

RESOLUTION NO. 2026-24

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE LOS OSOS COMMUNITY SERVICES DISTRICT
CONFIRMING REPORT OF DISTRICT GENERAL MANAGER OF DELINQUENT SOLID WASTE CHARGES
AND DIRECTING THEIR COLLECTION IN THE FISCAL YEAR 2026/2027 TAX ROLL**

WHEREAS, the Los Osos Community Services District (“District”) Board of Directors makes the following findings of fact:

A. The District is duly authorized to provide its residents with solid waste collection services (“Solid Waste Collection Services”).

B. The DISTRICT CODE, TITLE 3, SECTION 3.01.012 states as follows:

Collection rates, fees and charges for solid waste collection and disposal shall be established pursuant to the California Constitution Article XIID and set by the Franchisee and adopted by resolution by the Board of Directors.

(b) Once each year, prior to a date established by the District, the Franchisee shall take the following actions to collect delinquent solid waste collection and disposal accounts:

(1) Present to the District a list of Responsible Parties and/or Owners (with corresponding parcel numbers) within the District whose accounts are more than one hundred twenty days past due;

(2) Send a certified letter requesting payment to each Responsible Party and/or Owner with a delinquent account;

(3) At least thirty days after receiving delivery certification for payment requests, present to the District a list of Responsible Parties and/or Owners (with corresponding parcel numbers) whose accounts are still past due.

(c) After the Franchisee has completed all of the actions listed in Paragraph (a), the District Board of Directors will adopt a resolution authorizing the County Auditor to place the delinquent accounts upon the tax roll. The Franchisee shall bear the full cost of any fees charged by the County Auditor to place the delinquent accounts on the tax roll.

C. Pursuant to District Ordinances, the Franchisee who provides Solid Waste Collection Services has provided notice to delinquent service accounts pursuant to District Code Section 3.01.012(b).

D. The District General Manager has prepared and filed a report (“Report”) listing the Assessor’s Parcel Numbers for the respective delinquent service account holders and the amount of the delinquency.

- E. The District General Manager, pursuant to Sections 61115(b) and 6066 of the Government Code, a notice of the public hearing on properties listed as delinquent per Exhibit A was published twice in two successive weeks before this hearing. In addition, a notice was mailed by USPS with certified mail delivery confirmation, to each affected property owner informing them of the time and date of the public hearing, the amount of the delinquency and that the amount will be collected with the FY 2026/2027 tax roll.

WHEREAS, the District Board of Directors, having heard and considered all objections and/or protests to the Report:

1. Adopted revisions, changes and reductions to certain charges; and/or
2. Over-ruled any or all objections.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE BOARD OF DIRECTORS OF THE LOS OSOS COMMUNITY SERVICES DISTRICT AS FOLLOWS:

1. Each of the above recitals is true and correct and incorporated herein by this reference.
2. That the written Report, as submitted and revised by the Board of Directors (Exhibit A to this Resolution), is hereby confirmed and adopted.
3. That said charges as described in said Report, as revised, shall constitute a lien on the parcel for which said charges are unpaid.
4. The General Manager is authorized to modify the Report to reflect any payments received after the date of the public hearing and prior to filing this Resolution and Report pursuant to Section 5 below.
5. The San Luis Obispo County Auditor shall enter the amount of the charges against each of the affected parcels of real property as they appear on the current assessment roll. The County Tax Collector shall include the amount of the charges on the tax bills for each affected parcel of real property and collect the charges in the same manner as property taxes 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 2nd 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

EXHIBIT A

**REPORT OF LOS OSOS COMMUNITY SERVICES DISTRICT GENERAL MANAGER
DELINQUENT SOLID WASTE COLLECTION CHARGES**

<u>PARCEL #</u>	<u>TOTAL</u>
038-591-024	\$639.72
038-202-050	\$519.18
038-271-009	\$462.94
074-166-019	\$462.94
074-144-018	\$462.94
038-282-035	\$460.34
910-003-532	\$163.86
TOTAL	\$3,171.92