

**RESOLUTION OF THE  
BOARD OF DIRECTORS OF  
THE ESTRELLA-EL POMAR-CRESTON WATER DISTRICT**

**RESOLUTION AUTHORIZING )  
COLLECTION OF 2025 )  
DELINQUENT ASSESSMENTS )  
BY COUNTY TAX COLLECTORS )                      **RESOLUTION NO. 26-001**  
)  
)**

**WHEREAS**, as authorized by Water Code Section 36550 *et seq.* and pursuant to Proposition 218 (Article XIID, Section 4 of the California Constitution), this Board has adopted an assessment to cover certain of the District’s estimated costs in order to confer special benefits to the assessed property; and

**WHEREAS**, on January 4, 2018, this Board of Directors adopted an Engineer’s Report, entitled “Engineer’s Report for Estrella, El Pomar, Creston Water District: Benefit Assessment Evaluation California Proposition 218” prepared for the District in compliance with Proposition 218 by The Wallace Group, which includes a detailed roll of the parcels within the District that would be subject to the proposed assessment; and

**WHEREAS**, an Assessment Ballot Proceeding was carried out in accordance with the Board of Directors’ January 4, 2018 Resolution, including a hearing conducted March 14, 2018, at which the weighted ballots in favor of the proposed Assessment outweigh the weighted ballots in opposition; and

**WHEREAS**, Government Code section 53753 of the Proposition 218 Omnibus Implementation Act provides that any agency that complies with the notice, protest, and hearing requirements of that Act is not required to comply with any other statutory notice, protest, and hearing requirements, and accordingly, the proceedings conducted in 2018 have been conducted in accordance with the Omnibus Implementation Act, rather than the Water Code, with respect to notice, protest, and hearing requirements; and

**WHEREAS**, certain parcels are delinquent for 2025 assessments as of the date of this resolution.

**NOW, THEREFORE, THE BOARD OF DIRECTORS OF ESTRELLA-EL POMAR-CRESTON WATER DISTRICT** does hereby resolve, declare and order as follows:

- 1) **Election to Proceed Under Part 7.5.** The District hereby elects to proceed under Division 13, Part 7.5 of the Water Code only for the collection and enforcement of delinquent 2018-2020 assessments, as authorized by Water Code section 37203, subdivision (b).
- 2) **Procedures for Collection.** Pursuant to Water Code section 37212, the delinquent assessments shall be collected in the following manner.
  - A. **Delinquency List.** The Secretary shall prepare lists of the delinquent parcels in San Luis Obispo County for which 2025 assessments remain unpaid, certify that the lists are true and correct, and transmit a copy of each list to the County auditor along with a certified copy of this resolution.
  - B. **Lien.** Pursuant to Water Code section 37212, subdivision (b), the unpaid charges shall be a

special assessment and lien on the parcel upon receipt of the list and resolution by the county auditor.

C. **Collection.** The assessment shall be collected at the same time and in the same manner as ordinary municipal ad valorem taxes are collected, and shall be subject to the same penalties, and the same procedure and sale in case of delinquency as provided for those taxes.

D. **Remittance.** The County shall deduct from the charges an amount sufficient to compensate the County for the costs incurred in collecting the delinquent assessments following the same policies as applicable to similar collections with county ad valorem taxes. The remaining funds shall be remitted to the District.

2. **Other Matters.** The District's staff and officers are authorized and directed to do all thing necessary to collect the assessments consistent with applicable law, including signing any forms or agreements which the County may require to facilitate collection of the delinquent assessments, consistent with the foregoing.

All the foregoing being on motion of \_\_\_\_\_ seconded by Director \_\_\_\_\_ and authorized by the following vote, to wit:

AYES:

NOES:

ABSTAIN:

ABSENT:

I HEREBY CERTIFY that the foregoing resolution is the resolution of said District as duly passed and adopted by said Board of Directors on \_\_\_\_\_, 2026.

WITNESS my hand of said Board of Directors, \_\_\_\_\_, 2026.

\_\_\_\_\_

\_\_\_\_\_  
Secretary of the Board of Directors