



# MADERA IRRIGATION DISTRICT BOARD OF EQUALIZATION BOARD OF DIRECTORS SPECIAL MEETING

In accordance with the Governor's Executive Order (N-29-20) and the declared State of Emergency, including social distancing directives as a result of the COVID-19 virus, there will not be a physical location available for the public to participate in the meeting. Members of the public can participate in the following ways:

1. Zoom Meeting:

<https://us02web.zoom.us/j/85700741910?pwd=M0pOYVN6SkhyaIRCMHF5U0ZTc2U1dz09>  
Meeting ID: 857 0074 1910  
Password: 374800

2. Conference Call-In: +1 669 900 9128 or +1 346 248 7799

Meeting ID: 857 0074 1910  
Password: 374800

3. Email: You may submit comments on a specific agenda item via email to

[asandoval@madera-id.org](mailto:asandoval@madera-id.org). Please email at least two hours prior to the start of the meeting.

If members of the public have any problems accessing the meeting, please contact the District office at 559-673-3514. For a copy of the Board Packet, please contact Board Secretary Andrea Sandoval at [asandoval@madera-id.org](mailto:asandoval@madera-id.org).

## AGENDA

### MISSION STATEMENT

**To obtain and manage affordable surface water and groundwater supplies in a manner which will ensure the long-term viability of irrigated agriculture in the District.**

Meeting Date:  
Friday, June 18, 2021  
**2:00 p.m.**

Madera Irrigation District  
12152 Road 28 ¼  
Madera, California 93637

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Administration Office at 559-673-3514, ext. 215. Notification in advance of the meeting will enable MID to make reasonable arrangements to ensure accessibility to this meeting.

In compliance with the California Government Code, members of the public may inspect the agenda and any associated writings, including documents delivered after the 24-hour advance posting of the agenda during regular business hours at the Madera Irrigation District Office, located at 12152 Road 28 1/4, Madera, California 93637

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

### **POTENTIAL CONFLICTS OF INTEREST**

Any Board Member who has a potential conflict of interest may now identify the item and recuse themselves from discussing and voting on the matter. (*Govt. Code, § 87105.*)

### **PUBLIC COMMENT: Regular Session**

The first fifteen minutes of the meeting are reserved for members of the public to address the Board on items which are within the subject matter jurisdiction of the Board. Speakers shall be limited to three minutes. Speakers will be asked to identify themselves and state the subject of their comment. If the subject is an item on the Agenda, the President of the Board has the option of asking the speaker to hold the comment until that item is called. The Board is prohibited by law from taking any action on matters discussed that are not on the Agenda, and no adverse conclusions should be drawn if the Board does not respond to public comment at this time.

## **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” & Exhibit “B” 2022 Parcel Changes as part of the 2022 Unequalized Roll

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

### **1. NEW BUSINESS**

- 1a. Discussion / possible action on setting the 2022 Assessment Rates, Resolution No. 2021-09
- 1b. Discussion / possible action on reauthorizing Standby Charges for the 2021 fiscal year, Resolution No. 2021-10

### **2. ADJOURNMENT**

# BOARD OF EQUALIZATION

**MADERA IRRIGATION DISTRICT  
STAFF REPORT**

**SUBJECT:**

Discussion / possible action to approve and accept the parcel changes identified in Exhibit “A” & Exhibit “B” 2022 Parcel Changes as part of the 2022 Unequalized Roll

**Previous Board Actions/Discussions:**

Board of Equalization met on June 15, 2021 to hear and determine objections to the valuation, acreage, and any matter pertaining to assessments.

**Board Policies and Administrative Regulations:**

Land Category and Assessment Definitions  
California State Water Code 25557  
MID Resolution No. 2016-44

**Summary of Issue(s):**

The parcel land changes were presented to the Board of Equalization (BOE) at its meeting held June 15, 2021. Since that time, there have been additional changes made to the 2022 Unequalized Assessment Roll as outlined at the June 15, 2021 BOE meeting. Additional changes may be required by Madera County.

Staff is requesting approval and acceptance of parcel land changes that have been presented to the BOE and any other parcel land changes required by Madera County. See “Exhibit A” and “Exhibit B” attached.

**Board Decisions / Options:**

Option 1 - Approve and accept the parcel changes identified in Exhibit “A” & Exhibit “B” 2022 Parcel Changes and any other parcel land changes required by Madera County as part of the 2022 Unequalized Roll

Option 2 - Do not approve, however appropriate parcel changes would not be made and landowners would not be assessed at the correct rates.

**Financial Impact:**

Net increase of approximately \$110,148.08 in assessment revenue (including 3% annual increase in 9d benefit assessment)

**Staff / General Manager's Recommendation:**

Approve and accept the parcel changes identified in Exhibit "A" & Exhibit "B" 2022 Parcel Changes and any other parcel land changes required by Madera County as part of the 2022 Unequalized Roll

**Recommended Motion:**

Approve and accept the parcel changes identified in Exhibit "A" & Exhibit "B" 2022 Parcel Changes as part of the 2022 Unequalized Roll

**Supporting Documents Attached:**

1. "Exhibit A" 2022 Parcel Land Changes
2. "Exhibit B" Listing of Individual Parcel Changes

**MADERA IRRIGATION DISTRICT**  
**2022 Unequalized Roll vs 2021 Equalized Roll**  
**June 18, 2021**  
**"Exhibit A"**

		2022	2021		2022	2021	
		Unequalized	Equalized		Unequalized	Equalized	
		Roll	Roll		Roll	Roll	
Book	Assessment Summary	Units	Units	Variance	Assessments	Assessment	Variance
<b>Bk 3</b>	City Assessments						
	City Assess	2,598,239.00	2,625,564.00	(27,325.00)	9,349.17	9,447.49	(98.32)
	City Assess > 43,560 sqft	158,994.00	158,994.00	0.00	286.04	286.04	0.00
	Total	2,757,233.00	2,784,558.00	(27,325.00)	9,635.21	9,733.53	(98.32)
	Total				9,635.21	9,733.53	(98.32)
<b>Bk 4</b>	City Assessments						
	City Assess	2,483,710.95	2,483,710.95	0.00	8,936.95	8,936.95	0.00
	Total	2,483,710.95	2,483,710.95	0.00	8,936.95	8,936.95	0.00
	Total				8,936.95	8,936.95	0.00
<b>Bk 5</b>	City Assessments						
	City Assess	6,753,546.00	6,794,122.00	(40,576.00)	24,300.70	24,446.70	(146.00)
	City Assess > 43,560 sqft	1,671,357.00	1,671,357.00	0.00	3,006.92	3,006.92	0.00
	Total	8,424,903.00	8,465,479.00	(40,576.00)	27,307.62	27,453.62	(146.00)
	Rural Assessments						
	C3	21.64	21.64	0.00	306.33	306.33	0.00
	C3 - 218 Benefit	21.64	21.64	0.00	541.56	525.79	15.77
	Total	43.28	43.28	0.00	847.89	832.12	15.77
	Total				28,155.51	28,285.74	(130.23)
<b>Bk 6</b>	City Assessments						
	City Assess	27,465,557.93	26,263,419.13	1,202,138.80	103,365.96	94,500.97	8,864.99
	City Assess > 43,560 sqft	6,957,605.80	7,434,890.40	(477,284.60)	13,329.84	13,375.92	(46.08)
	Total	34,423,163.73	33,698,309.53	724,854.20	116,695.80	107,876.89	8,818.91
	Rural Assessments						
	C2	-	39.33	(39.33)	-	723.74	(723.74)
	C2 - 218 Benefit	-	39.33	(39.33)	-	1,242.26	(1,242.26)
	C4	55.36	55.36	0.00	235.09	235.09	0.00
	C4 - 218 Benefit	55.36	55.36	0.00	415.62	403.51	12.11
	Total	110.72	189.38	(78.66)	650.71	2,604.60	(1,953.89)
	Total				117,346.51	110,481.49	6,865.02
<b>Bk 7</b>	City Assessments						
	City Assess	5,782,464.70	5,848,291.10	(65,826.40)	20,806.69	21,043.54	(236.85)
	City Assess > 43,560 sqft	152,234.85	179,686.25	(27,451.40)	273.88	323.27	(49.39)
	Total	5,934,699.55	6,027,977.35	(93,277.80)	21,080.57	21,366.81	(286.24)
	Total				21,080.57	21,366.81	(286.24)
<b>Bk 8</b>	City Assessments						
	City Assess	6,580,715.49	6,624,834.49	(44,119.00)	23,678.72	23,837.47	(158.75)
	City Assess > 43,560	878,391.20	878,391.20	0.00	1,580.29	1,580.29	0.00
	Total	7,459,106.69	7,503,225.69	(44,119.00)	25,259.01	25,417.76	(158.75)
	Rural Assessments						
	C1	2.01	2.01	0.00	44.58	44.58	0.00
	C1 - 218 Benefit	2.01	2.01	0.00	78.81	76.51	2.30
	C3	35.55	73.89	(38.34)	503.22	1,045.93	(542.71)
	C3 - 218 Benefit	35.55	73.89	(38.34)	889.66	1,795.29	(905.63)
	C4	44.75	28.70	16.05	190.04	121.88	68.16
	C4 - 218 Benefit	44.75	28.70	16.05	335.96	209.20	126.76
	Total	164.62	209.20	(44.58)	2,042.27	3,293.39	(1,251.12)
	Total				27,301.28	28,711.15	(1,409.87)
<b>Bk 9</b>	City Assessments						
	City Assess	25,724,842.18	25,889,669.18	(164,827.00)	92,562.55	93,155.63	(593.08)
	City Assess > 43,560 sqft	11,655,329.80	11,980,073.40	(324,743.60)	20,968.80	21,553.04	(584.24)
	Total	37,380,171.98	37,869,742.58	(489,570.60)	113,531.35	114,708.67	(1,177.32)
	Rural Assessments						
	C1	15.99	9.13	6.86	354.60	202.47	152.13
	C1 - 218 Benefit	15.99	9.13	6.86	626.92	347.53	279.39

**MADERA IRRIGATION DISTRICT**  
**2022 Unequalized Roll vs 2021 Equalized Roll**  
**June 18, 2021**  
**"Exhibit A"**

Book	Assessment Summary	2022	2021	Variance	2022	2021	Variance
		Unequalized	Equalized		Unequalized	Equalized	
		Roll	Roll		Roll	Roll	
		Units	Units		Assessments	Assessment	
	C2	40.75	40.75	0.00	749.86	749.86	0.00
	C2 - 218 Benefit	40.75	40.75	0.00	1,325.72	1,287.11	38.61
	C3	140.99	135.16	5.83	1,995.75	1,913.23	82.52
	C3 - 218 Benefit	140.99	135.16	5.83	3,528.36	3,283.94	244.42
	Total	395.46	370.08	25.38	8,581.21	7,784.14	797.07
	Total				122,112.56	122,492.81	(380.25)
<b>Bk 10</b>	City Assessments						
	City Assess	6,084,274.01	6,296,356.00	(212,081.99)	21,893.04	22,656.15	(763.11)
	City Assess > 43,560 sqft	373,515.00	614,478.00	(240,963.00)	671.98	1,105.49	(433.51)
	Total	6,457,789.01	6,910,834.00	(453,044.99)	22,565.02	23,761.64	(1,196.62)
	Total				22,565.02	23,761.64	(1,196.62)
<b>Bk 11</b>	City Assessments						
	City Assess	12,560,297.84	12,665,861.44	(105,563.60)	45,194.79	45,574.64	(379.85)
	City Assess > 43,560 sqft	1,048,223.60	1,017,732.00	30,491.60	1,885.85	1,830.98	54.87
	Total	13,608,521.44	13,683,593.44	(75,072.00)	47,080.64	47,405.62	(324.98)
	Rural Assessments						
	C2	299.87	299.87	0.00	5,518.15	5,518.15	0.00
	C2 - 218 Benefit	299.87	299.87	0.00	9,755.73	9,471.59	284.14
	C3	21.13	21.92	(0.79)	299.11	310.29	(11.18)
	C3 - 218 Benefit	21.13	21.92	(0.79)	528.80	532.59	(3.79)
	C4	7.50	9.54	(2.04)	31.85	40.51	(8.66)
	C4 - 218 Benefit	7.50	9.54	(2.04)	56.31	69.54	(13.23)
	C7	17.48	17.48	0.00	321.66	321.66	0.00
	C7 - 218 Benefit	17.48	17.48	0.00	568.68	552.11	16.57
	Total	691.96	697.62	(5.66)	17,080.29	16,816.44	263.85
	Total				64,160.93	64,222.06	(61.13)
<b>Bk 12</b>	City Assessments						
	City Assess	17,960,735.37	17,323,859.47	636,875.90	64,626.29	62,334.72	2,291.57
	City Assess > 43,560 sqft	5,460,751.60	7,492,097.40	(2,031,345.80)	9,824.30	13,478.82	(3,654.52)
	Total	23,421,486.97	24,815,956.87	(1,394,469.90)	74,450.59	75,813.54	(1,362.95)
	Rural Assessments						
	C1	35.65	35.65	0.00	790.60	790.60	0.00
	C1 - 218 Benefit	35.65	35.65	0.00	1,397.72	1,357.01	40.71
	C2	390.08	390.08	0.00	7,178.18	7,178.18	0.00
	C2 - 218 Benefit	390.08	390.08	0.00	12,690.57	12,320.92	369.65
	C3	135.16	135.16	0.00	1,913.24	1,913.24	0.00
	C3 - 218 Benefit	135.16	135.16	0.00	3,382.46	3,283.94	98.52
	Total	1,121.78	1,121.78	0.00	27,352.77	26,843.89	508.88
	Total				101,803.36	102,657.43	(854.07)
<b>Bk 13</b>	City Assessments						
	City Assess	5,395,451.60	5,427,250.60	(31,799.00)	19,413.53	19,527.95	(114.42)
	City Assess > 43,560 sqft	8,047,677.80	8,047,677.80	0.00	14,478.39	14,478.39	0.00
	Total	13,443,129.40	13,474,928.40	(31,799.00)	33,891.92	34,006.34	(114.42)
	Rural Assessments						
	C1	37.44	37.44	0.00	830.28	830.28	0.00
	C1 - 218 Benefit	37.44	37.44	0.00	1,467.89	1,425.15	42.74
	C2	550.13	550.13	0.00	10,123.38	10,123.38	0.00
	C2 - 218 Benefit	550.13	550.13	0.00	17,897.48	17,376.21	521.27
	C3	353.48	353.48	0.00	5,003.61	5,003.61	0.00
	C3 - 218 Benefit	353.48	353.48	0.00	8,845.99	8,588.38	257.61
	C4	137.40	137.40	0.00	583.45	583.45	0.00
	C4 - 218 Benefit	137.40	137.40	0.00	1,031.57	1,001.52	30.05
	Total	2,156.90	2,156.90	0.00	45,783.65	44,931.98	851.67
	Total				79,675.57	78,938.32	737.25
<b>Bk 23</b>	Rural Assessments						

**MADERA IRRIGATION DISTRICT**  
**2022 Unequalized Roll vs 2021 Equalized Roll**  
**June 18, 2021**  
**"Exhibit A"**

		2022	2021		2022	2021	
		Unequalized	Equalized		Unequalized	Equalized	
Book	Assessment Summary	Roll Units	Roll Units	Variance	Roll Assessments	Roll Assessment	Variance
	C2	1,221.65	1,221.65	0.00	22,480.58	22,480.58	0.00
	C2 - 218 Benefit	1,221.65	1,221.65	0.00	39,744.17	28,586.59	11,157.58
	C2A	858.92	858.92	0.00	15,805.69	15,805.69	0.00
	C2A - 218 Benefit	858.92	858.92	0.00	27,943.41	27,129.53	813.88
	C3	4.07	4.07	0.00	57.61	57.61	0.00
	C3 - 218 Benefit	4.07	4.07	0.00	101.85	98.89	2.96
	C4	63.69	63.69	0.00	270.46	270.46	0.00
	C4 - 218 Benefit	63.69	63.69	0.00	478.17	464.23	13.94
	Total	4,296.66	4,296.66	0.00	106,881.94	104,893.58	1,988.36
	Total				106,881.94	104,893.58	1,988.36
<b>Bk 27</b>	Rural Assessments						
	C1	2.85	2.72	0.13	63.20	60.32	2.88
	C1 - 218 Benefit	2.85	2.72	0.13	111.74	103.54	8.20
	C2	3,019.65	3,019.65	0.00	55,567.01	55,567.01	0.00
	C2 - 218 Benefit	3,019.65	3,019.65	0.00	98,238.90	95,377.58	2,861.32
	C3	41.38	72.05	(30.67)	585.75	1,019.89	(434.14)
	C3 - 218 Benefit	41.38	72.05	(30.67)	1,035.56	1,750.58	(715.02)
	C4	5.94	4.78	1.16	25.23	20.30	4.93
	C4 - 218 Benefit	5.94	4.78	1.16	44.60	34.84	9.76
	C7	54.94	54.94	0.00	1,010.99	1,010.99	0.00
	C7 - 218 Benefit	54.94	54.94	0.00	1,787.38	1,735.32	52.06
	Total	6,249.52	6,308.28	(58.76)	158,470.36	156,680.37	1,789.99
	Cat S2	302.61	302.61	0.00	0.00	0.00	0.00
	Cat S2 - 218 Benefit	302.61	302.61	0.00	9,844.86	9,558.12	286.74
	Total	605.22	605.22	0.00	9,844.86	9,558.12	286.74
	Total			0.00	168,315.22	166,238.49	2,076.73
<b>Bk 28</b>	Rural Assessments						
	C1	9.50	9.50	0.00	210.68	210.68	0.00
	C1 - 218 Benefit	9.50	9.50	0.00	372.46	361.61	10.85
	C2	10,306.44	10,306.44	0.00	189,657.29	189,657.29	0.00
	C2 - 218 Benefit	10,306.44	10,306.44	0.00	335,301.42	325,535.43	9,765.99
	C3	265.95	267.70	(1.75)	3,764.56	3,789.33	(24.77)
	C3 - 218 Benefit	265.95	267.70	(1.75)	6,655.53	6,504.23	151.30
	C4	32.58	32.58	0.00	138.37	138.37	0.00
	C4 - 218 Benefit	32.58	32.58	0.00	244.59	237.48	7.11
	C7	26.33	26.33	0.00	484.52	484.52	0.00
	C7 - 218 Benefit	26.33	26.33	0.00	856.60	831.65	24.95
	Total	21,281.60	21,285.10	(3.50)	537,686.02	527,750.59	9,935.43
	Total				537,686.02	527,750.59	9,935.43
<b>Bk 29</b>	Rural Assessments						
	C1	110.25	110.25	0.00	2,444.98	2,444.98	0.00
	C1 - 218 Benefit	110.25	110.25	0.00	4,322.54	4,196.63	125.91
	C2	4,288.90	4,288.90	0.00	78,923.56	78,923.56	0.00
	C2 - 218 Benefit	4,288.90	4,288.90	0.00	139,531.63	135,467.63	4,064.00
	C3	486.56	486.56	0.00	6,887.40	6,887.40	0.00
	C3 - 218 Benefit	486.56	486.56	0.00	12,176.46	11,821.75	354.71
	C4	117.11	117.11	0.00	497.30	497.30	0.00
	C4 - 218 Benefit	117.11	117.11	0.00	879.20	853.62	25.58
	C7	68.83	68.83	0.00	1,266.59	1,266.59	0.00
	C7 - 218 Benefit	68.83	68.83	0.00	2,239.25	2,174.03	65.22
	Total	10,143.30	10,143.30	0.00	249,168.91	244,533.49	4,635.42
	Cat S2	1,553.71	1,553.71	0.00	0.00	0.00	0.00
	Cat S2 - 218 Benefit	1,553.71	1,553.71	0.00	50,547.12	49,074.89	1,472.23
	Cat S3	366.59	366.59	0.00	0.00	0.00	0.00
	Cat S3 - 218 Benefit	366.59	366.59	0.00	9,174.11	8,906.90	267.21
	Total	3,840.60	3,840.60	0.00	59,721.23	57,981.79	1,739.44
	Total				308,890.14	302,515.28	6,374.86



**MADERA IRRIGATION DISTRICT**  
**2022 Unequalized Roll vs 2021 Equalized Roll**  
**June 18, 2021**  
**"Exhibit A"**

		2022	2021		2022	2021	
		Unequalized	Equalized		Unequalized	Equalized	
Book	Assessment Summary	Roll	Roll	Variance	Roll	Roll	Variance
		Units	Units		Assessments	Assessment	
<b>Bk 30</b>	Rural Assessments						
	C2	2,545.75	2,545.75	0.00	46,846.47	46,846.47	0.00
	C2 - 218 Benefit	2,545.75	2,545.75	0.00	82,821.34	80,409.08	2,412.26
	C3	18.95	18.95	0.00	268.24	268.24	0.00
	C3 - 218 Benefit	18.95	18.95	0.00	474.23	460.42	13.81
	C4	30.00	30.00	0.00	127.40	127.40	0.00
	C4 - 218 Benefit	30.00	30.00	0.00	225.23	218.67	6.56
	Total	5,189.40	5,189.40	0.00	130,762.91	128,330.28	2,432.63
	Cat S2	4,048.07	4,048.07	0.00	0.00	0.00	0.00
	Cat S2 - 218 Benefit	4,048.07	4,048.07	0.00	131,696.63	127,860.84	3,835.79
	Cat S3	-	-	0.00	0.00	0.00	0.00
	Cat S3 - 218 Benefit	-	-	0.00	-	-	0.00
	Total	8,096.14	8,096.14	0.00	131,696.63	127,860.84	3,835.79
	Total				262,459.54	256,191.12	3,835.79
<b>Bk 31</b>	Rural Assessments						
	C2	1,311.23	1,311.23	0.00	24,129.03	24,129.03	0.00
	C2 - 218 Benefit	1,311.23	1,311.23	0.00	42,658.49	41,416.02	1,242.47
	C2A	739.79	739.79	0.00	13,613.48	13,613.48	0.00
	C2A - 218 Benefit	739.79	739.79	0.00	24,067.73	23,366.73	701.00
	C4	95.44	95.44	0.00	405.29	405.29	0.00
	C4 - 218 Benefit	95.44	95.44	0.00	716.52	695.66	20.86
	Total	4,292.92	4,292.92	0.00	105,590.54	103,626.21	1,964.33
	Cat S2	4,239.88	4,239.88	0.00	0.00	0.00	0.00
	Cat S2 - 218 Benefit	4,239.88	4,239.88	0.00	137,936.86	133,919.29	4,017.57
	Total	8,479.76	8,479.76	0.00	137,936.86	133,919.29	4,017.57
	Total			0.00	243,527.40	237,545.50	1,964.33
<b>Bk 32</b>	Rural Assessments						
	C1	5.95	5.95	0.00	131.96	131.96	0.00
	C1 - 218 Benefit	5.95	5.95	0.00	233.29	226.47	6.82
	C2	59.01	59.01	0.00	1,085.89	1,085.89	0.00
	C2 - 218 Benefit	59.01	59.01	0.00	1,919.79	1,863.87	55.92
	C3	534.30	537.55	3.25	7,563.81	7,609.82	(46.01)
	C3 - 218 Benefit	534.30	537.55	3.25	13,371.38	13,061.07	310.31
	Total	1,198.53	1,205.03	6.50	24,306.12	23,979.08	327.04
	Total				24,306.12	23,979.08	327.04
<b>Bk 33</b>	Rural Assessments						
	C1	25.06	25.06	0.00	555.75	555.75	0.00
	C1 - 218 Benefit	25.06	25.06	0.00	982.51	953.91	28.60
	C2	4,270.30	4,270.30	0.00	78,581.29	78,581.29	0.00
	C2 - 218 Benefit	4,270.30	4,270.30	0.00	138,926.51	134,880.13	4,046.38
	C3	75.55	75.55	0.00	1,069.44	1,069.44	0.00
	C3 - 218 Benefit	75.55	75.55	0.00	1,890.67	1,832.61	58.06
	C4	57.97	57.97	0.00	246.19	246.19	0.00
	C4 - 218 Benefit	57.97	57.97	0.00	435.22	422.53	12.69
	C7	33.31	33.31	0.00	612.96	612.96	0.00
	C7 - 218 Benefit	33.31	33.31	0.00	1,083.68	1,052.11	31.57
	Total	8,924.38	8,924.38	0.00	224,384.22	220,209.92	4,173.30
	Total				224,384.22	220,209.92	4,173.30
<b>Bk 34</b>	Rural Assessments						
	C1	31.72	31.72	0.00	703.44	703.44	0.00
	C1 - 218 Benefit	31.72	31.72	0.00	1,243.63	1,207.42	36.21
	C2	379.70	379.70	0.00	6,987.16	6,987.16	0.00
	C2 - 218 Benefit	379.70	379.70	0.00	12,352.85	11,993.07	359.78
	C3	238.71	238.85	(0.14)	3,378.74	3,380.72	(1.98)

**MADERA IRRIGATION DISTRICT**  
**2022 Unequalized Roll vs 2021 Equalized Roll**  
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		2022	2021		2022	2021	
		Unequalized	Equalized		Unequalized	Equalized	
		Roll	Roll		Roll	Roll	
Book	Assessment Summary	Units	Units	Variance	Assessments	Assessment	Variance
	C3 - 218 Benefit	238.71	238.85	(0.14)	5,973.26	5,802.91	170.35
	C4	13.41	13.41	0.00	56.94	56.94	0.00
	C4 - 218 Benefit	13.41	13.41	0.00	100.67	97.74	2.93
	C7	12.36	12.36	0.00	227.45	227.45	0.00
	C7 - 218 Benefit	12.36	12.36	0.00	402.11	390.40	11.71
	Total	1,351.80	1,352.08	(0.28)	31,426.25	30,847.25	579.00
	Cat S2	172.37	172.37	0.00	0.00	0.00	0.00
	Cat S2 - 218 Benefit	172.37	172.37	0.00	5,607.75	5,444.42	163.33
	Cat S3	100.38	100.38	0.00	0.00	0.00	0.00
	Cat S3 - 218 Benefit	100.38	100.38	0.00	2,512.06	2,438.90	73.16
	Total	545.50	545.50	0.00	8,119.81	7,883.32	236.49
	Total				39,546.06	38,730.57	815.49
<b>Bk 35</b>	Rural Assessments						
	C1	84.01	84.01	0.00	1,863.07	1,863.07	0.00
	C1 - 218 Benefit	84.01	84.01	0.00	3,293.75	3,197.81	95.94
	C2	1,371.23	1,367.35	3.88	25,233.06	25,161.66	71.40
	C2 - 218 Benefit	1,371.23	1,367.35	3.88	44,610.51	43,188.60	1,421.91
	C3	561.22	565.10	(3.88)	7,944.19	7,999.11	(54.92)
	C3 - 218 Benefit	561.22	565.10	(3.88)	14,044.84	13,730.08	314.76
	C4	95.60	95.60	0.00	405.97	405.97	0.00
	C4 - 218 Benefit	95.60	95.60	0.00	717.74	696.81	20.93
	C7	9.82	9.82	0.00	180.71	180.71	0.00
	C7 - 218 Benefit	9.82	9.82	0.00	319.48	310.17	9.31
	Total	4,243.76	4,243.76	0.00	98,613.32	96,733.99	1,879.33
	Cat S2	673.97	673.97	0.00	0.00	0.00	0.00
	Cat S2 - 218 Benefit	673.97	673.97	0.00	21,926.40	21,287.77	638.63
	Total	1,347.94	1,347.94	0.00	21,926.40	21,287.77	638.63
	Total				120,539.72	118,021.76	2,517.96
<b>Bk 37</b>	Rural Assessments						
	C3	36.97	36.97	0.00	523.35	523.35	0.00
	C3 - 218 Benefit	36.97	36.97	0.00	925.18	898.24	(26.94)
	Total	73.94	73.94	0.00	1,448.53	1,421.59	(26.94)
	Total				1,448.53	1,421.59	(26.94)
<b>Bk 40</b>	Rural Assessments						
	C1	18.43	18.43	0.00	408.72	408.72	0.00
	C1 - 218 Benefit	18.43	18.43	0.00	722.58	701.54	21.04
	C2	12,498.68	12,536.25	(37.57)	229,998.47	230,689.83	(691.36)
	C2 - 218 Benefit	12,498.68	12,536.25	(37.57)	406,621.93	395,965.33	10,656.60
	C2A	94.32	94.32	0.00	1,735.65	1,735.65	0.00
	C2A - 218 Benefit	94.32	94.32	0.00	3,068.53	2,979.16	89.37
	C3	393.07	395.82	(2.75)	5,564.03	5,602.96	(38.93)
	C3 - 218 Benefit	393.07	395.82	(2.75)	9,836.79	9,617.09	219.70
	C3A	15.88	15.88	0.00	224.79	224.79	0.00
	C3A - 218 Benefit	15.88	15.88	0.00	397.41	385.83	11.58
	C4	27.03	27.67	(0.64)	114.77	117.49	(2.72)
	C4 - 218 Benefit	27.03	27.67	(0.64)	202.94	201.69	1.25
	Total	26,094.82	26,176.74	(81.92)	658,896.61	648,630.08	10,266.53
	Total				658,896.61	648,630.08	10,266.53
<b>Bk 44</b>	Rural Assessments						
	C1	12.11	12.11	0.00	268.56	268.56	0.00
	C1 - 218 Benefit	12.11	12.11	0.00	474.79	460.96	13.83
	C2	12,144.04	12,125.86	18.18	223,472.51	223,137.96	334.55
	C2 - 218 Benefit	12,144.04	12,125.86	18.18	395,084.40	383,002.94	12,081.46
	C2A	254.56	254.56	0.00	4,684.37	4,684.37	0.00
	C2A - 218 Benefit	254.56	254.56	0.00	8,281.65	8,040.44	241.21

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		2022	2021		2022	2021	
		Unequalized	Equalized		Unequalized	Equalized	
		Roll	Roll		Roll	Roll	
Book	Assessment Summary	Units	Units	Variance	Assessments	Assessment	Variance
	C3	426.81	427.53	(0.72)	6,041.66	6,051.85	(10.19)
	C3 - 218 Benefit	426.81	427.53	(0.72)	10,680.90	10,387.73	293.17
	C4	32.07	32.07	0.00	136.19	136.19	0.00
	C4 - 218 Benefit	32.07	32.07	0.00	240.77	233.75	7.02
	C7	-	18.18	(18.18)	-	334.55	(334.55)
	C7 - 218 Benefit	-	18.18	(18.18)	-	574.23	(574.23)
	Total	25,739.18	25,740.62	(1.44)	649,365.80	637,313.53	12,052.27
	Cat S2	81.22	81.22	0.00	0.00	0.00	0.00
	Cat S2 - 218 Benefit	81.22	81.22	0.00	2,642.35	2,565.38	76.97
	Total	162.44	162.44	0.00	2,642.35	2,565.38	76.97
	Total			0.00	652,008.15	639,878.91	12,129.24
<b>Bk 45</b>	Rural Assessments						
	C1	177.29	177.29	0.00	3,931.68	3,931.68	0.00
	C1 - 218 Benefit	177.29	177.29	0.00	6,950.95	6,748.50	202.45
	C2	11,850.83	11,850.83	0.00	218,076.84	218,076.84	0.00
	C2 - 218 Benefit	11,850.83	11,850.83	0.00	385,545.30	374,315.88	11,229.42
	C3	267.18	267.18	0.00	3,782.03	3,782.03	0.00
	C3 - 218 Benefit	267.18	267.18	0.00	6,686.31	6,491.57	194.74
	C4	137.48	137.48	0.00	583.82	583.82	0.00
	C4 - 218 Benefit	137.48	137.48	0.00	1,032.16	1,002.10	30.06
	C7	8.03	8.03	0.00	147.77	147.77	0.00
	C7 - 218 Benefit	8.03	8.03	0.00	261.24	253.63	7.61
	Total	24,881.62	24,881.62	(0.00)	626,998.10	615,333.82	11,664.28
	Total				626,998.10	615,333.82	11,664.28
<b>Bk 46</b>	Rural Assessments						
	C1	434.29	449.97	15.68	9,631.02	9,978.74	(347.72)
	C1 - 218 Benefit	434.29	449.97	15.68	17,027.07	17,128.00	(100.93)
	C2	4,560.91	4,486.62	74.29	83,929.00	82,561.94	1,367.06
	C2 - 218 Benefit	4,560.91	4,486.62	74.29	148,381.00	141,712.76	6,668.24
	C3	359.71	418.32	(58.61)	5,091.77	5,921.40	(829.63)
	C3 - 218 Benefit	359.71	418.32	(58.61)	9,001.96	10,163.76	(1,161.80)
	C4	33.97	33.97	0.00	144.26	144.26	0.00
	C4 - 218 Benefit	33.97	33.97	0.00	255.05	247.60	7.45
	Total	10,777.76	10,777.76	0.00	273,461.13	267,858.46	5,602.67
	Total				273,461.13	267,858.46	5,602.67
<b>Bk 47</b>	Rural Assessments						
	City Asmnts	0.21	0.21	0.00	0.00	0.00	0.00
	Total	0.21	0.21	0.00	0.00	0.00	0.00
	C1	274.83	274.83	0.00	6,094.75	6,094.75	0.00
	C1 - 218 Benefit	274.83	274.83	0.00	10,775.17	10,461.32	313.85
	C2	9,968.99	9,971.80	(2.81)	183,447.54	183,499.25	(51.71)
	C2 - 218 Benefit	9,968.99	9,971.80	(2.81)	324,323.11	314,965.61	9,357.50
	C3	488.85	489.88	(1.03)	6,919.91	6,934.49	(14.58)
	C3 - 218 Benefit	488.85	489.88	(1.03)	12,233.16	11,902.87	330.29
	C4	190.27	190.27	0.00	808.00	808.00	0.00
	C4 - 218 Benefit	190.27	190.27	0.00	1,428.49	1,386.86	41.63
	C7	18.84	18.84	0.00	346.69	346.69	0.00
	C7 - 218 Benefit	18.84	18.84	0.00	612.93	595.07	17.86
	Total	21,883.56	21,891.24	(7.68)	546,989.75	536,994.91	9,994.84
	Cat S2	387.68	387.68	0.00	0.00	0.00	0.00
	Cat S2 - 218 Benefit	387.68	387.68	0.00	12,612.47	12,245.11	367.36
	Total	775.36	775.36	0.00	12,612.47	12,245.11	367.36
	Total				559,602.22	549,240.02	10,362.20
<b>Bk 48</b>	Rural Assessments						
	C1	57.35	58.35	(1.00)	1,271.83	1,294.01	(22.18)

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		2022	2021		2022	2021	
		Unequalized	Equalized		Unequalized	Equalized	
		Roll	Roll		Roll	Roll	
Book	Assessment Summary	Units	Units	Variance	Assessments	Assessment	Variance
	C1 - 218 Benefit	57.35	58.35	(1.00)	2,248.52	2,221.07	27.45
	C2	12,019.39	11,968.34	51.05	221,178.54	220,239.13	939.41
	C2 - 218 Benefit	12,019.39	11,968.34	51.05	391,029.21	378,027.50	13,001.71
	C2A	77.81	77.81	0.00	1,431.84	1,431.84	0.00
	C2A - 218 Benefit	77.81	77.81	0.00	2,531.41	2,457.68	73.73
	C3	382.94	434.81	(51.87)	5,420.65	6,154.89	(734.24)
	C3 - 218 Benefit	382.94	434.81	(51.87)	9,583.31	10,564.39	(981.08)
	C4	96.74	96.74	0.00	410.84	410.84	0.00
	C4 - 218 Benefit	96.74	96.74	0.00	726.31	705.15	21.16
	C7	62.07	62.07	0.00	1,142.20	1,142.20	0.00
	C7 - 218 Benefit	62.07	62.07	0.00	2,019.33	1,960.52	58.81
	Total	25,392.60	25,396.24	(3.64)	638,993.99	626,609.22	12,384.77
	Total				638,993.99	626,609.22	12,384.77
<b>Bk 49</b>	Rural Assessments						
	C2	329.38	329.38	0.00	6,061.19	6,061.19	0.00
	C2 - 218 Benefit	329.38	329.38	0.00	10,715.79	10,403.66	312.13
	Total	658.76	658.76	0.00	16,776.98	16,464.85	312.13
	Cat S2	347.86	347.86	0.00	0.00	0.00	0.00
	Cat S2 - 218 Benefit	347.86	347.86	0.00	11,317.00	10,987.38	329.62
	Total	695.72	695.72	0.00	11,317.00	10,987.38	329.62
	Total				28,093.98	27,452.23	641.75
<b>Bk 51</b>	Rural Assessments						
	C2	87.65	87.65	0.00	1,612.92	1,612.92	0.00
	C2 - 218 Benefit	87.65	87.65	0.00	2,851.53	2,768.48	83.05
	C3	354.38	354.38	0.00	5,016.32	5,016.32	0.00
	C3 - 218 Benefit	354.38	354.38	0.00	8,868.56	8,610.24	258.32
	Total	884.06	884.06	0.00	18,349.33	18,007.96	341.37
	Total				18,349.33	18,007.96	341.37
<b>Bk 52</b>	Rural Assessments						
	C2	135.36	135.36	0.00	2,490.87	2,490.87	0.00
	C2 - 218 Benefit	135.36	135.36	0.00	4,403.69	4,275.43	128.26
	Total	270.72	270.72	0.00	6,894.56	6,766.30	128.26
	Cat S2	2,165.80	2,165.80	0.00	0.00	0.00	0.00
	Cat S2 - 218 Benefit	2,165.80	2,165.80	0.00	70,460.40	68,408.16	2,052.24
	Total	4,331.60	4,331.60	0.00	70,460.40	68,408.16	2,052.24
	Total				77,354.96	75,174.46	2,180.50
<b>Bk 81</b>	City Assessments						
	City Assess	6,121,540.20	6,221,238.00	(99,697.80)	22,026.41	22,385.02	(358.61)
	City Assess > 43,560 sqft	4,603,688.60	4,622,153.00	(18,464.40)	8,282.40	8,315.61	(33.21)
	Total	10,725,228.80	10,843,391.00	(118,162.20)	30,308.81	30,700.63	(391.82)
	Rural Assessments						
	C3	1,215.21	1,214.20	1.01	17,201.54	17,187.29	14.25
	C3 - 218 Benefit	1,215.21	1,214.20	1.01	30,411.24	29,501.01	910.23
	Total	2,430.42	2,428.40	2.02	47,612.78	46,688.30	924.48
	Total				77,921.59	77,388.93	532.66
<b>Bk 95</b>	Rural Assessments						
	C1	323.25	323.25	0.00	7,168.58	7,168.58	0.00
	C1 - 218 Benefit	323.25	323.25	0.00	12,673.56	12,304.42	369.14
	Total	646.50	646.50	0.00	19,842.14	19,473.00	369.14
	Total				19,842.14	19,473.00	369.14
<b>Total All</b>	City Assessments						
	City Assess	126,772,924.48	124,464,176.57	2,308,747.91	456,154.80	447,847.23	8,307.57
	City Assess > 43,560 sqft	41,459,435.05	44,097,530.45	(2,638,095.40)	74,588.69	79,334.77	(4,746.08)

**MADERA IRRIGATION DISTRICT**  
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		2022	2021		2022	2021	
		Unequalized	Equalized		Unequalized	Equalized	
		Roll	Roll		Roll	Roll	
Book	Assessment Summary	Units	Units	Variance	Assessments	Assessment	Variance
	<b>Rural Assessments</b>						
	Total	168,232,359.53	168,561,707.02	(329,347.49)	530,743.49	527,182.00	3,561.49
	C1	1,657.98	1,667.67	(9.69)	36,768.28	36,983.17	(214.89)
	C1 - 218 Benefit	1,657.98	1,667.67	(9.69)	65,003.90	63,479.40	1,524.50
	C2	93,649.92	93,582.23	67.69	1,723,328.79	1,722,083.18	1,245.61
	C2 - 218 Benefit	93,649.92	93,582.23	67.69	3,046,731.07	2,955,853.68	90,877.39
	C2A	2,025.40	2,025.40	0.00	37,271.03	37,271.03	0.00
	C2A - 218 Benefit	2,025.40	2,025.40	0.00	65,892.73	63,973.54	1,919.19
	C3	6,859.76	7,046.72	(186.96)	97,102.26	99,748.77	(2,646.51)
	C3 - 218 Benefit	6,859.76	7,046.72	(186.96)	171,668.02	171,212.37	455.65
	C3A	15.88	15.88	0.00	224.79	224.79	0.00
	C3A - 218 Benefit	15.88	15.88	0.00	397.41	385.83	11.58
	C4	1,274.31	1,259.78	14.53	5,411.46	5,349.75	61.71
	C4 - 218 Benefit	1,274.31	1,259.78	14.53	9,567.12	9,182.50	384.62
	C7	312.01	330.19	(18.18)	5,741.54	6,076.09	(334.55)
	C7 - 218 Benefit	312.01	330.19	(18.18)	10,150.68	10,429.24	(278.56)
	Total	211,590.53	211,855.75	(265.22)	5,275,259.08	5,182,253.34	93,005.74
	<b>Subordinate Lands</b>						
	Cat S2	13,973.17	13,973.17	0.00	-	0.00	0.00
	Cat S2 - 218 Benefit	13,973.17	13,973.17	0.00	454,591.84	441,351.36	13,240.48
	Cat S3	466.97	466.97	0.00	-	0.00	0.00
	Cat S3 - 218 Benefit	466.97	466.97	0.00	11,686.17	11,345.80	340.37
	Total	28,880.28	28,880.28	0.00	466,278.01	452,697.16	13,580.85
	<b>Total</b>						
	City	168,232,359.53	168,561,707.02	(329,347.49)	530,743.49	527,182.00	3,561.49
	Rural and Subordinate	120,235.40	120,368.01	(132.61)	5,741,537.09	5,634,950.50	106,586.59
	City acres	3,862.08	3,869.64		\$ 6,272,280.58	\$ 6,162,132.50	\$110,148.08
	Acres	124,097.48	124,237.65				
Legend:							
	apns	Assessor Parcel Number(s)					
	C1	Category 1 Commercial Properties					
	C2	Category 2 lands (with District service)					
	C3	Category 3 lands (District service not available)					
	C4	Category 4 lands (Riverbottom, sloughs, etc)					
	C7	Category 7 lands (non-irrigated lands program)					
	Exempt	Lands not assessed - county, city, state owned					

**MADERA IRRIGATION DISTRICT**  
**Board of Equalization -**  
**2022 Assessment Year**  
**Individual Parcel Changes - Lot Splits, Parcel Splits, Transfers, Category Changes**  
**"Exhibit B"**

Parcel No.	Owner	Sq. Ft.	Acres	Prior Assessment Category	Current Assessment Category	Remarks
007-121-013	Madera County Children and Families	(196.40)		City Exempt	City Exempt	Merge Parcel
007-113-015	Johal, Ranveer Singh			City	City	Merge Parcel - No Change
011-300-011	Gonzalez, John & Beatrice		(0.45)	C3	C3	Parcel Adjustment
011-300-010	SJR LLC	(2614.20)		City	City	Parcel Adjustment
011-234-019	Quality Children's Services	(4184.00)		City	City	Parcel # Change & Merge Parcel
012-390-012	Palepino LLC	(435.60)		City	City	Parcel Split
012-411-001	Joseph Crown Construction & Develop.			City	City	Parcel Split - Multi Lots - No Change
007-093-003	City of Madera	(7500.00)		City	City Exempt	City to City Exempt
012-133-050	Millennium Acquisition LLC	(8276.60)		City	City	Parcel Split
011-330-002	Castillo, Bernabe & Guillermina Ramirez		0.34	C3	C3 Exempt	Changed to City of Madera
007-031-022	Cappelluti, Rodney Daniel			City	City	Parcel Split - No Change
010-081-003	Pafford, Paul D. & Cheryl C. - Co-Trustee	(7500.00)		City	City	Parcel Should be Inactive
010-081-004	Pafford, Paul D. & Cheryl C. - Co-Trustee	(11250.00)		City	City	Parcel Should be Inactive
010-081-005	Pafford, Paul D. & Cheryl C. - Co-Trustee	(11250.00)		City	City	Parcel Should be Inactive
010-081-012	Pafford, Paul D. & Cheryl C. - Co-Trustee	(22500.00)		City	City	Parcel Should be Inactive
047-240-012	Liberty Farms II		1.62	C2	C2 Exempt	Lot Line Adjustment
006-380-059	K Hovnanian at Melanie Meadows, LLC	1742400.20		City Exempt	City	Parcel Split
007-022-014	City of Madera	(7427.00)		City Exempt	City Exempt	Parcel Splits
008-180-005	Gerbi, Michel P and Matthew A		34.28	C3	C4	Parcel Split
			(4.06)	C3	C3	Parcel Split
011-143-006	Self Help Enterprises	5288.00		City Exempt	City	Parcel Merge
		(2238.60)		City	City	Parcel Merge
009-331-010	Tranpak Manufacturing Company, LLC		6.86	C3 Exempt	C1	Grant Deed: City of Madera to Tranpak
027-201-024	Henderson, Richard L		0.13	C1	C1	Lot Line Adjustment
027-201-028	Loredo, Samuel & Beth - Trustees		1.16	C4	C4	New Parcel
047-340-012	Bishel, Robert D abd Barbara M - Trus.		(1.19)	C2	C2	Lot Line Adjustment - Portion given to Madera County
012-461-078	DMP Development Corp	263084.70		City	City Exempt	Roadway - Make Exempt to Match County
081-070-004	Backbone RM, LLC		(1.45)	C3	C3	Match County
081-070-008	" "		(0.01)	C3	C3	Match County
081-070-010	" "		(0.01)	C3 Exempt	C3 Exempt	Match County
081-070-014	Oak Knoll Holdings RM, LLC		(0.01)	C3 Exempt	C3 Exempt	Match County
081-080-002	Backbone RM, LLC		0.38	C3	C3	Match County
081-080-003	" "		0.24	C3	C3	Match County
081-080-005	" "		0.44	C3	C3	Match County
081-080-010	Vistas Holdings RM, LLC		(0.06)	C3	C3	Match County
081-080-011	" "		0.17	C3	C3	Match County
081-080-012	Backbone RM, LLC		(0.14)	C3 Exempt	C3 Exempt	Match County
081-090-001	Ranch House Holdings RM, LLC		(0.05)	C3	C3	Match County
081-090-005	" "		(0.02)	C3	C3	Match County
081-090-006	Backbone RM, LLC		0.05	C3	C3	Match County
081-090-007	" "		(0.02)	C3	C3	Match County
081-090-009	Ranch House Holdings RM, LLC		0.17	C3 Exempt	C3 Exempt	Match County
081-090-010	Backbone RM, LLC		(0.13)	C3 Exempt	C3 Exempt	Match County
081-100-002	Vistas Holdings RM, LLC		0.13	C3	C3	Match County
081-100-006	" "		0.60	C3	C3	Match County

**MADERA IRRIGATION DISTRICT**  
**Board of Equalization -**  
**2022 Assessment Year**  
**Individual Parcel Changes - Lot Splits, Parcel Splits, Transfers, Category Changes**  
**"Exhibit B"**

Parcel No.	Owner	Sq. Ft.	Acres	Prior Assessment Category	Current Assessment Category	Remarks
081-100-012	Backbone RM, LLC		(0.01)	C3	C3	Match County
081-100-013	Vistas Holdings RM, LLC		(0.06)	C3 Exempt	C3 Exempt	Match County
081-100-017	Backbone RM, LLC		(0.13)	C3 Exempt	C3 Exempt	Match County
081-100-018	Vistas Holdings RM, LLC		(0.09)	C3 Exempt	C3 Exempt	Match County
081-110-003	Creekside Holdings RM, LLC		(0.08)	C3	C3	Match County
081-110-004	Backbone RM, LLC		(0.03)	C3	C3	Match County
081-110-005	" "		0.02	C3 Exempt	C3 Exempt	Match County
081-110-006	Arroyo Holdings RM, LLC		0.11	C3 Exempt	C3 Exempt	Match County
081-110-007	Backbone RM, LLC		0.07	C3	C3	Match County
081-120-001	Arroyo Holdings RM, LLC		(0.03)	C3	C3	Match County
081-120-006	Backbone RM, LLC		(0.80)	C3	C3	Match County
081-120-009	" "		0.03	City Exempt	City Exempt	Match County
081-130-004	" "		0.15	C3	C3	Match County
081-130-005	" "		(0.26)	C3	C3	Match County
081-130-007	Oak Knoll Holdings RM, LLC		0.10	C3 Exempt	C3 Exempt	Match County
081-140-002	Arroyo Holdings RM, LLC		0.02	C3	C3	Match County
081-140-004	" "		0.09	C3	C3	Match County
081-140-005	Backbone RM, LLC		0.01	C3	C3	Match County
081-150-001	Arroyo Holdings RM, LLC		(0.07)	C3	C3	Match County
081-150-006	" "		0.22	C3 Exempt	C3 Exempt	Match County
081-150-007	Backbone RM, LLC		(0.10)	C3	C3	Match County
081-150-008	Vineyard Holdings RM, LLC		(0.05)	C3 Exempt	C3 Exempt	Match County
081-150-010	Backbone RM, LLC		0.02	C3 Exempt	C3 Exempt	Match County
081-150-011	" "		0.88	C3	C3	Match County
081-150-012	" "		(0.14)	C3	C3	Match County
081-150-014	Vineyard Holdings RM, LLC		0.04	C3 Exempt	C3 Exempt	Match County
081-160-003	Oak Knoll Holdings RM, LLC		(0.13)	C3	C3	Match County
081-160-006	" "		(0.20)	C3	C3	Match County
081-160-007	Backbone RM, LLC		0.41	C3	C3	Match County
081-170-003	Vineyard Holdings RM, LLC		(0.08)	C3	C3	Match County
081-170-005	" "		0.04	C3 Exempt	C3 Exempt	Match County
081-170-006	Backbone RM, LLC		(0.18)	C3	C3	Match County
081-180-002	" "		2.28	C3	C3	Match County
081-180-003	" "		(0.04)	C3	C3	Match County
081-190-002	Hillside RM, LLC	100.80		City	City	Match County
081-190-004	" "	(46.40)		City	City	Match County
081-190-007	" "	(1554.60)		City	City	Match County
081-190-012	" "	(12845.60)		City	City	Match County
081-220-051	" "	(3638.00)		City	City	Match County
081-220-052	" "	(1285.00)		City	City	Match County
081-220-049	City of Madera	2394.00		City Exempt	City Exempt	Match Doc#2019023577
081-220-050	" "	2549.00		City Exempt	City Exempt	Match Doc#2019023577
081-360-005	Hillside RM, LLC	(297.00)		City	City	Match County
081-360-010	" "	(225.40)		City	City	Match County
081-242-025	" "	(13.00)		City	City	Lot Line Adj
081-350-077	" "	393.00		City	City	Match Doc#2019015005
081-350-076	" "	2081.00		City	City	Match Doc#2019015000
081-350-075	" "	1680.00		City	City	Match Doc#2019014999
081-350-074	" "	1440.00		City	City	Match Doc#2019014998
081-350-073	" "	1680.00		City	City	Match Doc#2019014994
081-350-072	" "	1440.00		City	City	Match Doc#2019014993
081-350-071	" "	1680.00		City	City	Match Doc#2019014992
081-350-070	" "	1213.00		City	City	Match Doc#2019014988

**MADERA IRRIGATION DISTRICT**  
**Board of Equalization -**  
**2022 Assessment Year**  
**Individual Parcel Changes - Lot Splits, Parcel Splits, Transfers, Category Changes**  
**"Exhibit B"**

Parcel No.	Owner	Sq. Ft.	Acres	Prior Assessment Category	Current Assessment Category	Remarks
081-350-069	" "	840.00		City	City	Match Doc#2019014987
081-350-068	" "	228.00		City	City	Match Doc#2019014986
081-350-067	" "	(384.00)		City	City	Match Doc#2019015038
081-350-066	" "	(618.00)		City	City	Match Doc#2019015039
081-350-065	" "	(866.00)		City	City	Match Doc#2019015034
081-350-064	" "	(109.00)		City	City	Match Doc#2019015035
081-350-062	" "	(558.00)		City	City	Match Doc#2019015028
081-350-060	" "	(180.00)		City	City	Match Doc#2019014483
081-350-059	" "	(130.00)		City	City	Match Doc#2019014482
081-350-057	" "	(263.00)		City	City	Match Doc#2019014476
081-350-056	" "	(556.00)		City	City	Match Doc#2019014470
081-350-055	" "	(766.00)		City	City	Match Doc#2019014469
081-340-035	" "	(603.00)		City	City	Match Doc#2019014463
081-340-036	" "	817.00		City	City	Match Doc#2019014464
081-340-038	" "	1142.00		City	City	Match Doc#2019014468
081-340-040	" "	1033.00		City	City	Match Doc#2019014475
081-340-041	" "	587.00		City	City	Match Doc#2019014474
081-340-042	" "	564.00		City	City	Match Doc#2019014485
081-340-043	" "	253.00		City	City	Match Doc#2019015027
081-340-044	" "	777.00		City	City	Match Doc#2019015026
081-340-045	" "	937.00		City	City	Match Doc#2019015033
081-340-047	" "	937.00		City	City	Match Doc#2019015041
081-340-048	" "	866.00		City	City	Match Doc#2019015040
081-340-049	" "	244.00		City	City	Match Doc#2019015045
081-340-050	" "	1385.00		City	City	Match Doc#2019015044
081-291-082	John Beck	(260.00)		City	City	Match Doc#2019011965
081-291-083	Steven Haskett	347.00		City	City	Match Doc#2019011964
081-291-084	Patrick & Sarah Ferguson	(87.00)		City	City	Match Doc#2019011963
081-291-085	Redrock RM, LLC	(395.00)		City	City	Match Doc#2019011414
081-291-086	" "	395.00		City	City	Match Doc#2019011413
081-270-040	Treasure Hills, LLC	(136.00)		City	City	Match Doc#2019012554
081-270-042	Hillside RM, LLC	(164.00)		City	City	Match Doc#2019012555
081-270-045	Treasure Hills, LLC	92.00		City	City	Match Doc#2019013217
081-270-046	" "	40.00		City	City	Match Doc#2019013216
081-270-047	" "	(320.00)		City	City	Match Doc#2019013215
081-270-048	" "	183.00		City	City	Match Doc#2019013212
081-270-049	" "	209.00		City	City	Match Doc#2019013218
081-270-050	" "	(173.00)		City	City	Match Doc#2019013210
081-270-052	" "	398.00		City	City	Match Doc#2019013206
081-270-053	" "	370.00		City	City	Match Doc#2019013205
081-270-054	" "	(402.00)		City	City	Match Doc#2019013209
081-270-055	Hillside RM, LLC	(396.00)		City	City	Match Doc#2019013204
081-260-043	" "	(90.00)		City	City	Match Doc#2019013224
081-260-045	" "	138.00		City	City	Match Doc#2019013223
081-260-046	" "	(445.00)		City	City	Match Doc#2019015011
081-260-047	" "	(455.00)		City	City	Match Doc#2019015010
081-260-048	" "	454.00		City	City	Match Doc#2019015009
081-260-050	" "	(1013.00)		City	City	Match Doc#2019014983
081-260-051	Treasure Hills, LLC	1013.00		City	City	Match Doc#2019014982



**MADERA IRRIGATION DISTRICT**  
**Board of Equalization -**  
**2022 Assessment Year**  
**Individual Parcel Changes - Lot Splits, Parcel Splits, Transfers, Category Changes**  
**"Exhibit B"**

Parcel No.	Owner	Sq. Ft.	Acres	Prior Assessment Category	Current Assessment Category	Remarks
081-250-026	Hillside RM, LLC	(4165.00)		City	City	Match Doc#2019011407
081-250-027	Andrew & Virginia Wagner	1110.00		City	City	Match Doc#2019014980
081-250-028	Hillside RM, LLC	(1110.00)		City	City	Match Doc#2019014979
081-250-038	" "	4355.00		City	City	Match Doc#2019011408
081-242-001	" "	(13.00)		City	City	Match Doc#2019015080
081-242-002	" "	360.00		City	City	Match Doc#2019015079
081-242-010	" "	(18.00)		City	City	Match Doc#2019011404
081-242-011	" "	17.00		City	City	Match Doc#2019011403
081-242-014	" "	345.00		City	City	Match Doc#2019015078
081-242-015	" "	(13.00)		City	City	Match Doc#2019015077
081-242-016	" "	(13.00)		City	City	Match Doc#2019015062
081-242-018	" "	360.00		City	City	Match Doc#2019015064
081-242-021	" "	180.00		City	City	Match Doc#2019015067
081-242-022	" "	(180.00)		City	City	Match Doc#2019015068
081-242-023	" "	360.00		City	City	Match Doc#2019015069
081-242-024	" "	(360.00)		City	City	Match Doc#2019015070
081-241-015	" "	365.00		City	City	Match Doc#2019015059
081-241-017	" "	(13.00)		City	City	Match Doc#2019015057
081-241-018	" "	337.00		City	City	Match Doc#2019015056
081-240-083	" "	9.00		City	City	Match Doc#2019010834
081-240-084	" "	293.00		City	City	Match Doc#2019010833
081-240-085	" "	500.00		City	City	Match Doc#2019010832
081-240-086	" "	500.00		City	City	Match Doc#2019010827
081-240-098	Treasure Hills, LLC	62.00		City	City	Match Doc#2019027819
081-240-099	" "	(62.00)		City	City	Match Doc#2019027818
081-210-084	Hillside RM, LLC	167.00		City	City	Match Doc#2019010825
081-210-085	" "	54.00		City	City	Match Doc#2019010826
081-010-015	Town Center RM, LLC		5.39	City Exempt	City Exempt	Match County Assesment Map
081-010-005	Backbone RM, LLC		(0.36)	C3 Exempt	C3 Exempt	Match County Assesment Map
006-251-053	Castle Court Owners Association	6596.00		City	City Exempt	Make Exempt to Match County
006-251-057	" "	6596.00		City	City Exempt	Make Exempt to Match County
007-181-004	Daniel Irwin - Trustee	1116.20		City	City	Match County Assesment Map
009-331-020	Robert & Carol Poythress- Trustees	(27.70)		City	City	Match County Assesment Map
009-331-021	Will & Sons Gill	89.10		City	City	Match County Assesment Map
009-331-018	Span Development, LLC	(3.64)		C3 Exempt	C3 Exempt	Match County Assesment Map
		3.35		C3	C3	Match County Assesment Map
009-331-023	BFP Partnership			C3	C3	Match County Assesment Map
009-331-024	City of Madera			C3 Exempt	C3 Exempt	Match County Assesment Map
012-133-039	State of California	90167.00		City	City Exempt	Match Doc#2020025579
027-201-009	Anthony & Barbara Basila - Trustees		30.67	C3	MID Owned	MID Purchase
040-082-003	" "		37.57	C2	MID Owned	MID Purchase
007-101-011	Susan Savage	20250.00		City	City Exempt	Madera County Owns Property
						<b>CHANGES AFTER BOE MEETING JUNE 15, 2021</b>
046-090-027	Hirday Pal and Kashmir K Singh - Trust.		38.61	C3	C2	Add Standby & Link T.O. 247/09 per customer
046-080-003	" "		20.00	C3	C2	Changed Irrigable Acres to 133 per Customer Request
046-020-051	" "		15.68	C3	C2	Linked T.O. 127/09 , Parcel Connected to Other Parcel
048-110-001	Frank and Virginia Dalena - Trustees		51.05	C3	C2	Add Standby and Make T.O. Active
011-300-013	Southern Pacific Railway Co	(3049.20)		City	City	Match County Assessment Map
044-092-004	David John and Diana Tolmachoff		18.18	C7	C2	Per Engineering: Growing Pistachios
006-380-027	KB Home South Bay Inc.		7.67	C2	City	Parcel Split into Rancho Santa Fe Community
006-380-028	" "		31.66	C2	City	Parcel Split into Rancho Santa Fe Community

# AGENDA ITEM 1a.

**JUNE 18, 2021**  
**RESOLUTION NO. 2021-09**

**RESOLUTION OF THE BOARD OF DIRECTORS,  
MADERA IRRIGATION DISTRICT  
SETTING THE 2022 ASSESSMENT RATES**

**RESOLVED** by the Board of Directors of the Madera Irrigation District (“District”), at a special meeting duly called and held on June 18, 2021, at the business office of the District, 12152 Road 28 ¼, Madera, California 93637, as follows:

**WHEREAS**, on June 15 and June 18, 2021, 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 \$118,002,113.60 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 \$43,186,504.05; and

**WHEREAS**, the revenue required by the District from general assessments and other sources is in excess of the sum of \$6,272,280.58 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 2022 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 18<sup>th</sup> day of June, 2021 by the following vote:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

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James Erickson, President

ATTEST: \_\_\_\_\_  
Richard Cosyns, 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. 2021-09 adopted June 18, 2021.

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Andrea Kwock Sandoval, Secretary

# AGENDA ITEM 1b.

**JUNE 18, 2021  
RESOLUTION 2021-10**

**RESOLUTION OF THE BOARD OF DIRECTORS,  
MADERA IRRIGATION DISTRICT  
REAUTHORIZING STANDBY CHARGES FOR THE 2021 FISCAL YEAR**

**RESOLVED** by the Board of Directors of the Madera Irrigation District (“District”), at a special meeting duly called and held on June 18, 2021, 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 2021 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 18, 2021, by the following vote:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

\_\_\_\_\_  
James Erickson, President

ATTEST: \_\_\_\_\_  
Richard Cosyns, 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. 2021-10 adopted June 18, 2021.

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Andrea Kwock Sandoval, Secretary