

**MADERA IRRIGATION DISTRICT
BOARD OF EQUALIZATION
BOARD OF DIRECTORS
SPECIAL MEETING
JUNE 16, 2023**

MINUTES

Directors Present: James Erickson, President
Tim DaSilva
Brian Davis
Carl Janzen, Vice President

Directors Absent: David Loquaci

Staff Present: T. Greci, General Manager (GM Greci)
A. Kwock Sandoval, Secretary to the Board
J. Furstenburg, Controller

Others Present: Others on the Zoom that did not identify themselves

CALL TO ORDER / ROLL CALL / PLEDGE OF ALLEGIANCE

President Erickson 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 Davis to approve the agenda as presented.

VOTE: ROLL CALL

AYES: Directors Janzen, Davis, DaSilva, and Erickson

NOES:

ABSTAIN:

ABSENT: Director Loquaci

POTENTIAL CONFLICTS OF INTEREST

There were no potential conflicts of interest noted.

PUBLIC COMMENT: Regular Session

President Erickson opened and closed public comment due to no comments from the public in attendance.

RECESS AS MID BOARD OF DIRECTORS / CONVENE AS BOARD OF EQUALIZATION

- Discussion / possible action to approve and accept the parcel changes identified in Exhibit “A” and Exhibit “B” 2024 Parcel Changes as part of the 2024 Unequalized Roll

MOTION: Director Janzen / Director Davis to approve the parcel changes in Exhibit “A” and Exhibit “B” and any parcel land changes required by Madera County as part of the 2024 unequalized roll.

DISCUSSION: Director Davis questioned why the land assessment values are set so low. GM Greci responded because of Prop 218 and in order to change any of the land values or assessments there would need to be a vote by the landowners. GM Greci stated they are based on criteria from the early 1990’s. Director Davis stated 30 years ago the values were set and they do not go up over time by a multiplier. Controller Furstenburg stated they were set in 1996. Director Janzen stated the value of the property is likely what Madera County was utilizing at the time. Director Janzen stated if we increased the land value by 10x. we not necessarily want to collect that much in assessments. There is no inflationary rate.

Controller Furstenburg stated the parcel land changes were presented to the Board of Equalization (BOE) at its meeting held June 13, 2023. Since that time, there have not been additional changes made to the 2024 Unequalized Assessment Roll as outlined at the June 13, 2023 BOE meeting. Additional changes may be required by Madera County.

The recommendation from staff is to approve and accept the parcel changes identified in Exhibit “A” and Exhibit “B” 2024 Parcel Changes and any other parcel land changes required by Madera County as part of the 2024 unequalized roll.

PUBLIC COMMENT: President Erickson opened public comment and closed public comment due to comments from the public in attendance.

VOTE:

AYES: Directors Janzen, Davis, DaSilva, and Erickson

NOES:

ABSTAIN:

ABSENT: Director Loquaci

ADJOURN AS BOARD OF EQUALIZATION / RECONVENE AS MID BOARD OF DIRECTORS

1. **NEW BUSINESS**

- 1a. Discussion / possible action on setting the 2024 Assessment Rates, Resolution No. 2023-23

MOTION: Director Davis / Director DaSilva to approve setting the 2024 Assessment Rates, Resolution No. 2023-23.

DISCUSSION: Controller Furstenburg stated there are no changes. There was a net increase of approximately \$2,212.00 in assessment revenue for 2024 due to lot line adjustments, parcel splits, category changes. Controller Furstenburg stated other than that there are no other changes.

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

VOTE: ROLL CALL

AYES: Directors Janzen, Davis, DaSilva, and Erickson

NOES:

ABSTAIN:

ABSENT: Director Loquaci

1b. Discussion / possible action on reauthorizing Standby Charges for the 2023 fiscal year, Resolution No. 2023-24

MOTION: Director Janzen / Director Davis to reauthorize Standby Charges for the 2023 fiscal year, Resolution No. 2023-24.

DISCUSSION: Controller Furstenburg stated standby charges have stayed the same. The standby charges for Category 2 lands, Subordinate Category 2, and Flat Rate Users are levied at \$15 per acre. The standby charges for Category 7 Lands in the waiver program are levied at \$10 per acre. It generates approximately \$1.6 million for the District.

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

VOTE: ROLL CALL

AYES: Directors Janzen, Davis, DaSilva, and Erickson

NOES:


ABSTAIN:

ABSENT: Director Loquaci

2. ADJOURNMENT

President Erickson adjourned the meeting at 2:15 p.m.

APPROVED FOR THE BOARD:



James Erickson
President



Andrea Kwock Sandoval
Secretary to the Board

Date: 8/15/23



JUNE 16, 2023
RESOLUTION NO. 2023-23

**RESOLUTION OF THE BOARD OF DIRECTORS,
MADERA IRRIGATION DISTRICT
SETTING THE 2024 ASSESSMENT RATES**

RESOLVED by the Board of Directors of the Madera Irrigation District (“District”), at a special meeting duly called and held on June 16, 2023 at the business office of the District, 12152 Road 28 ¼, Madera, California 93637, as follows:

WHEREAS, on June 13 and June 16, 2023, 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 \$119,310,685.18 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 \$43,121,962.05; and

WHEREAS, the revenue required by the District from general assessments and other sources is in excess of the sum of \$6,269,736.62 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

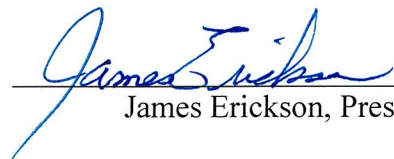
NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Madera Irrigation District within fifteen (15) days after the close of its session as a Board of Equalization does hereby levy assessments for calendar year 2024 upon lands within the District as follows:

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 16th day of June 2023 by the following vote:

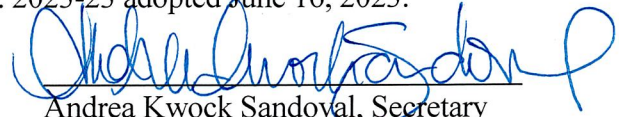
AYES: Directors Janzen, Davis, DaSilva, and Erickson
NOES: None
ABSENT: Director Loquaci
ABSTAIN: None


James Erickson, President

ATTEST: 
Carl Janzen, Vice President

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. 2023-23 adopted June 16, 2023.


Andrea Kwock Sandoval, Secretary



JUNE 16, 2023
RESOLUTION 2023-24

**RESOLUTION OF THE BOARD OF DIRECTORS,
MADERA IRRIGATION DISTRICT
REAUTHORIZING STANDBY CHARGES FOR THE 2023 FISCAL YEAR**

RESOLVED by the Board of Directors of the Madera Irrigation District (“District”), at a special meeting duly called and held on June 16, 2023 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 2023 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
Subordinate Category 2 Lands	\$15 per acre

Flat Rate Users \$15 flat rate

Category 7 Waiver Program \$10 per acre

The standby fees will be collected in accordance with Water Code Section 26601.1 and District Resolution 2016-44 or, alternatively, on the same schedule set forth in District Resolution 2015-39.

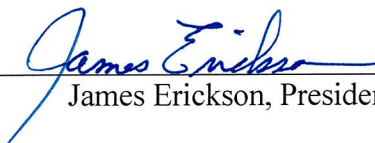
THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED by the Board of Directors of the Madera Irrigation District at the special meeting of June 16, 2023 by the following vote:

AYES: Directors Janzen, Davis, DaSilva, and Erickson

NOES: None

ABSENT: Director Loquaci

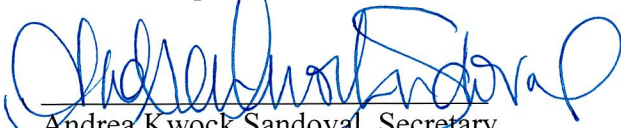
ABSTAIN: None


James Erickson, President

ATTEST: 
Carl Janzen, Vice President

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. 2023-24 adopted June 16, 2023.


Andrea Kwok Sandoval, Secretary

