

**MADERA IRRIGATION DISTRICT  
BOARD OF EQUALIZATION  
BOARD OF DIRECTORS  
SPECIAL MEETING  
JUNE 20, 2025**

**MINUTES**

**Directors Present:** David Loquaci, President  
Tim DaSilva  
Carl Janzen

**Directors Absent:** Brandon Bishel  
Brian Davis, Vice President

**Staff Present:** T. Greci, General Manager (GM Greci)  
A. Kwock Sandoval, Board Secretary / Executive Assistant  
J. Furstenburg, Controller

**Others Present:** General Counsel John Kinsey, Wanger Jones Helsley

**CALL TO ORDER / ROLL CALL / PLEDGE OF ALLEGIANCE**

President Loquaci called the meeting to order at 2:00 p.m. at the business office of the District at 12152 Road 28 ¼, Madera, California 93637

**APPROVAL OF AGENDA**

MOTION: Director Janzen / Director DaSilva to approve the agenda as presented.

VOTE:

AYES: Directors Janzen, DaSilva, and Loquaci

NOES:

ABSTAIN:

ABSENT: Directors Bishel and Davis

**POTENTIAL CONFLICTS OF INTEREST**

General Counsel Kinsey reported there were no potential conflicts of interest.

**PUBLIC COMMENT**

President Loquaci opened and closed public comment due to no public in attendance.

**RECESS AS MID BOARD OF DIRECTORS / CONVENE AS BOARD OF EQUALIZATION – 2:02 p.m.**

- Discussion / possible action to approve and accept the parcel changes identified in Exhibit “A” & Exhibit “B” 2026 Parcel Changes as part of the 2026 Unequalized Roll

MOTION: Director Janzen / Director DaSilva to approve and accept the parcel changes identified in Exhibit “A” & Exhibit “B” 2026 Parcel Changes and any other parcel land changes required by Madera County as part of the 2026 Unequalized Roll.

DISCUSSION: Controller Furstenburg stated since the Board of Equalization meeting on Tuesday, June 17, 2025, there have been additional changes made to the 2026 Unequalized Assessment Roll as outlined in “Exhibit A” and “Exhibit B”. There were changes from Category 3 to Category 2. Additional changes may be required by Madera County, but there will likely not be many other changes.

Staff requests for approval and acceptance of parcel land changes that have been presented and any other parcel land changes required by Madera County. The net decrease of approximately \$14,425 in assessment revenue due to lot line adjustments, parcel splits, category changes, loss of square footage from roads and outlots, and removal of parcels that have been deemed low value by Madera County. Controller Furstenburg stated that the number will change if there are more changes made by Madera County.

PUBLIC COMMENT: President Loquaci opened public comment and closed public comment due to no comments from the public in attendance.

VOTE:

AYES: Directors Janzen, DaSilva, and Loquaci

NOES:

ABSTAIN:

ABSENT: Directors Bishel and Davis

**ADJOURN AS BOARD OF EQUALIZATION / RECONVENE AS MID BOARD OF DIRECTORS – 2:05 p.m.**

**1. NEW BUSINESS**

- 1a. Discussion / possible action on setting the 2026 Assessment Rates, Resolution No. 2025-13

MOTION: Director Janzen / Director DaSilva to approve Resolution No. 2025-13, setting the 2026 Assessment Rates.

DISCUSSION: At the June 17 and June 20, 2025 board meetings, the Board of Directors of Madera Irrigation District sat as the Madera Irrigation District Board of Equalization, and at such meetings, determined that the full cash value of the lands within the District that lie within the City of Madera, exclusive of those used for agricultural purposes, is the sum of \$118,526,062.22 and that the assessed value of lands within the District lying outside of the City of Madera, inclusive of those lands used for agricultural purposes in the City of Madera, is the sum of \$42,928,579.65. Controller Furstenburg noted the assessment rates have not changed.

PUBLIC COMMENT: President Loquaci opened public comment and closed public comment due to no comments from the public in attendance.

VOTE: ROLL CALL

AYES: Directors Janzen, DaSilva, and Loquaci  
NOES:  
ABSTAIN:  
ABSENT: Directors Bishel and Davis

1b. Discussion / possible action on reauthorizing Standby Charges for the 2025 fiscal year, Resolution No. 2025-14

MOTION: Director Janzen / Director DaSilva to approve Resolution No. 2025-14, reauthorizing standby charges for 2025 fiscal year.

DISCUSSION: Controller Furstenburg stated this resolution reauthorizes the standby charges of Category 2 Lands and Subordinate Category 2 Lands at \$15 per acre, Flat Rate Water Users at \$15 flat, and Category 7 Waiver Program at \$10 per acre. The standby charges have not changed.

PUBLIC COMMENT: President Loquaci opened public comment and closed public comment due to no comments from the public in attendance.

VOTE: ROLL CALL

AYES: Directors Janzen, DaSilva, and Loquaci  
NOES:  
ABSTAIN:  
ABSENT: Directors Bishel and Davis

1c. Report on October 25, 2023 Option Agreement between Madera Irrigation District and the Trust for Public Land Reappraisal

DISCUSSION: GM Greci stated the District entered into an Option Agreement with the Trust for Public Land on October 25, 2023. The Option Agreement is for the potential purchase of the

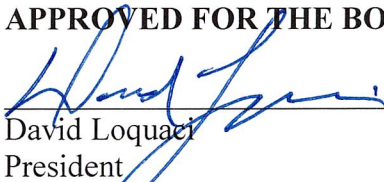
Madera Ranch property and includes a two year option. The District and the Trust for Public Land have a common interest in preserving the property for open space, habitat restoration, and conservation. Section 2.1 of the Option Agreement required an appraisal to be completed for the property during the option period. The District received the new appraisal on June 9, 2025, which was slightly less than the original appraisal. The new appraisal price is \$54,480,000. The Option Agreement provides for a 40 day period for the District to object to the new appraisal, which would be July 19, 2025.

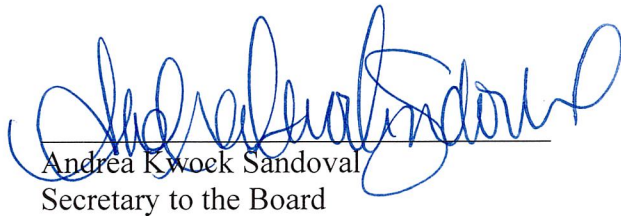
PUBLIC COMMENT: President Loquaci opened public comment and closed public comment due to no comments from the public in attendance.

2. **ADJOURNMENT**

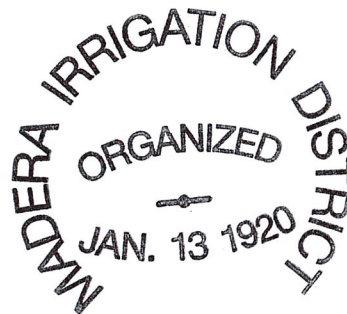
President Loquaci adjourned the meeting at 2:10 p.m.

**APPROVED FOR THE BOARD:**

  
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David Loquaci  
President

  
\_\_\_\_\_  
Andrea Kwoek Sandoval  
Secretary to the Board

Date: 9/16/2025



**JUNE 20, 2025**  
**RESOLUTION NO. 2025-13**

**RESOLUTION OF THE BOARD OF DIRECTORS,  
MADERA IRRIGATION DISTRICT  
SETTING THE 2026 ASSESSMENT RATES**

**RESOLVED** by the Board of Directors of the Madera Irrigation District (“District”), at a special meeting duly called and held on June 20, 2025 at the business office of the District, 12152 Road 28 ¼, Madera, California 93637, as follows:

**WHEREAS**, on June 17 and June 20, 2025, the Board of Directors of Madera Irrigation District sat as the Madera Irrigation District Board of Equalization, and at such meetings, determined that the full cash value of the lands within the District that lie within the City of Madera, exclusive of those used for agricultural purposes, is the sum of \$118,526,062.22 and that the assessed value of lands within the District lying outside of the City of Madera, inclusive of those lands used for agricultural purposes in the City of Madera, is the sum of \$42,928,579.65; and

**WHEREAS**, the revenue required by the District from general assessments and other sources is in excess of the sum of \$6,241,086.10 not including the required factor for delinquency, to be raised by the general assessments from District lands within the City and District lands outside the City and including the 9(d) benefit assessments on District lands outside the City, which said sum is necessary for the new contractual commitment of the District; and

**WHEREAS**, as authorized by Water Code Section 25500 *et seq.*, this Board has levied an ad valorem assessment upon lands within the District to, in part, cover the costs for District operations, maintenance, administration, and finance of which these assessment rates, which have not been increased since 1996 pursuant to Proposition 218; and

**WHEREAS**, the Board deems it necessary to assess and collect an additional special benefit assessment to allow the District to collect revenues for the 9(d) Contract Payoff Bond Payment from those District lands outside the City; and

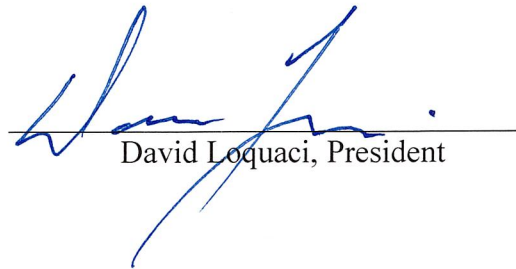
**NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors of the Madera Irrigation District within fifteen (15) days after the close of its session as a Board of Equalization does hereby levy assessments for calendar year 2026 upon lands within the District as follows:

1. Lands within the District which lie within the City of Madera, which are not used for agricultural purposes shall be assessed at a rate of \$0.449769 per \$100 of the full cash value;
2. Lands within the District lying outside of the City of Madera and land within the City of Madera used for agricultural purposes shall be assessed at a rate of \$9.43683 per \$100 of assessed District valuation.
3. Lands within the District lying outside the City of Madera shall be assessed at a rate of \$16.683692 per \$100 of assessed District valuation which amount shall be an assessment for the 9(d) Contract Payoff Bond.

4. The minimum total assessment for all District lands, whether within the City or outside the City shall be \$10.00 per parcel.

**THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED** by the Board of Directors of the Madera Irrigation District, at a special meeting of the Board held on the 20<sup>th</sup> day of June 2025 by the following vote:

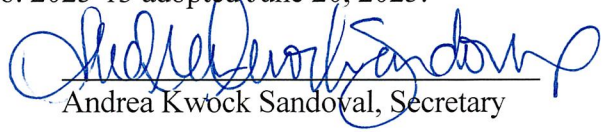
AYES: Directors Janzen, DaSilva, and Loquaci  
NOES: None  
ABSENT: Directors Bishel and Davis  
ABSTAIN: None

  
David Loquaci, President

ATTEST:   
Carl Janzen, Director

**CERTIFICATE OF SECRETARY**

The undersigned Secretary of the Board of the Madera Irrigation District hereby certifies that the foregoing is a full, true and correct copy of Resolution No. 2025-13 adopted June 20, 2025.

  
Andrea Kwock Sandoval, Secretary



**JUNE 20, 2025  
RESOLUTION 2025-14**

**RESOLUTION OF THE BOARD OF DIRECTORS,  
MADERA IRRIGATION DISTRICT  
REAUTHORIZING STANDBY CHARGES FOR THE 2025 FISCAL YEAR**

**RESOLVED** by the Board of Directors of the Madera Irrigation District (“District”), at a special meeting duly called and held on June 20, 2025 at the business office of the District, 12152 Road 28 1/4, Madera, California 93637 as follows:

**WHEREAS**, the Madera Irrigation District is an irrigation district formed and existing under the laws of the State of California;

**WHEREAS**, the Madera Irrigation District does serve and deliver water within the County of Madera;

**WHEREAS**, it is necessary to raise sufficient revenues from assessments, water charges, and standby charges to pay the costs of operating and maintaining the District water conveyance infrastructure;

**WHEREAS**, Water Code Section 22280 provides:

Any District may in lieu in whole or in part of levying assessments fix and collect charges for any service furnished by the district, including any and all of the following:

- (a) Use, sale, or lease of water which may include a standby charge whether the water is actually used or not.

**WHEREAS**, the Board of Directors has reviewed the historical use of water on lands within the District and determined that certain lands derive more monetary benefit from the availability of the District’s water conveyance infrastructure and provision of water thereby, whether used or not, than do other lands; and

**WHEREAS**, the Board of Directors finds and determines that the classification and type of land located within the District is in general a fair and adequate measure of the value of the service available to the lands within the District, and that a standby charge which is levied on the basis of the classification of land, when combined with ad valorem assessment of those lands, provides an equitable method of apportioning the costs of the District.

**NOW, THEREFORE, BE IT RESOLVED**, by the Board of Directors of the Madera Irrigation District authorizes:

A water standby charge shall be levied for the calendar 2025 fiscal year, pursuant to Water Code Section 22280, and shall attach to the land within the District as follows:

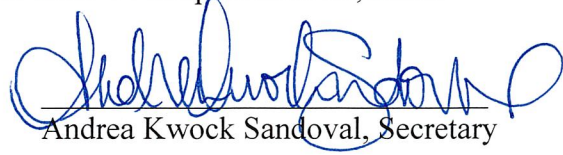
Category 2 Lands	\$15 per acre
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Subordinate Category 2 Lands	\$15 per acre
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**CERTIFICATION OF SECRETARY**

The undersigned Secretary to the Board of the Madera Irrigation District hereby certifies that the foregoing is a full, true and correct copy of Resolution No. 2025-14 adopted June 20, 2025.



Andrea Kwock Sandoval, Secretary

