

BOARD OF EQUALIZATION

September 4, 2024

The Board of Directors of the Riverdale Irrigation District convened as a Board of Equalization on September 4, 2024 for the purpose of considering requests from landowners to change their assessments or valuations on the 2024-25 Assessment Roll. Directors present were John Mendes-President, Leonard Acquistapace-Vice President, and Tony Fontes. Others present were Yareli Zarate-Secretary, David Kahn-Attorney, and Frank Thomas-Manager.

President Mendes called the meeting to order at 9:30 a.m.

The Secretary reported that the following requests for change have been submitted:

Dionisio C. Escobedo. APN 053-041-54S. 2.23 acres. Requested to lower his rate from Pump Rate to Pasture Rate because he has never used irrigation water.

Alfonso & Amelia Zarate. APN 053-041-05S. 10.09 acres. Requested to lower their rate from Irrigation Rate to Pasture Rate because they have never used irrigation water.

A motion was made by Director Acquistapace, seconded by Director Fontes and carried to change the following rate for the 2024-25 Assessment Roll:

- APN 053-041-54S – Lower from Pump Rate to Pasture Rate
- APN 053-041-05S – Lower from Irrigation Rate to Pasture Rate

There being no further business, the Board adjourned at 9:35 a.m. as a Board of Equalization until September 11, 2024 at 8:30 a.m. when the Board will conclude the Board of Equalization for the 2024-25 Assessment Roll.

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Yareli Zarate, Secretary

BOARD OF EQUALIZATION CONCLUDED

September 11, 2024

The Board of Directors of the Riverdale Irrigation District reconvened as a Board of Equalization on September 11, 2024 at 8:30 a.m. Directors present were John L. Mendes-President, Leonard Acquistapace-Vice President and Director Tony Fontes. Yareli Zarate – Secretary was also present.

Board of Equalization

The Secretary reported that the following requests for change have been submitted:

Hicidoro Alcantar, Miguel Ramirez, Jesus Sanchez. APN 053-220-16, 9.31 acres, requested to lower their rate from Irrigation Rate to Pasture Rate because they have never used irrigation water.

Jaime Cortez. APN 053-041-25. 1 acre, requested to lower his rate from Irrigation Rate to Pasture Rate because they have never used irrigation water.

A motion was made by Director Acquistapace, seconded by Director Fontes and carried to change the following rate for the 2024-25 Assessment Roll:

- APN 053-220-16 – Lower from Irrigation Rate to Pasture Rate
- APN 053-041-25 – Lower from Irrigation Rate to Pasture Rate

A motion was made by Director Acquistapace, seconded by Director Fontes and unanimously carried to close the Board of Equalization for the 2024-25 Assessment year.

#### TAX RATE SET FOR 2024-25 ASSESSMENT ROLL

The Secretary reported that the 2024-25 Assessment Rate can increase up to 3.5% from the 2023-24 Rate as was passed by the Prop 218 Election held on September 2, 2020. This is the fourth of five available yearly 3.5% increases. After discussion, a motion was made by Director Fontes, seconded by Director Acquistapace and unanimously carried to increase the 2024-25 Assessment Rate 3.5% and set the 2024-25 Assessment Rate at \$28.69 per \$100.00 of assessed valuation and parcels under one acre in size assessed at \$7.00 per lot.

Following are the District rate categories and their valuations:

- (1) IRRIGATION RATE – Land eligible for irrigation water, \$150.00 per acre valuation.
- (2) PUMP RATE – Underground pump water only, no irrigation water delivered, \$75.00 per acre valuation.
- (3) PASTURE RATE – Unlevel lands, no irrigation possible, \$45.00 per acre valuation.
- (4) LOT – Less than one acre in size, minimum \$7.00 per lot.

AND BE IT FURTHER RESOLVED, that the Assessment shall be due and payable in two installments at the time established by the water code of the State of California.

There being no further business, the meeting was adjourned at 8:35 a.m.

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Yareli Zarate, Secretary