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 202          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 203          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 204          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 205          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 206          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 207          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 208          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 209          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 210          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 211          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 212          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 213          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 214          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 215          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 216          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 217          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 218          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 219          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 220          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 221          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 222          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 223          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 224          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 225          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 226          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 227          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 228          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 229          | 25-09 Belissa   |

**Exhibit "C"**  
Tax Roll Assessment  
Assessment District No. 25-09, City of Visalia, Tulare County, California  
Belissa  
Fiscal Year 2026/27

| <u>APN #</u>   | <u>Assessment</u> | <u>Owner</u>  | <u>Lot #</u> | <u>District</u> |
|----------------|-------------------|---------------|--------------|-----------------|
| To be assigned | \$753.67          | MRP HTMB, LLC | 230          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 231          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 232          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 233          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 234          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 235          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 236          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 237          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 238          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 239          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 240          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 241          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 242          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 243          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 244          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 245          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 246          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 247          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 248          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 249          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 250          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 251          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 252          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 253          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 254          | 25-09 Belissa   |
| To be assigned | \$753.67          | MRP HTMB, LLC | 255          | 25-09 Belissa   |

**Exhibit “D”**  
Engineer’s Report  
Assessment District No. 25-09, City of Visalia, Tulare County, California  
Belissa  
Fiscal Year 2026/27

General Description

This Assessment District (25-09, Belissa) is located at the northwest corner of North Demaree Street and West Pratt Avenue. Exhibit “A” is a map of Assessment District 25-09. This district includes the maintenance of shrub areas, irrigation systems, street trees, landscape trees, block walls, streetlights, pavement on local streets, pocket park, and any other applicable equipment or improvements; see Exhibit “B”. 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 any 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 306, of which 108 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 the 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, landscape 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 streetlights. 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, streetlights, 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**  
**Assessment District No. 25-09, City of Visalia, Tulare County, California**  
**Belissa**  
**Fiscal Year 2026/27**

The quantities, estimated costs, and per lot assessment in the “Belissa” 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 |
|---------------------------|-------------------------------------|-------------|----------|--------|---------------|-----------------|----------------------|-------------------|
| Pocket Park               | Turf Area                           | Monthly     | Sq Ft    | -      | \$ 0.034      | 12              | \$ 0.41              | \$ -              |
|                           | Shrub Area                          | Monthly     | Sq Ft    | 97,849 | \$ 0.025      | 12              | \$ 0.305             | \$ 29,824.38      |
|                           | Water                               | Monthly     | Sq Ft    | 97,849 | \$ 0.018      | 12              | \$ 0.216             | \$ 21,135.38      |
|                           | Electricity                         | Monthly     | Meter    | -      | \$ 20.69      | 12              | \$ 248.28            | \$ -              |
|                           | Trees                               | Annual      | Each     | 35     | \$ 60.00      | 1               | \$ 60.00             | \$ 2,100.00       |
|                           | Custodial Maintenance               | Monthly     | Each     | -      | \$ 172.00     | 12              | \$ 2,064.00          | \$ -              |
| Equipment and Maintenance | 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     | 16     | \$ 1,492.00   | -               | \$ 99.47             | \$ 1,591.47       |
|                           | Trash Receptacle                    | Once        | Each     | -      | \$ 1,199.00   | -               | \$ 79.93             | \$ -              |
|                           | Trellis/Arbor                       | Once        | Each     | -      | \$ 3,500.00   | -               | \$ 233.33            | \$ -              |
|                           | 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    | 17,140 | \$ 0.025      | 12              | \$ 0.305             | \$ 5,224.27       |
|                           | Water                               | Monthly     | Sq Ft    | 17,140 | \$ 0.018      | 12              | \$ 0.216             | \$ 3,702.24       |
|                           | Electricity                         | Monthly     | Meter    | 2      | \$ 20.69      | 12              | \$ 248.28            | \$ 496.56         |
|                           | Landscape Trees                     | Annual      | Each     | 26     | \$ 60.00      | 1               | \$ 60.00             | \$ 1,560.00       |
|                           | Interior Street Tree                | Annual      | Each     | 292    | \$ 60.00      | 1               | \$ 60.00             | \$ 17,520.00      |
|                           | Street Lights (Electricity & Maint) | Monthly     | Each     | 53     | \$ 11.30      | 12              | \$ 135.60            | \$ 7,186.80       |
|                           | Block Wall                          | Annual      | Ln Ft    | 3,783  | \$ 0.75       | 1               | \$ 0.75              | \$ 2,837.25       |
|                           | Project Management                  | Annual      | Lots     | 306    | \$ 40.00      | 1               | \$ 40.00             | \$ 12,240.00      |
|                           | 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    | 43,560 | \$ 0.96       | 2               | \$ 0.96              | \$ 4,181.76       |
|                           | Crack Seal (7 year cycle)           | Twice       | Sq Yd    | 43,560 | \$ 0.68       | 2               | \$ 0.68              | \$ 2,962.08       |
|                           | Cape Seal (15 year cycle)           | Once        | Sq Yd    | 43,560 | \$ 11.16      | 1               | \$ 11.16             | \$ 24,306.48      |
|                           | 2.0" Overlay (20 year cycle)        | Once        | Sq Yd    | 43,560 | \$ 33.42      | 1               | \$ 33.42             | \$ 72,788.76      |
|                           | Total                               |             |          |        |               |                 |                      | \$ 209,657.43     |
|                           | 10% Reserve Fund (Repairs)          |             |          | 10%    |               |                 |                      | \$ 20,965.74      |
|                           | Grand Total                         |             |          |        |               |                 |                      | \$ 230,623.17     |
|                           | Number of Lots                      |             |          |        |               |                 |                      | 306               |
|                           | Annual Per Lot Assessment           |             |          |        |               |                 |                      | \$ 753.67         |

**Exhibit "D"**  
Engineer's Report  
Assessment District No. 25-09, City of Visalia, Tulare County, California  
Belissa  
Fiscal Year 2026/27

Annual Cost Increase

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

$$\text{year "n" assessment} = (\$230,623.17) (1.05)^{(n-1)}$$

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 \$251,379.26 [a 9% increase over the base year assessment of \$230,623.17]. The ceiling on the assessment increase for year four would be \$266,975.15 [ceiling =  $(\$230,623.17) (1.05)^{(4-1)}$ ]. The assessment would be set at \$251,379.26 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 \$260,604.18 [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 \$266,975.15 [ceiling =  $(\$230,623.17) (1.05)^{(4-1)}$ ]. The assessment would be set at \$260,604.18 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 \$251,379.26 [a 9% increase over the base year assessment of \$230,623.17] and damage occurred to the masonry wall raising the year five assessment to \$306,682.69 [a 22% increase over the previous year assessment]. The year five assessment will be capped at \$276,517.18, a 10% increase over the previous year and under the ceiling of \$280,323.90 [ceiling =  $(\$230,623.17) (1.05)^{(5-1)}$ ]. The difference of \$30,165.51 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.

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Christopher Crawford  
City Engineer

Date