



June 18, 2009

**President**

Joe Sparks

**Vice-President**

Marshall Ochylski

**Director**

Chuck Cesena  
Maria Kelly  
Steve Senet

**General Manager**

**Utilities Manager**

George J. Milanés

**Fire Chief**

Matt Jenkins

**TO:** LOCSD Board of Directors  
**FROM:** Mitch Cooney, Interim General Manager *MC*  
**SUBJECT:** Agenda Item 4B –6/18/09 Board Meeting  
Set FY09-10 Special Fire Tax Rate Pursuant to Measure A-05  
and LOCSD Ordinance 2005-01 and Approve Submission of  
Tax Roll to the County for Collection

**SUMMARY**

Attached is the Staff Report and related documents from CAL-FIRE/SLO County Fire related to their recommendation for the setting of the Special Fire Tax for FY09-10. Staff has also included the Resolution to approve the attached tax roll for the FY09-10 Special Fire Tax. The tax roll as presented includes this recommended tax rate, but can be amended based on the Board's decision at this meeting.

The Board should note that the deadline for submitting the tax roll to the County is July 24, 2009.

**RECOMMENDATION**

Staff recommends that the Board open the public hearing for this item. After receiving public testimony, staff recommends that the Board set the special fire tax rate as recommended by CAL FIRE/SLO County Fire and adopt the attached resolution approving the submission of the tax roll to the County for collection.



Offices At:

2122 9th Street  
Los Osos, California 93402

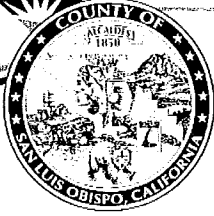
Mailing Address:

P.O. Box 6064  
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Phone 805/528-9370  
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**CAL FIRE**  
**San Luis Obispo**  
**County Fire Department**

635 N. Santa Rosa • San Luis Obispo, CA 93405  
Phone: 805.543.4244 • Fax: 805.543.4248  
[www.cdfslo.org](http://www.cdfslo.org)



*Matt Jenkins, Fire Chief*

May 30, 2009

**TO: LOCSD Board of Directors**

**SUBJECT: Agenda Item 4B – 6/18/09 Board Meeting  
Set FY 2009-2010 Special Fire Tax Rate Pursuant to Measure A-05 and LOCSD Ordinance 2005-01**

**SUMMARY**

Measure A-05 approved the LOCSD Ordinance 2005-01 that specifies that “subsequent to the end of each fiscal year, but prior to August 10<sup>th</sup> of the ensuing fiscal year, the Board of Directors on the regular agenda at a public meeting, after considering public input, shall determine the amount of the Special Tax to be levied during the ensuing fiscal year...”

Additionally, Ordinance 2005-01 states, “Such Special Tax will not exceed the maximum amount set forth in Section 6”. Section 6 includes the following statement: “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 for all items for San Francisco/Oakland/San Jose and the Consumer Price Index for all items for Los Angeles/Anaheim/Riverside at June 30 of the current year over the previous year’s average of those indexes on the same date”.

For the FY06-07 tax year, the Board determined at their July 11, 2006 meeting that the special fire tax should be increased by the maximum amount allowed under Ordinance 2005-01, an increase of 4.86% over the previous year. This allowed for a maximum increase in the special fire tax from \$13.52 per unit of benefit to \$14.18 per unit of benefit.

For the FY07-08, tax year, the Board voted to keep the special fire tax rate unchanged. This kept the Special Fire Tax at \$14.18 per unit of benefit and generated \$464,168.12.

For the FY08-09, the Board voted to keep the special fire tax rate unchanged at the current rate of \$14.18 per unit of benefit and generated \$464,168.12.

For the FY09-10, the Emergency Services Advisory Committee voted 3 to 2 to recommend to the Board to increase the Special Fire Tax to \$486,902.76. This is an increase of \$22,734.64 in revenue to the district. This increase is projected to raise a Benefit Unit from \$14.18 to \$14.86. A single family structure is billed for five

Benefit Units and a mobile home is billed for three Benefit Units and commercial properties are billed at one Benefit Unit per three hundred square feet or less of property.

CAL FIRE/San Luis Obispo County Fire has used this tax rate and revenue figure in its preparation of the draft preliminary budget scheduled to be adopted by your Board on June 18, 2009. If the amount is changed by the LOCSD BOD's "after considering public input", than staff will obtain the majority of the difference from Line Item 9000 Capital Projects.

**RECOMMENDATION**

Staff recommends that your Board adopt the attached Resolution setting the special fire tax rate at \$14.86 per unit of benefit for FY 2009-2010, and to direct the District Engineer to use this tax rate to produce the tax roll for subsequent Board approval and submission to the County.

Sincerely,  
Matt Jenkins, Unit Chief  
*CAL FIRE* / SLO County Fire Department

By Phill Veneris, Battalion Chief  
*CAL FIRE* / SLO County Fire Department

**RESOLUTION NO. 2009 -- \_\_\_\_**

**RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE LOS OSOS COMMUNITY SERVICES DISTRICT  
TO ESTABLISH THE 2009/2010 ESTABLISHED SPECIAL TAX FOR PURPOSES OF  
FIRE PROTECTION AND PREVENTION  
AND DIRECTION TO STAFF TO FORWARD SUCH SPECIAL TAXES  
TO THE COUNTY AUDITOR FOR COLLECTION**

**WHEREAS**, the Los Osos Community Services District ("District") pursuant to Government Code § 61600(d) 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 and other services relating to the personnel and for no other purpose; and

**WHEREAS**, Ordinance 2005-01 provides as follows at section 6:

**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 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**, on July 11, 2006 the Board set the rate for the special fire tax for FY06-07 at the maximum rate of Fourteen Dollars and Eighteen cents (\$14.18) per unit of benefit using the formula specified in Ordinance 2005-01;

**WHEREAS**, on June 14, 2007 the Board set the rate for the special fire tax for FY07-08 at the current rate of Fourteen Dollars and Eighteen Cents (\$14.18) per unit of benefit;

**WHEREAS**, on June 18, 2008 the Board set the rate for the special fire tax for FY08-09 at the current rate of Fourteen Dollars and Eighteen Cents (\$14.18) per unit of benefit;

**WHEREAS**, the Emergency Services Advisory Committee has recommended that the District set the special fire tax rate for FY09-10 at no more than the current rate of rate at Fourteen Dollars and Eighty-six Cents (\$14.86) per unit of benefit, as exhibited in the following:

**SCHEDULE OF BENEFITS**

<b>Property Classification/Land Use</b>	<b>Number of Benefit Units Per Parcel</b>	<b>Examples for Fiscal Year 2009/2010</b>
Residential/Single Family Dwelling	5 Units Per Dwelling Unit	Total of \$74.30 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 \$44.58 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 \$29.72 Per Year
Transit Container Storage	1 Unit Per Container	Total of \$14.86 Per 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**, the Board finds that the \$486,902.76 generated by the \$14.86 per benefit unit special tax rate will be necessary for CAL FIRE to prudently operate Station 15-South Bay in FY09-10; and

**WHEREAS**, the Board held a hearing on June 18, 2009 to receive public input on setting the special fire tax rate for FY09-10;

**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 6 are true and correct.
2. That the Board of Directors hereby confirms and levies the special tax on all properties within the Los Osos Community Services District at a rate of Fourteen Dollars and Eighty-six Cents (\$14.86) per unit of benefit per year, in accordance with the Schedule of Benefits listed above.
3. That the special tax on the parcels of real property within the Los Osos Community Services District shall be hereby established, imposed and levied in the amounts set forth on Exhibit "A" which is hereby attached hereto and incorporated herein by reference as though here fully set forth.
4. That said special tax shall be collected at the same time and in the same manner as general taxes levied for County purposed.

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 18<sup>th</sup> day of June, 2009.

\_\_\_\_\_  
Joe Sparks, President  
Board of Directors, Los Osos CSD

ATTEST:

\_\_\_\_\_  
Mitch Cooney, Interim General Manager  
and Secretary to the Board

MEMORANDUM

Date: June 9, 2009
To: Mitch Cooney, Interim General Manager, Los Osos Community Services District
From: Lonnie Lepore, Project Analyst
Subject: Los Osos Community Services Special District- Zone "9B" Fire Protection and Prevention Services – Fund No. 1759



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

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

There were changes to parcels within the special district since the FY 2008-2009 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 fourteen dollars and eighty six cents (\$14.86) per unit of benefit, and the following criteria:

Table with 2 columns: Property Type and Units per unit/acre. Includes categories like Residential/Single Family Dwelling, Commercial/Manufacturing/Storage, Schools and Churches, etc.

The following is a summary of these changes:

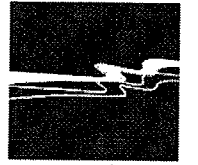
FY 2008/09
Number of Parcels = 5,941
Amount Due = \$464,168.12

FY 2009/10
Number of Parcels = 5,949
Amount Due = \$486,902.76

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As with FY 2008/09, 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 2009/10 Tax Roll from FY 2008/09 Tax Roll**

APN	Owner	Reason for Change	Old APN	Remedy
074-271-014		Two (2) APN's merged into one (1) APN	074-271-011 074-271-012	Subtract 1 APN from FY 09/10 Tax Roll
038-191-045 038-191-046		One (1) APN split into two (2) APN's	038-191-041	Add 1 APN to FY 09/10 Tax Roll
074-024-014		Added to Service Area		Add 1 APN to FY 09/10 Tax Roll
074-024-016		Added to Service Area		Add 1 APN to FY 09/10 Tax Roll
074-024-018		Added to Service Area		Add 1 APN to FY 09/10 Tax Roll
074-024-020		Added to Service Area		Add 1 APN to FY 09/10 Tax Roll
074-024-022		Added to Service Area		Add 1 APN to FY 09/10 Tax Roll
074-024-029		Added to Service Area		Add 1 APN to FY 09/10 Tax Roll
074-024-030		Added to Service Area		Add 1 APN to FY 09/10 Tax Roll
074-024-031		Added to Service Area		Add 1 APN to FY 09/10 Tax Roll

A net of eight (8) APNs were added to the District

Total APNs in FY 2008/09 = 5,941  
Total APNs in FY 2009/10 = 5,949

Total Tax Roll in FY 2008/09 = \$464,168.12  
Total Tax Roll in FY 2009/10 = \$486,902.76

**EXHIBIT “A” – COMPLETE TAX ROLL  
IS AVAILABLE FOR PUBLIC REVIEW  
AT THE LOCSD OFFICE  
DURING REGULAR BUSINESS HOURS**