



June 4, 2026

TO: LOCSO Board of Directors

FROM: Laura Durban, Administrative Services Manager

SUBJECT: Agenda Item 8F – 06/04/2026 Board Meeting

Set a Public Hearing for July 2, 2026 to Authorize Collection of Delinquent Water Charges, Delinquent Solid Waste Charges and Property Tax Assessments on 2026/2027 Property Tax Roll

DESCRIPTION

President
Matthew D. Fourcroy

Vice President
Charles L. Cesena

Directors
Tom Cross
Richard Hubbard
Christine M. Womack

General Manager
Greg Kwolek

District Accountant
Robert Stilts, CPA

Unit Chief
John Owens

Battalion Chief
Joshua Lorenzo

Annually, various assessments are placed on the tax rolls for collection. This report requests the Board set a public hearing for July 2, 2026, for the collection of delinquent water charges, delinquent solid waste charges and property tax assessments on the 2026/2027 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 2, 2026, to receive public testimony on authorizing collection of charges for delinquent water charges, delinquent solid waste charges and property tax assessments on 2026/2027 property tax bills.

DISCUSSION

By approving the staff recommendations, the District will follow the 2026/2027 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 2026/2027 tax roll timeline and a sample of the letters the District has sent to delinquent water and delinquent solid waste ratepayers.

Notices of the public hearing will be published in the Tribune on June 16, 2026 and June 28, 2026, per Government Code Section 61115(b) and 6066. Property owners with delinquent water charges and delinquent solid waste charges will be noticed to make payments by June 15, 2026. Any payments made by property owners on or before July 2, 2026 will be deleted from the list prior to submitting to the County Auditor.

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

Offices:
2122 9th Street, Suite 110
Los Osos, CA 93402

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

www.losososcsd.org

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 Water Ratepayers
Sample Letter Sent to Delinquent Solid Waste Ratepayers

NOTICE OF PUBLIC HEARINGS
LOS OSOS COMMUNITY SERVICES DISTRICT

DATE: July 2, 2026
TIME: 6:00 p.m.
PLACE: Los Osos Community Services District, 2122 9th 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 2, 2026, at the above address, for the purpose of considering the collection of annual charges, special taxes, and assessments on 2026/2027 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.

<u>Description</u>	<u>Amount</u>
Fire Special Tax	\$22.46 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 ⁽¹⁾
Delinquent Water Charges	Property specific; report available after June 16, 2025.
Delinquent Solid Waste Charges	Property specific; report available after June 16, 2025

Rolls for each item will be available online at losososcsd.org and at the District Office at 2122 9th Street, Suite #110, Los Osos, CA 93402 on June 26, 2026.

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



5/22/2026

Parcel #: **xxx-xxx-xxx**

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 Name,

Please be advised that as of May 22, 2026 there is a past-due balance in the amount of **\$xxx.xx** 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.

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As the property owner, and in accordance with the District Code, please remit payment payable to LOCSD, by Monday June 15, 2026 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 Monday, June 15, 2026, a public hearing to place the delinquent water charges and any additional charges for service between now and June 15, 2026, will be placed on the County of San Luis Obispo FY 2026/2027 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 02, 2026 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, or call 805-528-9370 on or after June 17th, 2026 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,

Greg Kwolek
General Manager and Secretary to the Board of Directors