



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

**AGENDA**

Members of the public can participate ***in-person*** or in the following ways:

1. Zoom Meeting

<https://us02web.zoom.us/j/84972535747?pwd=aybJ7O2Mlxk5igdo0ViDIyNjOY4bEi.1>

Meeting ID: 849 7253 5747

Passcode: 692371

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

Meeting ID: 849 7253 5747

Passcode: 692371

3. Email: You may submit comments on a specific agenda item via email to [asandoval@madera-id.org](mailto:asandoval@madera-id.org). We request emails be sent 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).

**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 19, 2026  
**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**

## **APPROVAL OF AGENDA**

## **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**

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” 2026 Parcel Changes as part of the 2027 Unequalized Roll

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

### **1. NEW BUSINESS**

- 1a. Discussion / possible action on setting the 2027 Assessment Rates, Resolution No. 2026-14
- 1b. Discussion / possible action on reauthorizing Standby Charges for the 2026 fiscal year, Resolution No. 2026-15

### **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” 2027 Parcel Changes as part of the 2027 Unequalized Roll

**Previous Board Actions/Discussions:**

Board of Equalization met on June 16, 2026 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 16, 2026. Since that time, there have been additional changes made to the 2027 Unequalized Assessment Roll as outlined in “Exhibit A” and “Exhibit B”. 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” 2027 Parcel Changes and any other parcel land changes required by Madera County as part of the 2027 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 decrease of approximately \$3,716,092.66 in assessment revenue due to the removal of the proposition 218 assessment that is no longer being billed, lot line adjustments, parcel splits, category changes, loss of square footage from roads and out lots, and removal of parcels that have been deemed low value by the County of Madera .

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

Approve and accept the parcel changes identified in Exhibit "A" & Exhibit "B" 2027 Parcel Changes and any other parcel land changes required by Madera County as part of the 2027 Unequalized Roll

**Recommended Motion:**

Approve and accept the parcel changes identified in Exhibit "A" & Exhibit "B" 2026 Parcel Changes as part of the 2027 Unequalized Roll

**Supporting Documents Attached:**

1. "Exhibit A" 2027 Parcel Land Changes
2. "Exhibit B" Listing of Individual Parcel Changes
3. "Exhibit E" 2017-2027 Assessment Rates

**MADERA IRRIGATION DISTRICT**  
**2027 Unequalized Roll vs 2026 Equalized Roll**  
**June 19, 2026**  
**"Exhibit A"**

Book	Assessment Summary	2027 Unequalized Roll Units	2026 Equalized Roll Units	Variance	2027 Unequalized Roll Assessments	2026 Equalized Roll Assessment	Variance
<b>Bk 3</b>	City Assessments						
	City Assess	2,603,571.00	2,590,609.00	12,962.00	9,368.35	9,321.72	46.63
	City Assess > 43,560 sqft	158,994.00	158,994.00	0.00	286.04	286.04	0.00
	Total	2,762,565.00	2,749,603.00	12,962.00	9,654.39	9,607.76	46.63
	Total				9,654.39	9,607.76	46.63
<b>Bk 4</b>	City Assessments						
	City Assess	2,480,366.95	2,480,366.95	0.00	8,924.92	8,924.92	0.00
	Total	2,480,366.95	2,480,366.95	0.00	8,924.92	8,924.92	0.00
	Total				8,924.92	8,924.92	0.00
<b>Bk 5</b>	City Assessments						
	City Assess	6,810,140.00	6,810,140.00	0.00	24,504.33	24,504.33	0.00
	City Assess > 43,560 sqft	1,549,389.00	1,549,389.00	0.00	2,787.49	2,787.49	0.00
	Total	8,359,529.00	8,359,529.00	0.00	27,291.82	27,291.82	0.00
	Rural Assessments						
	C3	12.99	12.99	0.00	183.89	183.89	0.00
	C3 - 218 Benefit	0.00	12.99	(12.99)	0.00	325.09	(325.09)
	Total	12.99	25.98	(12.99)	183.89	508.98	(325.09)
	Total				27,475.71	27,800.80	(325.09)
<b>Bk 6</b>	City Assessments						
	City Assess	28,849,649.53	28,879,125.93	(29,476.40)	103,806.87	103,912.93	(106.06)
	City Assess > 43,560 sqft	3,944,560.60	3,944,560.60	0.00	7,096.56	7,096.56	0.00
	Total	32,794,210.13	32,823,686.53	(29,476.40)	110,903.43	111,009.49	(106.06)
	Rural Assessments						
	C2	1,826.21	1,826.21	0.00	33,605.61	33,605.61	0.00
	C2 - 218 Benefit	0.00	1,826.21	(1,826.21)	0.00	59,412.44	(59,412.44)
	C3	10.04	10.04	0.00	142.12	142.12	0.00
	C3 - 218 Benefit	0.00	10.04	(10.04)	0.00	251.26	(251.26)
	C4	0.00	0.00	0.00	0.00	0.00	0.00
	C4 - 218 Benefit	0.00	0.00	0.00	0.00	0.00	0.00
	Total	1,836.25	3,672.50	(1,836.25)	33,747.73	93,411.43	(59,663.70)
	Total				144,651.16	204,420.92	(59,769.76)
<b>Bk 7</b>	City Assessments						
	City Assess	5,722,933.70	5,752,773.70	(29,840.00)	20,592.48	20,699.85	(107.37)
	City Assess > 43,560 sqft	137,701.85	137,701.85	0.00	247.73	247.73	0.00
	Total	5,860,635.55	5,890,475.55	(29,840.00)	20,840.21	20,947.58	(107.37)
	Total				20,840.21	20,947.58	(107.37)
<b>Bk 8</b>	City Assessments						
	City Assess	7,608,320.49	7,315,623.49	292,697.00	27,376.20	26,323.02	1,053.18
	City Assess > 43,560	854,121.20	854,121.20	0.00	1,536.63	1,536.63	0.00
	Total	8,462,441.69	8,169,744.69	292,697.00	28,912.83	27,859.65	1,053.18
	Rural Assessments						
	C1	2.01	2.01	0.00	44.58	44.58	0.00
	C1 - 218 Benefit	0.00	2.01	(2.01)	0.00	78.81	(78.81)
	C3	35.52	35.52	0.00	502.79	502.79	0.00
	C3 - 218 Benefit	0.00	35.52	(35.52)	0.00	888.91	(888.91)
	C4	22.23	22.23	0.00	94.41	94.41	0.00
	C4 - 218 Benefit	0.00	22.23	(22.23)	0.00	166.89	(166.89)
	Total	59.76	119.52	(59.76)	641.78	1,776.39	(1,134.61)
	Total				29,554.61	29,636.04	(81.43)
<b>Bk 9</b>	City Assessments						
	City Assess	25,646,006.18	25,610,294.18	35,712.00	92,278.88	92,150.38	128.50
	City Assess > 43,560 sqft	11,809,121.00	11,809,121.00	0.00	21,245.49	21,245.49	0.00
	Total	37,455,127.18	37,419,415.18	35,712.00	113,524.37	113,395.87	128.50
	Rural Assessments						
	C1	15.99	15.99	0.00	354.60	354.60	0.00
	C1 - 218 Benefit	0.00	15.99	(15.99)	0.00	626.92	(626.92)
	C2	37.36	37.36	0.00	687.49	687.49	0.00
	C2 - 218 Benefit	0.00	37.36	(37.36)	0.00	1,215.44	(1,215.44)
	C3	147.48	147.48	0.00	2,087.62	2,087.62	0.00
	C3 - 218 Benefit	0.00	147.48	(147.48)	0.00	3,690.78	(3,690.78)

**MADERA IRRIGATION DISTRICT**  
**2027 Unequalized Roll vs 2026 Equalized Roll**  
**June 19, 2026**  
**"Exhibit A"**

Book	Assessment Summary	2027 Unequalized Roll Units	2026 Equalized Roll Units	Variance	2027 Unequalized Roll Assessments	2026 Equalized Roll Assessment	Variance
	Total	200.83	401.66	(200.83)	3,129.71	8,662.85	(5,533.14)
					116,654.08	122,058.72	(5,404.64)
<b>Bk 10</b>	City Assessments						
	City Assess	6,091,196.78	6,082,221.78	8,975.00	21,917.92	21,885.63	32.29
	City Assess > 43,560 sqft	373,515.00	373,515.00	0.00	671.98	671.98	0.00
	Total	6,464,711.78	6,455,736.78	8,975.00	22,589.90	22,557.61	32.29
	Total				22,589.90	22,557.61	32.29
<b>Bk 11</b>	City Assessments						
	City Assess	12,529,505.64	12,522,005.64	7,500.00	45,083.95	45,056.96	26.99
	City Assess > 43,560 sqft	772,011.20	772,011.20	0.00	1,388.91	1,388.91	0.00
	Total	13,301,516.84	13,294,016.84	7,500.00	46,472.86	46,445.87	26.99
	Rural Assessments						
	C2	270.79	270.79	0.00	4,983.03	4,983.03	0.00
	C2 - 218 Benefit	0.00	270.79	(270.79)	0.00	8,809.66	(8,809.66)
	C3	47.87	47.87	0.00	677.62	677.62	0.00
	C3 - 218 Benefit	0.00	47.87	(47.87)	0.00	1,197.98	(1,197.98)
	C4	9.54	9.54	0.00	40.51	40.51	0.00
	C4 - 218 Benefit	0.00	9.54	(9.54)	0.00	71.63	(71.63)
	C7	17.48	17.48	0.00	321.66	321.66	0.00
	C7 - 218 Benefit	0.00	17.48	(17.48)	0.00	568.68	(568.68)
	Total	345.68	691.36	(345.68)	6,022.82	16,670.77	(10,647.95)
	Total				52,495.68	63,116.64	(10,620.96)
<b>Bk 12</b>	City Assessments						
	City Assess	18,471,027.37	18,300,317.87	170,709.50	66,462.51	65,848.26	614.25
	City Assess > 43,560 sqft	5,616,554.40	5,062,471.40	554,083.00	10,104.60	9,107.75	996.85
	Total	24,087,581.77	23,362,789.27	724,792.50	76,567.11	74,956.01	1,611.10
	Rural Assessments						
	C1	25.65	25.65	0.00	568.83	568.83	0.00
	C1 - 218 Benefit	0.00	25.65	(25.65)	0.00	1,005.65	(1,005.65)
	C2	364.10	364.10	0.00	6,700.10	6,700.10	0.00
	C2 - 218 Benefit	0.00	364.10	(364.10)	0.00	11,845.35	(11,845.35)
	C3	135.19	135.62	(0.43)	1,913.66	1,919.75	(6.09)
	C3 - 218 Benefit	0.00	135.62	(135.62)	0.00	3,393.97	(3,393.97)
	Total	524.94	1,050.74	(525.80)	9,182.59	25,433.65	(16,251.06)
	Total				85,749.70	100,389.66	(14,639.96)
<b>Bk 13</b>	City Assessments						
	City Assess	5,370,174.60	5,252,573.60	117,601.00	19,322.61	18,899.45	423.16
	City Assess > 43,560 sqft	7,876,485.60	7,389,486.60	486,999.00	14,170.39	13,294.24	876.15
	Total	13,246,660.20	12,642,060.20	604,600.00	33,493.00	32,193.69	1,299.31
	Rural Assessments						
	C1	37.40	37.40	0.00	829.39	829.39	0.00
	C1 - 218 Benefit	0.00	37.40	(37.40)	0.00	1,466.32	(1,466.32)
	C2	562.43	562.43	0.00	10,349.72	10,349.72	0.00
	C2 - 218 Benefit	0.00	562.43	(562.43)	0.00	18,297.63	(18,297.63)
	C3	353.28	353.33	(0.05)	5,000.79	5,001.49	(0.70)
	C3 - 218 Benefit	0.00	353.33	(353.33)	0.00	8,842.24	(8,842.24)
	C4	124.06	137.22	(13.16)	526.81	582.69	(55.88)
	C4 - 218 Benefit	0.00	137.22	(137.22)	0.00	1,030.22	(1,030.22)
	Total	1,077.17	2,180.76	(1,103.59)	16,706.71	46,399.70	(29,692.99)
	Total				50,199.71	78,593.39	(28,393.68)
<b>Bk 23</b>	Rural Assessments						
	C2	1,221.65	1,221.65	0.00	22,480.58	22,480.58	0.00
	C2 - 218 Benefit	0.00	1,221.65	(1,221.65)	0.00	39,744.17	(39,744.17)
	C2A	858.92	858.92	0.00	15,805.69	15,805.69	0.00
	C2A - 218 Benefit	0.00	858.92	(858.92)	0.00	27,943.41	(27,943.41)
	C3	0.00	0.00	0.00	0.00	0.00	0.00
	C3 - 218 Benefit	0.00	0.00	0.00	0.00	0.00	0.00
	C4	63.69	63.69	0.00	270.46	270.46	0.00
	C4 - 218 Benefit	0.00	63.69	(63.69)	0.00	478.17	(478.17)
	Total	2,144.26	4,288.52	(2,144.26)	38,556.73	106,722.48	(68,165.75)
	Total				38,556.73	106,722.48	(68,165.75)

**MADERA IRRIGATION DISTRICT**  
**2027 Unequalized Roll vs 2026 Equalized Roll**  
**June 19, 2026**  
**"Exhibit A"**

Book	Assessment Summary	2027 Unequalized Roll Units	2026 Equalized Roll Units	Variance	2027 Unequalized Roll Assessments	2026 Equalized Roll Assessment	Variance
<b>Bk 27</b>	Rural Assessments						
	C1	2.00	2.85	(0.85)	44.35	63.20	(18.85)
	C1 - 218 Benefit	0.00	2.85	(2.85)	0.00	111.74	(111.74)
	C2	3,019.65	3,019.65	0.00	55,567.01	55,567.01	0.00
	C2 - 218 Benefit	0.00	3,019.65	(3,019.65)	0.00	98,238.90	(98,238.90)
	C3	41.38	41.38	0.00	585.75	585.75	0.00
	C3 - 218 Benefit	0.00	41.38	(41.38)	0.00	1,035.56	(1,035.56)
	C4	5.94	5.94	0.00	25.23	25.23	0.00
	C4 - 218 Benefit	0.00	5.94	(5.94)	0.00	44.60	(44.60)
	C7	54.94	54.94	0.00	1,010.99	1,010.99	0.00
	C7 - 218 Benefit	0.00	54.94	(54.94)	0.00	1,787.38	(1,787.38)
	Total	3,123.91	6,249.52	(3,125.61)	57,233.33	158,470.36	(101,237.03)
	Cat S2	302.61	302.61	0.00	0.00	0.00	0.00
	Cat S2 - 218 Benefit	0.00	302.61	(302.61)	0.00	9,844.86	(9,844.86)
	Total	302.61	605.22	(302.61)	0.00	9,844.86	(9,844.86)
	Total			0.00	57,233.33	168,315.22	(111,081.89)
<b>Bk 28</b>	Rural Assessments						
	C1	9.50	9.50	0.00	210.68	210.68	0.00
	C1 - 218 Benefit	0.00	9.50	(9.50)	0.00	372.46	(372.46)
	C2	10,324.85	10,324.99	(0.14)	189,996.07	189,998.64	(2.57)
	C2 - 218 Benefit	0.00	10,324.99	(10,324.99)	0.00	335,904.91	(335,904.91)
	C3	246.83	246.83	0.00	3,493.91	3,493.91	0.00
	C3 - 218 Benefit	0.00	246.83	(246.83)	0.00	6,177.05	(6,177.05)
	C4	32.58	32.58	0.00	138.37	138.37	0.00
	C4 - 218 Benefit	0.00	32.58	(32.58)	0.00	244.59	(244.59)
	C7	26.33	26.33	0.00	484.52	484.52	0.00
	C7 - 218 Benefit	0.00	26.33	(26.33)	0.00	856.60	(856.60)
	Total	10,640.09	21,280.46	(10,640.37)	194,323.55	537,881.73	(343,558.18)
	Total				194,323.55	537,881.73	(343,558.18)
<b>Bk 29</b>	Rural Assessments						
	C1	110.25	110.25	0.00	2,444.98	2,444.98	0.00
	C1 - 218 Benefit	0.00	110.25	(110.25)	0.00	4,322.54	(4,322.54)
	C2	4,304.62	4,304.62	0.00	79,212.84	79,212.84	0.00
	C2 - 218 Benefit	0.00	4,304.62	(4,304.62)	0.00	140,043.06	(140,043.06)
	C3	470.91	470.83	0.08	6,665.87	6,664.74	1.13
	C3 - 218 Benefit	0.00	470.83	(470.83)	0.00	11,782.80	(11,782.80)
	C4	117.11	117.11	0.00	497.30	497.30	0.00
	C4 - 218 Benefit	0.00	117.11	(117.11)	0.00	879.20	(879.20)
	C7	68.82	68.82	0.00	1,266.41	1,266.41	0.00
	C7 - 218 Benefit	0.00	68.82	(68.82)	0.00	2,238.93	(2,238.93)
	Total	5,071.71	10,143.26	(5,071.55)	90,087.40	249,352.80	(159,265.40)
	Cat S2	1,553.71	1,553.71	0.00	0.00	0.00	0.00
	Cat S2 - 218 Benefit	0.00	1,553.71	(1,553.71)	0.00	50,547.12	(50,547.12)
	Cat S3	366.59	366.59	0.00	0.00	0.00	0.00
	Cat S3 - 218 Benefit	0.00	366.59	(366.59)	0.00	9,174.11	(9,174.11)
	Total	1,920.30	3,840.60	(1,920.30)	0.00	59,721.23	(59,721.23)
	Total				90,087.40	309,074.03	(218,986.63)
<b>Bk 30</b>	Rural Assessments						
	C2	2,534.72	2,534.72	0.00	46,643.50	46,643.50	0.00
	C2 - 218 Benefit	0.00	2,534.72	(2,534.72)	0.00	82,462.49	(82,462.49)
	C3	18.95	18.95	0.00	268.24	268.24	0.00
	C3 - 218 Benefit	0.00	18.95	(18.95)	0.00	474.23	(474.23)
	C4	30.00	30.00	0.00	127.40	127.40	0.00
	C4 - 218 Benefit	0.00	30.00	(30.00)	0.00	225.23	(225.23)
	Total	2,583.67	5,167.34	(2,583.67)	47,039.14	130,201.09	(83,161.95)
	Cat S2	4,048.07	4,048.07	0.00	0.00	0.00	0.00
	Cat S2 - 218 Benefit	0.00	4,048.07	(4,048.07)	0.00	131,696.63	(131,696.63)
	Cat S3	0.00	0.00	0.00	0.00	0.00	0.00
	Cat S3 - 218 Benefit	0.00	0.00	0.00	0.00	0.00	0.00
	Total	4,048.07	8,096.14	(4,048.07)	0.00	131,696.63	(131,696.63)
	Total				47,039.14	261,897.72	(214,858.58)

**MADERA IRRIGATION DISTRICT**  
**2027 Unequalized Roll vs 2026 Equalized Roll**  
**June 19, 2026**  
**"Exhibit A"**

Book	Assessment Summary	2027 Unequalized Roll Units	2026 Equalized Roll Units	Variance	2027 Unequalized Roll Assessments	2026 Equalized Roll Assessment	Variance
<b>Bk 31</b>	Rural Assessments						
	C2	1,320.84	1,320.84	0.00	24,305.87	24,305.87	0.00
	C2 - 218 Benefit	0.00	1,320.84	(1,320.84)	0.00	42,971.13	(42,971.13)
	C2A	739.79	739.79	0.00	13,613.48	13,613.48	0.00
	C2A - 218 Benefit	0.00	739.79	(739.79)	0.00	24,067.73	(24,067.73)
	C4	95.44	95.44	0.00	405.29	405.29	0.00
	C4 - 218 Benefit	0.00	95.44	(95.44)	0.00	716.52	(716.52)
	Total	2,156.07	4,312.14	(2,156.07)	38,324.64	106,080.02	(67,755.38)
	Cat S2	4,240.88	4,240.88	0.00	0.00	0.00	0.00
	Cat S2 - 218 Benefit	0.00	4,240.88	(4,240.88)	0.00	137,969.39	(137,969.39)
	Total	4,240.88	8,481.76	(4,240.88)	0.00	137,969.39	(137,969.39)
	Total				38,324.64	244,049.41	(205,724.77)
<b>Bk 32</b>	Rural Assessments						
	C1	5.95	5.95	0.00	131.96	131.96	0.00
	C1 - 218 Benefit	0.00	5.95	5.95	0.00	233.29	(233.29)
	C2	59.01	59.01	0.00	1,085.89	1,085.89	0.00
	C2 - 218 Benefit	0.00	59.01	59.01	0.00	1,919.79	(1,919.79)
	C3	532.37	529.87	(2.50)	7,536.49	7,501.10	35.39
	C3 - 218 Benefit	0.00	529.87	529.87	0.00	13,260.52	(13,260.52)
	Total	597.33	1,189.66	592.33	8,754.34	24,132.55	(15,378.21)
	Total				8,754.34	24,132.55	(15,378.21)
<b>Bk 33</b>	Rural Assessments						
	C1	25.06	25.06	0.00	555.75	555.75	0.00
	C1 - 218 Benefit	0.00	25.06	(25.06)	0.00	982.51	(982.51)
	C2	2,449.75	2,449.75	0.00	45,079.85	45,079.85	0.00
	C2 - 218 Benefit	0.00	2,449.75	(2,449.75)	0.00	79,698.21	(79,698.21)
	C3	65.33	65.33	0.00	924.77	924.77	0.00
	C3 - 218 Benefit	0.00	65.33	(65.33)	0.00	1,634.91	(1,634.91)
	C4	33.45	33.45	0.00	142.06	142.06	0.00
	C4 - 218 Benefit	0.00	33.45	(33.45)	0.00	251.13	(251.13)
	C7	33.31	33.31	0.00	612.96	612.96	0.00
	C7 - 218 Benefit	0.00	33.31	(33.31)	0.00	1,083.68	(1,083.68)
	Total	2,606.90	5,213.80	(2,606.90)	47,315.39	130,965.83	(83,650.44)
	Total				47,315.39	130,965.83	(83,650.44)
<b>Bk 34</b>	Rural Assessments						
	C1	30.36	30.36	0.00	673.28	673.28	0.00
	C1 - 218 Benefit	0.00	30.36	(30.36)	0.00	1,190.31	(1,190.31)
	C2	364.56	364.56	0.00	6,708.56	6,708.56	0.00
	C2 - 218 Benefit	0.00	364.56	(364.56)	0.00	11,860.30	(11,860.30)
	C3	236.66	236.66	0.00	3,349.72	3,349.72	0.00
	C3 - 218 Benefit	0.00	236.66	(236.66)	0.00	5,921.96	(5,921.96)
	C4	13.41	13.41	0.00	56.94	56.94	0.00
	C4 - 218 Benefit	0.00	13.41	(13.41)	0.00	100.67	(100.67)
	C7	12.36	12.36	0.00	227.45	227.45	0.00
	C7 - 218 Benefit	0.00	12.36	(12.36)	0.00	402.11	(402.11)
	Total	657.35	1,314.70	(657.35)	11,015.95	30,491.30	(19,475.35)
	Cat S2	172.37	172.37	0.00	0.00	0.00	0.00
	Cat S2 - 218 Benefit	0.00	172.37	(172.37)	0.00	5,607.75	(5,607.75)
	Cat S3	100.38	100.38	0.00	0.00	0.00	0.00
	Cat S3 - 218 Benefit	0.00	100.38	(100.38)	0.00	2,512.06	(2,512.06)
	Total	272.75	545.50	(272.75)	0.00	8,119.81	(8,119.81)
	Total				11,015.95	38,611.11	(27,595.16)
<b>Bk 35</b>	Rural Assessments						
	C1	84.01	84.01	0.00	1,863.07	1,863.07	0.00
	C1 - 218 Benefit	0.00	84.01	(84.01)	0.00	3,293.75	(3,293.75)
	C2	1,372.46	1,372.46	0.00	25,255.70	25,255.70	0.00
	C2 - 218 Benefit	0.00	1,372.46	(1,372.46)	0.00	44,650.53	(44,650.53)
	C3	550.19	550.19	0.00	7,788.05	7,788.05	0.00
	C3 - 218 Benefit	0.00	550.19	(550.19)	0.00	13,768.81	(13,768.81)
	C4	95.60	95.60	0.00	405.97	405.97	0.00
	C4 - 218 Benefit	0.00	95.60	(95.60)	0.00	717.74	(717.74)
	C7	9.82	9.82	0.00	180.71	180.71	0.00

**MADERA IRRIGATION DISTRICT**  
**2027 Unequalized Roll vs 2026 Equalized Roll**  
**June 19, 2026**  
**"Exhibit A"**

Book	Assessment Summary	2027 Unequalized Roll Units	2026 Equalized Roll Units	Variance	2027 Unequalized Roll Assessments	2026 Equalized Roll Assessment	Variance
	C7 - 218 Benefit	0.00	9.82	(9.82)	0.00	319.48	(319.48)
	Total	2,112.08	4,224.16	(2,112.08)	35,493.50	98,243.81	(62,750.31)
	Cat S2	673.97	673.97	0.00	0.00	0.00	0.00
	Cat S2 - 218 Benefit	0.00	673.97	(673.97)	0.00	21,926.40	(21,926.40)
	Cat S3	23.43	23.43	0.00	0.00	0.00	0.00
	Cat S3 - 218 Benefit	0.00	23.43	(23.43)	0.00	586.35	(586.35)
	Total	697.40	1,394.80	(697.40)	0.00	22,512.75	(22,512.75)
	Total				35,493.50	120,756.56	(85,263.06)
<b>Bk 37</b>	Rural Assessments						
	C3	32.21	32.21	0.00	455.97	455.97	0.00
	C3 - 218 Benefit	0.00	32.21	(32.21)	0.00	806.05	806.05
	Total	32.21	64.42	(32.21)	455.97	1,262.02	806.05
	Total				455.97	1,262.02	806.05
<b>Bk 40</b>	Rural Assessments						
	C1	18.43	18.43	0.00	408.72	408.72	0.00
	C1 - 218 Benefit	0.00	18.43	(18.43)	0.00	722.58	(722.58)
	C2	12,526.20	12,486.39	39.81	230,504.89	229,772.31	732.58
	C2 - 218 Benefit	0.00	12,486.39	(12,486.39)	0.00	406,222.11	(406,222.11)
	C2A	110.20	110.20	0.00	2,027.87	2,027.87	0.00
	C2A - 218 Benefit	0.00	110.20	(110.20)	0.00	3,585.16	(3,585.16)
	C3	364.05	403.86	(39.81)	5,153.25	5,716.77	(563.52)
	C3 - 218 Benefit	0.00	403.86	(403.86)	0.00	10,106.81	(10,106.81)
	C3A	0.00	0.00	0.00	0.00	0.00	0.00
	C3A - 218 Benefit	0.00	0.00	0.00	0.00	0.00	0.00
	C4	27.03	27.03	0.00	114.77	114.77	0.00
	C4 - 218 Benefit	0.00	27.03	(27.03)	0.00	202.94	(202.94)
	Total	13,045.91	26,091.82	(13,045.91)	238,209.50	658,880.04	(420,670.54)
	Total				238,209.50	658,880.04	(420,670.54)
<b>Bk 44</b>	Rural Assessments						
	C1	10.38	10.38	0.00	230.19	230.19	0.00
	C1 - 218 Benefit	-	10.38	(10.38)	0.00	406.96	(406.96)
	C2	12,194.73	12,183.16	11.57	224,405.30	224,192.39	212.91
	C2 - 218 Benefit	-	12,183.16	(12,183.16)	0.00	396,357.11	(396,357.11)
	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	(8,281.65)
	C3	380.03	380.03	0.00	5,379.48	5,379.48	0.00
	C3 - 218 Benefit	-	380.03	(380.03)	0.00	9,510.21	(9,510.21)
	C4	10,929.24	32.80	10,896.44	46,411.84	139.30	46,272.54
	C4 - 218 Benefit	-	32.80	(32.80)	0.00	246.25	(246.25)
	Total	23,768.94	25,721.86	(1,952.92)	281,111.18	649,427.91	(368,316.73)
	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	(2,642.35)
	Total	81.22	162.44	(81.22)	0.00	2,642.35	(2,642.35)
	Total				281,111.18	652,070.26	(370,959.08)
<b>Bk 45</b>	Rural Assessments						
	C1	175.29	175.29	0.00	3,887.32	3,887.32	0.00
	C1 - 218 Benefit	0.00	175.29	(175.29)	0.00	6,872.54	(6,872.54)
	C2	11,892.23	11,889.79	2.44	218,838.64	218,793.77	44.87
	C2 - 218 Benefit	0.00	11,889.79	(11,889.79)	0.00	386,812.79	(386,812.79)
	C3	220.26	217.02	3.24	3,117.87	3,072.00	45.87
	C3 - 218 Benefit	0.00	217.02	(217.02)	0.00	5,431.03	(5,431.03)
	C4	137.48	137.48	0.00	583.83	583.82	0.01
	C4 - 218 Benefit	0.00	137.48	(137.48)	0.00	1,032.16	(1,032.16)
	C7	8.03	8.03	0.00	147.77	147.77	0.00
	C7 - 218 Benefit	0.00	8.03	(8.03)	0.00	261.24	(261.24)
	Total	12,433.29	24,855.22	(12,421.93)	226,575.43	626,894.44	(400,319.01)
	Total				226,575.43	626,894.44	(400,319.01)
<b>Bk 46</b>	Rural Assessments						
	C1	431.10	431.10	0.00	9,560.28	9,560.28	0.00
	C1 - 218 Benefit	0.00	431.10	(431.10)	0.00	16,902.00	(16,902.00)
	C2	4,503.70	4,503.70	0.00	82,876.23	82,876.23	0.00

**MADERA IRRIGATION DISTRICT**  
**2027 Unequalized Roll vs 2026 Equalized Roll**  
**June 19, 2026**  
**"Exhibit A"**

Book	Assessment Summary	2027 Unequalized Roll Units	2026 Equalized Roll Units	Variance	2027 Unequalized Roll Assessments	2026 Equalized Roll Assessment	Variance
	C2 - 218 Benefit	0.00	4,503.70	(4,503.70)	0.00	146,519.77	(146,519.77)
	C3	420.11	420.11	0.00	5,946.75	5,946.75	0.00
	C3 - 218 Benefit	0.00	420.11	(420.11)	0.00	10,513.50	(10,513.50)
	C4	33.97	33.97	0.00	144.26	144.26	0.00
	C4 - 218 Benefit	0.00	33.97	(33.97)	0.00	255.05	(255.05)
	Total	5,388.88	10,777.76	(5,388.88)	98,527.52	272,717.84	(174,190.32)
	Total				98,527.52	272,717.84	(174,190.32)
<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	273.17	273.17	0.00	6,057.94	6,057.94	0.00
	C1 - 218 Benefit	0.00	273.17	(273.17)	0.00	10,710.09	(10,710.09)
	C2	9,982.93	9,954.18	28.75	183,704.06	183,175.01	529.05
	C2 - 218 Benefit	0.00	9,954.18	(9,954.18)	0.00	323,841.29	(323,841.29)
	C3	421.60	450.15	(28.55)	5,967.97	6,372.10	(404.13)
	C3 - 218 Benefit	0.00	450.15	(450.15)	0.00	11,264.67	(11,264.67)
	C4	191.98	190.27	1.71	815.26	808.00	7.26
	C4 - 218 Benefit	0.00	190.27	(190.27)	0.00	1,428.49	(1,428.49)
	C7	18.84	18.84	0.00	346.69	346.69	0.00
	C7 - 218 Benefit	0.00	18.84	(18.84)	0.00	612.93	(612.93)
	Total	10,888.52	21,773.22	(10,884.70)	196,891.92	544,617.21	(347,725.29)
	Cat S2	387.68	387.68	0.00	0.00	0.00	0.00
	Cat S2 - 218 Benefit	0.00	387.68	(387.68)	0.00	12,612.47	(12,612.47)
	Total	387.68	775.36	(387.68)	0.00	12,612.47	(12,612.47)
	Total				196,891.92	557,229.68	(360,337.76)
<b>Bk 48</b>	Rural Assessments						
	C1	57.35	57.35	0.00	1,271.83	1,271.83	0.00
	C1 - 218 Benefit	0.00	57.35	(57.35)	0.00	2,248.52	(2,248.52)
	C2	12,130.97	12,130.97	0.00	223,231.82	223,231.82	0.00
	C2 - 218 Benefit	0.00	12,130.97	(12,130.97)	0.00	394,659.26	(394,659.26)
	C2A	77.81	77.81	0.00	1,431.84	1,431.84	0.00
	C2A - 218 Benefit	0.00	77.81	(77.81)	0.00	2,531.41	(2,531.41)
	C3	343.89	324.63	19.26	4,867.89	4,595.26	272.63
	C3 - 218 Benefit	0.00	324.63	(324.63)	0.00	8,124.07	(8,124.07)
	C4	95.59	94.18	1.41	405.96	399.97	5.99
	C4 - 218 Benefit	0.00	94.18	(94.18)	0.00	707.08	(707.08)
	C7	9.40	9.40	0.00	172.98	172.98	0.00
	C7 - 218 Benefit	0.00	9.40	(9.40)	0.00	305.81	(305.81)
	Total	12,715.01	25,388.68	(12,673.67)	231,382.32	639,679.85	(408,297.53)
	Total				231,382.32	639,679.85	(408,297.53)
<b>Bk 49</b>	Rural Assessments						
	C2	329.38	329.38	0.00	6,061.19	6,061.19	0.00
	C2 - 218 Benefit	0.00	329.38	(329.38)	0.00	10,715.79	(10,715.79)
	Total	329.38	658.76	(329.38)	6,061.19	16,776.98	(10,715.79)
	Cat S2	343.92	347.86	(3.94)	0.00	0.00	0.00
	Cat S2 - 218 Benefit	0.00	347.86	(347.86)	0.00	11,317.00	(11,317.00)
	Total	343.92	695.72	(351.80)	0.00	11,317.00	(11,317.00)
	Total				6,061.19	28,093.98	(22,032.79)
<b>Bk 51</b>	Rural Assessments						
	C2	87.65	87.65	0.00	1,612.92	1,612.92	0.00
	C2 - 218 Benefit	0.00	87.65	(87.65)	0.00	2,851.53	(2,851.53)
	C3	285.85	285.85	0.00	4,046.26	4,046.26	0.00
	C3 - 218 Benefit	0.00	285.85	(285.85)	0.00	7,153.56	(7,153.56)
	Total	373.50	747.00	(373.50)	5,659.18	15,664.27	(10,005.09)
	Total				5,659.18	15,664.27	(10,005.09)
<b>Bk 52</b>	Rural Assessments						
	C2	135.36	135.36	0.00	2,490.87	2,490.87	0.00
	C2 - 218 Benefit	0.00	135.36	(135.36)	0.00	4,403.69	(4,403.69)
	Total	135.36	270.72	(135.36)	2,490.87	6,894.56	(4,403.69)
	Cat S2	2,165.80	2,165.80	0.00	0.00	0.00	0.00
	Cat S2 - 218 Benefit	0.00	2,165.80	(2,165.80)	0.00	70,460.40	(70,460.40)

**MADERA IRRIGATION DISTRICT**  
**2027 Unequalized Roll vs 2026 Equalized Roll**  
**June 19, 2026**  
**"Exhibit A"**

Book	Assessment Summary	2027 Unequalized Roll Units	2026 Equalized Roll Units	Variance	2027 Unequalized Roll Assessments	2026 Equalized Roll Assessment	Variance
	Total	2,165.80	4,331.60	(2,165.80)	0.00	70,460.40	(70,460.40)
					2,490.87	77,354.96	(74,864.09)
<b>Bk 81</b>	City Assessments						
	City Assess	10,367,463.00	7,035,791.00	3,331,672.00	37,303.97	25,316.08	11,987.89
	City Assess > 43,560 sqft	31,250,371.00	7,000,097.00	24,250,274.00	56,221.77	12,593.69	43,628.08
	Total	41,617,834.00	14,035,888.00	27,581,946.00	93,525.74	37,909.77	55,615.97
	Rural Assessments						
	C3	0.00	587.69	(587.69)	0.00	8,318.90	(8,318.90)
	C3 - 218 Benefit	0.00	587.69	(587.69)	0.00	14,707.27	(14,707.27)
	Total	0.00	1,175.38	(1,175.38)	0.00	23,026.17	(23,026.17)
	Total				93,525.74	60,935.94	32,589.80
<b>Bk 95</b>	Rural Assessments						
	C1	323.25	323.25	0.00	7,168.58	7,168.58	0.00
	C1 - 218 Benefit	0.00	323.25	(323.25)	0.00	12,673.56	(12,673.56)
	Total	323.25	646.50	(323.25)	7,168.58	19,842.14	(12,673.56)
	Total				7,168.58	19,842.14	(12,673.56)
<b>Total All</b>							
	City Assessments						
	City Assess	132,550,355.45	128,631,843.35	3,918,512.10	476,942.99	462,843.53	14,099.46
	City Assess > 43,560 sqft	64,342,824.85	39,051,468.85	25,291,356.00	115,757.59	70,256.51	45,501.08
	Total	196,893,180.30	167,683,312.20	29,209,868.10	592,700.58	533,100.04	59,600.54
	Rural Assessments						
	C1	1,637.15	1,638.00	(0.85)	36,306.33	36,325.18	(18.85)
	C1 - 218 Benefit	0.00	1,638.00	(1,638.00)	0.00	64,220.55	(64,220.55)
	C2	93,816.15	93,733.72	82.43	1,726,387.74	1,724,870.90	1,516.84
	C2 - 218 Benefit	0.00	93,733.72	(93,733.72)	0.00	3,049,457.35	(3,049,457.35)
	C2A	2,041.28	2,041.28	0.00	37,563.25	37,563.25	0.00
	C2A - 218 Benefit	0.00	2,041.28	(2,041.28)	0.00	66,409.36	(66,409.36)
	C3	5,372.99	6,004.44	(631.45)	76,056.73	84,995.05	(8,938.32)
	C3 - 218 Benefit	0.00	6,004.44	(6,004.44)	0.00	150,263.24	(150,263.24)
	C3A	0.00	0.00	0.00	0.00	0.00	0.00
	C3A - 218 Benefit	0.00	0.00	0.00	0.00	0.00	0.00
	C4	12,058.34	1,171.94	10,886.40	51,206.67	4,976.75	46,229.92
	C4 - 218 Benefit	0.00	1,171.94	(1,171.94)	0.00	8,798.56	(8,798.56)
	C7	259.33	259.33	0.00	4,772.14	4,772.14	0.00
	C7 - 218 Benefit	0.00	259.33	(259.33)	0.00	8,436.84	(8,436.84)
	Total	115,185.24	209,697.42	(94,512.18)	1,932,292.86	5,241,089.17	(3,308,796.31)
	Subordinate Lands						
	Cat S2	13,970.23	13,974.17	(3.94)	0.00	0.00	0.00
	Cat S2 - 218 Benefit	0.00	13,974.17	(13,974.17)	0.00	454,624.37	(454,624.37)
	Cat S3	490.40	490.40	0.00	0.00	0.00	0.00
	Cat S3 - 218 Benefit	0.00	490.40	(490.40)	0.00	12,272.52	(12,272.52)
	Total	14,460.63	28,929.14	(14,468.51)	0.00	466,896.89	(466,896.89)
	Total Acres						
	City Acres	4,520.05	3,849.48	670.57	592,700.58	533,100.04	59,600.54
	Rural and Subordinate Acres	129,645.87	119,313.28	10,332.59	1,932,292.86	5,707,986.06	(3,775,693.20)
	Total	134,165.92	123,162.76	11,003.16	\$ 2,524,993.44	\$ 6,241,086.10	(\$3,716,092.66)
<b>Legend:</b>							
	C1	Category 1 Commercial Properties					
	C2	Category 2 lands (Ag with District service)					
	C3	Category 3 lands (Ag District service not available)					
	C4	Category 4 lands (Riverbottom, sloughs, etc)					
	C7	Category 7 lands (Non-irrigated lands program)					

**MADERA IRRIGATION DISTRICT**  
**Board of Equalization -**  
**2027 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
<b>AFTER 2026 vs 2025 UNEQUALIZED BOE WAS GIVEN TO BOARD SECRETARY ON 06/19/25</b>						
045-010-011	Sacramento & San Joaquin Drainage District		16.34		C4 Exempt	Added to STORM
045-010-013	Sacramento & San Joaquin Drainage District		18.37		C4 Exempt	Added to STORM
028-190-011	Sacramento & San Joaquin Drainage District		17.43		C4 Exempt	Added to STORM
028-170-016	Sacramento & San Joaquin Drainage District		9.63		C4 Exempt	Added to STORM
045-022-008	Sacramento & San Joaquin Drainage District		15.50		C4 Exempt	Added to STORM
045-022-010	Sacramento & San Joaquin Drainage District		5.68		C4 Exempt	Added to STORM
045-030-005	Sacramento & San Joaquin Drainage District		0.95		C4 Exempt	Added to STORM
045-030-007	Sacramento & San Joaquin Drainage District		14.15		C4 Exempt	Added to STORM
013-200-014	123 Aviation, LLC		0.01	C4	C4	Parcel Merge
013-200-018	123 Aviation, LLC	573,685.00	(13.17)	C4	City	City Parcel
006-161-015	City of Madera	18,730.00			City Exempt	Added to STORM
006-350-056	801 N Granada Drive LLC	71,438.00			City Exempt	Added to STORM
010-032-007	SPRRR	3,049.00			City Exempt	Added to STORM
045-121-002	Howard School District		18.87		C3 Exempt	Added to STORM
047-014-001	County of Madera		6.92		C4 Exempt	Added to STORM
047-031-017	County of Madera		0.02		C3 Exempt	Added to STORM
047-380-063	County of Madera		0.02		C3 Exempt	Added to STORM
047-101-009	Beal Properties Inc		0.76		C4 Exempt	Added to STORM
044-221-024	County of Madera		0.13		C3 Exempt	Added to STORM
048-040-033	County of Madera		0.13		C3 Exempt	Added to STORM
040-230-009	County of Madera		1.15		C3 Exempt	Added to STORM
040-144-003	County of Madera		0.27		C3 Exempt	Added to STORM
040-144-004	Pacific Gas & Electric Co		0.05		C3 Exempt	Added to STORM
034-180-038	County of Madera		0.06		C3 Exempt	Added to STORM
030-190-049	USA		45.26		C3 Exempt	Added to STORM
031-192-003	USA		0.31		C3 Exempt	Added to STORM
051-220-003	USA	2,417,580.00			City Exempt	Added to STORM
013-210-005	Stock Five Holdings LLC		(0.05)	C3	C3	Parcel Split
081-010-005	Backbone RM, LLC	42,254.00	(0.97)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-010-009	Backbone RM, LLC	28,750.00	(0.66)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-010-023	Plaza RM, Inc.	357,192.00	(8.20)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-010-025	Plaza RM, Inc.	543,194.00	(12.47)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-010-027	Plaza RM, Inc.	57,064.00	(1.31)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-010-028	Plaza RM, Inc.	56,193.00	(1.29)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-010-029	Plaza RM, Inc.	24,394.00	(0.56)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-010-030	Plaza RM, Inc.	4,792.00	(0.11)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-010-031	Plaza RM, Inc.	101,931.00	(2.34)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-020-004	Backbone RM, LLC	126,324.00	(2.90)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-020-005	Backbone RM, LLC	37,462.00	(0.86)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-020-019	Plaza RM, Inc.	20,909.00	(0.48)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-020-020	Plaza RM, Inc.	81,893.00	(1.88)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-020-021	Plaza RM, Inc.	37,462.00	(0.86)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18

**MADERA IRRIGATION DISTRICT**  
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Parcel No.	Owner	Sq. Ft.	Acres	Prior Assessment Category	Current Assessment Category	Remarks
081-020-022	Plaza RM, Inc.	6,098.00	(0.14)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-030-001	Plaza Holdings RM, LLC	821,541.00	(18.86)	C3	City	Per amended TV WSA dated 05/30/18
081-030-002	Backbone RM, LLC	603,741.00	(13.86)	C3	City	Per amended TV WSA dated 05/30/18
081-030-003	Creekside RM, Inc.	280,526.00	(6.44)	C3	City	Per amended TV WSA dated 05/30/18
081-030-005	Backbone RM, LLC	11,761.00	(0.27)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-030-006	Backbone RM, LLC	6,534.00	(0.15)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-030-007	Backbone RM, LLC	6,534.00	(0.15)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-030-008	Backbone RM, LLC	22,215.00	(0.51)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-030-009	Backbone RM, LLC	104,108.00	(2.39)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-030-010	Creekside RM, Inc.	26,571.00	(0.61)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-040-003	Backbone RM, LLC	29,620.00	(0.68)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-040-004	Backbone RM, LLC	71,438.00	(1.64)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-040-005	Backbone RM, LLC	104,979.00	(2.41)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-050-002	WWTP, LLC	250,034.00	(5.74)	C3	City	Per amended TV WSA dated 05/30/18
081-050-003	WWTP, LLC	168,577.00	(3.87)	C3	City	Per amended TV WSA dated 05/30/18
081-050-004	Backbone RM, LLC	111,513.00	(2.56)	C3	City	Per amended TV WSA dated 05/30/18
081-050-007	Backbone RM, LLC	11,761.00	(0.27)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-050-008	Backbone RM, LLC	87,991.00	(2.02)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-050-009	Backbone RM, LLC	33,541.00	(0.77)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-050-011	Backbone RM, LLC	76,665.00	(1.76)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-050-013	Backbone RM, LLC	71,002.00	(1.63)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-060-001	Creekside RM, Inc.	563,666.00	(12.94)	C3	City	Per amended TV WSA dated 05/30/18
081-070-008	Backbone RM, LLC	241,322.00	(5.54)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-070-009	Backbone RM, LLC	6,098.00	(0.14)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-070-010	Backbone RM, LLC	16,552.00	(0.38)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-070-011	Backbone RM, LLC	3,920.00	(0.09)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-070-013	Backbone RM, LLC	125,452.00	(2.88)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-070-014	Oak Knoll Holdings RM, LLC	10,890.00	(0.25)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-070-015	Oak Knoll Holdings RM, LLC	57,063.00	(1.31)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-070-016	Rio Mesa Holdings, LLC 2018	101,930.00	(2.34)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-070-017	Rio Mesa Holdings, LLC 2018	40,510.00	(0.93)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-080-001	Vistas Holdings RM, LLC	338,896.00	(7.78)	C3	City	Per amended TV WSA dated 05/30/18
081-080-003	Backbone RM, LLC	365,468.00	(8.39)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-080-008	Backbone RM, LLC	79,714.00	(1.83)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-080-009	Backbone RM, LLC	16,117.00	(0.37)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-080-010	Vistas Holdings RM, LLC	194,277.00	(4.46)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-080-011	Vistas Holdings RM, LLC	86,684.00	(1.99)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-080-012	Backbone RM, LLC	9,147.00	(0.21)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-080-013	Backbone RM, LLC	919,551.00	(21.11)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-080-015	Backbone RM, LLC	188,614.00	(4.33)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-080-016	Creekside RM, Inc.	96,267.00	(2.21)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-080-018	Creekside RM, Inc.	74,923.00	(1.72)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-090-001	Ranch House Holdings RM, LLC	2,649,319.00	(60.82)	C3	City	Per amended TV WSA dated 05/30/18
081-090-002	Backbone RM, LLC	98,010.00	(2.25)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-090-003	Backbone RM, LLC	40,510.00	(0.93)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18

**MADERA IRRIGATION DISTRICT**  
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Parcel No.	Owner	Sq. Ft.	Acres	Prior Assessment Category	Current Assessment Category	Remarks
081-090-004	Backbone RM, LLC	40,946.00	(0.94)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-090-005	Ranch House Holdings RM, LLC	303,613.00	(6.97)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-090-006	Backbone RM, LLC	154,202.00	(3.54)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-090-007	Backbone RM, LLC	595,900.00	(13.68)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-090-008	Backbone RM, LLC	23,958.00	(0.55)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-090-009	Ranch House Holdings RM, LLC	39,639.00	(0.91)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-090-010	Backbone RM, LLC	16,988.00	(0.39)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-100-001	Vistas Holdings RM, LLC	2,228,529.00	(51.16)	C3	City	Per amended TV WSA dated 05/30/18
081-100-002	Vistas Holdings RM, LLC	149,846.00	(3.44)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-100-003	Backbone RM, LLC	53,143.00	(1.22)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-100-004	Vistas Holdings RM, LLC	100,188.00	(2.30)	C3	City	Per amended TV WSA dated 05/30/18
081-100-005	Vistas Holdings RM, LLC	84,942.00	(1.95)	C3	City	Per amended TV WSA dated 05/30/18
081-100-006	Vistas Holdings RM, LLC	201,247.00	(4.62)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-100-008	Backbone RM, LLC	160,736.00	(3.69)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-100-009	Backbone RM, LLC	89,298.00	(2.05)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-100-012	Backbone RM, LLC	189,050.00	(4.34)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-100-013	Vistas Holdings RM, LLC	39,204.00	(0.90)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-100-014	Vistas Holdings RM, LLC	13,939.00	(0.32)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-100-015	Backbone RM, LLC	10,018.00	(0.23)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-100-016	Vistas Holdings RM, LLC	23,958.00	(0.55)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-100-017	Backbone RM, LLC	13,503.00	(0.31)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-100-018	Vistas Holdings RM, LLC	5,662.00	(0.13)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-100-019	Backbone RM, LLC	426,016.00	(9.78)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-100-020	Backbone RM, LLC	23,522.00	(0.54)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-100-021	Backbone RM, LLC	110,642.00	(2.54)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-110-003	Creekside Holdings RM, LLC	242,629.00	(5.57)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-110-004	Backbone RM, LLC	344,559.00	(7.91)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-110-005	Backbone RM, LLC	29,185.00	(0.67)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-110-006	Arroyo Holdings RM, LLC	23,958.00	(0.55)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-110-007	Backbone RM, LLC	293,158.00	(6.73)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-110-010	Creekside RM, Inc.	1,024,966.00	(23.53)	C3	City	Per amended TV WSA dated 05/30/18
081-120-001	Arroyo Holdings RM, LLC	1,592,118.00	(36.55)	C3	City	Per amended TV WSA dated 05/30/18
081-120-002	Arroyo Holdings RM, LLC	801,068.00	(18.39)	C3	City	Per amended TV WSA dated 05/30/18
081-120-003	Backbone RM, LLC	42,688.00	(0.98)	C3	City	Per amended TV WSA dated 05/30/18
081-120-004	Arroyo Holdings RM, LLC	153,766.00	(3.53)	C3	City	Per amended TV WSA dated 05/30/18
081-120-005	Arroyo Holdings RM, LLC	106,722.00	(2.45)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-120-006	Backbone RM, LLC	141,570.00	(3.25)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-120-007	Backbone RM, LLC	219,542.00	(5.04)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-120-008	Arroyo Holdings RM, LLC	107,593.00	(2.47)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-130-001	Oak Knoll Holdings RM, LLC	1,315,512.00	(30.20)	C3	City	Per amended TV WSA dated 05/30/18
081-130-002	Oak Knoll Holdings RM, LLC	153,766.00	(3.53)	C3	City	Per amended TV WSA dated 05/30/18
081-130-003	Backbone RM, LLC	210,830.00	(4.84)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-130-004	Backbone RM, LLC	198,198.00	(4.55)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-130-005	Backbone RM, LLC	67,953.00	(1.56)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-130-006	Backbone RM, LLC	61,855.00	(1.42)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18

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Parcel No.	Owner	Sq. Ft.	Acres	Prior Assessment Category	Current Assessment Category	Remarks
081-130-007	Oak Knoll Holdings RM, LLC	43,124.00	(0.99)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-140-001	Arroyo Holdings RM, LLC	1,244,509.00	(28.57)	C3	City	Per amended TV WSA dated 05/30/18
081-140-002	Arroyo Holdings RM, LLC	73,616.00	(1.69)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-140-003	Backbone RM, LLC	118,483.00	(2.72)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-140-004	Arroyo Holdings RM, LLC	74,052.00	(1.70)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-140-005	Backbone RM, LLC	258,310.00	(5.93)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-150-001	Arroyo Holdings RM, LLC	221,284.00	(5.08)	C3	City	Per amended TV WSA dated 05/30/18
081-150-002	Vineyard Holdings RM, LLC	1,341,648.00	(30.80)	C3	City	Per amended TV WSA dated 05/30/18
081-150-003	Vineyard Holdings RM, LLC	1,105,552.00	(25.38)	C3	City	Per amended TV WSA dated 05/30/18
081-150-004	Vineyard Holdings RM, LLC	152,895.00	(3.51)	C3	City	Per amended TV WSA dated 05/30/18
081-150-005	Backbone RM, LLC	256,568.00	(5.89)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-150-006	Arroyo Holdings RM, LLC	57,499.00	(1.32)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-150-007	Backbone RM, LLC	180,338.00	(4.14)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-150-008	Vineyard Holdings RM, LLC	55,321.00	(1.27)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-150-009	Backbone RM, LLC	67,082.00	(1.54)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-150-010	Backbone RM, LLC	50,529.00	(1.16)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-150-011	Backbone RM, LLC	179,902.00	(4.13)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-150-012	Backbone RM, LLC	65,775.00	(1.51)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-150-014	Vineyard Holdings RM, LLC	40,510.00	(0.93)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-160-001	Oak Knoll Holdings RM, LLC	801,939.00	(18.41)	C3	City	Per amended TV WSA dated 05/30/18
081-160-002	Oak Knoll Holdings RM, LLC	768,834.00	(17.65)	C3	City	Per amended TV WSA dated 05/30/18
081-160-003	Oak Knoll Holdings RM, LLC	866,844.00	(19.90)	C3	City	Per amended TV WSA dated 05/30/18
081-160-004	Backbone RM, LLC	91,040.00	(2.09)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-160-005	Backbone RM, LLC	197,762.00	(4.54)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-160-006	Oak Knoll Holdings RM, LLC	57,934.00	(1.33)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-160-007	Backbone RM, LLC	707,414.00	(16.24)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-170-001	Vineyard Holdings RM, LLC	2,314,342.00	(53.13)	C3	City	Per amended TV WSA dated 05/30/18
081-170-002	Vineyard Holdings RM, LLC	63,597.00	(1.46)	C3	City	Per amended TV WSA dated 05/30/18
081-170-003	Vineyard Holdings RM, LLC	68,824.00	(1.58)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-170-004	Backbone RM, LLC	155,073.00	(3.56)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-170-005	Vineyard Holdings RM, LLC	28,749.00	(0.66)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-170-006	Backbone RM, LLC	213,879.00	(4.91)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-180-001	Vineyard Holdings RM, LLC	447,796.00	(10.28)	C3	City	Per amended TV WSA dated 05/30/18
081-180-002	Backbone RM, LLC	221,720.00	(5.09)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-180-003	Backbone RM, LLC	1,111,651.00	(25.52)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-180-004	Vineyard Holdings RM, LLC	124,581.00	(2.86)	C3 Exempt	City Exempt	Per amended TV WSA dated 05/30/18
081-370-001	Rio Mesa Holdings, LLC	2,985,166.00	(68.53)	C3	City	Per amended TV WSA dated 05/30/18
003-023-008	Nishimoto Co Inc A Calif Corp	4,250.00		City Exempt	City	Value increased to \$10,043 in 2025-2026 county roll year
003-041-011	Garcia, Carlos	3,125.00		City Exempt	City	Owner Change; Reassessed Value
003-041-015	Navarro, Jose luis	6,250.00		City Exempt	City	Owner Change; Reassessed Value
006-085-003	Sodano, Rick Stephen - Etal	15,000.00		City Exempt	City	No Church Exemption in 2025-2026 county roll year
006-251-059	Brooks, James D & Dottie R	6,564.00		City	City Exempt	Disabled Vet Exemption
006-252-036	Rosewood Court Westgate Owners Association	5,238.00		City	City Exempt	Common Area; Assessed Value of \$1 in 2025-2026 county roll year
006-252-037	Rosewood Court Westgate Owners Association	5,181.00		City	City Exempt	Common Area; Assessed Value of \$1 in 2025-2026 county roll year
006-252-044	Rosewood Court Westgate Owners Association	4,703.00		City	City Exempt	Common Area; Assessed Value of \$1 in 2025-2026 county roll year

**MADERA IRRIGATION DISTRICT**  
**Board of Equalization -**  
**2027 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
006-301-007	Ash, David L & Beverly L	6,230.00		City	City Exempt	Disabled Vet Exemption
006-332-004	Hench, Karen L	4,897.00		City Exempt	City	Owner Change; No Disabled Vet Exemption
006-420-053	Jordan, Larry D & Alice M	8,911.00		City	City Exempt	Disabled Vet Exemption
006-580-040	PPC Rose Hollow, LLC	2,178.00			City Exempt	Added to STORM
007-113-017	Camarena Health Corporation	15,030.00		City	City Exempt	Welfare Exemption
007-171-014	Bueno, Estevan & Joan	14,810.00		City	City Exempt	Disabled Vet Exemption
008-062-008	Madera Rescue Mission Inc.	18,570.00		City Exempt	City	Owner Change; Reassessed Value
008-132-006	Chuckchansi Indian Housing Authority	5,545.00		City	City Exempt	Welfare-Low Income Housing-Tribal Exemption
008-181-015	Joseph Crown Inc.	5,000.00		City Exempt	City	Owner Change; Reassessed Value
008-181-017	Guerrero, Bryan J & Ortiz Cruz, Alondra	5,000.00		City Exempt	City	Owner Change; Reassessed Value
008-181-018	Chavez Rodriguez, Angelique Trinidad & Valencia Macias, Luis Octavio	5,000.00		City Exempt	City	Owner Change; Reassessed Value
008-181-019	Saenz, Luis Alberto	5,000.00		City Exempt	City	Owner Change; Reassessed Value
008-181-020	Olea, Mario Esmeraldo & Deicil Maria	6,803.00		City Exempt	City	Owner Change; Reassessed Value
008-181-021	Fuentes, Rigoberto & Deisy	7,045.00		City Exempt	City	Owner Change; Reassessed Value
008-181-025	Santos Pacheco, Carmen & Ruiz Escalona, Juvencio	9,209.00		City Exempt	City	Owner Change; Reassessed Value
008-181-026	Rodriguez, Vanessa	7,856.00		City Exempt	City	Owner Change; Reassessed Value
008-181-027	Almaguez, Anais & Hernandez Daza, Llimi - Etal	8,759.00		City Exempt	City	Owner Change; Reassessed Value
008-181-028	Perez, Enrique	4,995.00		City Exempt	City	Owner Change; Reassessed Value
008-181-029	Cortes Lita, Eulices	5,000.00		City Exempt	City	Owner Change; Reassessed Value
008-181-030	Ayala, Alexandra & Sandoval, Veronica	5,000.00		City Exempt	City	Owner Change; Reassessed Value
008-181-031	Rico, Nancy Viney & Francisco, Andrew Miguel	5,000.00		City Exempt	City	Owner Change; Reassessed Value
008-181-032	Quezada Morales, Ricardo	5,000.00		City Exempt	City	Owner Change; Reassessed Value
008-181-033	Chakravarthula, Hari Sarvotham Nallan	5,000.00		City Exempt	City	Owner Change; Reassessed Value
008-181-034	Chung, Manjinder Singh	4,982.00		City Exempt	City	Owner Change; Reassessed Value
008-181-035	Hernandez, German	4,896.00		City Exempt	City	Owner Change; Reassessed Value
008-181-036	Kincaid, Allison Marie	6,283.00		City Exempt	City	Owner Change; Reassessed Value
008-181-037	Aguilera Escobar, Marco Antonio & Ramirez Pineda, Hilda D.	8,420.00		City Exempt	City	Owner Change; Reassessed Value
008-181-038	Garcia, Vincent Lorenzo	9,246.00		City Exempt	City	Owner Change; Reassessed Value
008-181-039	Ortega-Salazar, Gabriel & Ruiz Fonseca, Eduardo	7,648.00		City Exempt	City	Owner Change; Reassessed Value
008-182-014	Vargas Fuentes, Leobardo & Mendoza, Yasmin	7,608.00		City Exempt	City	Owner Change; Reassessed Value
008-182-016	De Leon Garcia, Luis Fernando & Fonseca Ruiz, Josefina	7,088.00		City Exempt	City	Owner Change; Reassessed Value
008-182-019	Altamirano, Daisy & Graciela	4,690.00		City Exempt	City	Owner Change; Reassessed Value
008-182-023	Campos, Candido & Nunez De Campo, Maria E.	5,000.00		City Exempt	City	Owner Change; Reassessed Value
008-182-027	Torres Barragan, Hafid M & Neyib	5,000.00		City Exempt	City	Owner Change; Reassessed Value
008-182-031	Gomez Lopez, Griselda & Penaloza, Alexa	5,000.00		City Exempt	City	Owner Change; Reassessed Value
008-182-032	Vasquez Vasquez, Alejandro & Vasquez Santiago, Silvia	5,000.00		City Exempt	City	Owner Change; Reassessed Value
008-182-033	Thompson, Bailey Anne	5,000.00		City Exempt	City	Owner Change; Reassessed Value
008-182-034	Valdez, Ryan Christopher	5,000.00		City Exempt	City	Owner Change; Reassessed Value
008-182-035	Lucas, Michael Knight & Stephanie Leigh	5,000.00		City Exempt	City	Owner Change; Reassessed Value
008-182-036	Regalado, Rebeca A. & Rivera, Cleotilde	5,000.00		City Exempt	City	Owner Change; Reassessed Value
008-182-037	Patino, Ramiro Jr. & Maira Alejandra	5,000.00		City Exempt	City	Owner Change; Reassessed Value
008-182-038	Guillermo-Martinez, Nicholas & Solis, Emely Oliver	5,000.00		City Exempt	City	Owner Change; Reassessed Value
008-182-039	Daza Nopala, Lady Dayana & Paz, Hesgar	5,000.00		City Exempt	City	Owner Change; Reassessed Value
008-182-040	Hernandez, Elijah Paul & Rocha, Kiersten Shellby	5,000.00		City Exempt	City	Owner Change; Reassessed Value
008-182-041	Herrera Hernandez, Juan A. & Herrera Cruz, Lourdes	5,000.00		City Exempt	City	Owner Change; Reassessed Value

**MADERA IRRIGATION DISTRICT**  
**Board of Equalization -**  
**2027 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
008-182-042	Tapia, Yajaira Lizet & Tapia Carapia, Martin	5,000.00		City Exempt	City	Owner Change; Reassessed Value
008-182-043	Acosta Nunez, Jose Ediseo	5,917.00		City Exempt	City	Owner Change; Reassessed Value
008-182-044	Ruiz, Fredy & Garcia Arias, Veronica	5,922.00		City Exempt	City	Owner Change; Reassessed Value
008-182-045	Marsh, Brian	5,000.00		City Exempt	City	Owner Change; Reassessed Value
008-182-046	Catuiza, Bradley Joseph & Zoe Patricia	5,000.00		City Exempt	City	Owner Change; Reassessed Value
008-182-047	Torres Bravo, Rodolfo	10,689.00		City Exempt	City	Owner Change; Reassessed Value
008-182-048	Ryan, Debbra Kay & Sharon Kay	6,841.00		City Exempt	City	Owner Change; Reassessed Value
008-182-049	Crown, Alexa C.	6,850.00		City Exempt	City	Owner Change; Reassessed Value
008-182-050	Mercado Gonzales, Elias Jr.	5,100.00		City Exempt	City	Owner Change; Reassessed Value
008-182-051	Rubio Ortiza, Antonio	6,414.00		City Exempt	City	Owner Change; Reassessed Value
009-190-013	Phillips, Todd D. & Hussein, King - Etal - Trustees	36,154.00		City Exempt	City	No Church Exemption in 2025-2026 county roll year
010-012-014	Central California Conference Association of Seventh-Day Adventists	6,025.00		City	City Exempt	Welfare Exemption
010-031-003	Shinen, Edward W. & Nayda F	15,000.00		City Exempt	City	No Church Exemption in 2025-2026 county roll year
010-192-022	Peffly, Tim G. DDS & Jane A.	435.00			City Exempt	Added to STORM
011-233-021	FAM Construction Inc	7,500.00		City Exempt	City	Owner Change; Reassessed Value
012-082-009	Department of Veteran Affairs	7,500.00		City	City Exempt	Disabled Vet Exemption
012-251-010	LaPlant, Kaye Laureen & David Byron - Trustees	8,060.00		City	City Exempt	Disabled Vet Exemption
012-254-039	Black, Johnathan A.	4,499.00		City	City Exempt	Disabled Vet Exemption
012-300-001	Madera Community Hospital	22,216.00		City Exempt	City	No Welfare/Hospital Exemption in 2025-2026 county roll year
012-300-003	Madera Community Hospital	178,160.00		City Exempt	City	No Welfare/Hospital Exemption in 2025-2026 county roll year
012-300-004	Madera Community Hospital	66,647.00		City Exempt	City	No Welfare/Hospital Exemption in 2025-2026 county roll year
012-300-012	Madera Community Hospital	435,600.00	10.00	C1 Exempt	City	No Welfare/Hospital Exemption in 2025-2026 county roll year
012-461-021	Hernandez, Kenneth J.	(362.50)		City	City	Match to County
012-461-021	Hernandez, Kenneth J.	6,534.00		City	City Exempt	Disabled Vet Exemption
012-512-047	Castillo, Alberto R.	6,000.00		City Exempt	City	Disabled Vet Exemption does not exempt full property assessed value
013-011-002	Berry & Berry, Inc	9,054.00		City Exempt	City	Property Value was Reassessed on 07/23/21
013-030-021	DMP Development Corp	48,787.00			City Exempt	Added to STORM
013-141-024	City of Madera	417.00		City Exempt	City Exempt	Match to County
013-141-036	Madera Professional Center Association	21,427.00		City Exempt	City	Value increased to \$10,049 in 2025-2026 county roll year
027-201-024	Henderson, Richard L		0.85	C1	C4 Exempt	Low Value, Undeveloped Lot
029-240-011	Kaur, Sarbjeet		0.08	C3 Exempt	C3	No Church Exemption in 2025-2026 county roll year
032-591-015	Meelo Corporation		2.50	C3 Exempt	C3	Owner Change; Reassessed Value
047-100-041	Cal Ida Chemical Co		1.71	C4 Exempt	C4	Owner Change; Reassessed Value
047-362-020	Lucero, Richard & Gabrellia		0.17	C3 Exempt	C3	Owner Change; No Vet Exemption
048-050-016	Hernandez, Katrina & Francisco - Etal		0.23	C3 Exempt	C3	1/3 Owner Deceased; New 1/3 Owner; Reassessed Value on 1/3
048-070-004	E & J Gallo Winery		1.41	C4 Exempt	C4	Value increased to \$10,081 in 2025-2026 county roll year
048-080-005	Parichan Farms		18.05	C2 Exempt	C3	Owner Change; No longer owned by the State
048-090-060	Garcia, Henry		0.98	C4 Exempt	C3	Owner Change; Disabled Vet Exemption does not exempt full property assessed value
081-320-055	Moreno, David & Debra M	6,326.00		City Exempt	City	Disabled Vet Exemption does not exempt full property assessed value
081-330-045	Gallegos, Joshua	7,800.00		City Exempt	City	Disabled Vet Exemption does not exempt full property assessed value
081-381-001	Zuniga, Lupita Andrea & Garcia, Quentin Emilio	4,376.00		City Exempt	City	Owner Change; Reassessed Value
081-381-002	DYP 0301 LP	4,378.00		City Exempt	City	Owner Change; Reassessed Value
081-381-003	Tagami, Alan G. & Lynne L. - Trustees	4,380.00		City Exempt	City	Owner Change; Reassessed Value
081-381-004	DYP 0301 LP	4,382.00		City Exempt	City	Owner Change; Reassessed Value
081-381-005	DYP 0301 LP	4,383.00		City Exempt	City	Owner Change; Reassessed Value

**MADERA IRRIGATION DISTRICT**  
**Board of Equalization -**  
**2027 Assessment Year**  
**Individual Parcel Changes - Lot Splits, Parcel Splits, Transfers, Category Changes**  
**"Exhibit B"**

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081-381-006	DYP 0301 LP	4,385.00		City Exempt	City	Owner Change; Reassessed Value
081-381-007	DYP 0301 LP	4,387.00		City Exempt	City	Owner Change; Reassessed Value
081-381-008	DYP 0301 LP	4,389.00		City Exempt	City	Owner Change; Reassessed Value
081-381-009	DYP 0301 LP	4,390.00		City Exempt	City	Owner Change; Reassessed Value
081-381-010	DYP 0301 LP	4,392.00		City Exempt	City	Owner Change; Reassessed Value
081-381-011	DYP 0301 LP	4,394.00		City Exempt	City	Owner Change; Reassessed Value
081-381-012	DYP 0301 LP	4,395.00		City Exempt	City	Owner Change; Reassessed Value
081-381-013	DYP 0301 LP	4,398.00		City Exempt	City	Owner Change; Reassessed Value
081-381-044	DYP 0301 LP	4,968.00		City Exempt	City	Owner Change; Reassessed Value
081-381-045	DYP 0301 LP	4,684.00		City Exempt	City	Owner Change; Reassessed Value
081-381-046	DYP 0301 LP	4,418.00		City Exempt	City	Owner Change; Reassessed Value
081-381-048	DYP 0301 LP	4,450.00		City Exempt	City	Owner Change; Reassessed Value
081-381-049	DYP 0301 LP	4,450.00		City Exempt	City	Owner Change; Reassessed Value
081-381-050	DYP 0301 LP	4,450.00		City Exempt	City	Owner Change; Reassessed Value
081-381-051	DYP 0301 LP	4,450.00		City Exempt	City	Owner Change; Reassessed Value
081-381-052	Fertig, Alexander Michael	4,450.00		City Exempt	City	Owner Change; Reassessed Value
081-381-053	DYP 0301 LP	4,450.00		City Exempt	City	Owner Change; Reassessed Value
081-381-054	DYP 0301 LP	4,450.00		City Exempt	City	Owner Change; Reassessed Value
081-381-055	Smith, Nicole Jennifer	4,450.00		City Exempt	City	Owner Change; Reassessed Value
081-381-056	DYP 0301 LP	4,450.00		City Exempt	City	Owner Change; Reassessed Value
081-381-057	Grusis, Steven J. & Lisa M. - Trustees	4,450.00		City Exempt	City	Owner Change; Reassessed Value
081-383-012	Conner, Jeffrey L. & Elizabeth A. - Trustees	5,520.00		City Exempt	City	Owner Change; Reassessed Value
081-383-013	Vencill, Robert James & Jenna Lee	6,658.00		City Exempt	City	Owner Change; Reassessed Value
081-383-014	Kutay, Timothy Joseph & Kristen Marie	7,395.00		City Exempt	City	Owner Change; Reassessed Value
081-383-015	Wright, Donna Croy & Tyler David - Trustees	5,303.00		City Exempt	City	Owner Change; Reassessed Value
081-383-016	Neuner, Nicholas C. & Jewel L.	4,350.00		City Exempt	City	Owner Change; Reassessed Value
081-383-017	Rodriguez, Vicente & Marroquin, Brenda	4,350.00		City Exempt	City	Owner Change; Reassessed Value
081-383-018	Turner, James W. & Linden, Deborah E. - Trustees	4,350.00		City Exempt	City	Owner Change; Reassessed Value
081-383-019	Behan, Peter & Laura Kathleen	4,945.00		City Exempt	City	Owner Change; Reassessed Value
081-383-020	Jurica, Ashley Lyn & Gregory Anthony	5,774.00		City Exempt	City	Owner Change; Reassessed Value
081-383-021	Garcia, Gerardo	5,762.00		City Exempt	City	Owner Change; Reassessed Value
081-383-026	Thomas, Kristen	5,810.00		City Exempt	City	Owner Change; Reassessed Value
081-383-027	DYP 0301 LP	5,872.00		City Exempt	City	Owner Change; Reassessed Value
081-383-028	Keller, Meliza Pastor	4,570.00		City Exempt	City	Owner Change; Reassessed Value
081-383-029	Teherani, Arman & Kermani, Marjan - Trustees	4,832.00		City Exempt	City	Owner Change; Reassessed Value
081-383-030	DYP 0301 LP	6,722.00		City Exempt	City	Owner Change; Reassessed Value
081-391-003	Creekside MH, LLC	7,700.00		City Exempt	City	Owner Change; Reassessed Value
081-391-004	Fregoso, Ezequiel & Karina	7,700.00		City Exempt	City	Owner Change; Reassessed Value
081-391-010	Trevino, Stephanie & Zaragoza, III	9,400.00		City Exempt	City	Owner Change; Reassessed Value
081-391-011	Payne, Keith Barrie & Melinda Anne	7,742.00		City Exempt	City	Owner Change; Reassessed Value
081-391-012	Creekside MH, LLC	7,788.00		City Exempt	City	Owner Change; Reassessed Value
081-391-017	Frisby, Stevie A. & Danielle K.	7,700.00		City Exempt	City	Owner Change; Reassessed Value
081-391-021	Minas, Marina Chanel & Carothers, Louis John Jr.	9,054.00		City Exempt	City	Owner Change; Reassessed Value
081-391-026	Talwar, Nikhil & Rochelle D.	9,101.00		City Exempt	City	Owner Change; Reassessed Value
081-391-027	Kumar, Devinder & Gupta, Seema - Trustees	10,997.00		City Exempt	City	Owner Change; Reassessed Value

**MADERA IRRIGATION DISTRICT**  
**Board of Equalization -**  
**2027 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
081-391-028	Anderson, Stephen J. & Nanci E. - Trustees	10,316.00		City Exempt	City	Owner Change; Reassessed Value
081-392-001	Bautista, Jocelyne I. & Miller, Victor J.	11,011.00		City Exempt	City	Owner Change; Reassessed Value
081-392-004	Randhawa, Jasdeep S.	9,765.00		City Exempt	City	Owner Change; Reassessed Value
081-392-013	Creekside MH, LLC	9,060.00		City Exempt	City	Owner Change; Reassessed Value
081-393-001	Contreras, Lorena & Sanchez, Salvador Jr	8,600.00		City Exempt	City	Owner Change; Reassessed Value
081-393-002	Davis, Marvin E.	8,239.00		City Exempt	City	Owner Change; Reassessed Value
081-393-004	Singh, Nachhattar & Kaur, Kulwinder - Etal	7,844.00		City Exempt	City	Owner Change; Reassessed Value
081-393-010	Hernandez, John J. & Raygoza, Ruben Jr.	8,143.00		City Exempt	City	Owner Change; Reassessed Value
081-393-012	Creekside MH, LLC	7,700.00		City Exempt	City	Owner Change; Reassessed Value
081-393-016	Ciprian, Peter M. & Rosa H.	9,141.00		City Exempt	City	Owner Change; Reassessed Value
081-394-003	Gamboa, Andrew L. Jr.	8,222.00		City Exempt	City	Owner Change; Reassessed Value
081-394-004	Somphoune, Phinthavone & Moten, Michael V	8,258.00		City Exempt	City	Owner Change; Reassessed Value
081-394-011	Bonilla, Bruno A. & Claudia I. - Trustees	5,687.00		City Exempt	City	Owner Change; Reassessed Value
081-394-012	DYP 0301 LP	5,728.00		City Exempt	City	Owner Change; Reassessed Value
081-394-013	DYP 0301 LP	6,191.00		City Exempt	City	Owner Change; Reassessed Value
081-394-021	Killian, Shane	8,242.00		City Exempt	City	Owner Change; Reassessed Value
081-401-010	Riddle, Seth & Allyson	2,567.00		City Exempt	City	Owner Change; Reassessed Value
081-401-011	Argueta, Anthony & Vanessa	2,155.00		City Exempt	City	Owner Change; Reassessed Value
081-401-012	Benmassaoud, Omar & Angela	2,155.00		City Exempt	City	Owner Change; Reassessed Value
081-401-013	Lopez, Brenda	2,290.00		City Exempt	City	Owner Change; Reassessed Value
081-401-014	Rea-Veach, Noah	2,622.00		City Exempt	City	Owner Change; Reassessed Value
081-401-015	Chui, Stella Y.	2,319.00		City Exempt	City	Owner Change; Reassessed Value
081-401-016	Town Center MH, LLC	2,124.00		City Exempt	City	Owner Change; Reassessed Value
081-401-017	Town Center MH, LLC	2,124.00		City Exempt	City	Owner Change; Reassessed Value
081-401-018	Town Center MH, LLC	2,124.00		City Exempt	City	Owner Change; Reassessed Value
081-401-025	Lee, Vanessa Tam	2,194.00		City Exempt	City	Owner Change; Reassessed Value
081-401-026	Gallenkamp, Kirk & Kelly D - Etal	2,196.00		City Exempt	City	Owner Change; Reassessed Value
081-401-027	Brauer, Trevor L. & Cheyenne C.	2,196.00		City Exempt	City	Owner Change; Reassessed Value
081-401-028	Town Center MH, LLC	2,196.00		City Exempt	City	Owner Change; Reassessed Value
081-401-029	Town Center MH, LLC	2,196.00		City Exempt	City	Owner Change; Reassessed Value
081-401-031	Thomas, Shea-Lynn	2,196.00		City Exempt	City	Owner Change; Reassessed Value
081-401-032	Terrones, Jesus & Ortiz, Kimberly R.	2,196.00		City Exempt	City	Owner Change; Reassessed Value
081-401-033	Laubach, Logan K. & Luoma-Overstreet, Gracia - Etal	2,295.00		City Exempt	City	Owner Change; Reassessed Value
081-402-001	Lautz, Eric D.	2,086.00		City Exempt	City	Owner Change; Reassessed Value
081-402-002	Sellai, Nicholas & Bethany	2,054.00		City Exempt	City	Owner Change; Reassessed Value
081-402-003	Fairbanks, Samuel & Rios, Samantha	2,054.00		City Exempt	City	Owner Change; Reassessed Value
081-402-004	Vargas Garcia, Gabriela	2,054.00		City Exempt	City	Owner Change; Reassessed Value
081-402-005	Chafi, Stephen	2,054.00		City Exempt	City	Owner Change; Reassessed Value
081-402-006	Garibay, Hector	2,054.00		City Exempt	City	Owner Change; Reassessed Value
081-402-007	Macias, Isaac Andrew & Lopez, Tiara	2,054.00		City Exempt	City	Owner Change; Reassessed Value
081-402-008	Rudometkin, Nickolas James & Candy Lynette	2,054.00		City Exempt	City	Owner Change; Reassessed Value
081-402-009	Bernal, Silvano Jr. & Irma C	2,054.00		City Exempt	City	Owner Change; Reassessed Value
081-402-010	Jones, Antione Jr. & Stovall, Anya	2,054.00		City Exempt	City	Owner Change; Reassessed Value
081-402-011	Grijalva, Veronica Marie	2,054.00		City Exempt	City	Owner Change; Reassessed Value
081-402-012	Jimenez, Robert	2,054.00		City Exempt	City	Owner Change; Reassessed Value

**MADERA IRRIGATION DISTRICT**  
**Board of Equalization -**  
**2027 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
081-402-013	Chappell, LaBrent Christopher & Diana L.	2,090.00		City Exempt	City	Owner Change; Reassessed Value
081-402-014	Weibert, Mitchell A. & Amanda T.	2,570.00		City Exempt	City	Owner Change; Reassessed Value
081-402-015	Sneed, Jacob Charles & Crystal Jaquelyn	2,203.00		City Exempt	City	Owner Change; Reassessed Value
081-402-016	Rodriguez, Yazmin Mercedes	2,203.00		City Exempt	City	Owner Change; Reassessed Value
081-402-017	Romero, Jacob M. & Covarrubias, Makayla M.	2,203.00		City Exempt	City	Owner Change; Reassessed Value
081-402-018	Richards, Kevin L. - Trustee	2,203.00		City Exempt	City	Owner Change; Reassessed Value
081-402-019	Jeffus, Breck & Rosemary	2,896.00		City Exempt	City	Owner Change; Reassessed Value
081-402-020	Romero-Gil, Gabriela Alexis & Villasana, Pablo Alberto III	4,710.00		City Exempt	City	Owner Change; Reassessed Value
081-402-032	Hand, Shawn C. & Riojas Zuniga, Gloria Anita - Etal	2,160.00		City Exempt	City	Owner Change; Reassessed Value
081-402-033	Tanielian, Arlen & Susann C. - Trustees	2,160.00		City Exempt	City	Owner Change; Reassessed Value
081-402-034	Sandoval, Rosio & Francisca	2,160.00		City Exempt	City	Owner Change; Reassessed Value
081-402-035	Huerta, Jonathan W.	2,160.00		City Exempt	City	Owner Change; Reassessed Value
081-402-036	Ayala Treminio, Patricia	2,160.00		City Exempt	City	Owner Change; Reassessed Value
081-402-037	Reyes, Phillip & Tucay, Tyera	2,160.00		City Exempt	City	Owner Change; Reassessed Value
081-402-038	Moreno Mendez, Rafael	2,160.00		City Exempt	City	Owner Change; Reassessed Value
081-402-039	Khalifa, Shereen M.	2,160.00		City Exempt	City	Owner Change; Reassessed Value
081-402-040	Pan, Ann Xu	2,160.00		City Exempt	City	Owner Change; Reassessed Value
081-402-041	Lamanuzzi, Cameron & Fifer, Lauryn	2,160.00		City Exempt	City	Owner Change; Reassessed Value
081-402-042	Figueroa, Maricarmen	2,268.00		City Exempt	City	Owner Change; Reassessed Value
081-402-043	Eldahabi, Nassreen	2,268.00		City Exempt	City	Owner Change; Reassessed Value
081-402-044	Martinez, James & De Leon, Mc Kenzie Isabella	2,268.00		City Exempt	City	Owner Change; Reassessed Value
081-402-045	Ovalle, Jacob Gabriel & Marissa Flora	2,268.00		City Exempt	City	Owner Change; Reassessed Value
081-402-046	Deo, Brandon	2,268.00		City Exempt	City	Owner Change; Reassessed Value
081-402-047	Kaur, Sukhdeep & Singh, Jagmeet - Etal	2,088.00		City Exempt	City	Owner Change; Reassessed Value
081-402-048	Cedillo Arroyo, Jennifer	2,088.00		City Exempt	City	Owner Change; Reassessed Value
081-402-049	Tolladay, David	2,088.00		City Exempt	City	Owner Change; Reassessed Value
081-402-050	Lassos, Hunter W. & Ison, Serenity	2,088.00		City Exempt	City	Owner Change; Reassessed Value
081-402-051	Mendoza, Mayra	2,088.00		City Exempt	City	Owner Change; Reassessed Value
081-402-052	Quezada, Rosalie	2,232.00		City Exempt	City	Owner Change; Reassessed Value
081-402-053	Kuczler, Anna Nicole & Benak, Jamie Suzanne - Etal	2,232.00		City Exempt	City	Owner Change; Reassessed Value
081-402-054	Perez, Marcus & Samuel Jr. - Etal	2,232.00		City Exempt	City	Owner Change; Reassessed Value
081-402-055	Milanes, Margaret E.	2,232.00		City Exempt	City	Owner Change; Reassessed Value
081-402-056	Roeme, Heather	2,232.00		City Exempt	City	Owner Change; Reassessed Value
081-403-001	Sasser, Cameron & Randall, Morgan	2,217.00		City Exempt	City	Owner Change; Reassessed Value
081-403-002	Lujano, Edgar	2,217.00		City Exempt	City	Owner Change; Reassessed Value
081-403-003	SmithJohnson, Vantasia T.	2,217.00		City Exempt	City	Owner Change; Reassessed Value
081-403-004	Olivera, Eduardo David & Xiong, Mai Der - Etal	2,217.00		City Exempt	City	Owner Change; Reassessed Value
081-403-005	WFM Development Company, Inc.	2,214.00		City Exempt	City	Owner Change; Reassessed Value
081-403-006	Sanchez, Ashley M.	2,385.00		City Exempt	City	Owner Change; Reassessed Value
081-403-007	Leffingwell, Ryan K. & Laura	2,088.00		City Exempt	City	Owner Change; Reassessed Value
081-403-008	Bande, Lizet - Trustee	2,088.00		City Exempt	City	Owner Change; Reassessed Value
081-403-009	Wristen, David Albert & Kristine Marie	2,088.00		City Exempt	City	Owner Change; Reassessed Value
081-403-010	Montano, Grecia B.	2,132.00		City Exempt	City	Owner Change; Reassessed Value
081-403-011	Gross, David R. & Wood, Ashley N.	2,151.00		City Exempt	City	Owner Change; Reassessed Value
081-403-012	Espinoza, Gerardo & Maria Estela - Trustees	2,146.00		City Exempt	City	Owner Change; Reassessed Value

**MADERA IRRIGATION DISTRICT**  
**Board of Equalization -**  
**2027 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
081-403-013	Gautam, Ram Krishna & Shiva Ramkrishna	2,143.00		City Exempt	City	Owner Change; Reassessed Value
081-403-014	Miller, Beau Gene William	2,141.00		City Exempt	City	Owner Change; Reassessed Value
081-403-015	Macias, Nicholas Stephan & Garcia, Emily Maria Del Sol	2,141.00		City Exempt	City	Owner Change; Reassessed Value
081-403-016	Mendenall, Ceylon Bradley Jr.	2,143.00		City Exempt	City	Owner Change; Reassessed Value
081-403-017	Corbett, Alyssa F. & Christopher J.	2,138.00		City Exempt	City	Owner Change; Reassessed Value
081-403-018	Contreras, Jesus	2,088.00		City Exempt	City	Owner Change; Reassessed Value
081-403-019	Flores Jr., Jesus V.	2,145.00		City Exempt	City	Owner Change; Reassessed Value
081-403-020	Rodriguez, Hector Jr. & Amanda E.	2,417.00		City Exempt	City	Owner Change; Reassessed Value
081-403-021	Town Center MH, LLC	2,710.00		City Exempt	City	Owner Change; Reassessed Value
081-403-022	Town Center MH, LLC	3,003.00		City Exempt	City	Owner Change; Reassessed Value
081-403-023	Perez-Reyes, Pedro & Mendoza, Rosalinda	2,088.00		City Exempt	City	Owner Change; Reassessed Value
081-403-024	Hormel, Ryan C. & Laura Samantha Suzanne	2,088.00		City Exempt	City	Owner Change; Reassessed Value
081-403-025	Hernandez, Leah E.	2,925.00		City Exempt	City	Owner Change; Reassessed Value
081-403-026	Swann, Daniel & Candyce	2,357.00		City Exempt	City	Owner Change; Reassessed Value
081-403-027	Scruggs, Diane L. & Calvin A. - Etal	2,162.00		City Exempt	City	Owner Change; Reassessed Value
081-412-013	Smith, Linda J. & James L.	6,000.00		City Exempt	City	Owner Change; Reassessed Value
081-412-020	Creekside MH, LLC	6,000.00		City Exempt	City	Owner Change; Reassessed Value
081-412-021	Creekside MH, LLC	8,332.00		City Exempt	City	Owner Change; Reassessed Value
081-412-022	Creekside MH, LLC	6,717.00		City Exempt	City	Owner Change; Reassessed Value
081-412-023	Fimbrez, Mark L. & Julie M.	7,349.00		City Exempt	City	Owner Change; Reassessed Value
081-412-040	Williams, Roxanne M. & Darrin R. - Trustees	6,000.00		City Exempt	City	Owner Change; Reassessed Value
081-421-001	Hickman, William Douglas & Coakley, Diana Denise	6,436.00		City Exempt	City	Owner Change; Reassessed Value
081-421-002	Gillette, Nicholas Michael & Rebekah Rae	5,610.00		City Exempt	City	Owner Change; Reassessed Value
081-421-003	Weber, Jason Marc & Jennifer Annette	5,610.00		City Exempt	City	Owner Change; Reassessed Value
081-421-004	Amador, Elias & Jeanne Marie	5,610.00		City Exempt	City	Owner Change; Reassessed Value
081-421-005	Dayrit, Remy E	5,610.00		City Exempt	City	Owner Change; Reassessed Value
081-421-006	Ebueng Dayrit, Jeremy Kay & Rodriguez, Raul Jr.	5,610.00		City Exempt	City	Owner Change; Reassessed Value
081-421-007	Rouse, Charles M. & Angela R. - Trustees	5,610.00		City Exempt	City	Owner Change; Reassessed Value
081-421-008	Mora, Czar Alerustam Fernando & Andrea Michelle	5,610.00		City Exempt	City	Owner Change; Reassessed Value
081-421-009	Horowitz, Isaac Sergei & Sherritt, Courtney Rae	5,610.00		City Exempt	City	Owner Change; Reassessed Value
081-421-010	Huerta, John Ray	5,610.00		City Exempt	City	Owner Change; Reassessed Value
081-421-011	Tarlton, Alexis Nicole & Prothro, Aaron Samad	5,610.00		City Exempt	City	Owner Change; Reassessed Value
081-421-012	Baba Properties, Inc.	5,610.00		City Exempt	City	Owner Change; Reassessed Value
081-421-013	Slate Non-NC/Non-WA Property Owner LLC	4,950.00		City Exempt	City	Owner Change; Reassessed Value
081-421-014	Slate Non-NC/Non-WA Property Owner LLC	4,950.00		City Exempt	City	Owner Change; Reassessed Value
081-421-015	Kim, Danny Dina & Chhen, Chanrika	4,950.00		City Exempt	City	Owner Change; Reassessed Value
081-421-016	Manhire, Douglas Eugene & Katie Ann	4,950.00		City Exempt	City	Owner Change; Reassessed Value
081-421-017	Williamson, Jonathan Gregory & Kristina Amber	4,950.00		City Exempt	City	Owner Change; Reassessed Value
081-421-018	Reynolds, Keaton Mason	4,950.00		City Exempt	City	Owner Change; Reassessed Value
081-421-019	Singh, Harmesh & Pinero Jackson, Jesus Sacramantado - Etal	4,950.00		City Exempt	City	Owner Change; Reassessed Value
081-421-020	Sarquis, Timothy Michael & Audreyann Elizabeth	4,950.00		City Exempt	City	Owner Change; Reassessed Value
081-421-021	Mejia-Guerrero, Alexis Sarah & Guerrero Castro, Jorge Hugo	4,950.00		City Exempt	City	Owner Change; Reassessed Value
081-421-022	Lennar Homes of California, LLC	4,950.00		City Exempt	City	Owner Change; Reassessed Value
081-421-023	Dunn, Daniel James	4,950.00		City Exempt	City	Owner Change; Reassessed Value
081-421-024	Birkbeck, Sandy Sue	5,678.00		City Exempt	City	Owner Change; Reassessed Value

**MADERA IRRIGATION DISTRICT**  
**Board of Equalization -**  
**2027 Assessment Year**  
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**"Exhibit B"**

Parcel No.	Owner	Sq. Ft.	Acres	Prior Assessment Category	Current Assessment Category	Remarks
081-421-025	Lennar Homes of California, LLC	5,678.00		City Exempt	City	Owner Change; Reassessed Value
081-421-026	Lennar Homes of California, LLC	4,950.00		City Exempt	City	Owner Change; Reassessed Value
081-421-027	Lennar Homes of California, LLC	4,950.00		City Exempt	City	Owner Change; Reassessed Value
081-421-028	Lennar Homes of California, LLC	4,950.00		City Exempt	City	Owner Change; Reassessed Value
081-421-029	Lennar Homes of California, LLC	4,950.00		City Exempt	City	Owner Change; Reassessed Value
081-421-030	Lennar Homes of California, LLC	4,950.00		City Exempt	City	Owner Change; Reassessed Value
081-421-031	Bustamante, Jeremy & Yuliana	4,950.00		City Exempt	City	Owner Change; Reassessed Value
081-421-032	Lennar Homes of California, LLC	4,950.00		City Exempt	City	Owner Change; Reassessed Value
081-421-033	Lennar Homes of California, LLC	4,950.00		City Exempt	City	Owner Change; Reassessed Value
081-421-035	Finder, Diana Daisy & Jerrod Anthony	4,950.00		City Exempt	City	Owner Change; Reassessed Value
081-421-036	Lennar Homes of California, LLC	4,950.00		City Exempt	City	Owner Change; Reassessed Value
081-421-037	Signorelli, Andrew Charles	4,950.00		City Exempt	City	Owner Change; Reassessed Value
081-421-038	Pimentel, Kevin J & Kathryn L - Trustees	4,950.00		City Exempt	City	Owner Change; Reassessed Value
081-421-039	Yano-Goss, Kyle	4,950.00		City Exempt	City	Owner Change; Reassessed Value
081-421-041	Johnson, Kathleen Michille	4,950.00		City Exempt	City	Owner Change; Reassessed Value
081-421-042	Lennar Homes of California, LLC	4,950.00		City Exempt	City	Owner Change; Reassessed Value
081-421-043	Lennar Homes of California, LLC	4,950.00		City Exempt	City	Owner Change; Reassessed Value
081-421-044	Lennar Homes of California, LLC	4,950.00		City Exempt	City	Owner Change; Reassessed Value
081-421-045	Lennar Homes of California, LLC	4,950.00		City Exempt	City	Owner Change; Reassessed Value
081-421-046	Lennar Homes of California, LLC	4,950.00		City Exempt	City	Owner Change; Reassessed Value
081-421-047	Lennar Homes of California, LLC	5,552.00		City Exempt	City	Owner Change; Reassessed Value
081-421-048	Lennar Homes of California, LLC	5,095.00		City Exempt	City	Owner Change; Reassessed Value
081-421-049	Kovalenko, Michael	5,888.00		City Exempt	City	Owner Change; Reassessed Value
081-421-050	Helou, Fabiana	5,903.00		City Exempt	City	Owner Change; Reassessed Value
081-421-051	Christiansen, Carsten & Kari Richele	7,124.00		City Exempt	City	Owner Change; Reassessed Value
081-421-052	Martin, Derrick & Skye	6,361.00		City Exempt	City	Owner Change; Reassessed Value
081-422-001	Gozun, Jantzen D. & Ramos Gozun, Ika Marie	5,979.00		City Exempt	City	Owner Change; Reassessed Value
081-422-002	Hengel, Maria Del Carmen - Trustee	5,990.00		City Exempt	City	Owner Change; Reassessed Value
081-422-003	Rivinius, Carl R. & Elizabeth K.	6,038.00		City Exempt	City	Owner Change; Reassessed Value
081-422-004	Martinez Aquino, Stephanie & Aquino, Romualdo Kamantigue Jr	5,952.00		City Exempt	City	Owner Change; Reassessed Value
081-422-005	Karagozian, Michelle R. & Larry S.	5,548.00		City Exempt	City	Owner Change; Reassessed Value
081-422-006	Creekside MH, LLC	4,969.00		City Exempt	City	Owner Change; Reassessed Value
081-422-007	Ultreras, Kristian A. & Artemio - Etal	4,969.00		City Exempt	City	Owner Change; Reassessed Value
081-422-008	Lal, Manohar	4,969.00		City Exempt	City	Owner Change; Reassessed Value
081-422-009	Gomes, Kathleen Ann	4,969.00		City Exempt	City	Owner Change; Reassessed Value
081-422-010	Patterson, Justin A. & Michelle M.	4,969.00		City Exempt	City	Owner Change; Reassessed Value
081-422-011	Choe, Mark & Shahnaz	4,969.00		City Exempt	City	Owner Change; Reassessed Value
081-422-012	Brymer, John K. & McNally Brymer, Teresa A.	6,334.00		City Exempt	City	Owner Change; Reassessed Value
081-422-013	Coppola, Joseph & Noelle	6,228.00		City Exempt	City	Owner Change; Reassessed Value
081-422-015	Salazar, Joseph David Perry & Stephanie Rose - Trustees	5,603.00		City Exempt	City	Owner Change; Reassessed Value
081-422-016	Sheppard, Winston C. Jr. & Linda S.	6,743.00		City Exempt	City	Owner Change; Reassessed Value
081-422-021	Small, Sarah K - Trustee	6,553.00		City Exempt	City	Owner Change; Reassessed Value
081-422-022	O'Neal, Michael A. & Sheryl A. - Trustees	6,564.00		City Exempt	City	Owner Change; Reassessed Value
081-422-023	Whipple, Kevin Daniel & Jui Hua	6,874.00		City Exempt	City	Owner Change; Reassessed Value
081-422-024	Kepler, James N. & Hannah M.	6,209.00		City Exempt	City	Owner Change; Reassessed Value

**MADERA IRRIGATION DISTRICT**  
**Board of Equalization -**  
**2027 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
081-422-025	Mason, Kristine Louise & David Julian - Trustees	5,737.00		City Exempt	City	Owner Change; Reassessed Value
081-422-026	O'Brien, Gary R. - Trustee	5,765.00		City Exempt	City	Owner Change; Reassessed Value
081-422-027	Fenton, Michael J. & Patricia L.	6,287.00		City Exempt	City	Owner Change; Reassessed Value
081-422-028	Putnam, Saprina & Richard	7,747.00		City Exempt	City	Owner Change; Reassessed Value
081-431-001	TPG AG EHC III (LEN) CA 2, L.P.	5,697.00		City Exempt	City	Owner Change; Reassessed Value
081-431-002	TPG AG EHC III (LEN) CA 2, L.P.	5,978.00		City Exempt	City	Owner Change; Reassessed Value
081-431-003	TPG AG EHC III (LEN) CA 2, L.P.	5,642.00		City Exempt	City	Owner Change; Reassessed Value
081-431-004	TPG AG EHC III (LEN) CA 2, L.P.	5,632.00		City Exempt	City	Owner Change; Reassessed Value
081-431-005	TPG AG EHC III (LEN) CA 2, L.P.	5,621.00		City Exempt	City	Owner Change; Reassessed Value
081-431-006	Lennar Homes of California, LLC	5,406.00		City Exempt	City	Owner Change; Reassessed Value
081-431-007	Lennar Homes of California, LLC	6,218.00		City Exempt	City	Owner Change; Reassessed Value
081-431-008	Lennar Homes of California, LLC	6,917.00		City Exempt	City	Owner Change; Reassessed Value
081-431-009	TPG AG EHC III (LEN) CA 2, L.P.	5,498.00		City Exempt	City	Owner Change; Reassessed Value
081-431-010	TPG AG EHC III (LEN) CA 2, L.P.	5,649.00		City Exempt	City	Owner Change; Reassessed Value
081-431-011	TPG AG EHC III (LEN) CA 2, L.P.	7,082.00		City Exempt	City	Owner Change; Reassessed Value
081-431-012	TPG AG EHC III (LEN) CA 2, L.P.	4,981.00		City Exempt	City	Owner Change; Reassessed Value
081-431-013	TPG AG EHC III (LEN) CA 2, L.P.	5,282.00		City Exempt	City	Owner Change; Reassessed Value
081-431-014	TPG AG EHC III (LEN) CA 2, L.P.	5,350.00		City Exempt	City	Owner Change; Reassessed Value
081-431-015	TPG AG EHC III (LEN) CA 2, L.P.	5,350.00		City Exempt	City	Owner Change; Reassessed Value
081-431-016	TPG AG EHC III (LEN) CA 2, L.P.	5,350.00		City Exempt	City	Owner Change; Reassessed Value
081-431-017	TPG AG EHC III (LEN) CA 2, L.P.	5,350.00		City Exempt	City	Owner Change; Reassessed Value
081-431-018	TPG AG EHC III (LEN) CA 2, L.P.	5,350.00		City Exempt	City	Owner Change; Reassessed Value
081-431-019	TPG AG EHC III (LEN) CA 2, L.P.	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-431-020	TPG AG EHC III (LEN) CA 2, L.P.	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-431-021	TPG AG EHC III (LEN) CA 2, L.P.	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-431-022	TPG AG EHC III (LEN) CA 2, L.P.	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-431-023	TPG AG EHC III (LEN) CA 2, L.P.	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-431-024	TPG AG EHC III (LEN) CA 2, L.P.	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-431-025	Lennar Homes of California, LLC	4,496.00		City Exempt	City	Owner Change; Reassessed Value
081-431-026	Lennar Homes of California, LLC	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-431-027	Lennar Homes of California, LLC	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-431-028	TPG AG EHC III (LEN) CA 2, L.P.	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-431-029	TPG AG EHC III (LEN) CA 2, L.P.	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-431-030	TPG AG EHC III (LEN) CA 2, L.P.	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-431-031	TPG AG EHC III (LEN) CA 2, L.P.	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-431-032	TPG AG EHC III (LEN) CA 2, L.P.	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-431-033	TPG AG EHC III (LEN) CA 2, L.P.	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-431-034	TPG AG EHC III (LEN) CA 2, L.P.	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-431-035	TPG AG EHC III (LEN) CA 2, L.P.	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-432-001	TPG AG EHC III (LEN) CA 2, L.P.	5,350.00		City Exempt	City	Owner Change; Reassessed Value
081-432-002	TPG AG EHC III (LEN) CA 2, L.P.	5,350.00		City Exempt	City	Owner Change; Reassessed Value
081-432-003	TPG AG EHC III (LEN) CA 2, L.P.	5,350.00		City Exempt	City	Owner Change; Reassessed Value
081-432-004	TPG AG EHC III (LEN) CA 2, L.P.	5,350.00		City Exempt	City	Owner Change; Reassessed Value
081-432-005	TPG AG EHC III (LEN) CA 2, L.P.	5,350.00		City Exempt	City	Owner Change; Reassessed Value
081-432-006	TPG AG EHC III (LEN) CA 2, L.P.	5,350.00		City Exempt	City	Owner Change; Reassessed Value

**MADERA IRRIGATION DISTRICT**  
**Board of Equalization -**  
**2027 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
081-432-007	TPG AG EHC III (LEN) CA 2, L.P.	5,350.00		City Exempt	City	Owner Change; Reassessed Value
081-432-008	TPG AG EHC III (LEN) CA 2, L.P.	5,350.00		City Exempt	City	Owner Change; Reassessed Value
081-432-009	TPG AG EHC III (LEN) CA 2, L.P.	5,350.00		City Exempt	City	Owner Change; Reassessed Value
081-432-010	TPG AG EHC III (LEN) CA 2, L.P.	5,350.00		City Exempt	City	Owner Change; Reassessed Value
081-432-011	TPG AG EHC III (LEN) CA 2, L.P.	5,288.00		City Exempt	City	Owner Change; Reassessed Value
081-432-012	TPG AG EHC III (LEN) CA 2, L.P.	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-432-013	TPG AG EHC III (LEN) CA 2, L.P.	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-432-014	TPG AG EHC III (LEN) CA 2, L.P.	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-432-015	TPG AG EHC III (LEN) CA 2, L.P.	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-432-016	TPG AG EHC III (LEN) CA 2, L.P.	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-432-017	TPG AG EHC III (LEN) CA 2, L.P.	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-432-018	TPG AG EHC III (LEN) CA 2, L.P.	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-432-019	TPG AG EHC III (LEN) CA 2, L.P.	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-432-020	TPG AG EHC III (LEN) CA 2, L.P.	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-432-021	TPG AG EHC III (LEN) CA 2, L.P.	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-432-022	TPG AG EHC III (LEN) CA 2, L.P.	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-432-023	TPG AG EHC III (LEN) CA 2, L.P.	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-432-024	TPG AG EHC III (LEN) CA 2, L.P.	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-432-025	TPG AG EHC III (LEN) CA 2, L.P.	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-432-026	TPG AG EHC III (LEN) CA 2, L.P.	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-432-027	TPG AG EHC III (LEN) CA 2, L.P.	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-432-028	TPG AG EHC III (LEN) CA 2, L.P.	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-432-029	TPG AG EHC III (LEN) CA 2, L.P.	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-432-030	TPG AG EHC III (LEN) CA 2, L.P.	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-432-031	TPG AG EHC III (LEN) CA 2, L.P.	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-432-032	TPG AG EHC III (LEN) CA 2, L.P.	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-432-033	TPG AG EHC III (LEN) CA 2, L.P.	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-432-034	TPG AG EHC III (LEN) CA 2, L.P.	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-432-035	TPG AG EHC III (LEN) CA 2, L.P.	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-432-036	TPG AG EHC III (LEN) CA 2, L.P.	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-432-037	TPG AG EHC III (LEN) CA 2, L.P.	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-432-038	TPG AG EHC III (LEN) CA 2, L.P.	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-432-039	TPG AG EHC III (LEN) CA 2, L.P.	4,500.00		City Exempt	City	Owner Change; Reassessed Value
081-441-017	Voelzke, William Donald III & Phillips, Tandy Jonelle	3,564.00		City Exempt	City	Owner Change; Reassessed Value
081-441-018	Jenkins, Hunter C. & Hernandez Jenkins, Daytona Rae	2,730.00		City Exempt	City	Owner Change; Reassessed Value
081-441-019	Cruz, James & Treglown, Sarah	3,055.00		City Exempt	City	Owner Change; Reassessed Value
081-441-021	Contreras, Robert Jr.	2,856.00		City Exempt	City	Owner Change; Reassessed Value
081-441-022	Hines, Brody James & Albanese, Alyson	3,196.00		City Exempt	City	Owner Change; Reassessed Value
081-441-023	Dennis, Sarah	2,856.00		City Exempt	City	Owner Change; Reassessed Value
081-441-024	Leu Lum, Elizabeth - Trustee	3,730.00		City Exempt	City	Owner Change; Reassessed Value
081-441-029	Henkle, Jameson & Williams, Kellee	2,856.00		City Exempt	City	Owner Change; Reassessed Value
081-442-013	Smecal, Sergiu & Marina - Etal	3,055.00		City Exempt	City	Owner Change; Reassessed Value
081-442-015	Gemetti, Thomas Jr. & Laura	3,055.00		City Exempt	City	Owner Change; Reassessed Value
081-442-017	Cozzone, Nicola & Stephanie	3,055.00		City Exempt	City	Owner Change; Reassessed Value
081-442-018	Gardner, Nanci & Ronald	3,055.00		City Exempt	City	Owner Change; Reassessed Value

**MADERA IRRIGATION DISTRICT**  
**Board of Equalization -**  
**2027 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
081-442-019	Town Center MH, LLC	2,730.00		City Exempt	City	Owner Change; Reassessed Value
081-442-020	Giffen, Paul & Darla - Trustees	3,055.00		City Exempt	City	Owner Change; Reassessed Value
081-442-021	Correa, Angelita - Trustee	3,196.00		City Exempt	City	Owner Change; Reassessed Value
081-442-022	Kasabian, Connor & Reyes, Alyssa	2,856.00		City Exempt	City	Owner Change; Reassessed Value
081-442-023	Domingues, Dean A	3,196.00		City Exempt	City	Owner Change; Reassessed Value
081-442-024	Davis, William	3,196.00		City Exempt	City	Owner Change; Reassessed Value
081-442-025	Beach, Jacob & Tara	2,856.00		City Exempt	City	Owner Change; Reassessed Value
081-442-026	Matts, Joanne S.	3,196.00		City Exempt	City	Owner Change; Reassessed Value
081-442-027	Kirkes, Sydney & Adam F.	2,856.00		City Exempt	City	Owner Change; Reassessed Value
081-442-028	Sauceda, Diane C & Antonio P - Etal	3,196.00		City Exempt	City	Owner Change; Reassessed Value
081-442-029	Hardig, Joshua	3,196.00		City Exempt	City	Owner Change; Reassessed Value
081-442-030	Carrier, John & Barbara - Trustees	2,856.00		City Exempt	City	Owner Change; Reassessed Value
081-442-032	White, William H Jr. - Trustee	3,196.00		City Exempt	City	Owner Change; Reassessed Value
081-442-033	Robb, Scott Daniel & Alexis Darrow	2,856.00		City Exempt	City	Owner Change; Reassessed Value
081-442-035	Garzon, Cindy & Barba, Joshua	2,856.00		City Exempt	City	Owner Change; Reassessed Value
081-442-036	Koroyan, Jack	3,196.00		City Exempt	City	Owner Change; Reassessed Value
081-443-001	Orozco, Colleen M. & Adan A.	3,666.00		City Exempt	City	Owner Change; Reassessed Value
081-443-002	Town Center MH, LLC	2,774.00		City Exempt	City	Owner Change; Reassessed Value
081-443-003	Kobayashi, Thomas & Ka	3,500.00		City Exempt	City	Owner Change; Reassessed Value
081-443-004	Sano, Nathan	3,120.00		City Exempt	City	Owner Change; Reassessed Value
081-443-005	Town Center MH, LLC	3,055.00		City Exempt	City	Owner Change; Reassessed Value
081-443-006	Town Center MH, LLC	3,609.00		City Exempt	City	Owner Change; Reassessed Value
081-443-007	Cox, Karlye K.	3,609.00		City Exempt	City	Owner Change; Reassessed Value
081-443-008	Town Center MH, LLC	2,730.00		City Exempt	City	Owner Change; Reassessed Value
081-443-009	Fitzgerald, Aaron	3,445.00		City Exempt	City	Owner Change; Reassessed Value
081-443-010	Konofalski, Tomasz & Barbara	4,543.00		City Exempt	City	Owner Change; Reassessed Value
081-443-011	Quinn, Trevor & Kristin	4,695.00		City Exempt	City	Owner Change; Reassessed Value
081-443-012	Chavira, Nicole Anne	3,137.00		City Exempt	City	Owner Change; Reassessed Value
081-443-013	Town Center MH, LLC	3,137.00		City Exempt	City	Owner Change; Reassessed Value
081-443-014	Seybold, Cathy & John F.	4,285.00		City Exempt	City	Owner Change; Reassessed Value
081-443-015	Miller, Carl & Michiko	3,216.00		City Exempt	City	Owner Change; Reassessed Value
081-443-016	Pennington, Jennifer Bernice	3,149.00		City Exempt	City	Owner Change; Reassessed Value
081-443-017	Christiansen, John & Hanne - Trustees	3,149.00		City Exempt	City	Owner Change; Reassessed Value
081-443-018	Ramos, Jeanmarie R. - Trustee	3,822.00		City Exempt	City	Owner Change; Reassessed Value
081-443-019	Karagozian, Luke & Cantrell, Abigail	3,715.00		City Exempt	City	Owner Change; Reassessed Value
081-443-020	Gong, Ronald A. - Trustee	3,063.00		City Exempt	City	Owner Change; Reassessed Value
081-443-021	Carrillo, Edward Ruben Jr. & Andrews Carrillo, Sydney	3,063.00		City Exempt	City	Owner Change; Reassessed Value
081-443-022	Mejia, Ruth	3,128.00		City Exempt	City	Owner Change; Reassessed Value
081-443-023	Determan, Dana & Connie	3,216.00		City Exempt	City	Owner Change; Reassessed Value
081-443-024	Trevino, Joe L.	3,149.00		City Exempt	City	Owner Change; Reassessed Value
081-443-025	Wynveen, Megan Elise	3,149.00		City Exempt	City	Owner Change; Reassessed Value
081-443-026	Meza Rodriguez, Leidy Diana	3,819.00		City Exempt	City	Owner Change; Reassessed Value
081-443-031	Ruiz Nuno, Patricia & Ruiz, Luis F.	2,730.00		City Exempt	City	Owner Change; Reassessed Value
081-443-032	Yarmo, Kathleen & Daniel	3,055.00		City Exempt	City	Owner Change; Reassessed Value
081-443-033	Benjamin, Jacob M. & Nina	3,564.00		City Exempt	City	Owner Change; Reassessed Value

**MADERA IRRIGATION DISTRICT**  
**Board of Equalization -**  
**2027 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
081-443-034	Son, David & Boxer, Olivia Nicole	3,730.00		City Exempt	City	Owner Change; Reassessed Value
081-443-035	Amundsen, Edward Eric	3,196.00		City Exempt	City	Owner Change; Reassessed Value
081-443-036	Gerrish, Heather R & Javier, Kaleb K	2,856.00		City Exempt	City	Owner Change; Reassessed Value
081-443-038	Stinson, Kolby Daniel & Kaitlin	2,856.00		City Exempt	City	Owner Change; Reassessed Value
081-443-039	Gonzalez, Frank & Diaz, Lourdes M	3,729.00		City Exempt	City	Owner Change; Reassessed Value
<b>AFTER 2026 ASSESSMENT BILLING BUT BEFORE 2027 vs 2026 UNEQUALIZED BOE WAS GIVEN TO BOARD SECRETARY ON 05/19/26</b>						
044-131-003	Madera Irrigation District		2.43	C4 Exempt	Lands Owned by MID	Added to STORM
045-022-011	Grewal, Ranbir S. & Grewal, Melissa J. Co-Trustees / Etal		0.98	C2	C2	Parcel Split
045-030-010	Grewal, Ranbir S. & Grewal, Melissa J. Co-Trustees / Etal		4.70	C2	C2	Parcel Split
044-141-017	PAI Coyote Ranch, LLC		11.57	C2	C2	Parcel Split
006-590-003	City of Madera	(0.40)		City	City	Match to County
006-590-003	City of Madera	12,632.00		City	City Exempt	Owned by the City of Madera, Make Exempt
027-172-010	Madera Irrigation District		58.56	Out of District	Lands Owned by MID	Basin# 11
012-133-019	Miller, Chris E & Corey L - Trustees	43,560.00	(1.00)	C3	City	City Parcel
012-133-046	Miller, Patricia B.	(435.00)		City	City	Parcel Split
005-014-032	City of Madera	(56,628.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
005-161-024	City of Madera	(34,949.46)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
005-161-025	Del Valle Capital Corporation, Inc	(15,075.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
005-240-063	City of Madera	(100,437.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
005-241-054	City of Madera	(186,474.32)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
005-260-080	H/S Development Co, LLC	77,872.00		City Exempt	City Exempt	Match to County
005-260-081	H/S Development Co, LLC	(100.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
006-251-065	Castle Court Owners Association	(72,745.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
006-370-022	City of Madera		(1.89)	C3 Exempt	C3 Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
006-410-048	City of Madera	(190,642.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
006-411-037	City of Madera	(135,555.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
006-420-054	City of Madera	(233,917.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
006-421-042	City of Madera	(128,066.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
006-422-033	City of Madera	(57,064.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
006-431-074	City of Madera	(117,558.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
006-440-023	City of Madera	(58,370.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
006-441-016	City of Madera	(43,996.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
006-451-020	City of Madera	(41,585.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
006-453-019	City of Madera	(50,874.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
006-454-048	City of Madera	(130,202.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
006-460-032	City of Madera	(1,998.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
006-460-042	City of Madera	(730,669.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
006-470-036	Berry & Berry, Inc	(155,160.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
006-480-048	Berry & Berry, Inc	(194,477.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
006-491-019	City of Madera	(20,975.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
006-492-026	City of Madera	(41,948.60)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
006-493-022	City of Madera	(70,774.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
006-494-030	City of Madera	(69,367.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)

**MADERA IRRIGATION DISTRICT**  
**Board of Equalization -**  
**2027 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
006-495-037	City of Madera	(66,750.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
006-496-075	City of Madera	(100,089.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
006-496-085	City of Madera	(49,564.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
006-499-023	City of Madera	(37,378.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
006-500-080	Riverpointe Townhomes Association	(12,632.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
006-510-046	City of Madera	(235,096.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
006-520-076	City of Madera	(317,944.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
006-530-042	City of Madera	(138,669.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
006-540-043	Madera Property 2, Inc	(130,680.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
006-550-045	City of Madera	(173,444.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
006-562-055	City of Madera	(428,483.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
006-570-043	City of Madera	(109,023.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
006-580-041	PPC Rose Hollow, LLC	(87,120.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
006-580-082	Villa Toscana Madera, LP	(94,090.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
006-590-055	K Hovnanian at Melanie Meadows, LLC	(118,919.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
006-591-066	K Hovnanian at Melanie Meadows, LLC	(145,054.80)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
006-592-001	K Hovnanian at Melanie Meadows, LLC	(109,335.60)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
006-602-001	KB Home South Bay Inc.	(447,274.80)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
006-970-054	City of Madera	(180,776.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
008-071-001	Carmina Maldonado	1,411.00		City	City	Parcel Split
008-131-058	Madera Sienna, LLC	(108,900.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
008-132-048	Madera Sienna, LLC	(104,544.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
008-142-036	Pakhar Singh Development Company, Inc.		(0.25)	C3 Exempt	C3 Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
008-150-013	City of Madera	(1,145.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
009-370-056	City of Madera	(354,643.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
009-390-028	Berry, David & Patricia - Et Al	(104,952.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
009-390-060	City of Madera	(56,628.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
009-390-089	City of Madera	(53,065.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
009-400-038	Woodlands Group	(138,521.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
009-421-026	Basila Construction Inc	(75,382.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
009-422-015	Woodlands Group	(45,302.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
009-423-038	City of Madera	(103,637.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
009-430-027	City of Madera	(48,934.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
009-430-030	City of Madera	(3,020.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
009-430-031	City of Madera	(3,030.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
009-430-063	Berry, David L & Patricia Rea	(87,417.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
009-450-043	City of Madera	(43,560.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
009-451-034	City of Madera	(55,684.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
009-460-033	City of Madera	(148,728.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
009-460-034	Villa Piemonte Homeowners Association	(915.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
009-470-033	City of Madera	(84,944.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
009-480-036	City of Madera	(84,308.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
009-490-062	City of Madera	(117,488.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
009-500-088	City of Madera	(210,045.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
009-510-046	City of Madera	(3,445.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)

**MADERA IRRIGATION DISTRICT**  
**Board of Equalization -**  
**2027 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
009-510-047	City of Madera	(104,786.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
009-520-027	City of Madera	(38,428.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
009-530-062	City of Madera	(160,564.80)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
009-540-092	City of Madera	(222,992.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
009-550-087	City of Madera	(235,177.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
009-560-052	City of Madera	(257,848.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
009-580-053	City of Madera	(220.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
009-580-054	City of Madera	(111,300.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
009-581-059	Dellavalle, Eugene A. & Lois M - Trustees	(117,612.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
009-610-088	Joseph Crown Construction & Development Inc	(207,270.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
011-162-021	Madera Irrigation District	(233.00)		City Exempt	City Exempt	Duplicate APN
011-202-021	City of Madera	(22,740.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
011-260-018	City of Madera	(17,186.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
011-260-039	City of Madera	(39,849.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
011-272-048	City of Madera	(144,222.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
011-290-002	City of Madera	(22,651.00)		City Exempt	City Exempt	Duplicate APN
011-291-049	Del Valle Capital Corporation, Inc	(139,392.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
011-292-098	Del Valle Capital Corporation, Inc	(119,790.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
011-292-099	Del Valle Capital Corporation, Inc	(152,460.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
011-301-021	Penfield, Ben & Jethalyn Properties	(43,560.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
011-310-064	City of Madera	(4,623.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
011-310-065	City of Madera	(11,339.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
011-310-067	City of Madera	(4,623.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
011-310-079	City of Madera	(92,057.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
011-330-018	City of Madera		(1.99)	C3 Exempt	C3 Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
011-331-052	Benchmark Madera I, LLC	(309,276.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
011-333-098	Benchmark Madera I, LLC	(265,716.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
011-350-066	City of Madera	(320,236.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
011-353-017	City of Madera	(20,000.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
011-353-018	City of Madera	(1,441.89)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
011-353-019	City of Madera	(9,319.23)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
011-360-069	UCP Chateau Grove, LLC.	(152,460.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
011-361-038	UCP Chateau Grove, LLC.	(130,680.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
012-054-010	Cal Fresno Land Inc A California Co	(8,102.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
012-240-012	Massee, Donald & Vickie		(0.84)	City Exempt Acres	City Exempt Acres	Make Inactive to Match County, Offer of Dedication (OOD)
012-251-062	Abshire Enterprises	(149,846.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
012-252-003	City of Madera	(21,344.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
012-252-004	City of Madera	(14,810.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
012-252-005	City of Madera	(2,178.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
012-253-003	Abshire Enterprises	(40,946.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
012-254-004	Abshire Enterprises	(50,094.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
012-254-083	Gary Estates, LP	(121,968.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
012-290-009	Southwest Development Co		(1.00)	City Exempt Acres	City Exempt Acres	Make Inactive to Match County, Offer of Dedication (OOD)
012-311-031	City of Madera	(76,876.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
012-330-044	Valley VanGuard Properties	(106,388.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)

**MADERA IRRIGATION DISTRICT**  
**Board of Equalization -**  
**2027 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
012-330-074	City of Madera	(52,708.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
012-340-049	Valley VanGuard Properties	(128,106.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
012-350-056	Madera Orchard Partnership	(145,429.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
012-350-069	Madera Orchard Partnership	(7,901.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
012-350-070	Madera Orchard Partnership	(7,699.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
012-360-065	City of Madera	(172,257.98)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
012-371-074	City of Madera	(813,647.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
012-380-054	City of Madera	(122,549.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
012-380-055	City of Madera	(10,204.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
012-381-066	City of Madera	(3,000.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
012-381-067	City of Madera	(4,451.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
012-381-068	City of Madera	(137,670.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
012-412-090	City of Madera	(202,635.60)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
012-420-071	City of Madera	(247,626.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
012-420-078	City of Madera	(19,989.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
012-421-040	City of Madera	(76,176.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
012-422-036	City of Madera	(96,957.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
012-423-029	Joseph Crown Construction & Development Inc	(48,351.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
012-430-038	Madera Developers, LLC	(1,867.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
012-430-039	Madera Developers, LLC	(2,179.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
012-430-040	City of Madera	(116,337.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
012-431-058	City of Madera	(116,337.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
012-440-032	Berry, David & Patricia - Et Al	(117,612.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
012-450-025	City of Madera	(25,783.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
012-461-078	DMP Development Corp	(263,084.70)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
012-461-079	DMP Development Corp	(23,590.40)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
012-461-082	DMP Development Corp	(1,168.90)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
012-462-044	Valley Land Development, LLC	(47,916.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
012-470-083	City of Madera	(262,051.49)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
013-010-087	City of Madera		(0.25)	City Exempt Acres	City Exempt Acres	Make Inactive to Match County, Offer of Dedication (OOD)
013-010-088	City of Madera		(0.04)	City Exempt Acres	City Exempt Acres	Make Inactive to Match County, Offer of Dedication (OOD)
013-010-094	Singh, Pritpal & Virk, Davinder S	(3,920.40)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
013-070-043	City of Madera	(80,138.80)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
013-090-044	Madera Meadows Associates	(160,301.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
013-091-078	Madera Meadows Associates	(208,217.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
013-091-079	Madera Meadows Associates	(21,780.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
013-130-060	Madera Meadows Associates	(161,611.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
013-140-033	Horizon Enterprises	(136,778.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
013-150-019	Horizon Enterprises	(18,731.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
013-151-028	Horizon Enterprises	(50,787.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
013-151-032	Horizon Enterprises	(135,036.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
013-152-013	Horizon Enterprises	(19,583.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
027-201-014	State of California		(0.91)	C3 Exempt	C3 Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
027-202-010	State of California		(6.75)	City Exempt Acres	City Exempt Acres	Make Inactive to Match County, Offer of Dedication (OOD)
034-151-001	Pacific Gas & Electric Co		(0.01)	C1 Exempt	C1 Exempt	Make Inactive, Duplicate of 011-370-001

**MADERA IRRIGATION DISTRICT**  
**Board of Equalization -**  
**2027 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
035-222-037	Doubts, Betty Jane - Etal		(0.01)	C3 Exempt	C3 Exempt	Make Inactive to Match County, Killed Well Site
035-222-038	Gomez, Estella Rios - Etal		(0.01)	C3 Exempt	C3 Exempt	Make Inactive to Match County, Killed Well Site
038-040-006	County of Madera	16,117.00	(0.37)	C4 Exempt	City Exempt	Parcel Split
040-141-006	Pacific Gas & Electric Co		(0.06)	C1 Exempt	C1 Exempt	Make Inactive, Duplicate of 040-144-004
047-050-050	State of California		(2.39)	C1 Exempt	C1 Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
047-050-053	Madera Unified School District		(0.32)	C2 Exempt	C2 Exempt	Make Inactive, Duplicate of 011-380-004
047-050-067	State of California		(9.67)	C2 Exempt	C2 Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
047-060-036	Madera Unified School District		(17.79)	C2 Exempt	C2 Exempt	Make Inactive, Duplicate of 011-380-005
047-101-015	State of California		(0.68)	C1 Exempt	C1 Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
047-210-019	Baker, Georgia		(0.01)	C3 Exempt	C3 Exempt	Make Inactive to Match County, Killed Well Site
051-701-030	Sumner Hill Tract 194 Homeowners Association		(7.51)	C3 Exempt	C3 Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
051-701-035	Sumner Hill Tract 194 Homeowners Association		(4.37)	C3 Exempt	C3 Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
051-702-023	Sumner Hill Tract 194 Homeowners Association		(6.90)	C3 Exempt	C3 Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
081-010-023	Plaza RM, Inc.	(50,611.00)		City Exempt	City Exempt	Parcel Split
081-020-005	Backbone RM, LLC	(37,462.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
081-030-005	Backbone RM, LLC	(11,761.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
081-030-009	Backbone RM, LLC	(104,108.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
081-030-010	Creekside RM, Inc.	(26,571.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
081-030-011	Plaza RM, Inc.	(122,403.00)		City Exempt	City Exempt	Make Inactive, Duplicate of 081-040-011
081-040-004	Backbone RM, LLC	(71,438.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
081-040-005	Backbone RM, LLC	(104,979.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
081-050-010	Backbone RM, LLC	(87,026.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
081-050-011	Backbone RM, LLC	(76,665.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
081-050-013	Backbone RM, LLC	(71,002.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
081-090-003	Backbone RM, LLC	(40,510.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
081-090-004	Backbone RM, LLC	(40,946.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
081-100-003	Backbone RM, LLC	(53,143.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
081-100-008	Backbone RM, LLC	(160,736.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
081-100-009	Backbone RM, LLC	(89,298.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
081-100-015	Backbone RM, LLC	(10,018.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
081-100-020	Backbone RM, LLC	(23,522.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
081-100-021	Backbone RM, LLC	(110,642.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
081-120-006	Backbone RM, LLC	(141,570.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
081-120-007	Backbone RM, LLC	(219,542.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
081-130-003	Backbone RM, LLC	(210,830.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
081-140-003	Backbone RM, LLC	(118,483.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
081-150-005	Backbone RM, LLC	(256,568.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
081-150-009	Backbone RM, LLC	(67,082.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
081-160-004	Backbone RM, LLC	(91,040.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
081-160-005	Backbone RM, LLC	(197,762.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
081-170-004	Backbone RM, LLC	(155,073.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
081-190-003	Hillside RM, LLC	(2,289,153.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
081-240-082	Hillside RM, LLC	(41,087.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
081-412-050	Creekside RM, Inc.	(1,944.00)		City Exempt	City Exempt	Make Inactive, Duplicate of 081-421-056
081-040-003	Backbone RM, LLC	(29,620.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)

**MADERA IRRIGATION DISTRICT**  
**Board of Equalization -**  
**2027 Assessment Year**  
**Individual Parcel Changes - Lot Splits, Parcel Splits, Transfers, Category Changes**  
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Parcel No.	Owner	Sq. Ft.	Acres	Prior Assessment Category	Current Assessment Category	Remarks
081-040-008	Plaza Holdings RM, LLC	(27,274.00)		City Exempt	City Exempt	Make Inactive to Match County, Offer of Dedication (OOD)
013-010-096	Airport Drive Investments, LLC	434.00		City	City	Parcel Split
040-032-005	Bagri, Kulwinder		39.81	C3	C2	Added T.O. 121/11C
081-052-029	Plaza Holdings RM, LLC	(107.00)		City	City	Parcel Split
000-000-000	Misc. Acreage		(5.25)	City Exempt - Acres	City Exempt - Acres	Make Inactive, No Valid APN
099-010-001	City of Madera	(47,828.51)		City Exempt	City Exempt	Make Inactive, No Valid APN
099-010-002	City of Madera	(39,680.00)		City Exempt	City Exempt	Make Inactive, No Valid APN
099-010-003	City of Madera	(136,258.40)		City Exempt	City Exempt	Make Inactive, No Valid APN
099-010-004	City of Madera		(0.87)	City Exempt - Acres	City Exempt - Acres	Make Inactive, No Valid APN
099-020-001	County of Madera		(9.71)	C3 Exempt	C3 Exempt	Make Inactive, No Valid APN
099-099-001	Madera Irrigation District	(22,651.00)		City Exempt	City Exempt	Make Inactive, No Valid APN
099-099-002	State of California		(35.26)	City Exempt - Acres	City Exempt - Acres	Make Inactive, No Valid APN
099-099-003	State of California		(61.65)	C3 Exempt	C3 Exempt	Make Inactive, No Valid APN
099-099-004	State of California	(3,729.00)		City Exempt	City Exempt	Make Inactive, No Valid APN
081-010-025	Plaza RM, Inc.	543,194.00		City Exempt	City	Parcel Split
081-010-025	Plaza RM, Inc.	(88,416.00)		City	City	Parcel Split - Streets
081-451-051	Plaza RM, Inc.	1,919.00		City	City Exempt	Make Exempt to Match County, Outlot T, \$1 Value
081-451-052	Plaza RM, Inc.	15,681.00		City	City Exempt	Make Exempt to Match County, Outlot U (POR), \$1 Value
081-451-053	Plaza RM, Inc.	575.00		City	City Exempt	Make Exempt to Match County, Outlot V, \$1 Value
081-451-054	Plaza RM, Inc.	584.00		City	City Exempt	Make Exempt to Match County, Outlot W, \$1 Value
081-451-055	Plaza RM, Inc.	533.00		City	City Exempt	Make Exempt to Match County, Outlot X, \$1 Value
081-451-056	Plaza RM, Inc.	533.00		City	City Exempt	Make Exempt to Match County, Outlot Y, \$1 Value
081-452-044	Plaza RM, Inc.	3,920.00		City	City Exempt	Make Exempt to Match County, Outlot U (POR), \$1 Value
081-452-045	Plaza RM, Inc.	432.00		City	City Exempt	Make Exempt to Match County, Outlot Z, \$1 Value
081-452-046	Plaza RM, Inc.	870.00		City	City Exempt	Make Exempt to Match County, Outlot BB, \$1 Value
081-452-047	Plaza RM, Inc.	968.00		City	City Exempt	Make Exempt to Match County, Outlot CC, \$1 Value
081-452-048	Plaza RM, Inc.	971.00		City	City Exempt	Make Exempt to Match County, Outlot EE, \$1 Value
081-452-049	Plaza RM, Inc.	435.00		City	City Exempt	Make Exempt to Match County, Outlot DD, \$1 Value
081-452-050	Plaza RM, Inc.	435.00		City	City Exempt	Make Exempt to Match County, Outlot AA, \$1 Value
081-453-026	Plaza RM, Inc.	7,436.00		City	City Exempt	Make Exempt to Match County, Outlot A, \$1 Value
081-453-027	Plaza RM, Inc.	3,049.00		City	City Exempt	Make Exempt to Match County, Outlot E (POR), \$1 Value
081-453-028	Plaza RM, Inc.	1,820.00		City	City Exempt	Make Exempt to Match County, Outlot K, \$1 Value
081-453-029	Plaza RM, Inc.	1,304.00		City	City Exempt	Make Exempt to Match County, Outlot L, \$1 Value
081-453-030	Plaza RM, Inc.	1,305.00		City	City Exempt	Make Exempt to Match County, Outlot M, \$1 Value
081-453-031	Plaza RM, Inc.	1,820.00		City	City Exempt	Make Exempt to Match County, Outlot N, \$1 Value
081-453-032	Plaza RM, Inc.	996.00		City	City Exempt	Make Exempt to Match County, Outlot O, \$1 Value
081-453-033	Plaza RM, Inc.	2,072.00		City	City Exempt	Make Exempt to Match County, Outlot P, \$1 Value
081-453-034	Plaza RM, Inc.	8,004.00		City	City Exempt	Make Exempt to Match County, Outlot Q, \$1 Value
081-453-035	Plaza RM, Inc.	7,824.00		City	City Exempt	Make Exempt to Match County, Outlot R, \$1 Value
081-453-036	Plaza RM, Inc.	1,370.00		City	City Exempt	Make Exempt to Match County, Outlot S, \$1 Value
081-453-037	Plaza RM, Inc.	1,104.00		City	City Exempt	Make Exempt to Match County, Outlot FF, \$1 Value
081-453-038	Plaza RM, Inc.	563.00		City	City Exempt	Make Exempt to Match County, Outlot GG, \$1 Value
081-454-024	Plaza RM, Inc.	834.00		City	City Exempt	Make Exempt to Match County, Outlot B, \$1 Value
081-454-025	Plaza RM, Inc.	1,737.00		City	City Exempt	Make Exempt to Match County, Outlot C, \$1 Value
081-454-026	Plaza RM, Inc.	345.00		City	City Exempt	Make Exempt to Match County, Outlot D, \$1 Value

**MADERA IRRIGATION DISTRICT**  
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Parcel No.	Owner	Sq. Ft.	Acres	Prior Assessment Category	Current Assessment Category	Remarks
081-454-027	Plaza RM, Inc.	21,344.00		City	City Exempt	Make Exempt to Match County, Outlot E (POR), \$1 Value
081-454-028	Plaza RM, Inc.	810.00		City	City Exempt	Make Exempt to Match County, Outlot F, \$1 Value
081-454-029	Plaza RM, Inc.	1,821.00		City	City Exempt	Make Exempt to Match County, Outlot G, \$1 Value
081-454-030	Plaza RM, Inc.	974.00		City	City Exempt	Make Exempt to Match County, Outlot H, \$1 Value
081-454-031	Plaza RM, Inc.	1,820.00		City	City Exempt	Make Exempt to Match County, Outlot I, \$1 Value
081-454-032	Plaza RM, Inc.	974.00		City	City Exempt	Make Exempt to Match County, Outlot J, \$1 Value
013-240-002	County of Madera	(16,117.00)		City Exempt	City Exempt	Not within MID boundaries
028-161-021	Valley AgVenture Tree Farms		(0.14)	C2	C2	Portion Deeded to County - Roads/Utilities
049-026-012	Bonander, Donald E & Wendy		(3.94)	S2	S2	Portion Deeded to County - Highway 41 Expansion
047-330-001	Salem, Saib & Hala Y. - Trustees		28.72	C3	C2	Added T.O. 101/17A
<b>AFTER 2027 vs 2026 UNEQUALIZED BOE WAS GIVEN TO BOARD SECRETARY ON 05/19/26</b>						
009-260-077	Azevedo, Darryl & Linda - Trustees	(442.00)		City	City	Parcel Split - Lot Line Adjustments
003-041-011	Gracia, Carlos	(663.00)		City	City	Parcel Split - Lot Line Adjustments
012-133-029	Shebelut, Richard Conrad & Sebelut-Schiffer, Nancy - Trustees		0.57	C3	C3	Parcel Split - Lot Line Adjustments
047-210-012	Haupt, Richard E., Jr & Aprile A. - Trustees		0.03	C2	C2	Parcel Split - Lot Line Adjustments
006-360-039	Tierra Vista Development, LLC	86.00		City	City	Parcel Split - Lot Line Adjustments
045-141-043	Ahmad, Nadeem		1.08	C2	C3	Parcel Split, Removed T.O. 217/14
045-141-045	Ahmad, Nadeem		2.16	C2	C3	Parcel Split, Removed T.O. 217/14
044-011-003	Dawn Ranch Conservation Properties LLC		297.25	Lands Owned by MID	C4	Madera Ranch Property Sale
044-012-001	Dawn Ranch Conservation Properties LLC		634.55	Lands Owned by MID	C4	Madera Ranch Property Sale
044-021-003	Dawn Ranch Conservation Properties LLC		437.09	Lands Owned by MID	C4	Madera Ranch Property Sale
044-022-001	Dawn Ranch Conservation Properties LLC		629.54	Lands Owned by MID	C4	Madera Ranch Property Sale
044-031-001	Dawn Ranch Conservation Properties LLC		627.33	Lands Owned by MID	C4	Madera Ranch Property Sale
044-061-001	Dawn Ranch Conservation Properties LLC		625.00	Lands Owned by MID	C4	Madera Ranch Property Sale
044-062-001	Dawn Ranch Conservation Properties LLC		640.00	Lands Owned by MID	C4	Madera Ranch Property Sale
044-071-001	Dawn Ranch Conservation Properties LLC		640.00	Lands Owned by MID	C4	Madera Ranch Property Sale
044-072-001	Dawn Ranch Conservation Properties LLC		640.00	Lands Owned by MID	C4	Madera Ranch Property Sale
044-081-001	Dawn Ranch Conservation Properties LLC		640.00	Lands Owned by MID	C4	Madera Ranch Property Sale
044-111-001	Dawn Ranch Conservation Properties LLC		627.20	Lands Owned by MID	C4	Madera Ranch Property Sale
044-112-001	Dawn Ranch Conservation Properties LLC		640.00	Lands Owned by MID	C4	Madera Ranch Property Sale
044-121-002	Dawn Ranch Conservation Properties LLC		529.36	Lands Owned by MID	C4	Madera Ranch Property Sale
044-122-001	Dawn Ranch Conservation Properties LLC		648.12	Lands Owned by MID	C4	Madera Ranch Property Sale
044-131-007	Dawn Ranch Conservation Properties LLC		318.42	Lands Owned by MID	C4	Madera Ranch Property Sale
044-182-001	Dawn Ranch Conservation Properties LLC		640.00	Lands Owned by MID	C4	Madera Ranch Property Sale
044-192-009	Dawn Ranch Conservation Properties LLC		411.91	Lands Owned by MID	C4	Madera Ranch Property Sale
044-252-001	Dawn Ranch Conservation Properties LLC		635.51	Lands Owned by MID	C4	Madera Ranch Property Sale
044-261-001	Dawn Ranch Conservation Properties LLC		635.16	Lands Owned by MID	C4	Madera Ranch Property Sale



# AGENDA ITEM 1a.

**JUNE 19, 2026**  
**RESOLUTION NO. 2026-14**

**RESOLUTION OF THE BOARD OF DIRECTORS,  
MADERA IRRIGATION DISTRICT  
SETTING THE 2027 ASSESSMENT RATES**

**RESOLVED** by the Board of Directors of the Madera Irrigation District (“District”), at a special meeting duly called and held on June 19, 2026 at the business office of the District, 12152 Road 28 ¼, Madera, California 93637, as follows:

**WHEREAS**, on June 16 and June 19, 2026, 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 \$131,777,414.30 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 \$20,476,072.85; and

**WHEREAS**, the revenue required by the District from general assessments and other sources is in excess of the sum of \$2,524,993.44 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

**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

**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 2027 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. 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 19<sup>th</sup> day of June 2026 by the following vote:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

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David Loquaci, President

ATTEST: 

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Brian Davis, 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. 2026-14 adopted June 19, 2026.

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Thomas Greci , Interim Board Secretary

# AGENDA ITEM 1b.

**JUNE 19, 2026  
RESOLUTION 2026-15**

**RESOLUTION OF THE BOARD OF DIRECTORS,  
MADERA IRRIGATION DISTRICT  
REAUTHORIZING STANDBY CHARGES FOR THE 2026 FISCAL YEAR**

**RESOLVED** by the Board of Directors of the Madera Irrigation District (“District”), at a special meeting duly called and held on June 19, 2026 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 2026 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



**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. 2026-15 adopted June 19, 2026.

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Thomas Greci, Interim Board Secretary