



**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/85015440046?pwd=OHNRTzBpd1RpRmV1bWt4SE0ycURxdz09>

Meeting ID: 850 1544 0046

Passcode: 062471

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

Meeting ID: 850 1544 0046

Passcode: 062471

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

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 16, 2023
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: Regular Session

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

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

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

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

1. NEW BUSINESS

- 1a. Discussion / possible action on setting the 2024 Assessment Rates, Resolution No. 2023-23
- 1b. Discussion / possible action on reauthorizing Standby Charges for the 2023 fiscal year, Resolution No. 2023-24

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” 2024 Parcel Changes as part of the 2024 Unequalized Roll

Previous Board Actions/Discussions:

Board of Equalization met on June 13, 2023 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 13, 2023. Since that time, there have not been additional changes made to the 2024 Unequalized Assessment Roll as outlined at the June 13, 2023 BOE meeting. Additional changes may be required by Madera County.

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” 2024 Parcel Changes and any other parcel land changes required by Madera County as part of the 2024 Unequalized Roll

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

Financial Impact:

Net increase of approximately \$2,212.86 in assessment revenue due to lot line adjustments, parcel splits, category changes and loss of square footage from roads and out lots.

Staff / General Manager's Recommendation:

Approve and accept the parcel changes identified in Exhibit "A" & Exhibit "B" 2024 Parcel Changes and any other parcel land changes required by Madera County as part of the 2024 Unequalized Roll

Recommended Motion:

Approve and accept the parcel changes identified in Exhibit "A" & Exhibit "B" 2024 Parcel Changes as part of the 2024 Unequalized Roll

Supporting Documents Attached:

1. "Exhibit A" 2024 Parcel Land Changes
2. "Exhibit B" Listing of Individual Parcel Changes

MADERA IRRIGATION DISTRICT
2024 Unequalized Roll vs 2023 Equalized Roll
June 16, 2023
"Exhibit A"

Book	Assessment Summary		2024 Unequalized Roll Units	2023 Equalized Roll Units	Variance	2024 Unequalized Roll Assessments	2023 Equalized Roll Assessment	Variance
Bk 3	City Assessments							
		City Assess	2,598,239.00	2,598,239.00	0.00	9,349.17	9,349.17	0.00
		City Assess > 43,560 sqft	158,994.00	158,994.00	0.00	286.04	286.04	0.00
		Total	2,757,233.00	2,757,233.00	0.00	9,635.21	9,635.21	0.00
	Total					9,635.21	9,635.21	0.00
Bk 4	City Assessments							
		City Assess	2,483,710.95	2,483,710.95	0.00	8,936.95	8,936.95	0.00
		Total	2,483,710.95	2,483,710.95	0.00	8,936.95	8,936.95	0.00
	Total					8,936.95	8,936.95	0.00
Bk 5	City Assessments							
		City Assess	6,753,546.00	6,753,546.00	0.00	24,300.70	24,300.70	0.00
		City Assess > 43,560 sqft	1,671,357.00	1,671,357.00	0.00	3,006.92	3,006.92	0.00
		Total	8,424,903.00	8,424,903.00	0.00	27,307.62	27,307.62	0.00
	Rural Assessments							
		C3	21.64	21.64	0.00	306.33	306.33	0.00
		C3 - 218 Benefit	21.64	21.64	0.00	541.56	541.56	0.00
		Total	43.28	43.28	0.00	847.89	847.89	0.00
	Total					28,155.51	28,155.51	0.00
Bk 6	City Assessments							
		City Assess	28,526,693.93	28,683,546.93	(156,853.00)	102,644.83	103,209.22	(564.39)
		City Assess > 43,560 sqft	4,637,199.60	5,295,740.60	(658,541.00)	8,342.67	9,527.44	(1,184.77)
		Total	33,163,893.53	33,979,287.53	(815,394.00)	110,987.50	112,736.66	(1,749.16)
	Rural Assessments							
		C4	55.36	55.36	0.00	235.09	235.09	0.00
		C4 - 218 Benefit	55.36	55.36	0.00	415.62	415.62	0.00
		Total	110.72	110.72	0.00	650.71	650.71	0.00
	Total					111,638.21	113,387.37	(1,749.16)
Bk 7	City Assessments							
		City Assess	5,782,464.70	5,782,464.70	0.00	20,806.69	20,806.69	0.00
		City Assess > 43,560 sqft	152,234.85	152,234.85	0.00	273.88	273.88	0.00
		Total	5,934,699.55	5,934,699.55	0.00	21,080.57	21,080.57	0.00
	Total					21,080.57	21,080.57	0.00
Bk 8	City Assessments							
		City Assess	7,346,545.49	7,346,545.49	0.00	26,434.26	26,434.26	0.00
		City Assess > 43,560	878,391.20	878,391.20	0.00	1,580.29	1,580.29	0.00
		Total	8,224,936.69	8,224,936.69	0.00	28,014.55	28,014.55	0.00
	Rural Assessments							
		C1	2.01	2.01	0.00	44.58	44.58	0.00
		C1 - 218 Benefit	2.01	2.01	0.00	78.81	78.81	0.00
		C3	35.52	35.55	(0.03)	502.79	503.22	(0.43)
		C3 - 218 Benefit	35.52	35.55	(0.03)	888.91	889.66	(0.75)
		C4	41.20	41.20	0.00	174.97	174.97	0.00
		C4 - 218 Benefit	41.20	41.20	0.00	309.31	309.31	0.00
		Total	157.46	157.52	(0.06)	1,999.37	2,000.55	(1.18)
	Total					30,013.92	30,015.10	(1.18)
Bk 9	City Assessments							
		City Assess	25,649,577.18	25,724,842.18	(75,265.00)	92,291.73	92,562.55	(270.82)
		City Assess > 43,560 sqft	11,830,464.00	11,809,638.80	20,825.20	21,283.88	21,246.43	37.45
		Total	37,480,041.18	37,534,480.98	(54,439.80)	113,575.61	113,808.98	(233.37)
	Rural Assessments							
		C1	12.52	12.52	0.00	277.65	277.65	0.00
		C1 - 218 Benefit	12.52	12.52	0.00	490.87	490.87	0.00
		C2	37.36	37.36	0.00	687.49	687.49	0.00
		C2 - 218 Benefit	37.36	37.36	0.00	1,215.44	1,215.44	0.00
		C3	145.67	140.99	4.68	2,062.00	1,995.75	66.25
		C3 - 218 Benefit	145.67	140.99	4.68	3,645.48	3,528.36	117.12
		Total	391.10	381.74	9.36	8,378.93	8,195.56	183.37

MADERA IRRIGATION DISTRICT
2024 Unequalized Roll vs 2023 Equalized Roll
June 16, 2023
"Exhibit A"

Book	Assessment Summary	2024 Unequalized Roll Units	2023 Equalized Roll Units	Variance	2024 Unequalized Roll Assessments	2023 Equalized Roll Assessment	Variance
	Total				121,954.54	122,004.54	(50.00)
Bk 10	City Assessments						
	City Assess	6,082,221.78	6,082,221.78	0.00	21,885.63	21,885.63	0.00
	City Assess > 43,560 sqft	373,515.00	373,515.00	0.00	671.98	671.98	0.00
	Total	6,455,736.78	6,455,736.78	0.00	22,557.61	22,557.61	0.00
	Total				22,557.61	22,557.61	0.00
Bk 11	City Assessments						
	City Assess	12,550,672.84	12,550,672.84	0.00	45,160.12	45,160.12	0.00
	City Assess > 43,560 sqft	1,055,151.60	1,055,151.60	0.00	1,898.31	1,898.31	0.00
	Total	13,605,824.44	13,605,824.44	0.00	47,058.43	47,058.43	0.00
	Rural Assessments						
	C2	294.24	299.87	(5.63)	5,414.56	5,518.15	(103.59)
	C2 - 218 Benefit	294.24	299.87	(5.63)	9,572.57	9,755.73	(183.16)
	C3	21.13	21.13	0.00	299.11	299.11	0.00
	C3 - 218 Benefit	21.13	21.13	0.00	528.80	528.80	0.00
	C4	7.50	7.50	0.00	31.85	31.85	0.00
	C4 - 218 Benefit	7.50	7.50	0.00	56.31	56.31	0.00
	C7	17.48	17.48	0.00	321.66	321.66	0.00
	C7 - 218 Benefit	17.48	17.48	0.00	568.68	568.68	0.00
	Total	680.70	691.96	(11.26)	16,793.54	17,080.29	(286.75)
	Total				63,851.97	64,138.72	(286.75)
Bk 12	City Assessments						
	City Assess	17,814,827.37	17,873,615.37	(58,788.00)	64,101.29	64,312.81	(211.52)
	City Assess > 43,560 sqft	5,292,529.00	5,296,885.00	(4,356.00)	9,521.65	9,529.49	(7.84)
	Total	23,107,356.37	23,170,500.37	(63,144.00)	73,622.94	73,842.30	(219.36)
	Rural Assessments						
	C1	35.65	35.65	0.00	790.60	790.60	0.00
	C1 - 218 Benefit	35.65	35.65	0.00	1,397.72	1,397.72	0.00
	C2	389.05	389.05	0.00	7,159.23	7,159.23	0.00
	C2 - 218 Benefit	389.05	389.05	0.00	12,657.05	12,657.05	0.00
	C3	135.16	135.16	0.00	1,913.24	1,913.24	0.00
	C3 - 218 Benefit	135.16	135.16	0.00	3,382.46	3,382.46	0.00
	Total	1,119.72	1,119.72	0.00	27,300.30	27,300.30	0.00
	Total				100,923.24	101,142.60	(219.36)
Bk 13	City Assessments						
	City Assess	5,526,131.60	5,526,131.60	0.00	19,883.75	19,883.75	0.00
	City Assess > 43,560 sqft	7,916,562.60	7,916,562.60	0.00	14,242.50	14,242.50	0.00
	Total	13,442,694.20	13,442,694.20	0.00	34,126.25	34,126.25	0.00
	Rural Assessments						
	C1	37.40	37.40	0.00	829.39	829.39	0.00
	C1 - 218 Benefit	37.40	37.40	0.00	1,466.32	1,466.32	0.00
	C2	562.43	563.43	(1.00)	10,349.72	10,368.12	(18.40)
	C2 - 218 Benefit	562.43	563.43	(1.00)	18,297.63	18,330.16	(32.53)
	C3	353.14	353.14	0.00	4,998.79	4,998.79	0.00
	C3 - 218 Benefit	353.14	353.14	0.00	8,837.49	8,837.49	0.00
	C4	137.22	137.22	0.00	582.69	582.69	0.00
	C4 - 218 Benefit	137.22	137.22	0.00	1,030.22	1,030.22	0.00
	Total	2,180.38	2,182.38	(2.00)	46,392.25	46,443.18	(50.93)
	Total				80,518.50	80,569.43	(50.93)
Bk 23	Rural Assessments						
	C2	1,221.65	1,221.65	0.00	22,480.58	22,480.58	0.00
	C2 - 218 Benefit	1,221.65	1,221.65	0.00	39,744.17	39,744.17	0.00
	C2A	858.92	858.92	0.00	15,805.69	15,805.69	0.00
	C2A - 218 Benefit	858.92	858.92	0.00	27,943.41	27,943.41	0.00
	C3	4.07	4.07	0.00	57.61	57.61	0.00
	C3 - 218 Benefit	4.07	4.07	0.00	101.85	101.85	0.00
	C4	63.69	63.69	0.00	270.46	270.46	0.00
	C4 - 218 Benefit	63.69	63.69	0.00	478.17	478.17	0.00

MADERA IRRIGATION DISTRICT
2024 Unequalized Roll vs 2023 Equalized Roll
June 16, 2023
"Exhibit A"

Book	Assessment Summary	2024 Unequalized Roll Units	2023 Equalized Roll Units	Variance	2024 Unequalized Roll Assessments	2023 Equalized Roll Assessment	Variance
	Total	4,296.66	4,296.66	0.00	106,881.94	106,881.94	0.00
	Total				106,881.94	106,881.94	0.00
Bk 27	Rural Assessments						
	C1	2.85	2.85	0.00	63.20	63.20	0.00
	C1 - 218 Benefit	2.85	2.85	0.00	111.74	111.74	0.00
	C2	3,019.65	3,019.65	0.00	55,567.01	55,567.01	0.00
	C2 - 218 Benefit	3,019.65	3,019.65	0.00	98,238.90	98,238.90	0.00
	C3	41.38	41.38	0.00	585.75	585.75	0.00
	C3 - 218 Benefit	41.38	41.38	0.00	1,035.56	1,035.56	0.00
	C4	5.94	5.94	0.00	25.23	25.23	0.00
	C4 - 218 Benefit	5.94	5.94	0.00	44.60	44.60	0.00
	C7	54.94	54.94	0.00	1,010.99	1,010.99	0.00
	C7 - 218 Benefit	54.94	54.94	0.00	1,787.38	1,787.38	0.00
	Total	6,249.52	6,249.52	0.00	158,470.36	158,470.36	0.00
	Cat S2	302.61	302.61	0.00	0.00	0.00	0.00
	Cat S2 - 218 Benefit	302.61	302.61	0.00	9,844.86	9,844.86	0.00
	Total	605.22	605.22	0.00	9,844.86	9,844.86	0.00
	Total			0.00	168,315.22	168,315.22	0.00
Bk 28	Rural Assessments						
	C1	9.50	9.50	0.00	210.68	210.68	0.00
	C1 - 218 Benefit	9.50	9.50	0.00	372.46	372.46	0.00
	C2	10,306.44	10,306.44	0.00	189,657.29	189,657.29	0.00
	C2 - 218 Benefit	10,306.44	10,306.44	0.00	335,301.42	335,301.42	0.00
	C3	265.95	265.95	0.00	3,764.56	3,764.56	0.00
	C3 - 218 Benefit	265.95	265.95	0.00	6,655.53	6,655.53	0.00
	C4	32.58	32.58	0.00	138.37	138.37	0.00
	C4 - 218 Benefit	32.58	32.58	0.00	244.59	244.59	0.00
	C7	26.33	26.33	0.00	484.52	484.52	0.00
	C7 - 218 Benefit	26.33	26.33	0.00	856.60	856.60	0.00
	Total	21,281.60	21,281.60	0.00	537,686.02	537,686.02	0.00
	Total				537,686.02	537,686.02	0.00
Bk 29	Rural Assessments						
	C1	110.25	110.25	0.00	2,444.98	2,444.98	0.00
	C1 - 218 Benefit	110.25	110.25	0.00	4,322.54	4,322.54	0.00
	C2	4,288.90	4,288.90	0.00	78,923.56	78,923.56	0.00
	C2 - 218 Benefit	4,288.90	4,288.90	0.00	139,531.63	139,531.63	0.00
	C3	486.56	486.56	0.00	6,887.40	6,887.40	0.00
	C3 - 218 Benefit	486.56	486.56	0.00	12,176.46	12,176.46	0.00
	C4	117.11	117.11	0.00	497.30	497.30	0.00
	C4 - 218 Benefit	117.11	117.11	0.00	879.20	879.20	0.00
	C7	68.83	68.83	0.00	1,266.59	1,266.59	0.00
	C7 - 218 Benefit	68.83	68.83	0.00	2,239.25	2,239.25	0.00
	Total	10,143.30	10,143.30	0.00	249,168.91	249,168.91	0.00
	Cat S2	1,553.71	1,553.71	0.00	0.00	0.00	0.00
	Cat S2 - 218 Benefit	1,553.71	1,553.71	0.00	50,547.12	50,547.12	0.00
	Cat S3	366.59	366.59	0.00	0.00	0.00	0.00
	Cat S3 - 218 Benefit	366.59	366.59	0.00	9,174.11	9,174.11	0.00
	Total	3,840.60	3,840.60	0.00	59,721.23	59,721.23	0.00
	Total				308,890.14	308,890.14	0.00
Bk 30	Rural Assessments						
	C2	2,545.75	2,545.75	0.00	46,846.47	46,846.47	0.00
	C2 - 218 Benefit	2,545.75	2,545.75	0.00	82,821.34	82,821.34	0.00
	C3	18.95	18.95	0.00	268.24	268.24	0.00
	C3 - 218 Benefit	18.95	18.95	0.00	474.23	474.23	0.00
	C4	30.00	30.00	0.00	127.40	127.40	0.00
	C4 - 218 Benefit	30.00	30.00	0.00	225.23	225.23	0.00
	Total	5,189.40	5,189.40	0.00	130,762.91	130,762.91	0.00
	Cat S2	4,048.07	4,048.07	0.00	0.00	0.00	0.00
	Cat S2 - 218 Benefit	4,048.07	4,048.07	0.00	131,696.63	131,696.63	0.00

MADERA IRRIGATION DISTRICT
2024 Unequalized Roll vs 2023 Equalized Roll
June 16, 2023
"Exhibit A"

Book	Assessment Summary	2024 Unequalized Roll Units	2023 Equalized Roll Units	Variance	2024 Unequalized Roll Assessments	2023 Equalized Roll Assessment	Variance
	Cat S3	-	-	0.00	0.00	0.00	0.00
	Cat S3 - 218 Benefit	-	-	0.00	-	-	0.00
	Total	8,096.14	8,096.14	0.00	131,696.63	131,696.63	0.00
	Total				262,459.54	262,459.54	0.00
Bk 31	Rural Assessments						
	C2	1,320.84	1,320.84	0.00	24,305.87	24,305.87	0.00
	C2 - 218 Benefit	1,320.84	1,320.84	0.00	42,971.13	42,971.13	0.00
	C2A	739.79	739.79	0.00	13,613.48	13,613.48	0.00
	C2A - 218 Benefit	739.79	739.79	0.00	24,067.73	24,067.73	0.00
	C4	95.44	95.44	0.00	405.29	405.29	0.00
	C4 - 218 Benefit	95.44	95.44	0.00	716.52	716.52	0.00
	Total	4,312.14	4,312.14	0.00	106,080.02	106,080.02	0.00
	Cat S2	4,239.88	4,239.88	0.00	0.00	0.00	0.00
	Cat S2 - 218 Benefit	4,239.88	4,239.88	0.00	137,936.86	137,936.86	0.00
	Total	8,479.76	8,479.76	0.00	137,936.86	137,936.86	0.00
	Total			0.00	244,016.88	244,016.88	0.00
Bk 32	Rural Assessments						
	C1	5.95	5.95	0.00	131.96	131.96	0.00
	C1 - 218 Benefit	5.95	5.95	0.00	233.29	233.29	0.00
	C2	59.01	59.01	0.00	1,085.89	1,085.89	0.00
	C2 - 218 Benefit	59.01	59.01	0.00	1,919.79	1,919.79	0.00
	C3	534.30	534.30	0.00	7,563.81	7,563.81	0.00
	C3 - 218 Benefit	534.30	534.30	0.00	13,371.38	13,371.38	0.00
	Total	1,198.52	1,198.52	0.00	24,306.12	24,306.12	0.00
	Total				24,306.12	24,306.12	0.00
Bk 33	Rural Assessments						
	C1	25.06	25.06	0.00	555.75	555.75	0.00
	C1 - 218 Benefit	25.06	25.06	0.00	982.51	982.51	0.00
	C2	4,275.33	4,270.30	5.03	78,673.84	78,581.29	92.55
	C2 - 218 Benefit	4,275.33	4,270.30	5.03	139,090.15	138,926.51	163.64
	C3	75.55	75.55	0.00	1,069.44	1,069.44	0.00
	C3 - 218 Benefit	75.55	75.55	0.00	1,890.67	1,890.67	0.00
	C4	57.97	57.97	0.00	246.19	246.19	0.00
	C4 - 218 Benefit	57.97	57.97	0.00	435.22	435.22	0.00
	C7	33.31	33.31	0.00	612.96	612.96	0.00
	C7 - 218 Benefit	33.31	33.31	0.00	1,083.68	1,083.68	0.00
	Total	8,934.44	8,924.38	10.06	224,640.41	224,384.22	256.19
	Total				224,640.41	224,384.22	256.19
Bk 34	Rural Assessments						
	C1	31.72	31.72	0.00	703.44	703.44	0.00
	C1 - 218 Benefit	31.72	31.72	0.00	1,243.63	1,243.63	0.00
	C2	364.56	379.70	(15.14)	6,708.56	6,987.16	(278.60)
	C2 - 218 Benefit	364.56	379.70	(15.14)	11,860.30	12,352.85	(492.55)
	C3	235.24	238.71	(3.47)	3,329.62	3,378.74	(49.12)
	C3 - 218 Benefit	235.24	238.71	(3.47)	5,886.42	5,973.26	(86.84)
	C4	13.41	13.41	0.00	56.94	56.94	0.00
	C4 - 218 Benefit	13.41	13.41	0.00	100.67	100.67	0.00
	C7	12.36	12.36	0.00	227.45	227.45	0.00
	C7 - 218 Benefit	12.36	12.36	0.00	402.11	402.11	0.00
	Total	1,314.58	1,351.80	(37.22)	30,519.14	31,426.25	(907.11)
	Cat S2	172.37	172.37	0.00	0.00	0.00	0.00
	Cat S2 - 218 Benefit	172.37	172.37	0.00	5,607.75	5,607.75	0.00
	Cat S3	100.38	100.38	0.00	0.00	0.00	0.00
	Cat S3 - 218 Benefit	100.38	100.38	0.00	2,512.06	2,512.06	0.00
	Total	545.50	545.50	0.00	8,119.81	8,119.81	0.00
	Total				38,638.95	39,546.06	(907.11)
Bk 35	Rural Assessments						
	C1	84.01	84.01	0.00	1,863.07	1,863.07	0.00

MADERA IRRIGATION DISTRICT
2024 Unequalized Roll vs 2023 Equalized Roll
June 16, 2023
"Exhibit A"

Book	Assessment Summary	2024 Unequalized Roll Units	2023 Equalized Roll Units	Variance	2024 Unequalized Roll Assessments	2023 Equalized Roll Assessment	Variance
	C1 - 218 Benefit	84.01	84.01	0.00	3,293.75	3,293.75	0.00
	C2	1,361.62	1,362.62	(1.00)	25,056.22	25,056.22	0.00
	C2 - 218 Benefit	1,361.62	1,361.62	0.00	44,297.87	44,297.87	0.00
	C3	559.62	561.22	(1.60)	7,921.53	7,944.19	(22.66)
	C3 - 218 Benefit	559.62	561.22	(1.60)	14,004.80	14,044.84	(40.04)
	C4	95.60	95.60	0.00	405.97	405.97	0.00
	C4 - 218 Benefit	95.60	95.60	0.00	717.74	717.74	0.00
	C7	9.82	9.82	0.00	180.71	180.71	0.00
	C7 - 218 Benefit	9.82	9.82	0.00	319.48	319.48	0.00
	Total	4,221.34	4,225.54	(4.20)	98,061.14	98,123.84	(62.70)
	Cat S2	673.97	673.97	0.00	0.00	0.00	0.00
	Cat S2 - 218 Benefit	673.97	673.97	0.00	21,926.40	21,926.40	0.00
	Total	1,347.94	1,347.94	0.00	21,926.40	21,926.40	0.00
	Total				119,987.54	120,050.24	(62.70)
Bk 37	Rural Assessments						
	C3	36.97	36.97	0.00	523.35	523.35	0.00
	C3 - 218 Benefit	36.97	36.97	0.00	925.18	925.18	0.00
	Total	73.94	73.94	0.00	1,448.53	1,448.53	0.00
	Total				1,448.53	1,448.53	0.00
Bk 40	Rural Assessments						
	C1	18.43	18.43	0.00	408.72	408.72	0.00
	C1 - 218 Benefit	18.43	18.43	0.00	722.58	722.58	0.00
	C2	12,510.30	12,529.18	(18.88)	230,212.30	230,559.73	(347.43)
	C2 - 218 Benefit	12,510.30	12,529.18	(18.88)	406,999.97	407,614.20	(614.23)
	C2A	110.20	110.20	0.00	2,027.87	2,027.87	0.00
	C2A - 218 Benefit	110.20	110.20	0.00	3,585.16	3,585.16	0.00
	C3	381.45	362.57	18.88	5,399.55	5,132.30	267.25
	C3 - 218 Benefit	381.45	362.57	18.88	9,545.99	9,073.51	472.48
	C3A	-	-	0.00	-	-	0.00
	C3A - 218 Benefit	-	-	0.00	-	-	0.00
	C4	27.03	27.03	0.00	114.77	114.77	0.00
	C4 - 218 Benefit	27.03	27.03	0.00	202.94	202.94	0.00
	Total	26,094.82	26,094.82	0.00	659,219.85	659,441.78	(221.93)
	Total				659,219.85	659,441.78	(221.93)
Bk 44	Rural Assessments						
	C1	12.11	12.11	0.00	268.56	268.56	0.00
	C1 - 218 Benefit	12.11	12.11	0.00	474.79	474.79	0.00
	C2	12,144.04	12,144.04	0.00	223,472.51	223,472.51	0.00
	C2 - 218 Benefit	12,144.04	12,144.04	0.00	395,084.40	395,084.40	0.00
	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	0.00
	C3	426.81	426.81	0.00	6,041.66	6,041.66	0.00
	C3 - 218 Benefit	426.81	426.81	0.00	10,680.90	10,680.90	0.00
	C4	32.07	32.07	0.00	136.19	136.19	0.00
	C4 - 218 Benefit	32.07	32.07	0.00	240.77	240.77	0.00
	Total	25,739.18	25,739.18	0.00	649,365.80	649,365.80	0.00
	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	0.00
	Total	162.44	162.44	0.00	2,642.35	2,642.35	0.00
	Total				652,008.15	652,008.15	0.00
Bk 45	Rural Assessments						
	C1	177.29	177.29	0.00	3,931.68	3,931.68	0.00
	C1 - 218 Benefit	177.29	177.29	0.00	6,950.95	6,950.95	0.00
	C2	11,850.83	11,850.83	0.00	218,076.84	218,076.84	0.00
	C2 - 218 Benefit	11,850.83	11,850.83	0.00	385,545.30	385,545.30	0.00
	C3	267.18	267.18	0.00	3,782.03	3,782.03	0.00
	C3 - 218 Benefit	267.18	267.18	0.00	6,686.31	6,686.31	0.00
	C4	137.48	137.48	0.00	583.82	583.82	0.00
	C4 - 218 Benefit	137.48	137.48	0.00	1,032.16	1,032.16	0.00

MADERA IRRIGATION DISTRICT
2024 Unequalized Roll vs 2023 Equalized Roll
June 16, 2023
"Exhibit A"

Book	Assessment Summary	2024 Unequalized Roll Units	2023 Equalized Roll Units	Variance	2024 Unequalized Roll Assessments	2023 Equalized Roll Assessment	Variance
	C7	8.03	8.03	0.00	147.77	147.77	0.00
	C7 - 218 Benefit	8.03	8.03	0.00	261.24	261.24	0.00
	Total	24,881.62	24,881.62	0.00	626,998.10	626,998.10	0.00
	Total				626,998.10	626,998.10	0.00
Bk 46	Rural Assessments						
	C1	434.29	434.29	0.00	9,631.02	9,631.02	0.00
	C1 - 218 Benefit	434.29	434.29	0.00	17,027.07	17,027.07	0.00
	C2	4,563.20	4,563.20	0.00	83,971.14	83,971.14	0.00
	C2 - 218 Benefit	4,563.20	4,563.20	0.00	148,455.50	148,455.50	0.00
	C3	359.71	359.71	0.00	5,091.77	5,091.77	0.00
	C3 - 218 Benefit	359.71	359.71	0.00	9,001.96	9,001.96	0.00
	C4	33.97	33.97	0.00	144.26	144.26	0.00
	C4 - 218 Benefit	33.97	33.97	0.00	255.05	255.05	0.00
	Total	10,782.34	10,782.34	0.00	273,577.77	273,577.77	0.00
	Total				273,577.77	273,577.77	0.00
Bk 47	Rural Assessments						
	City Asmnts	0.21	0.21	0.00	0.00	0.00	0.00
	Total	0.21	0.21	0.00	0.00	0.00	0.00
	C1	274.83	274.83	0.00	6,094.75	6,094.75	0.00
	C1 - 218 Benefit	274.83	274.83	0.00	10,775.17	10,775.17	0.00
	C2	9,960.82	9,960.82	0.00	183,297.20	183,297.20	0.00
	C2 - 218 Benefit	9,960.82	9,960.82	0.00	324,057.32	324,057.32	0.00
	C3	488.84	488.84	0.00	6,919.77	6,919.77	0.00
	C3 - 218 Benefit	488.84	488.84	0.00	12,232.91	12,232.91	0.00
	C4	190.27	190.27	0.00	808.00	808.00	0.00
	C4 - 218 Benefit	190.27	190.27	0.00	1,428.49	1,428.49	0.00
	C7	18.84	18.84	0.00	346.69	346.69	0.00
	C7 - 218 Benefit	18.84	18.84	0.00	612.93	612.93	0.00
	Total	21,867.62	21,867.62	0.00	546,573.23	546,573.23	0.00
	Cat S2	387.68	387.68	0.00	0.00	0.00	0.00
	Cat S2 - 218 Benefit	387.68	387.68	0.00	12,612.47	12,612.47	0.00
	Total	775.36	775.36	0.00	12,612.47	12,612.47	0.00
	Total				559,185.70	559,185.70	0.00
Bk 48	Rural Assessments						
	C1	57.35	57.35	0.00	1,271.83	1,271.83	0.00
	C1 - 218 Benefit	57.35	57.35	0.00	2,248.52	2,248.52	0.00
	C2	12,019.39	12,019.39	0.00	221,178.54	221,178.54	0.00
	C2 - 218 Benefit	12,019.39	12,019.39	0.00	391,029.21	391,029.21	0.00
	C2A	77.81	77.81	0.00	1,431.84	1,431.84	0.00
	C2A - 218 Benefit	77.81	77.81	0.00	2,531.41	2,531.41	0.00
	C3	383.76	382.94	0.82	5,432.26	5,420.65	11.61
	C3 - 218 Benefit	383.76	382.94	0.82	9,603.84	9,583.31	20.53
	C4	96.74	96.74	0.00	410.84	410.84	0.00
	C4 - 218 Benefit	96.74	96.74	0.00	726.31	726.31	0.00
	C7	62.07	62.07	0.00	1,142.20	1,142.20	0.00
	C7 - 218 Benefit	62.07	62.07	0.00	2,019.33	2,019.33	0.00
	Total	25,394.24	25,392.60	1.64	639,026.13	638,993.99	32.14
	Total				639,026.13	638,993.99	32.14
Bk 49	Rural Assessments						
	C2	329.38	329.38	0.00	6,061.19	6,061.19	0.00
	C2 - 218 Benefit	329.38	329.38	0.00	10,715.79	10,715.79	0.00
	Total	658.76	658.76	0.00	16,776.98	16,776.98	0.00
	Cat S2	347.86	347.86	0.00	0.00	0.00	0.00
	Cat S2 - 218 Benefit	347.86	347.86	0.00	11,317.00	11,317.00	0.00
	Total	695.72	695.72	0.00	11,317.00	11,317.00	0.00
	Total				28,093.98	28,093.98	0.00
Bk 51	Rural Assessments						
	C2	87.65	87.65	0.00	1,612.92	1,612.92	0.00

MADERA IRRIGATION DISTRICT
2024 Unequalized Roll vs 2023 Equalized Roll
June 16, 2023
"Exhibit A"

Book	Assessment Summary	2024 Unequalized Roll Units	2023 Equalized Roll Units	Variance	2024 Unequalized Roll Assessments	2023 Equalized Roll Assessment	Variance
	C2 - 218 Benefit	87.65	87.65	0.00	2,851.53	2,851.53	0.00
	C3	354.38	354.38	0.00	5,016.32	5,016.32	0.00
	C3 - 218 Benefit	354.38	354.38	0.00	8,868.56	8,868.56	0.00
	Total	884.06	884.06	0.00	18,349.33	18,349.33	0.00
	Total				18,349.33	18,349.33	0.00
Bk 52	Rural Assessments						
	C2	135.36	135.36	0.00	2,490.87	2,490.87	0.00
	C2- 218 Benefit	135.36	135.36	0.00	4,403.69	4,403.69	0.00
	Total	270.72	270.72	0.00	6,894.56	6,894.56	0.00
	Cat S2	2,165.80	2,165.80	0.00	0.00	0.00	0.00
	Cat S2 - 218 Benefit	2,165.80	2,165.80	0.00	70,460.40	70,460.40	0.00
	Total	4,331.60	4,331.60	0.00	70,460.40	70,460.40	0.00
	Total			0.00	77,354.96	77,354.96	0.00
Bk 81	City Assessments						
	City Assess	9,665,216.20	6,573,805.20	3,091,411.00	34,777.00	23,653.66	11,123.34
	City Assess > 43,560 sqft	2,750,619.60	2,358,095.60	392,524.00	4,948.58	4,242.41	706.17
	Total	12,415,835.80	8,931,900.80	3,483,935.00	39,725.58	27,896.07	11,829.51
	Rural Assessments						
	C3	1,016.25	1,178.47	(162.22)	14,385.23	16,681.46	(2,296.23)
	C3- 218 Benefit	1,016.25	1,178.47	(162.22)	25,432.18	29,491.81	(4,059.63)
	Total	2,032.50	2,356.94	(324.44)	39,817.41	46,173.27	(6,355.86)
	Total				79,542.99	74,069.34	5,473.65
Bk 95	Rural Assessments						
	C1	323.25	323.25	0.00	7,168.58	7,168.58	0.00
	C1 - 218 Benefit	323.25	323.25	0.00	12,673.56	12,673.56	0.00
	Total	646.50	646.50	0.00	19,842.14	19,842.14	0.00
	Total				19,842.14	19,842.14	0.00
Total All	City Assessments						
	City Assess	130,779,847.25	127,979,342.25	2,800,505.00	470,572.12	460,495.51	10,076.61
	City Assess > 43,560 sqft	36,717,018.45	36,966,566.25	(249,547.80)	66,056.70	66,505.69	(448.99)
	Total	167,496,865.70	164,945,908.50	2,550,957.20	536,628.82	527,001.20	9,627.62
	Rural Assessments						
	C1	1,654.47	1,654.47	0.00	36,690.44	36,690.44	0.00
	C1 - 218 Benefit	1,654.47	1,654.47	0.00	64,866.28	64,866.28	0.00
	C2	93,647.80	93,683.42	(35.62)	1,723,289.80	1,723,945.27	(655.47)
	C2 - 218 Benefit	93,647.80	93,683.42	(35.62)	3,046,662.10	3,047,820.93	(1,158.83)
	C2A	2,041.28	2,041.28	0.00	37,563.25	37,563.25	0.00
	C2A - 218 Benefit	2,041.28	2,041.28	0.00	66,409.36	66,409.36	0.00
	C3	6,649.23	6,792.17	(142.94)	94,122.16	96,145.49	(2,023.33)
	C3 - 218 Benefit	6,649.23	6,792.17	(142.94)	166,399.43	169,976.56	(3,577.13)
	C3A	-	-	0.00	-	-	0.00
	C3A - 218 Benefit	-	-	0.00	-	-	0.00
	C4	1,270.58	1,270.58	0.00	5,395.63	5,395.63	0.00
	C4 - 218 Benefit	1,270.58	1,270.58	0.00	9,539.12	9,539.12	0.00
	C7	312.01	312.01	0.00	5,741.54	5,741.54	0.00
	C7 - 218 Benefit	312.01	312.01	0.00	10,150.68	10,150.68	0.00
	Total	211,150.74	211,507.86	(357.12)	5,266,829.79	5,274,244.55	(7,414.76)
	Subordinate Lands						
	Cat S2	13,973.17	13,973.17	0.00	-	-	0.00
	Cat S2 - 218 Benefit	13,973.17	13,973.17	0.00	454,591.84	454,591.84	0.00
	Cat S3	466.97	466.97	0.00	-	-	0.00
	Cat S3 - 218 Benefit	466.97	466.97	0.00	11,686.17	11,686.17	0.00
	Total	28,880.28	28,880.28	0.00	466,278.01	466,278.01	0.00
	Total Acres						
	City Acres	3,845.20	3,786.64	58.56	536,628.82	527,001.20	9,627.62
	Rural and Subordinate Acres	120,015.51	120,194.07	(178.56)	5,733,107.80	5,740,522.56	(7,414.76)
	Total	123,860.71	123,980.71	(120.00)	\$ 6,269,736.62	\$ 6,267,523.76	\$2,212.86

MADERA IRRIGATION DISTRICT
2024 Unequalized Roll vs 2023 Equalized Roll
June 16, 2023
"Exhibit A"

Book	Assessment Summary		2024 Unequalized Roll Units	2023 Equalized Roll Units	Variance	2024 Unequalized Roll Assessments	2023 Equalized Roll Assessment	Variance
Legend:								
	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 -
2024 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
040-082-006	Thinda, Sumeer & Puneeta - Etal		39.40	C2	C3	Two Users on Same Turnout, Property Needs Own Turnout
013-220-004	City of Madera Airport		1.00	C2	C2 Exempt	Make Exempt to Match County - Schafer - Not Getting Billed
006-591-066	K Hovnanian at Melanie Meadows, LLC	145054.80		City	City Exempt	Make Exempt to Match County - Roads
006-592-001	K Hovnanian at Melanie Meadows, LLC	109335.60		City	City Exempt	Make Exempt to Match County - Roads
006-590-055	K Hovnanian at Melanie Meadows, LLC	118919.00		City	City Exempt	Make Exempt to Match County - Roads
006-602-001	KB Home South Bay, Inc.	447274.80		City	City Exempt	Make Exempt to Match County - Roads
012-462-044	Valley Land Development, LLC	47916.00		City	City Exempt	Make Exempt to Match County - Roads
081-010-012	Town Center RM, LLC		9.34	C3	C3 Exempt	Make Exempt to Match County - Outlot 1A
081-020-006	Backbone RM, LLC		2.08	C3	C3 Exempt	Make Exempt to Match County - Outlot 2C
081-030-004	Backbone RM, LLC		3.59	C3	C3 Exempt	Make Exempt to Match County - Outlot 3A
081-030-009	Backbone RM, LLC		2.39	C3	C3 Exempt	Make Exempt to Match County - Outlot 3F
081-040-004	Backbone RM, LLC		1.68	C3	C3 Exempt	Make Exempt to Match County - Outlot 4B
081-040-005	Backbone RM, LLC		2.41	C3	C3 Exempt	Make Exempt to Match County - Outlot 4C
081-050-010	Backbone RM, LLC		2.01	C3	C3 Exempt	Make Exempt to Match County - Outlot 5D
081-050-011	Backbone RM, LLC		1.76	C3	C3 Exempt	Make Exempt to Match County - Outlot 5E
081-050-013	Backbone RM, LLC		1.63	C3	C3 Exempt	Make Exempt to Match County - Outlot 5G
081-100-008	Backbone RM, LLC		3.69	C3	C3 Exempt	Make Exempt to Match County - Outlot 11C
081-100-009	Backbone RM, LLC		2.05	C3	C3 Exempt	Make Exempt to Match County - Outlot 11D
081-100-021	Backbone RM, LLC		2.54	C3	C3 Exempt	Make Exempt to Match County - Outlot 11F
081-120-006	Backbone RM, LLC		2.45	C3	C3 Exempt	Make Exempt to Match County - Outlot 13B
081-120-007	Backbone RM, LLC		5.04	C3	C3 Exempt	Make Exempt to Match County - Outlot 13C
081-130-003	Backbone RM, LLC		4.84	C3	C3 Exempt	Make Exempt to Match County - Outlot 14A
081-140-003	Backbone RM, LLC		2.72	C3	C3 Exempt	Make Exempt to Match County - Outlot 15B
081-150-005	Backbone RM, LLC		5.89	C3	C3 Exempt	Make Exempt to Match County - Outlot 16A
081-160-004	Backbone RM, LLC		2.09	C3	C3 Exempt	Make Exempt to Match County - Outlot 17A
081-160-005	Backbone RM, LLC		4.54	C3	C3 Exempt	Make Exempt to Match County - Outlot 17B
081-170-004	Backbone RM, LLC		3.56	C3	C3 Exempt	Make Exempt to Match County - Outlot 18B
081-240-082	Hillside RM, LLC	41087.00		City	City Exempt	Make Exempt to Match County - Roads
006-360-042	Pedro Valencia	5190.20		City	City	Parcel Split: 006-361-001 through 006-361-008
035-102-050	Richard Sambueso		0.01	C3	C3	Parcel Split: 035-102-061 & 035-102-062
035-080-046	City of Madera		2.23	C3	C3 Exempt	Make Exempt to Match County - City of Madera Owns
040-082-006	Thinda, Sumeer & Puneeta - Etal		39.40	C3	C2	Turnout 121/30 will be installed, Job# 07-22-4
040-021-007	John Samarin		18.88	C2	C3	Parcel cannot receive irrigation water
009-092-028	Freedom Legacy LLC	16211.00		City	City Exempt	Make Exempt due to Ownership: Madera Unified
009-092-040	Freedom Legacy LLC	16800.00		City	City Exempt	Make Exempt due to Ownership: Madera Unified
034-070-067	Freedom Legacy LLC		3.47	C3	C3 Exempt	Make Exempt due to Ownership: Madera Unified
034-070-068	Freedom Legacy LLC		15.14	C2	C2 Exempt	Make Exempt due to Ownership: Madera Unified
047-050-057	RH 13/29 Ranch LLC		(0.01)	C2	C2	Parcel Number Change, Update Acreage
047-050-058	RH 13/29 Ranch LLC		(3.06)	C2	C2	Parcel Number Change, Update Acreage
047-050-054	JHB 13/29 Ranch LLC		0.33	C2	C2	Parcel Number Change, Update Acreage
047-060-037	RH 13/29 Ranch LLC		(1.88)	C2	C2	Parcel Number Change, Update Acreage
047-060-022	RH 13/29 Ranch LLC		(1.01)	C2	C2	Parcel Number Change, Update Acreage
012-461-010	Huizar-Mendoza, Katya & Rios, Juan	(7.50)		City	City	Parcel Merge, Update Acreage

MADERA IRRIGATION DISTRICT
Board of Equalization -
2024 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
012-461-080	DMP Development Corp	1929.10		City Exempt	City	Parcel Merge, Update Acreage
012-461-011	Risueno, Norma	12.70		City	City	Parcel Merge, Update Acreage
012-461-081	DMP Development Corp	2039.70		City Exempt	City	Parcel Merge, Update Acreage
009-330-033	Sealed Air Corporation	1497.80		City	City	Parcel Split, Update Acreage
008-130-019	Singh, Kuldeep & Rathour, Moika		(0.03)	C3	C3	Parcel Split
012-390-018	Shojaei, Nahideh	1796.00		City	City	Parcel Split
033-180-002	Links Ranch, LLC		2.46	C2	C2	Parcel Split, Update Acreage
033-180-003	Links Ranch, LLC		2.57	C2	C2	Parcel Split, Update Acreage
035-162-037	MSR Holdings LLC		0.62	C3	C3	Parcel Split, Update Acreage
009-331-002	Span Development, LLC		2.38	C3 Exempt	C3	Parcel Merge, Exempt as of 09/18/2020
009-331-003	Span Development, LLC		2.30	C3 Exempt	C3	Parcel Merge, Exempt as of 09/18/2020
012-280-010	Camarena Health, Inc.	20998.00		City	City Exempt	Make Exempt to Match County
009-350-031	A G Miles, LLC	(13340.20)		City	City	Parcel Merge, Update Acreage
009-350-032	A G Miles, LLC	(9586.40)		City	City	Parcel Merge, Update Acreage
081-382-011	Creekside Holdings RM, LLC	224986.00		City	City	Added new parcel: 081-382-011 through 081-382-052
081-030-004	Backbone RM, LLC		(0.78)	C3 Exempt	C3 Exempt	Parcel Split
081-040-004	Backbone RM, LLC		(0.04)	C3 Exempt	C3 Exempt	Update Acreage to Match County Map
081-060-005	Backbone RM, LLC		(0.04)	C3 Exempt	C3 Exempt	Update Acreage to Match County Map
081-060-010	Backbone RM, LLC		0.35	C3 Exempt	C3 Exempt	Update Acreage to Match County Map
081-110-006	Arroyo Holdings RM, LLC		(0.12)	C3 Exempt	C3 Exempt	Update Acreage to Match County Map
081-120-005	Arroyo Holdings RM, LLC		(0.09)	C3	C3	Update Acreage to Match County Map
081-120-006	Backbone RM, LLC		0.80	C3 Exempt	C3 Exempt	Update Acreage to Match County Map
081-150-013	Backbone RM, LLC		(0.81)	C3 Exempt	C3 Exempt	Parcel Split never recorded, parcel no longer exists
008-074-001	Madera Unified School District	(1110780.00)		City Exempt	City Exempt	Changed from sq ft to acres - 2 acre basin behind MLK is going to take water.
008-074-001	Madera Unified School District		23.50	City Exempt - Acres	City Exempt - Acres	Changed from sq ft to acres - 2 acre basin behind MLK is going to take water.
008-074-001	Madera Unified School District		2.00	C2 Exempt	C2 Exempt	Changed from sq ft to acres - 2 acre basin behind MLK is going to take water.
081-010-012	Town Center RM, LLC		(1.14)	C3 Exempt	C3 Exempt	Parcel Split
081-010-015	Town Center RM, LLC		(0.80)	City Exempt - Acres	City Exempt - Acres	Parcel Split
081-010-027	Backbone RM, LLC		1.03	C3	C3 Exempt	Parcel Split
081-010-028	Plaza Holdings RM, LLC		1.29	C3	C3 Exempt	Parcel Split
081-010-029	Plaza Holdings RM, LLC		0.56	C3	C3 Exempt	Parcel Split
081-010-030	Plaza Holdings RM, LLC		0.11	C3	C3 Exempt	Parcel Split
081-010-031	Town Center RM, LLC		2.20	C3	C3 Exempt	Parcel Split
081-021-001	Town Center RM, LLC	11727.00	(0.27)	C3	City	Parcel Split
081-021-002	Town Center RM, LLC	7182.00	(0.17)	C3	City	Parcel Split
081-021-003	Town Center RM, LLC	4285.00	(0.10)	C3	City	Parcel Split
081-021-004	Town Center RM, LLC	11210.00	(0.26)	C3	City	Parcel Split
081-021-005	Town Center RM, LLC	79714.00	(1.83)	C3	City	Parcel Split
081-021-006	Camarena Health, Inc.	15681.00	(0.36)	C3	City	Parcel Split
081-021-007	Town Center RM, LLC	9852.00	(0.23)	C3 Exempt	City	Parcel Split
081-021-008	Town Center RM, LLC	10024.00	(0.23)	C3 Exempt	City	Parcel Split
081-021-009	Town Center RM, LLC	3743.00	(0.09)	C3 Exempt	City	Parcel Split
081-401-040	Backbone RM, LLC	8712.00	(0.20)	C3 Exempt	City	Parcel Split

MADERA IRRIGATION DISTRICT
Board of Equalization -
2024 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
081-401-001	Plaza Holdings RM, LLC	466092.00	(10.70)	C3	City	Parcel Split
081-401-001	Plaza Holdings RM, LLC	(128536.00)		City	City	Parcel Split: Loss went to community roads
081-020-001	Town Center RM, LLC		3.96	C3	C3 Exempt	Parcel Split
081-020-006	Town Center RM, LLC		1.11	C3 Exempt	C3	Parcel Split
081-020-016	Town Center RM, LLC	299806.00	(6.88)	C3 Exempt	City Exempt	Parcel Split: Roads
081-020-017	Town Center RM, LLC	70302.00	(1.61)	C3 Exempt	City Exempt	Parcel Split: Roads
081-020-018	Town Center RM, LLC	102488.00	(2.35)	C3 Exempt	City Exempt	Parcel Split: Roads
081-021-010	Town Center RM, LLC	18801.00	(0.43)	C3	City	Parcel Split
081-021-011	Town Center RM, LLC	16064.00	(0.37)	C3	City	Parcel Split
081-021-012	Town Center RM, LLC	76665.00	(1.77)	C3	City	Parcel Split
081-441-001	Town Center RM, LLC	1321610.40	(30.34)	C3	City	Parcel Split: 081-441-001 through 081-449-039
081-441-001	Town Center RM, LLC	(89242.40)		City	City	Parcel Split: Loss went to community roads
081-250-038	Hillside RM, LLC	(3421.00)		City	City	Parcel Split
081-330-017	Hillside RM, LLC	4392.00		City	City	Parcel Split
081-320-063	Hillside RM, LLC	25680.00		City	City Exempt	Parcel Split
081-110-002	Creekside Holdings RM, LLC		(0.89)	C3	C3	Parcel Split
081-060-004	Creekside Holdings RM, LLC	63162.00	(1.45)	C3 Exempt	City	Open for direct charges
081-060-005	Backbone RM, LLC	247856.00	(5.65)	C3 Exempt	City	Open for direct charges
081-060-006	Backbone RM, LLC	24393.00	(0.56)	C3 Exempt	City	Open for direct charges
081-060-010	Backbone RM, LLC	59241.00	(1.71)	C3 Exempt	City	Open for direct charges
081-060-011	Backbone RM, LLC	38768.00	(0.89)	C3 Exempt	City	Open for direct charges
081-060-013	Backbone RM, LLC	51816.00	(1.19)	C3 Exempt	City	Open for direct charges
081-060-014	Creekside Holdings RM, LLC	20806.00	(0.48)	C3	City	Open for direct charges
081-060-015	Creekside Holdings RM, LLC	85621.00	(1.97)	C3	City	Open for direct charges
081-391-001	Creekside Holdings RM, LLC	1134738.00	(26.05)	C3	City	Parcel Split: 081-391-001 through 081-394-026
081-391-001	Creekside Holdings RM, LLC	(245240.00)		City	City	Parcel Split: Loss went to community roads

AFTER BOE WAS GIVEN TO BOARD SECRETARY 05/11/23

081-080-017	Creekside Holdings RM, LLC	36089.00	(0.83)	C3	City	Parcel Split, trail
081-110-009	Creekside Holdings RM, LLC	6549.00	(0.18)	C3	City	Parcel Split, Outlot
081-110-008	Creekside Holdings RM, LLC		(3.22)	C3	C3	Update acreage to match county
081-070-020	Creekside Holdings RM, LLC	11822.00	(0.27)	C3	City	Parcel Split, Outlot
081-070-005	Creekside Holdings RM, LLC		0.08	C3 Exempt	C3	Parcel Split
081-070-006	Creekside Holdings RM, LLC		0.07	C3 Exempt	C3	Parcel Split
081-411-001	Creekside Holdings RM, LLC	1236668.00	(28.39)	C3	City	Parcel Split: 081-411-001 through 081-413-042
081-411-001	Creekside Holdings RM, LLC	(312366.00)		City	City	Parcel Split: Loss went to community roads
081-421-001	Creekside Holdings RM, LLC	752716.80	(17.28)	C3	City	Parcel Split: 081-421-001 through 081-422-030
081-421-001	Creekside Holdings RM, LLC	(253106.80)		City	City	Parcel Split: Loss went to community roads
081-431-001	Creekside Holdings RM, LLC	578041.20	(13.27)	C3	City	Parcel Split: 081-431-001 through 081-432-042
081-431-001	Creekside Holdings RM, LLC	(179902.20)		City	City	Parcel Split: Loss went to community roads
035-010-041	Felicia Leshau		3.77	C3 Exempt	C3	Out of exempt status: Disabled vet sold to two individuals
012-480-011	D.R. Horton CA3, Inc.	951350.40	(21.84)	C2	City	Parcel Split: 012-511-001 through 012-512-051

MADERA IRRIGATION DISTRICT
Board of Equalization -
2024 Assessment Year
Individual Parcel Changes - Lot Splits, Parcel Splits, Transfers, Category Changes
"Exhibit B"

				Prior	Current	Remarks
Parcel No.	Owner	Sq. Ft.	Acres	Assessment Category	Assessment Category	
012-480-011	D.R. Horton CA3, Inc.	(244037.40)		City	City	Parcel Split: Loss went to community roads
029-250-007	Gabriel, Joaquin & Joann - Trustees		(0.01)	C7	C7	Changed acreage to match county

AGENDA ITEM 1a.

JUNE 16, 2023
RESOLUTION NO. 2023-23

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

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

WHEREAS, on June 13 and June 16, 2023, the Board of Directors of Madera Irrigation District sat as the Madera Irrigation District Board of Equalization, and at such meetings, determined that the full cash value of the lands within the District that lie within the City of Madera, exclusive of those used for agricultural purposes, is the sum of \$119,310,685.18 and that the assessed value of lands within the District lying outside of the City of Madera, inclusive of those lands used for agricultural purposes in the City of Madera, is the sum of \$43,121,962.05; and

WHEREAS, the revenue required by the District from general assessments and other sources is in excess of the sum of \$6,269,736.62 not including the required factor for delinquency, to be raised by the general assessments from District lands within the City and District lands outside the City and including the 9(d) benefit assessments on District lands outside the City, which said sum is necessary for the new contractual commitment of the District; and

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

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

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

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

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

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

AYES:
NOES:
ABSENT:
ABSTAIN:

James Erickson, President

ATTEST: _____
Carl Janzen, Vice President

CERTIFICATE OF SECRETARY

The undersigned Secretary of the Board of the Madera Irrigation District hereby certifies that the foregoing is a full, true and correct copy of Resolution No. 2023-23 adopted June 16, 2023.

Andrea Kwock Sandoval, Secretary

AGENDA ITEM 1b.

JUNE 16, 2023
RESOLUTION 2023-24

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

RESOLVED by the Board of Directors of the Madera Irrigation District (“District”), at a special meeting duly called and held on June 16, 2023 at the business office of the District, 12152 Road 28 1/4, Madera, California 93637 as follows:

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

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

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

WHEREAS, Water Code Section 22280 provides:

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

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

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

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

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

A water standby charge shall be levied for the calendar 2023 fiscal year, pursuant to Water Code Section 22280, and shall attach to the land within the District as follows:

Category 2 Lands	\$15 per acre
Subordinate Category 2 Lands	\$15 per acre

CERTIFICATION OF SECRETARY

The undersigned Secretary to the Board of the Madera Irrigation District hereby certifies that the foregoing is a full, true and correct copy of Resolution No. 2023-24 adopted June 16, 2023.

Andrea Kwock Sandoval, Secretary