



June 30, 2016

TO: LOCSO Board of Directors
FROM: Peter J. Kampa, Interim General Manager
SUBJECT: **Agenda Item 2B – 7/7/2016 Board Meeting**
Public Hearings to Adopt Resolutions to Levy Bayridge Estates, Vista de Oro, Drainage, Fire and Wastewater Assessment District No. 1 Assessments for Fiscal Year 2016/2017 and Approve Collection in the Tax Rolls

President
Marshall E. Ochylski

Vice President
Jon-Erik G. Storm

Directors
Charles L. Cesena
Louis G. Tornatzky
R. Michael Wright

Interim General Manager
Peter J. Kampa

Temporary District Accountant
Dale G. Flynn

Unit Chief
Scott M. Jalbert

Battalion Chief
Tom McEwen

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

Offices:
2122 9th Street, Suite 102
Los Osos, CA 93402

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

www.losososcso.org

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. Special Tax for Drainage
4. Special Tax for Fire Protection and Prevention Services
5. 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 2016-23, 2016-24, 2016-25, 2016-26, and 2016-27 to levy the assessments as listed separately in EXHIBIT A for Drainage, Fire, Bayridge Estates, Vista de Oro, and Wastewater Assessment District Service No. 1 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 for Vista de Oro, Bayridge, and Drainage Special Tax are the same as in prior years. The Fire Special Tax includes the 2.6% adjustment approved by the Board on June 2, 2016. The base assessments for the Wastewater Assessment District No. 1 includes an Administrative Charge of \$24.32 per parcel to cover trustee fees, assessment fees, assessment process fees and disclosure reporting and credit status maintenance. 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 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; 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 an average single family residential unit. The recap below shows the Wastewater Assessment amount needed for debt service.

Receiving Fund	Purpose	Total Amount per List	Rate	
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
301 – Fire	Fire Protection and Prevention Services	\$529,401.60	\$16.16	per unit of benefit
600- Wastewater	2002 Bond Debt Service includes \$24.32 Admin Charge	\$1,250,080.36	244.48	per parcel
800- Drainage	Drainage Services	\$95,424.00	\$16.00	per parcel

FINANCIAL IMPACT

Approval of the recommended actions is needed to fund the budgets for Fiscal Year 2016/17 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 2016-23 thru 2016-27 w/Exhibits

RESOLUTION NO. 2016-23

**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 2016/2017 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 services 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, the Los Osos Community Services Districts are authorized under Government Code §61100(b) and (g) to have as its purpose the collection, treatment, or disposal of sewage generated and to maintain and operate street lights within the District's boundary respectively; 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, 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 public hearing process held in accordance with California Constitution Article XIII d regarding a proposed increase of \$172 per parcel per year and at which meeting a majority protest did not occur and the increased fees passed by majority vote.

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

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 2016/2017 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 2016/2017 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 7th day of July, 2016.

Marshall E. Ochylski
President, Board of Directors
Los Osos Community Services District

ATTEST:

APPROVED AS TO FORM:

Peter J. Kampa
Interim General Manager and Secretary to the Board

Roy A. Hanley
District Legal Counsel

MEMORANDUM



Date: June 14, 2016
To: Peter Kampa, General Manager
Los Osos Community Services District
From: Lonnie E. Lepore, Senior Project Analyst
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 2015-16 tax roll. The rate of \$373.00 per parcel remains the same as FY 2015-16.

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

Table with 2 columns: APN and OWNER. Lists 16 parcels and their respective owners, including Los Osos Community Services District and SLO County - Public Works Dept.

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

FY 2016/17
Number of Parcels = 147
Amount Due = \$54,831.00

cc: Rob Miller, Wallace Group

M:\364-LOCSD\1384-129 FY 2016-17 Special District Tax Roll\01 - PM and Contract\9F - Bayridge Estates - Fund 1761\Memo 2016-06-14 9F Bayridge Estates_PKampa.doc

WALLACE GROUP
A California Corporation
612 CLARION CT
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CALIFORNIA 95401
T 805 544-4011
F 805 544-4294

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RESOLUTION NO. 2016-24

**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 2016/2017 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, the Los Osos Community Services Districts are authorized under Government Code §61100(b) and (g) to have as its purpose the collection, treatment, or disposal of sewage generated and to maintain and operate street lights within the District's boundary respectively; 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, 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 2016/2017 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 2016/2017 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 7th day of July, 2016.

Marshall E. Ochylski
President, Board of Directors
Los Osos Community Services District

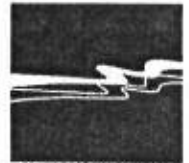
ATTEST:

APPROVED AS TO FORM:

Peter J. Kampa
Interim General Manager and Secretary to the Board

Roy A. Hanley
District Legal Counsel

MEMORANDUM



WALLACE GROUP

Date: June 14, 2016

To: Peter Kampa, General Manager
Los Osos Community Services District

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

Subject: Los Osos Community Services Special District- Zone "9E"
Vista de Oro Service Charge- Fund No. 1760

- CIVIL ENGINEERING
- CONSTRUCTION MANAGEMENT
- LANDSCAPE ARCHITECTURE
- MECHANICAL ENGINEERING
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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 2015-16 tax roll.

The following parcel is not being assessed within the special district (same as FY 2015-16):

<u>APN</u>	<u>OWNER</u>
074-042-001	LOS OSOS COMMUNITY SERVICES DISTRICT

FY 2015/16	FY 2016/17
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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612 CLARION CT
SAN LUIS OBISPO
CALIFORNIA 93401

T 805 544-4011
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RESOLUTION NO. 2016-25

**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 2016/17 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 District, pursuant to Government Code § 61100(b) and (r), is authorized to provide services for drainage of storm water and flood protection and has assumed responsibility for drainage service previously provided by the County in CSA 9-J, and the County has agreed to transfer the special tax revenue generated in CSA 9-J to the District; and

WHEREAS, the 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 special taxes and provides that those taxes can be collected in the County tax rolls; and

WHEREAS, this resolution is for the purpose of continuing to levy special taxes to cover costs of drainage services within the boundaries of the District; 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 special taxes of \$16.00 per parcel for Fiscal Year 2016/2017 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 2016/2017 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 7th day of July, 2016.

 Marshall E. Ochylski
 President, Board of Directors
 Los Osos Community Services District

ATTEST:

APPROVED AS TO FORM:

 Peter J. Kampa
 Interim General Manager and Secretary to the Board

 Roy A. Hanley
 District Legal Counsel


MEMORANDUM



WALLACE GROUP®

Date: June 14, 2016

To: Peter Kampa, General Manager
Los Osos Community Services District

From: Lonnie E. Lepore, Senior Project Analyst 

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 2015-2016 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:

FY 2015/16

Number of Parcels = 5,966

Amount Due = \$95,456.00

FY 2016/17

Number of Parcels = 5,964

Amount Due = \$95,424.00

As with FY 2015/16, 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 2016/17 Tax Roll from FY 2015/16 Tax Roll

APN	Owner	Reason for Change	Old APN	Remedy	Fiscal Impact
036-092-031 036-092-032	JIO JILL A JIO FAMILY TRUST	Re Configure and Re # Parcels	036-092-027 036-092-029	Update APNs	\$0.00
074-302-033	LOS OSOS CENTER LLC	Parcel to Retire - Remove from Tax Rolls	074-302-033	Remove one (1) APN from FY 16/17 Tax Roll	(\$16.00)
038-031-037	GARABEDIAN, DALE	Lot Merge	038-031-028 038-031-036	Remove one (1) APN from FY 16/17 Tax Roll	(\$16.00)
					(\$32.00)

Total APNs in FY 2015/16 = 5,965
Total APNs in FY 2016/17 = 5,964

Total Tax Roll in FY 2015/16 = 395,456.00
Total Tax Roll in FY 2016/17 = 395,424.00

MEMORANDUM

Date: June 14, 2016

To: Peter Kampa, General Manager
Los Osos Community Services District

From: Lonnie E. Lepore, Senior Project Analyst 

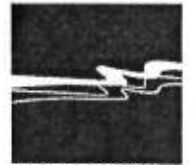
Subject: Parcels that are in Drainage Special Tax District (Zone 9J) but not in Fire Protection and Prevention Services District (Zone 9B)

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.

<i>APN</i>	<i>Owner</i>	<i>Description</i>
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	Rosales Peter & Morgan etal	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. 2016-26

**RESOLUTION OF THE BOARD OF DIRECTORS
OF THE LOS OSOS COMMUNITY SERVICES DISTRICT
SETTING ASSESSMENTS FOR THE SPECIAL FIRE TAX
FOR PURPOSES OF FIRE PROTECTION AND PREVENTION
AND DIRECTING THEIR COLLECTION BY THE COUNTY
IN THE FISCAL YEAR 2016/2017 TAX ROLL**

WHEREAS, the Los Osos Community Services District ("District") pursuant to Government Code §53978 is authorized to provide fire protection services; and

WHEREAS, the voters of the Los Osos Community Services District ("District") approved Measure A-05 that adopted Ordinance 2005-01 that repealed the prior special tax and adopted a new special tax for the purposes of obtaining, furnishing, operating and maintaining fire department equipment and/or apparatus, real property and facilities, for fire protection services, rescue services, emergency response services and other services relating to the personnel and for no other purpose; and

WHEREAS, Ordinance 2005-01, Section 6 provides as follows:

MAXIMUM TAX AMOUNTS. The maximum amount of tax imposed on each parcel pursuant to this ordinance shall be determined as follows:

- A. *Commencing fiscal year 2005/2006 a maximum special tax rate of Thirteen Dollars and Fifty-Two Cents (\$13.52) per unit of benefit, to be adjusted each year thereafter not to exceed the average of the percentage changes in the Consumer Price Index (CPI) for all items for the San Francisco/Oakland/San Jose and the Consumer Price Index for all items in Los Angeles/Anaheim/Riverside at June 30 of the current year over the previous year's average of those indexes on the same date.*

WHEREAS, in accordance with the formula contained in the ordinance, the Board approved the implementation of the Consumer Price Index (CPI) increase to the Fire Special Tax for the Fiscal Year 2016/2017 at their June 2, 2016 meeting; and

WHEREAS, the average percentage change in the Consumer Price Index for the period from December 31, 2014 to December 31, 2015 has been determined to be an increase of 2.6% or forty cents (\$0.40) setting the rate to sixteen dollars and sixteen cents (\$16.16) per unit of benefit, exhibited as follows:

SCHEDULE OF BENEFITS

Property Classification/Land Use	Number of Benefit Units Per Parcel	Examples for Fiscal Year 2016/17
Residential/Single Family Dwelling	5 Units Per Dwelling Unit	Total of \$80.80 Per Year
Residential/Secondary Dwelling on Parcel	4 Units Per Dwelling Unit	Amount dependent on number of dwellings on parcel
Residential Care Facility	5 Units plus 1/Patient Room	Amount Dependent on Size
Condominium	4 Units Per Dwelling Unit	Amount Dependent on Size
Duplex/Triplex/Fourplex	4 Units Per Dwelling Unit	Amount Dependent on Size
Apartment	3 Units Per Dwelling Unit	Amount Dependent on Size
Mobile Home	3 Units Per Dwelling Unit	Total of \$48.48 Per Year
Commercial/Manufacturing/Storage	1 Unit Per 300 S.F. or Less	Amount Dependent on Size
Schools and Churches	1 Unit Per 300 S.F. or Less	Amount Dependent on Size
Preschools/Daycares	1 Unit Per 300 S.F. or Less	Amount Dependent on Size
Unimproved/Agriculture Property 1 Acre or Less	1 Unit Per Acre or Less	Amount Dependent on Size
Unimproved/Agriculture Property Over 1 Acre	1 Unit/Acre Maximum of 5	Amount Dependent on Size
Property for Vehicle Storage	2 Units Per Acre or Less	Amount Dependent on Size
Barns/Shops Over 300 Square Feet	2 Units Per Building	Total of \$32.32 Per Year
Transit Container Storage	1 Unit Per Container	Total of \$16.16Per Year
Motel/Hotel/Bed and Breakfast	3 Units Per Rental Room	Amount Dependent on Size
Golf Courses/Recreational Facilities	1 Unit Per Acre/Maximum of 5	Amount Dependent on Size

WHEREAS, General Property Taxes that fund fire functions declined for the last five years and although these slightly increased, full recovery of lost tax revenues will take many more years; and

WHEREAS the Fire Fund has no other means to fund increases in costs of equipment and materials on account of inflation; and

WHEREAS, the Board finds that the funds generated annually by this Special Fire Tax rate is necessary to prudently operate Station 15-South Bay in Fiscal Year 2016/2017; and

WHEREAS, the Board held a hearing on this date pursuant to a published notice and before the adoption of this resolution to receive public input, including any objections to adopting the proposed increase on the rate and setting the Special Fire Tax rate for Fiscal Year 2016/2017.

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 findings and recitations in Paragraphs 1 through 10 are true and correct;**
2. **That the Board of Directors hereby confirms and levies the Special Fire Tax on all properties within the Los Osos Community Services District a rate of Sixteen Dollars and Sixteen Cents (\$16.16) per unit of benefit for the Fiscal Year 2016/12017, in accordance with the Schedule of Benefits listed above; and**
3. **That this special tax on the parcels of real property within the Los Osos Community Services District 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 2016/2017 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 7th day of July 2016.

Marshall E. Ochylski
President, Board of Directors
Los Osos Community Services District

ATTEST:

APPROVED AS TO FORM:


Peter J. Kampa
Interim General Manager and Secretary to the Board

Roy A. Hanley
District Legal Counsel

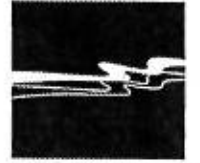
MEMORANDUM

Date: June 14, 2016

To: Peter Kampa, General Manager
Los Osos Community Services District

From: Lonnie E. Lepore, Senior Project Analyst 

Subject: Los Osos Community Services Special District- Zone "9B"
Fire Protection and Prevention Services – Fund No. 1759



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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 2015-2016 tax roll. A table listing these parcels and the remedy for the parcels are shown in the attached spreadsheet. The fees were based on an assessment of sixteen dollars and sixteen cents (\$16.16) per unit of benefit, and the following criteria:

Residential/Single Family Dwelling	5 units per dwelling unit
Residential/Secondary Dwelling on Parcel	4 units per dwelling unit
Residential Care Facility	5 units plus 1/patient room
Condominium	4 units per dwelling unit
Duplex/Triplex/Fourplex	4 units per dwelling unit
Apartment	3 units per dwelling unit
Mobile Home	3 units per dwelling unit
Commercial/Manufacturing/Storage	1 unit per 300 S.F. or less
Schools and Churches	1 unit per 300 S.F. or less
Preschools/Daycares	1 unit per 300 S.F. or less
Unimproved/Agriculture Property 1 acre or less	1 unit per acre or less
Unimproved/Agriculture Property over 1 acre	1 unit/acre Maximum of 5
Property for Vehicle Storage	2 units per acre or less
Barns/Shops over 300 square feet	2 units per building
Transit Container Storage	1 unit per container
Motel/Hotel/Bed and Breakfast	3 units per rental room
Golf Courses/Recreational Facilities	1 unit/acre Maximum of 5

The following is a summary of these changes:

FY 2015/16

Number of Parcels = 5,947
Amount Due = \$516,329.12

FY 2016/17

Number of Parcels = 5,945
Amount Due = \$529,401.60

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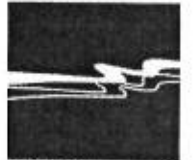
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As with FY 2015/16, parcels not being assessed within the special district fall into the following categories:

- Outside the Los Osos Community Services District
- Owned by a Public Utility or Water Company
- Street
- Being used as the septic system for Bayridge Estates
- South Bay Fire Department



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cc: Rob Miller, Wallace Group

**Los Osos Community Services Special District – Zone “9B”
Fire Protection and Prevention Services - Fund No. 1759**

Changes in FY 2016/17 Tax Roll from FY 2015/16 Tax Roll

APN	Owner	Reason for Change	Old APN	Remedy	Fiscal Impact
038-092-031 038-092-032	JIC JILL A JIC FAMILY TRUST	Re Configure and Re A Parcels	038-092-027 038-092-029	Update APNs	\$0.00
038-031-037	GARABEDIAN, DALE	Lot Merge	038-031-028 038-031-038	Remove one (1) APN from FY 16/17 Tax Roll	(\$16.18)
074-302-033	LOS OSOS CENTER LLC	APN to be retired	074-302-033	Remove one (1) APN from FY 16/17 Tax Roll	(\$16.18)

Total APNs in FY 2015/16 = 5,617
Total APNs in FY 2016/17 = 5,645

Total Tax Roll in FY 2015/16 = \$516,329.12
Total Tax Roll in FY 2016/17 = \$529,401.80

RESOLUTION NO. 2016-27

**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 2016/2017 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 \$24.32 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 2016/2017 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 2016/2017 assessments to cover administrative costs of \$24.32 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 2016/2017 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 7th day of July, 2016.

 Marshall E. Ochylski
 President, Board of Directors
 Los Osos Community Services District

ATTEST:

APPROVED AS TO FORM:

 Peter J. Kampa
 Interim General Manager and Secretary to the Board

 Roy A. Hanley
 District Legal Counsel

MEMORANDUM

Date: June 30, 2016

To: Peter Kampa, General Manager
Los Osos Community Services District

From: Lonnie E. Lepore, Senior Project Analyst

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

In accordance with the Limited Obligation Improvement Bonds Debt Service Schedule, the District will need to collect \$1,156,750 for the March 2, 2017 and September 2, 2017 payments (Year 15).

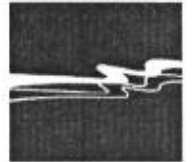
The amount collected through FY 16/17 Property Taxes is \$1,148,130.92. The difference is due to the forty four (44) APN's that fully paid their assessments after the discount period, and the five (5) common area parcels that are no longer subject to tax collection.

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 15.

In summary for Year 15:

Amount to be collected through property taxes = \$1,148,130.92

038-051-010	\$ 220.16
038-081-018	\$ 220.16
038-112-007	\$ 220.16
038-112-036	\$ 220.16
038-152-024	\$ 220.16
038-161-026	\$ 220.16
038-172-028	\$ 220.16
038-172-029	\$ 220.16
038-172-030	\$ 220.16
038-172-031	\$ 220.16
038-272-039	\$ 220.16
038-302-021	\$ 220.16
038-342-004	\$ 220.16
038-352-021	\$ 220.16
038-361-006	\$ 220.16
038-441-034	\$ 220.16
038-451-038	\$ 220.16



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038-551-007	\$ -
038-562-028	\$ 220.16
038-581-032	\$ 220.16
074-042-007	\$ 119.02
074-061-018	\$ 220.16
074-115-006	\$ 220.16
074-141-003	\$ 220.16
074-153-009	\$ 220.16
074-161-020	\$ 220.16
074-185-003	\$ 220.16
074-185-033	\$ 220.16
074-211-033	\$ 220.16
074-226-023	\$ 28.56
074-226-036	\$ 28.56
074-226-039	\$ 28.56
074-227-001	\$ 50.64
074-233-023	\$ 94.88
074-264-001	\$ 28.56
074-292-015	\$ 28.56
074-295-044	\$ 28.56
074-305-002	\$ 143.72
074-314-010	\$ 890.86
074-314-011	\$ 802.72
074-371-005	\$ 315.98
074-406-004	\$ 220.16
074-492-025	\$ 119.02
074-492-026	\$ 119.02
074-492-027	\$ 119.02
074-501-044	\$ 119.02
074-501-045	\$ 119.02
074-501-046	\$ 119.02
074-501-061	\$ 119.02

Total \$1,157,717.72

Note: Due to engineering corrections, we will be collecting more money than initially required for Year 15 in the original final debt service schedule. This difference of \$1,967.72 will be reconciled at the end of the project.

The District has indicated that they would like to include the Administration Fee of \$24.32 per parcel. The total number of parcels being collected on is 4,192. This will add an additional \$101,949.44 for a total of \$1,250,080.36 to be collected via the FY 2016-17 Tax Roll.

Cc: Rob Miller, Wallace Group