

**RESOLUTION NO. 2026-17**

**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 2026/2027 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**, upon completion of the Los Osos Wastewater Project, the connection to said project and the decommissioning of the central septic treatment system, the rate and charges for this service are no longer applicable in the Bayridge Estates subdivision; and

**WHEREAS**, the Los Osos Community Services District was authorized under Government Code §61100(b) and (g) to have as its purpose to operate street lights within the District's boundary respectively; and

**WHEREAS**, the Los Osos Community Services District was authorized under Government Code §61115 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 administered by the District; and

**WHEREAS**, the Los Osos Community Services District is still authorized to set, levy, and collect the following assessments according to law; 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 administering 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 foregoing findings and recitals are true and correct; and
2. That the Board of Directors hereby confirms and levies each individual service charge of \$68.02 per parcel for Fiscal Year 2026/2027 on all properties within Bayridge Estates for the purpose of funding 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 2026/2027 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: \_\_\_\_\_  
Abstain: \_\_\_\_\_  
Absent: \_\_\_\_\_

The foregoing resolution is hereby passed, approved, and adopted by the Board of Directors of the Los Osos Community Services District this 2<sup>nd</sup> day of July, 2026.

\_\_\_\_\_  
Charles Cesena  
Vice President, Board of Directors  
Los Osos Community Services District

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
Greg Kwolek  
General Manager and Secretary to the Board

\_\_\_\_\_  
Taylor L. Foland  
Assistant District Counsel

MEMORANDUM



Date: June 1, 2026
To: Ron Munds, General Manager
Los Osos Community Services District
From: Lonnie E. Richardson, Senior Project Analyst
Subject: Los Osos Community Services Special District- Zone "9F"
Bayridge Estates Service Charge- Fund No. 1761

- 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 no changes to the parcels within the special district since the FY 2025-26 tax roll. The rate for FY 2026-27 remains the same this year in the amount of \$68.02 per parcel.

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

Table with 2 columns: APN and OWNER. Lists 14 parcels and their respective owners, including Los Osos Community Services District and SLO County - Public Works Dept.

FY 2025/26
Number of Parcels = 147
Amount Due = \$9,998.94

FY 2026/27
Number of Parcels = 147
Amount Due = \$9,998.94

cc: Rob Miller, Wallace Group

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# ENGINEER'S REPORT

Los Osos Community Services District  
Zone 9F -Bayridge Estates Service Charge

Fiscal Year 2026- 27

## Exhibit A

13-Apr-2026

A.P.N.	AMOUNT
074-491-001	\$68.02
074-491-002	\$68.02
074-491-003	\$68.02
074-491-004	\$68.02
074-491-005	\$68.02
074-491-006	\$68.02
074-491-007	\$68.02
074-491-008	\$68.02
074-491-009	\$68.02
074-491-010	\$68.02
074-491-011	\$68.02
074-491-012	\$68.02
074-491-013	\$68.02
074-491-014	\$68.02
074-491-015	\$68.02
074-491-016	\$68.02
074-491-017	\$68.02
074-491-018	\$68.02
074-491-019	\$68.02
074-491-020	\$68.02
074-491-021	\$68.02
074-491-022	\$68.02
074-491-023	\$68.02
074-491-024	\$68.02
074-491-025	\$68.02
074-491-026	\$68.02
074-491-027	\$68.02
074-491-028	\$68.02
074-491-029	\$68.02
074-491-030	\$68.02
074-492-001	\$68.02

<b>A.P.N.</b>	<b>AMOUNT</b>
074-492-002	\$68.02
074-492-003	\$68.02
074-492-004	\$68.02
074-492-005	\$68.02
074-492-006	\$68.02
074-492-007	\$68.02
074-492-008	\$68.02
074-492-009	\$68.02
074-492-010	\$68.02
074-492-011	\$68.02
074-492-012	\$68.02
074-492-013	\$68.02
074-492-014	\$68.02
074-492-015	\$68.02
074-492-016	\$68.02
074-492-017	\$68.02
074-492-018	\$68.02
074-492-019	\$68.02
074-492-020	\$68.02
074-492-021	\$68.02
074-492-022	\$68.02
074-492-023	\$68.02
074-492-024	\$68.02
074-492-028	\$68.02
074-492-029	\$68.02
074-492-030	\$68.02
074-492-031	\$68.02
074-492-032	\$68.02
074-492-033	\$68.02
074-492-034	\$68.02
074-492-035	\$68.02
074-492-036	\$68.02
074-492-037	\$68.02
074-492-038	\$68.02
074-492-039	\$68.02
074-492-040	\$68.02
074-492-041	\$68.02
074-492-042	\$68.02

<b>A.P.N.</b>	<b>AMOUNT</b>
074-492-043	\$68.02
074-492-044	\$68.02
074-492-045	\$68.02
074-492-046	\$68.02
074-492-047	\$68.02
074-492-048	\$68.02
074-492-049	\$68.02
074-492-050	\$68.02
074-492-051	\$68.02
074-492-052	\$68.02
074-492-053	\$68.02
074-492-054	\$68.02
074-492-055	\$68.02
074-492-056	\$68.02
074-501-047	\$68.02
074-501-048	\$68.02
074-501-049	\$68.02
074-501-054	\$68.02
074-501-055	\$68.02
074-501-056	\$68.02
074-501-057	\$68.02
074-501-058	\$68.02
074-501-059	\$68.02
074-501-060	\$68.02
074-501-061	\$68.02
074-501-062	\$68.02
074-501-063	\$68.02
074-501-064	\$68.02
074-501-065	\$68.02
074-501-066	\$68.02
074-501-067	\$68.02
074-501-068	\$68.02
074-501-069	\$68.02
074-501-070	\$68.02
074-511-001	\$68.02
074-511-002	\$68.02
074-511-003	\$68.02
074-511-004	\$68.02

<b>A.P.N.</b>	<b>AMOUNT</b>
074-511-005	\$68.02
074-511-006	\$68.02
074-511-007	\$68.02
074-511-008	\$68.02
074-511-009	\$68.02
074-511-010	\$68.02
074-511-011	\$68.02
074-511-012	\$68.02
074-511-015	\$68.02
074-511-016	\$68.02
074-511-017	\$68.02
074-511-018	\$68.02
074-511-019	\$68.02
074-511-020	\$68.02
074-511-021	\$68.02
074-511-022	\$68.02
074-511-023	\$68.02
074-511-024	\$68.02
074-511-025	\$68.02
074-511-026	\$68.02
074-511-027	\$68.02
074-511-028	\$68.02
074-511-029	\$68.02
074-511-030	\$68.02
074-511-031	\$68.02
074-511-032	\$68.02
074-511-033	\$68.02
074-511-034	\$68.02
074-511-035	\$68.02
074-511-036	\$68.02
074-511-037	\$68.02
074-511-038	\$68.02
074-511-039	\$68.02
074-511-040	\$68.02
074-511-041	\$68.02
074-511-042	\$68.02
074-511-043	\$68.02
074-511-044	\$68.02

<b>A.P.N.</b>		<b>AMOUNT</b>
074-511-045		\$68.02
074-511-047		\$68.02
<b>Totals :</b>	147 Parcels	\$9,998.94