



June 26, 2015

TO: LOCSD Board of Directors

FROM: Kathy A. Kivley, General Manager

SUBJECT: **Agenda Item 7A – 7/9/2015 Board Meeting**  
Public Hearings to Adopt Resolutions to Levy Bayridge Estates, Vista de Oro, Drainage and Wastewater Assessments District No. 1 Assessments for Fiscal Year 2015/2016 and Approve Collection in the Tax Rolls

**President**  
R. Michael Wright

**Vice President**  
Marshall E. Ochylski

**Directors**  
Charles L. Cesena  
Jon-Erik G. Storm  
Louis G. Tornatzky

**General Manager**  
Kathy A. Kivley

**District Accountant**  
Michael L. Doyel

**Fire Chief**  
Robert Lewin

**Battalion Chief**  
Phill Veneris

**DESCRIPTION**

Conduct a separate public hearing for each assessment roll to consider all objections or protests to levying the following assessments and collection in the tax rolls:

1. Bayridge Estates Annual Service Charge
2. Vista de Oro Annual Service Charge
3. Drainage Assessment
4. Wastewater Assessment District No. 1

The mandated notices have been posted in accordance with legislation.

**STAFF RECOMMENDATION**

The staff recommends that by motion the Board take the following action:

***Motion: I move that the Board adopt Resolutions 2015-18, 2015-19, 2015-20, and 2015-21 to levy the assessments as listed separately in EXHIBIT A for Bayridge Estates, Vista de Oro, Drainage, and Wastewater Assessment District Service No. 1 assessments, authorize the District Engineer to add the \$12.00 per parcel administrative charge to the Wastewater bond assessments, and direct staff to submit adopted resolutions and tax rolls to the County for collection.***

**DISCUSSION**

Annually, various assessments are placed in the tax rolls for collection. In accordance with legislation and the County's rules, resolutions need to be adopted to legally place these in the tax rolls.

These assessments are individually listed in EXHIBIT A immediately following each applicable resolution. The rate or amounts are the same as in prior years. The assessments for the Wastewater Assessment District No. 1 include an Administrative Charge of \$12.00 per parcel to cover trustee fees, assessment fees, and assessment process fees. An administrative charge up to \$50 per parcel for bonds issued is allowed under the Municipal Improvement Act of 1913 and adopted in the District's Bond Resolution of 2002. The bond assessments (for the Wastewater Assessment District No. 1) may vary by a few cents each

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year, due to the varying rates of maturing bonds. However, the total assessment for each parcel remains the same for the whole life of the bond which will all mature in 2034.

**Assessment Lists.** Due to the volume of the lists labeled as EXHIBIT A, only one hard copy was produced and is available for public review and the Board Clerk is holding this copy. The list is also available in electronic format. The assessments that are the subject of these resolutions are summarized below. Wastewater Bond Assessments only show the rates for the general population. The recap below shows the Wastewater Assessment amount needed for debt service.

<b>Receiving Fund</b>	<b>Purpose</b>	<b>Total Amount per List</b>	<b>Rate</b>	
200 – Bayridge Estates	Annual Service Charges	\$54,831.00	\$373.00	per parcel
400 – Vista de Oro	Annual Service Charges	\$15,768.00	\$216.00	per parcel
600- Wastewater	2002 Bond Debt Service includes \$12.00 Admin Charge	\$1,198,159.36	\$231.98	per parcel
800- Drainage	Drainage Services	\$95,456.00	\$16.00	per parcel

**FINANCIAL IMPACT**

Approval of the recommended actions is needed to fund the budgets for Fiscal Year 2015/16 for each of the specific funds affected and is critical to the continued delivery of services provided by these funds and to honor debt agreements.

**Attachments:**

- LOCSD Resolutions 2015-18
- LOCSD Resolutions 2015-19
- LOCSD Resolutions 2015-20
- LOCSD Resolutions 2015-21

**RESOLUTION NO. 2015-18**

**RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE LOS OSOS COMMUNITY SERVICES DISTRICT  
SETTING ASSESSMENTS FOR SERVICES AT BAYRIDGE ESTATES AND DIRECTING  
THEIR COLLECTION BY THE COUNTY IN THE FISCAL YEAR 2015/2016 TAX ROLL**

**WHEREAS**, the Los Osos Community Services District ("District") is a community services district organized under California Law under Govt. Code § 61000 et. Seq.; and

**WHEREAS**, the Los Osos Community Services District ("District") became effective on January 1, 1999, pursuant to an election and Resolution No. 98-239 of the Board of Supervisors of the County of San Luis Obispo, and

**WHEREAS**, by said Resolution and the resulting election, the Los Osos Community Services District is now authorized to exercise all of the powers, with all of the authority and responsibilities, that County Service Area No. 9 exercised prior to January 1, 1999, except the Cooperative Road Program and Fire and Emergency Medical for Zone I; and

**WHEREAS**, the San Luis Obispo County Board of Supervisors previously established and fixed annual service charge for central septic and street lighting within the Los Osos Community Services District within this subdivision named Bayridge Estates which is a part of Los Osos Community Services District; and

**WHEREAS**, Community Services Districts are authorized under Government Code §61100(b) and (c) to have as its purpose the collection, treatment, or disposal of sewage and waste generated within the District's boundary; and

**WHEREAS**, the Los Osos Community Services District is authorized under Health and Safety Code §6951 to operate a central septic system; and

**WHEREAS**, the Los Osos Community Services District is authorized under Government Code §61621 and §61621.2 to prescribe and collect rates and other charges for services provided by the District and to collect such charges on the tax rolls; and

**WHEREAS**, Bayridge Estates is within the Los Osos Community Services District and receives lighting and has a central septic system that is serviced by the District; and

**WHEREAS**, the Los Osos Community Services District has determined in prior years that the procedure for collection of annual service charges on the County tax roll for costs of certain services is the most advantageous procedure for the District to use and such determination is hereby affirmed; and

**WHEREAS**, this resolution is for the purpose of continuing to levy charges for central septic services and street lighting in the Bayridge Estates subdivision; and

**WHEREAS**, the Board held a public hearing in its special meeting on June 20, 2013 at the time and place for which notice was given, which concluded a Prop 218 process that asked voters to vote on a proposed increase of \$172 per parcel per year and at which meeting, votes showed that the proposed increase was passed by majority vote, and

**WHEREAS**, the Board of Directors hereby determines that the levy for service charges as listed are fair and necessary to the continued provision of services in Bayridge Estates.

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

1. That the findings and recitals in Paragraphs 1 through 12 are true and correct; and
2. That the Board of Directors hereby confirms and levies each individual service charge of \$373.00 per parcel for Fiscal Year 2015/2016 on all properties within Bayridge Estates for the purpose of funding central septic operations and street lighting within Bayridge Estates; and
3. That this service charge on the parcels of real property within Bayridge Estates shall be established, imposed and levied in the amounts as listed in EXHIBIT A and as so confirmed shall appear as separate items on the Fiscal Year 2015/2016 tax bill of each parcel of property so listed; and
4. That the levy of the charge shall be collected at the same time and in the same manner as general taxes levied for collection by the County pursuant to Government Code §61115(b).

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

Ayes: \_\_\_\_\_  
 Noes: \_\_\_\_\_  
 Absent: \_\_\_\_\_  
 Conflicts: \_\_\_\_\_

The foregoing resolution is hereby passed, approved, and adopted by the Board of Directors of the Los Osos Community Services District this 9<sup>th</sup> day of July, 2015.

\_\_\_\_\_  
 R. Michael Wright  
 President, Board of Directors  
 Los Osos Community Services District

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
 Kathy A. Kivley  
 General Manager and Secretary to the Board

\_\_\_\_\_  
 Michael W. Seitz  
 District Legal Counsel

MEMORANDUM



**Date:** June 19, 2015

**To:** Kathy Kivley, General Manager  
Los Osos Community Services District

**From:** Lonnie E. Lepore, Senior Project Analyst *LE*

**Subject:** Los Osos Community Services Special District- Zone "9F"  
Bayridge Estates Service Charge- Fund No. 1761

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Attached is a draft Exhibit "A" for the above referenced zone.

There were no changes to the parcels within the special district since the FY 2014-15 tax roll. The rate of \$373.00 per parcel remains the same as FY 2014-15.

The following parcels are not being assessed within the special district:

<u>APN</u>	<u>OWNER</u>
074-491-031	LOS OSOS COMMUNITY SERVICES DISTRICT
074-491-032	LOS OSOS COMMUNITY SERVICES DISTRICT
074-491-033	LOS OSOS COMMUNITY SERVICES DISTRICT
074-492-025	SLO COUNTY – PUBLIC WORKS DEPT
074-492-026	SLO COUNTY – PUBLIC WORKS DEPT
074-492-027	SLO COUNTY – PUBLIC WORKS DEPT
074-492-057	LOS OSOS COMMUNITY SERVICES DISTRICT
074-492-058	LOS OSOS COMMUNITY SERVICES DISTRICT
074-501-044	SLO COUNTY – PUBLIC WORKS DEPT
074-501-045	SLO COUNTY – PUBLIC WORKS DEPT
074-501-046	SLO COUNTY – PUBLIC WORKS DEPT
074-511-013	LOS OSOS COMMUNITY SERVICES DISTRICT
074-511-014	LOS OSOS COMMUNITY SERVICES DISTRICT
074-511-046	BAYRIDGE ENG & DEV CORP
074-511-048	LOS OSOS COMMUNITY SERVICES DISTRICT

FY 2014/15  
Number of Parcels = 147  
Amount Due = \$54,831.00

FY 2015/16  
Number of Parcels = 147  
Amount Due = \$54,831.00

cc: Rob Miller, Wallace Group

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**RESOLUTION NO. 2015-19**

**RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE LOS OSOS COMMUNITY SERVICES DISTRICT  
SETTING ASSESSMENTS FOR SERVICES AT VISTA DE ORO SUBDIVISION AND  
DIRECTING THEIR COLLECTION BY THE COUNTY IN THE FISCAL YEAR 2015/2016 TAX ROLL**

**WHEREAS**, the Los Osos Community Services District ("District") is a community services district organized under California Law under Govt. Code § 61000 et. Seq.; and

**WHEREAS**, the Los Osos Community Services District ("District") became effective on January 1, 1999, pursuant to an election and Resolution No. 98-239 of the Board of Supervisors of the County of San Luis Obispo, and

**WHEREAS**, by said Resolution and the resulting election, the Los Osos Community Services District is now authorized to exercise all of the powers, with all of the authority and responsibilities, that County Service Area No. 9 exercised prior to January 1, 1999, except the Cooperative Road Program and Fire and Emergency Medical for Zone I; and

**WHEREAS**, the San Luis Obispo County Board of Supervisors previously established and fixed annual service charge for central septic and street lighting within the Los Osos Community Services District within this subdivision named Vista de Oro which is a part of Los Osos Community Services District; and

**WHEREAS**, Community Services Districts are authorized under Government Code §61100(b) and (c) to have as its purpose the collection, treatment, or disposal of sewage and waste generated within the District's boundary; and

**WHEREAS**, the Los Osos Community Services District is authorized under Health and Safety Code §6951 to operate a central septic system; and

**WHEREAS**, the Los Osos Community Services District is authorized under Government Code §61621 and §61621.2 to prescribe and collect rates and other charges for services provided by the District and to collect such charges on the tax rolls; and

**WHEREAS**, Vista de Oro is within the Los Osos Community Services District and receives lighting and has a central septic system that is serviced by the District; and

**WHEREAS**, the Los Osos Community Services District has determined in prior years that the procedure for collection of annual service charges on the County tax roll for costs of certain services is the most advantageous procedure for the District to use and such determination is hereby affirmed; and

**WHEREAS**, this resolution is for the purpose of continuing to levy charges for central septic services and street lighting in the Vista de Oro subdivision; and

**WHEREAS**, at the time and place for which notice was given, the Board of Directors conducted a public hearing and gave every interest person an opportunity to object to the proposed annual report on the proposed service charges orally and in writing and has considered each protest, if any; and

**WHEREAS**, the Board of Directors hereby determines that the levy for service charges as listed are fair and necessary to the continued provision of services in the Vista de Oro subdivision.

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

1. That the findings and recitals in Paragraphs 1 through 12 are true and correct; and
2. That the Board of Directors hereby confirms and levies each individual service charge of \$216.00 per parcel for Fiscal Year 2015/2016 on all properties within Vista de Oro for the purpose of funding central septic operations and street lighting within Vista de Oro; and
3. That this service charge on the parcels of real property within Vista de Oro shall be established, imposed and levied in the amounts as listed in EXHIBIT A and as so confirmed shall appear as separate items on the Fiscal Year 2015/2016 tax bill of each parcel of property so listed; and
4. That the levy of the charge shall be collected at the same time and in the same manner as general taxes levied for collection by the County pursuant to Government Code §61115(b).

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

Ayes: \_\_\_\_\_  
Noes: \_\_\_\_\_  
Absent: \_\_\_\_\_  
Conflicts: \_\_\_\_\_

The foregoing resolution is hereby passed, approved, and adopted by the Board of Directors of the Los Osos Community Services District this 9<sup>th</sup> day of July, 2015.

\_\_\_\_\_  
R. Michael Wright  
President, Board of Directors  
Los Osos Community Services District

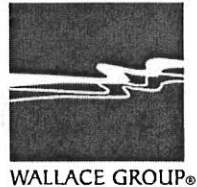
ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
Kathy A. Kivley  
General Manager and Secretary to the Board

\_\_\_\_\_  
Michael W. Seitz  
District Legal Counsel

MEMORANDUM



**Date:** June 19, 2015  
**To:** Kathy Kivley, General Manager  
Los Osos Community Services District  
**From:** Lonnie E. Lepore, Senior Project Analyst *OLL*  
**Subject:** Los Osos Community Services Special District- Zone "9E"  
Vista de Oro Service Charge- Fund No. 1760

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Attached is a draft Exhibit "A" for the above referenced zone.

There were no changes to the parcels within the special district since the FY 2014-15 tax roll.

The following parcel is not being assessed within the special district (same as FY 2014-15):

APN                      OWNER  
074-042-001              LOS OSOS COMMUNITY SERVICES DISTRICT

<b>FY 2014/15</b>	<b>FY 2015/16</b>
Number of Parcels = 73	Number of Parcels = 73
Amount Due = \$15,768.00	Amount Due = \$15,768.00

cc: Rob Miller, Wallace Group

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**RESOLUTION NO. 2015-20**

**RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE LOS OSOS COMMUNITY SERVICES DISTRICT  
SETTING ASSESSMENTS FOR DRAINAGE SERVICES AND DIRECTING  
THEIR COLLECTION BY THE COUNTY IN THE FISCAL YEAR 2015/16 TAX ROLL**

**WHEREAS**, the Los Osos Community Services District ("District") is a community services district organized under California Law under Govt. Code § 61000 et. seq.; and

**WHEREAS**, the Los Osos Community Services District ("District") became effective January 1, 1999, pursuant to an election and Resolution No. 98-239 of the Board of Supervisors of the County of San Luis Obispo; and

**WHEREAS**, by said Resolution and the resulting election, the Los Osos Community Services District is now authorized to exercise all of the powers, with all of the authority and responsibilities, that County Service Area No. 9 exercised prior to January 1, 1999, except the Cooperative Road Program and Fire and Emergency Medical for Zone I; and

**WHEREAS**, the Board of Supervisors of the County of San Luis Obispo established procedures pursuant to California Government Code §§25210.6a and 50075 for the collection of special taxes to cover the cost of drainage services provided by the former County Service Area 9-J ; and

**WHEREAS**, the residents within old County Service Area No. 9-J pursuant to Proposition 218 voted to establish a special tax for Drainage Services in the former County Service Area 9-J; and

**WHEREAS**, the Los Osos Community Services District, pursuant to Government Code § 61100(b) and (r), is authorized to provide services for drainage of storm water and flood protection; and

**WHEREAS**, the Los Osos Community Services District has determined in prior years that the collection of the special tax for Drainage services on the County tax roll is the most advantageous procedure for the District to use and hereby affirms that determination; and

**WHEREAS**, Government Code 61115(b) provides for the manner of collection of assessments and provides that those assessments can be collected in the County tax rolls; and

**WHEREAS**, this resolution is for the purpose of continuing to levy charges to cover costs of drainage services within the boundaries of the District; and

**WHEREAS**, at the time and place for which notice was given, the Board of Directors conducted a public hearing and gave every interested person an opportunity to object to the levy of the Drainage special tax orally and in writing and has considered each protest, if any, and

**WHEREAS**, the Board of Directors hereby determines that the levy for the Drainage special tax as listed are fair and necessary to the continued provision of drainage services within the District; and

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

1. That the finding and recitals set forth in Paragraphs 1 through 11 are true; and
2. That the Board of Directors hereby confirms and levies each individual assessment of \$16.00 per parcel for Fiscal Year 2015/2016 on all properties within the boundaries of the District for the purpose of funding Drainage services; and

3. That this assessment on the parcels of real properties within the District boundaries shall be established, imposed and levied in the amounts as listed in EXHIBIT A and as so confirmed shall appear as separate items on the Fiscal Year 2015/2016 tax bill of each parcel of property so listed; and
4. That said special tax shall be collected at the same time and in the same manner as general taxes levied for collection by the County pursuant to Government Code §61115(b).

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

Ayes: \_\_\_\_\_  
 Noes: \_\_\_\_\_  
 Absent: \_\_\_\_\_  
 Conflicts: \_\_\_\_\_

The foregoing resolution is hereby passed, approved, and adopted by the Board of Directors of the Los Osos Community Services District this 9<sup>th</sup> day of July, 2015.

\_\_\_\_\_  
 R. Michael Wright  
 President, Board of Directors  
 Los Osos Community Services District

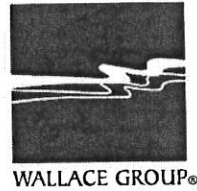
ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
 Kathy A. Kivley  
 General Manager and Secretary to the Board

\_\_\_\_\_  
 Michael W. Seitz  
 District Legal Counsel

MEMORANDUM



**Date:** June 19, 2015

**To:** Kathy Kivley, General Manager  
Los Osos Community Services District

**From:** Lonnie E. Lepore, Senior Project Analyst *lel*

**Subject:** Los Osos Community Services Special District- Zone "9J"  
Drainage Special Tax – Fund No. 1731

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Attached is a draft Exhibit "A" for the above referenced zone.

There were changes to parcels within the special district since the FY 2014-2015 tax roll. A table listing these parcels and the remedy for the parcels are shown in the attached spreadsheet. All recommended added and modified parcels are being assessed \$16.00.

The following is a summary of these changes:

<u>FY 2014/15</u>	<u>FY 2015/16</u>
Number of Parcels = 5,966	Number of Parcels = 5,966
Amount Due = \$95,456.00	Amount Due = \$95,456.00

As with FY 2014/15, parcels not being assessed within the special district fall into the following categories:

- Outside the Los Osos Community Services District
- Owned by the County or State
- Owned by a Public Utility or Water Company
- Street
- Common Area

cc: Rob Miller, Wallace Group

**Los Osos Community Services Special District – Zone “9J”  
Drainage Special Tax – Fund No. 1731**

**Changes in FY 2015/16 Tax Roll from FY 2014/15 Tax Roll**

APN	Owner	Reason for Change	Old APN	Remedy	Fiscal Impact
074-081-038	SHELTZER MICHAEL B	Two (2) APNs merged into one (1) APN	074-081-026 074-081-029	Remove one (1) APN from FY 15/16 Tax Roll	(\$16.00)
038-051-021	DUBBINK FAMILY TRUST	Re # Parcel	038-051-019	Update APN	\$0.00
038-051-022	DUBBINK FAMILY TRUST	Re # Parcel	038-051-016	Update APN	\$0.00
074-083-013 074-083-014	LARSON ERIC E BEAN SANDRA	One (1) APN split into two (2) APN's	074-083-002	Add one (1) APN to FY 15/16 Tax Roll	\$16.00
038-422-054	BERGMAN-CRIZER BETH N	Re # Parcel	038-422-048	Update APN	\$0.00
074-154-047	CADIGAN FAMILY TRUST	Re # Parcel	074-154-040	Update APN	\$0.00
074-154-048	TRAVIS TRUST	Re # Parcel	074-154-012	Update APN	\$0.00

\$0.00

Total APNs in FY 2014/15 = 5,966

Total APNs in FY 2015/16 = 5,966

Total Tax Roll in FY 2014/15 = \$95,456.00

Total Tax Roll in FY 2014/15 = \$95,456.00

MEMORANDUM



Date: June 19, 2015

To: Kathy Kivley, General Manager  
Los Osos Community Services District

From: Lonnie E. Lepore, Senior Project Analyst *lel*

Subject: **Parcels that are in Drainage Special Tax District (Zone 9J) but not in Fire Protection and Prevention Services District (Zone 9B)**

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We have identified nineteen (19) APNs that are being assessed for Zone 9J but not Zone 9B. The following is a list of these APNs and their descriptions.

<b>APN</b>	<b>Owner</b>	<b>Description</b>
074-022-076	Stephens Family Trust	Parcel is outside of Fire Dist boundary
074-042-001	Los Osos Community Services Dist	Leach Field- Not subject to Fire Tax
074-224-019	State of Calif- Parks & Rec	Parcel is outside of Fire Dist boundary
074-227-011	Santa Ynez A Cal Gen PTP	Common Area-Not Subject to Fire Tax
074-227-012	Santa Ynez A Cal Gen PTP	Common Area-Not Subject to Fire Tax
074-262-008	SLO County Public Works Dept	Drainage Esmnt- Not Subject to Fire Tax
074-263-025	SLO County Public Works Dept	Drainage Esmnt- Not Subject to Fire Tax
074-295-032	Los Olivos Ave Homeowners Assoc	Common Area-Not Subject to Fire Tax
074-302-027	Fowler Marketing International LLC	Parking Lot- Not Subject to Fire Tax
074-323-061	Diss Bill E	Street- Not Subject to Fire Tax
074-331-021	South Bay Fire Distr	Fire House
074-481-001	SLO County Public Works Dept	Future Road- Not Subject to Fire Tax
074-481-036	SLO County Public Works Dept	Future Road- Not Subject to Fire Tax
074-491-033	Los Osos Community Services Dist.	Leach Field- Not Subject to Fire Tax
038-101-019	Mesa Dunes Investments Inc	Parking Lot- Not Subject to Fire Tax
038-612-034	Los Osos Condo HOA_ TR 1089	Common Area- Not Subject to Fire Tax
074-295-020	Shelrikk Estates Owners Assoc	Common Area- Not Subject to Fire Tax
074-295-026	Los Olivos Homeowners Assoc	Common Area- Not Subject to Fire Tax
074-302-029	Fowler Marketing International LLC	Parking Lot- Not Subject to Fire Tax

cc: Rob Miller, Wallace Group

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**RESOLUTION NO. 2015-21**

**RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE LOS OSOS COMMUNITY SERVICES DISTRICT  
CONFIRMING ANNUAL ASSESSMENTS FOR THE  
WASTEWATER TREATMENT DISTRICT #1 AND DIRECTING THEIR COLLECTION  
BY THE COUNTY IN THE FISCAL YEAR 2015/2016 TAX ROLL**

**WHEREAS**, the Los Osos Community Services District ("District") became effective January 1, 1999, pursuant to an election and Resolution No. 98-239 of the Board of Supervisors of the County of San Luis Obispo, and under the authority of the Cortese-Knox Local Government Reorganization Act of 1985 (Government Code § 56000 et seq.); and

**WHEREAS**, the Board of Directors of the District has determined that it was necessary, convenient and desirable to undertake proceedings pursuant to the provisions of the Municipal Improvement Act of 1913 in order to comply with the Regional Water Quality Control Board Order 00-131 and to issue bonds in such proceedings under the provisions of the Improvement Bond Act of 1915 for the acquisition and construction of those certain public wastewater treatment improvements for a proposed wastewater assessment district in the District designated as "Waste Water Assessment District #1" ; and

**WHEREAS**, the District has complied with the Municipal Improvement Act of 1913 and the Improvement Bond Act of 1915 and;

**WHEREAS**, the District has complied with the legal requirements of Prop 218 in a public hearing of June 21, 2002, to set assessments for a Wastewater project and;

**WHEREAS**, now pursuant to Streets and Highways Code §8680, the District has authority to collect the annual installments corresponding in number and proportional amount to the number of installments and principal amounts of bonds maturing or becoming subject to mandatory prior redemption in each year pursuant to §8650.1 and;

**WHEREAS**, the District has determined that an administrative charge of \$12.00 per parcel is needed, which charge is in accordance with the provisions of the Municipal Improvement Act of 1913 and District's bond resolution of 2002, and;

**WHEREAS**, collection of debt service assessments through the County tax roll is the preferred way to collect and the District desires to continue to have said annual assessment collected by the San Luis Obispo County Tax Collector.

**NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE LOS OSOS COMMUNITY SERVICES DISTRICT DOES HEREBY RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:**

- 1. That the foregoing recitals are true and correct; and**
- 2. That the Board of Directors hereby confirms and levies for Fiscal Year 2015/2016 assessments to cover debt service payments for principal and interest on bonds issued for the Wastewater Assessment District No. 1 as listed in EXHIBIT A; and**
- 3. That the Board of Directors hereby confirms and levies for Fiscal Year 2015/2016 assessments to cover administrative costs of \$12.00 per parcel to be added to and collected along with the debt service assessments; and**



4. That these assessments on parcels within the boundary of the Wastewater Assessment District No. 1 shall be established, imposed and levied in the amounts as listed in EXHIBIT A and as so confirmed shall appear as separate items on the Fiscal Year 2015/2016 tax bill of each parcel of property so listed;
5. That the levy of these assessments shall be collected at the same time and in the same manner as general taxes levied for collection by the County pursuant to Government Code § 61115(b).

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

Ayes: \_\_\_\_\_  
 Noes: \_\_\_\_\_  
 Absent: \_\_\_\_\_  
 Conflicts: \_\_\_\_\_

The foregoing resolution is hereby passed, approved, and adopted by the Board of Directors of the Los Osos Community Services District this 9<sup>th</sup> day of July, 2015.

\_\_\_\_\_  
 R. Michael Wright  
 President, Board of Directors  
 Los Osos Community Services District

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
 Kathy A. Kivley  
 General Manager and Secretary to the Board

\_\_\_\_\_  
 Michael W. Seitz  
 District Legal Counsel

# MEMORANDUM

Date: June 29, 2015

To: Kathy Kivley, General Manager  
Los Osos Community Services District

From: Lonnie E. Lepore, Senior Project Analyst *ll*

Subject: Los Osos Community Services Special District  
Wastewater Assessment District No. 1



CIVIL ENGINEERING  
CONSTRUCTION  
MANAGEMENT  
LANDSCAPE  
ARCHITECTURE  
MECHANICAL  
ENGINEERING  
PLANNING  
PUBLIC WORKS  
ADMINISTRATION  
SURVEYING /  
GIS SOLUTIONS  
WATER RESOURCES  
WALLACE SWANSON  
INTERNATIONAL

## REVISED 6-29-15

In accordance with the Limited Obligation Improvement Bonds Debt Service Schedule, the District will need to collect \$1,155,750 for the March 2, 2016 and September 2, 2016 payments (Year 14).

The amount collected through FY 15/16 Property Taxes is \$1,147,819.36. The difference is due to the forty one (41) APN's that fully paid their assessments after the discount period, and the five (5) common area parcels that are no longer subject to tax collection.

We are assuming that a portion of the above APN's assessment payments, currently being held in a LOCSD account, be used to make that APN's payment in Year 14.

### In summary for Year 14:

Amount to be collected through property taxes =	\$1,147,819.36
Amount from LOCSD account for APN 038-581-032	\$219.98
Amount from LOCSD account for APN 074-211-033	\$219.98
Amount from LOCSD account for APN 038-161-026	\$219.98
Amount from LOCSD account for APN 074-115-006	\$219.98
Amount from LOCSD account for APN 074-185-033	\$219.98
Amount from LOCSD account for APN 038-451-038	\$219.98
Amount from LOCSD account for APN 038-361-006	\$219.98
Amount from LOCSD account for APN 074-371-005	\$315.70
Amount from LOCSD account for APN 074-226-023	\$28.52
Amount from LOCSD account for APN 074-226-039	\$28.52
Amount from LOCSD account for APN 074-264-001	\$28.52
Amount from LOCSD account for APN 074-292-015	\$28.52
Amount from LOCSD account for APN 074-295-044	\$28.52
Amount from LOCSD account for APN 074-305-002	\$143.60
Amount from LOCSD account for APN 038-051-010	\$219.98
Amount from LOCSD account for APN 074-226-036	\$28.52
Amount from LOCSD account for APN 074-227-001	\$50.60
Amount from LOCSD account for APN 038-551-007	\$0.00
Amount from LOCSD account for APN 074-406-004	\$219.98
Amount from LOCSD account for APN 038-152-024	\$219.98
Amount from LOCSD account for APN 038-562-028	\$219.98
Amount from LOCSD account for APN 038-441-034	\$219.98

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Amount from LOCSD account for APN 074-501-061	\$118.92
Amount from LOCSD account for APN 074-061-018	\$219.98
Amount from LOCSD account for APN 074-314-011	\$802.02
Amount from LOCSD account for APN 074-314-010	\$890.08
Amount from LOCSD account for APN 074-153-009	\$219.98
Amount from LOCSD account for APN 038-081-018	\$219.98
Amount from LOCSD account for APN 038-302-021	\$219.98
Amount from LOCSD account for APN 074-185-003	\$219.98
Amount from LCOSD account for APN 074-161-020	\$219.98
Amount from LCOSD account for APN 038-342-004	\$219.98
Amount from LCOSD account for APN 074-042-007	\$118.92
Amount from LOCSD account for APN 074-233-023	\$94.78
Amount from LOCSD account for APN 038-352-021	\$219.98
Amount from LOCSD account for APN 038-172-031	\$219.98
Amount from LOCSD account for APN 038-172-028	\$219.98
Amount from LOCSD account for APN 038-172-029	\$219.98
Amount from LOCSD account for APN 038-172-030	\$219.98
Amount from LOCSD account for APN 074-141-003	\$219.98
Amount from LOCSD account for APN 074-501-046	\$118.92
Amount from LOCSD account for APN 074-501-045	\$118.92
Amount from LOCSD account for APN 074-501-044	\$118.92
Amount from LOCSD account for APN 074-492-025	\$118.92
Amount from LOCSD account for APN 074-492-026	\$118.92
Amount from LOCSD account for APN 074-492-027	<u>\$118.92</u>
<b>Total</b>	<b>\$1,156,738.12</b>

Note: Due to engineering corrections, we will be collecting more money than initially required for Year 14 in the original final debt service schedule. This difference of \$988.12 will be reconciled at the end of the project.

**The District has indicated that they would like to include the Administration Fee of \$12.00 per parcel. The total number of parcels being collected on is 4,195. This will add an additional \$50,340 for a total of \$1,198,159.36 to be collected via the FY 2015-16 Tax Roll.**

Cc: Rob Miller, Wallace Group