

RESOLUTION NO. 2026-03**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE LOS OSOS COMMUNITY SERVICES DISTRICT ORDERING AN ELECTION, SUBMITTING A SPECIAL TAX MEASURE TO THE QUALIFIED VOTERS, AND REQUESTING THE COUNTY BOARD OF SUPERVISORS TO PLACE THE MEASURE ON THE BALLOT FOR THE JUNE 2, 2026 STATEWIDE DIRECT PRIMARY ELECTION**

WHEREAS, the Los Osos Community Services District ("District") provides parks and recreation services, among other services, to the community of Los Osos; and

WHEREAS, a group of registered voters in Los Osos have submitted to the San Luis Obispo County Clerk/Registrar of Voters an initiative petition to propose an "Ordinance Imposing a Special Tax for Parks and Recreation in the Los Osos Community Services District," and the initiative petition has been verified to contain the valid signatures of more than 10% of the voters in Los Osos; and

WHEREAS, pursuant to applicable law, the Board of Directors intends to submit the proposed initiative measure to the voters for their consideration.

NOW, THEREFORE, the Board of Directors of the Los Osos Community Services District hereby finds, determines, orders, and resolves as follows:

Section 1. The facts set forth in the recitals of this Resolution are true and correct, and establish the basis for the Board's adoption of this Resolution.

Section 2. By Resolution No. 2026-02, adopted on January 12, 2026, the Board has previously called and given notice of the Special District Election to be held in the District on June 2, 2026 and requested that the San Luis Obispo County Board of Supervisors consent to the consolidation of the Special District Election with the Statewide Primary Election to be conducted by the County on the same day.

Section 3. Pursuant to Elections Code Sections 1405(b) and 9310(a)(2), the Board hereby orders that at the said Special District Election, the initiative "Ordinance Imposing a Special Tax for Parks and Recreation in the Los Osos Community Services District" shall be submitted to the voters for adoption. The full text of the said initiative Ordinance is approved and attached to this Resolution as Exhibit A and incorporated herein by reference. The question to be submitted to the voters shall appear and be printed on the ballot as follows:

Los Osos Parks and Recreation Initiative Measure	
To provide open space and recreational facilities by creating a new community park with sports fields, shall the Los Osos Community Services District citizens' initiative measure be adopted establishing a parcel tax of \$185 parcel/year for 15 years, then dropping to \$100 parcel/year (with CPI adjustments), to raise approximately \$1,114,255 annually for 15 years for acquisition, and \$602,200 annually after that for operations/maintenance, until ended by voters, with public disclosure, and local citizens' oversight?	YES
	NO

Section 4. The full text of the measure is attached to this Resolution as Exhibit A. The proposed initiative measure is a special tax, as defined in Article XIII C of the California Constitution, to be collected by the San Luis Obispo County Tax Collector, at the rates set forth in Section 3, above, and the Ordinance for each parcel on which the tax is levied. Because this Ordinance has been proposed by citizens' initiative, pursuant to Elections Code Section 9320 and applicable California case authority including, without limitation, the published decision of the California Court of Appeal in *Alliance San Diego v. City of San Diego*, (2023) 94 Cal.App.5th 419, 434 (and cases cited therein) the Ordinance shall become a valid and binding ordinance of the District if approved by a majority of the voters voting on it.

Section 5. The Board directs that arguments for and against the measure may be filed in accordance with applicable law. The Board requests that an impartial analysis of the measure be prepared according to law and provided to the voters.

Section 6. In all particulars not recited in this Resolution, the election shall be held and conducted as provided by law for holding district elections, including Elections Code Section 10418. All persons qualified and registered to vote in the District as of the date of such election shall be entitled to vote.


Section 7. The Secretary is hereby directed to submit a signed copy of this Resolution to the San Luis Obispo County Clerk/Registrar of Voters' Office and to the San Luis Obispo County Board of Supervisors immediately following adoption.

Section 8. The President of the Board of Directors shall sign and the Secretary shall attest to the adoption of this Resolution.

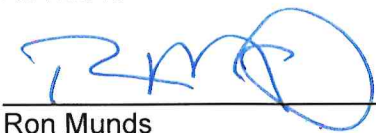
On the motion of Director Cross, seconded by Director Hubbard,
and on the following roll call vote, to wit:

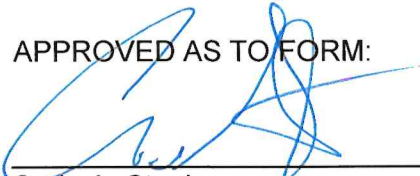
Ayes: Cross, Hubbard, Womack, Cesena, Fowdrou
Noes: _____
Abstain: _____
Absent: _____

The foregoing resolution is hereby passed, approved, and adopted by the Board of Directors of the Los Osos Community Services District this 12th day of January 2026.


Matthew D. Fourcroy
President, Board of Directors
Los Osos Community Services District

ATTEST:


Ron Munds
General Manager and Secretary to the Board

APPROVED AS TO FORM:

Craig A. Steele
District General Counsel

Full Text of the Measure

THE VOTERS OF THE LOS OSOS COMMUNITY SERVICES DISTRICT HEREBY ORDAIN AS FOLLOWS:

Section 1. Purpose and Authority.

This ordinance is enacted pursuant to the authority of Government Code Section 61121 and Article XIII A, Section 4 of the California Constitution, to authorize the levy of a special tax on parcels of real property within the District for the purpose of expanding, maintaining and operating local parks within the Los Osos Community Services District ("District"), including for the purchase and conversion of Sunnyside School into a park and community resource.

Section 2. Special Tax Imposed.

A special tax, at the rates and for the durations set forth in this ordinance, for the purpose of expanding, maintaining and operating local parks within the District, including for the purchase and conversion of Sunnyside School into a park and community resource is hereby imposed on all parcels of real property in the District, except as otherwise provided in this ordinance. The special tax shall be levied annually by resolution of the Board of Directors at rates specified in this ordinance.

Section 3. Tax Rate and Method of Apportionment.

The special tax shall be based on the following two components of different durations and amounts:

(a) **Acquisition Costs:** The maximum rate of the special tax utilized towards acquisition costs of Sunnyside School shall be \$85 per parcel per year for no more than 15 years. This portion of the tax shall sunset and shall cease June 30, 2041 or at the end of the year in which the full purchase price for the property has been paid, whichever is earlier.

(b) **Improvements, Operations and Maintenance Costs:** The amount of \$100 per parcel per year of the special tax shall be apportioned toward park improvements, operation and maintenance costs. This portion of the tax shall not sunset. The LOCSD Board of Directors may adjust the maximum rate for improvements, operations and maintenance annually, commencing July 1, 2027, limited to the average of the percentage changes, if any, in the Consumer Price Index for All Urban Consumers (CPI-U) for the Los Angeles-Long-Anaheim and San Francisco-Oakland-Hayward areas, as published by the U.S. Department of Labor, Bureau of Labor Statistics, for the twelve-month period ending in April of each year. The LOCSD Board of Directors may change either of the indexes specified herein to a similar index if either changes location or geographic coverage.

Section 4. Collection.

The special tax shall be collected by the County of San Luis Obispo on behalf of the District in the same manner and at the same time as ordinary property taxes, and shall be subject to the same penalties and procedures in case of delinquency as provided for such taxes. The special tax shall constitute a lien upon the property upon which it is levied.

Section 5. Use of Proceeds.

The proceeds of the special tax shall be used only for the purposes set forth in Section 1 of this ordinance.

Section 6. Exemptions.

(a) Parcels owned by federal, state, or local government agencies shall be exempt from the special tax.

(b) The Board of Directors may, by resolution, establish additional exemptions or procedures for granting exemptions.

Section 7. Accountability Measures.

The Board of Directors shall cause an annual report to be prepared and presented publicly, stating the amount of funds collected and expended and the status of any project required or authorized to be funded by the tax. Each annual report shall be a public record.

Section 8. Severability.

If any section, subsection, sentence, clause, or phrase of this ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portions of this ordinance.

Section 9. Effective Date.

This ordinance shall take effect 10 days following the certification of the election result in which it is approved by the requisite number of voters voting on the measure at an election called for that purpose. It is the intent of the proponents and voters that this ordinance is a citizen initiative and may be approved by a majority vote of the voters.

Passed and approved at an election held June 2, 2026

Signed:

President, Los Osos CSD Board of Directors