



June 6, 2024

**TO:** LOCSD Board of Directors

**FROM:** Laura Durban, Administrative Services Manager

**SUBJECT: Agenda Item 8H – 06/06/2024 Board Meeting**  
Set a Public Hearing for July 11, 2024 to Authorize Collection of Delinquent Water Charges and Property Tax Assessments on 2024/2025 Property Tax Roll

**President**  
Marshall E. Ochylski

**Vice President**  
Christine M. Womack

**Directors**  
Charles L. Cesena  
Matthew D. Fourcroy  
Troy C. Gatchell

**General Manager**  
Ron Munds

**District Accountant**  
Robert Stilts, CPA

**Unit Chief**  
John Owens

**Battalion Chief**  
Paul Provence

**Mailing Address:**  
P.O. Box 6064  
Los Osos, CA 93412

**Offices:**  
2122 9<sup>th</sup> Street, Suite 110  
Los Osos, CA 93402

**Phone:** 805/528-9370  
**FAX:** 805/528-9377

www.losososcsl.org

**DESCRIPTION**

Annually, various assessments are placed on the tax rolls for collection. This report requests the Board set a public hearing for July 11, 2024, for the collection of delinquent water charges and property tax assessments on the 2024/2025 property tax roll.

**STAFF RECOMMENDATION**

This item will be approved along with the Consent Calendar unless it is pulled by a Director for separate consideration. If so, staff recommends that the Board adopt the following motion:

***Motion: I move that the Board set a public hearing for July 11, 2024, to receive public testimony on authorizing collection of charges for delinquent water charges and property tax assessments on 2024/2025 property tax bills.***

**DISCUSSION**

By approving the staff recommendations, the District will follow the 2024/2025 tax roll timeline provided by the County Auditor. Each year a number of water customers fail to pay for services the District provides. State law enables the District to collect delinquent water charges on property tax bills.

Also, in accordance with State law and County regulation, the District annually adopts resolutions to place various assessments on the tax rolls for collection. These include:

1. Bayridge Estates Annual Service Charge
2. Vista de Oro Annual Service Charge
3. Drainage Special Tax
4. Fire Protection and Prevention Services Special Tax
5. District No. 1 Wastewater Assessments

Staff has attached the 2024/2025 tax roll timeline and a sample of the letter the District has sent to delinquent water ratepayers.

Notices of the public hearing will be published in the Tribune on June 26, 2024 and July 7, 2024, per Government Code Section 61115(b) and 6066. Property owners with delinquent water charges will be noticed to make payments by June 21, 2024. Any payments made by property owners on or before July 11, 2024 will be deleted from the list prior to submitting to the County Auditor.

The County also adds a charge for collection to the property tax bill. As a result, the District is not charged County costs. Coordination with the County on delinquent accounts is cost effective and promotes well governed communities.

Attachment: Draft Public Hearing Notice (subject to change)  
Sample Letter Sent to Delinquent Ratepayers

**NOTICE OF PUBLIC HEARINGS**  
**LOS OSOS COMMUNITY SERVICES DISTRICT**

**DATE:** July 11, 2024  
**TIME:** 6:00 p.m.  
**PLACE:** Los Osos Community Services District, 2122 9<sup>th</sup> Street Suite 106,  
Los Osos, CA 93402

**NOTICE IS HEREBY GIVEN** that the Board of Directors of the Los Osos Community Services District will be conducting public hearings on July 11 2024, at the above address, for the purpose of considering the collection of annual charges, special taxes, and assessments on 2024/2025 property tax bills. The hearings will only consider those charges, special taxes, and assessments that were previously established. No new assessments or taxes are being proposed. The following is a summary of the charges, assessments and special taxes that the District will be considering to collect on property tax bills.

<b><u>Description</u></b>	<b><u>Amount</u></b>
Fire Special Tax	\$21.18 per unit of benefit per year
Drainage Special Tax	\$16.00 per parcel per year
Bayridge Estates Service Charge	\$68.02 per parcel per year
Vista de Oro Service Charge	\$82.18 per parcel per year
Wastewater Assessment District #1 Assessments	\$201.08 per typical single-family residence per year <sup>(1)</sup>
Delinquent Water Charges	Property specific; report available after June 26, 2024.

Rolls for each item will be available online at [losososcsd.org](http://losososcsd.org) and at the District Office at 2122 9<sup>th</sup> Street, Suite #110, Los Osos, CA 93402 on July 5, 2024.

*(1) Total annual assessment amounts may vary on a parcel-by-parcel basis*



5/31/2024

Parcel #: 000-000-000

Name  
Address  
City, State Zip

RE: Collection of Outstanding Delinquent Water Charges for Property Located at ADDRESS, Los Osos, California and Notice of Public Hearing

Dear Mr. and/ or Mrs. (Ms.),

**President**

Marshall E. Ochylski

**Vice President**

Christine M. Womack

**Directors**

Charles L. Cesena  
Matthew D. Fourcroy  
Troy C. Gatchell

**General Manager**

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Please be advised that as of May 31, 2024 there is a past-due balance in the amount of \$\_\_\_\_\_ for water service provided by the Los Osos Community Services District, at the above referenced address/Parcel number, which the County Assessor's Rolls reflect you are the owner.

As the property owner, and in accordance with the District Code, please remit payment payable to LOCSD, by Friday June 21, 2024 at 3 PM or the amount of the charges, penalties and delinquencies may be filed with the County Auditor to be placed on the parcel's property tax bill for collections.

*"District Code – Title 2 – Section 2.01.05 – Responsibility of Property Owner*

*The owner of the property, in which services are furnished is the customer and shall be responsible for the payment of all rates, charges and fees, including penalties, thereon regarding such furnished services. Unpaid obligations shall run with the land, shall create a lien on the property, and shall lead to delinquency and termination of service for the property involved without regard to any changes of residency or occupancy by persons different than the persons shown on District records as obligated to pay said bill. Should the owner agree to allow a tenant or other third party ("Third-Party") to be responsible for the payment of rates, charges, fees, and penalties, the District will accommodate the billing to Third-Party, however, the owner remains ultimately responsible and subject to this section 2.01.05 of Title 2. The District will use commercially reasonable efforts to keep the owner informed if the Third-Party billing becomes delinquent, however, the District assumes no responsibility should the owner delegate payment obligations to a Third-Party. At any time, based upon reasonable grounds for uncertainty, the District may place the billing back into the name of the owner and bill the owner directly and not the Third-Party."*

Please be advised that should payment not be received by Friday, June 21, 2024, a public hearing to place the delinquent water charges and any additional charges for service between now and June 21, 2024, will be placed on the County of San Luis Obispo FY 2024/2025 tax rolls. This public hearing will be held before the Los Osos Community Services District Board of Directors, at which time the Board shall hear and consider all objections or protests to the charges and/or their collection on the parcel's property tax bill.

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The public hearing will be held at 6:00 p.m. on July 11, 2024 at the Los Osos Community Services District, 2122 9th Street, Suite 106, Los Osos, California. Please visit the Los Osos Community Services District website at [www.losososcsd.org](http://www.losososcsd.org), or call 805-528-9370 on or after June 28th, 2024 for additional details.

If you have any questions or concerns regarding this matter, please feel free to contact our Utility Billing Specialist, Alicia Zuniga at 805-528-9378.

Sincerely,

Ron Munds  
General Manager and Secretary to the Board of Directors