

## MID Assessments

Annually the Board of Director's convene as a Board of Equalization to hear and determine objections to the valuations, acreage and/or any matter pertaining to assessments. Once the Board of Equalization process is complete, the Board of Directors sets the assessment rates and equalizes the assessment roll. The equalized assessment roll is then used by the Finance Department to calculate assessments, per parcel, for the upcoming year.

Madera Irrigation District (MID or District) and the County of Madera (County) partnered to transfer the billing and collection duties for MID's assessments and standby charges to the County beginning in 2016. MID's assessments and standby charges are reflected on the County tax bill as a one-line item direct charge titled "MADERA IRRIGATION DISTRICT" and is subject to the due dates and penalties set by the County. The County property tax bills are mailed in mid-October of each year. The County due dates and property tax information can be found at <https://bit.ly/37n4Pje>. While MID no longer mails invoices for assessments and standby charges, the District will continue to bill directly for water usage. Also, 2016 and prior years' delinquent assessments will continue to be paid to MID.

### **MADERA IRRIGATION DISTRICT Category Definitions and Rates**

In 1978, the Madera Irrigation District Board of Directors, through Resolution #26-78, established land categories to equalize the assessments within the District to reflect the benefits provided by the District. Within these categories, full cash values were determined by the District Assessor. These values were last updated in 1981 by Resolution #24-81. The Madera Irrigation District Board of Directors re-established the Category Definitions by Resolution No. 2014-BOE1 on September 16, 2014. Definitions and rates for land categories are as follows:

#### **ORIGINAL DISTRICT LANDS**

**Rural Lands – Category 1:** These lands are primarily used for commercial and industrial purposes. The size of any parcel may vary from a fraction of an acre and upward and may include an entire parcel or a portion of a parcel. Parking areas, storage areas, ponding areas and other areas directly connected to the industrial or commercial parcel will be included in this category.

	<u>2025</u>	<u>2024</u>	<u>2023</u>
General Assessment	\$22.18	\$22.18	\$22.18
9d Benefit Assessment*	<u>\$39.21</u>	<u>\$39.21</u>	<u>\$39.21</u>
Total	\$61.39	\$61.39	\$61.39

**Rural Lands – Category 2 and 2A:** Land developed for agricultural use where Madera Irrigation District water service is available. The 2A lands are not able to receive water until District delivery obligations have been met with the Category 2 Lands.

	<u>2025</u>	<u>2024</u>	<u>2023</u>
General Assessment	\$18.40	\$18.40	\$18.40

9d Benefit Assessment*	<u>\$32.53</u>	<u>\$32.53</u>	<u>\$32.53</u>
Total	\$50.93	\$50.93	\$50.93

**Rural Lands – Category 3 and 3A:** Lands developed for agricultural use where Madera Irrigation District water service is not available. All lands used exclusively for residential purposes, small and/or large acreage, will be included in Category 3 provided a residence is in existence. This category does not include residential lands within the City of Madera. In the event that MID service becomes available to this land, it will be classified as a Category 2 or 2A.

	<u>2025</u>	<u>2024</u>	<u>2023</u>
General Assessment	\$14.16	\$14.16	\$14.16
9d Benefit Assessment*	<u>\$25.03</u>	<u>\$25.03</u>	<u>\$25.03</u>
Total	\$39.19	\$39.19	\$39.19

**Rural Lands – Category 4:** Lands that are undeveloped, non-irrigated, and vacant. This category includes parcels or portions of parcels in sloughs, river beds, borrow pits, County roads not deeded to the County of Madera, and subdivision lots until the subdivision has installed utilities and/or streets. Small parcels from a fraction of an acre or upward which are undeveloped, non-irrigated, and vacant and are located in the City or County of Madera shall be included in this category.

	<u>2025</u>	<u>2024</u>	<u>2023</u>
General Assessment	\$4.24	\$4.24	\$4.24
9d Benefit Assessment*	<u>\$7.51</u>	<u>\$7.51</u>	<u>\$7.51</u>
Total	\$11.75	\$11.75	\$11.75

Minimum billing of \$10.00

**City Lands- Category 5:** Residential lands within the City of Madera. These lands are assessed on the square footage of the parcel.

Unit Rate – First 43,560 square feet: \$ .80 per square foot., and \$ .40 per square foot for the remaining square footage if parcel is one+ acres. The assessment on an 8,000-square foot lot is \$28.80 for 2022, 2023 and 2024.

**Rural Lands – Category 7:** Lands that were previously Category 2, but have met the criteria set forth by the Board of Directors to become part of the “Non-irrigated Program”. A \$10.00 per acre is charged annually in addition to the assessment charges. If a landowner should desire to no longer participate in the non-irrigated program but at a later date request to enter into the program again, the land will have to lay fallow for three consecutive years before the request will be considered. The landowner will be subject to all fees during that time.

	<u>2025</u>	<u>2024</u>	<u>2023</u>
General Assessment	\$18.40	\$18.40	\$18.40
9d Benefit Assessment*	<u>\$32.53</u>	<u>\$32.53</u>	<u>\$32.53</u>
Total	\$50.93	\$50.93	\$50.93

**Subordinate District Lands**

Subordinate District Lands were annexed into the District after the original District boundary was established. The lands are not charged the General Assessment during the annual assessment process which is in accordance with their Subordinate Annexation Agreement with the District.

**Subordinate Lands – Category S2 and S2A:** Land developed for agricultural use where Madera Irrigation District water service is available. These lands receive water during years the Board of Directors has declared surplus District water or when other outside water is available. These lands are assessed for the 9d Benefit Assessment during the annual original District assessment process.

	<u>2025</u>	<u>2024</u>	<u>2023</u>
9d Benefit Assessment*	\$32.53	\$32.53	\$32.53

**Subordinate Lands – Category S3 and S3A:** Lands developed for agricultural use where Madera Irrigation District water service is not available. In the event that MID service becomes available to this land, it will be classified as Category S2 or S2A. These lands are assessed for the 9d Benefit Assessment during the annual original District assessment process.

	<u>2025</u>	<u>2024</u>	<u>2023</u>
9d Benefit Assessment*	\$25.03	\$25.03	\$25.03

\*Pursuant to Board action taken on March 15, 2011, Resolution No. 2011-04 includes a provision which allows an increase of the 9d Benefit Assessment by 3% annually for a ten-year period. The 9d Benefit Assessment increase is covenanted by the Water Revenue Refunding Bonds, Series 2015. Thus, the annual 3% increase will take place on the 9d Benefit Assessment until the year 2022.