

**Yolo County Flood Control &  
Water Conservation District**

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**Board Meeting  
34274 State Highway 16  
Woodland, CA 95695  
Tuesday, January 3, 2023  
7:00 P.M.**

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Public documents relating to any open session item listed on this agenda that are distributed to all or a majority of the members of the Board of Directors less than 72 hours before the meeting are available for public inspection by scheduling an appointment with Christina Cobey at (530) 662-0265, ext. 100 or [ccobey@ycfcwcd.org](mailto:ccobey@ycfcwcd.org).

In compliance with the Americans with Disabilities Act, if you have a disability and need a disability-related modification or accommodation to participate in this meeting please contact Christina Cobey. Requests should be made as early as possible, and at least one full business day before the start of the meeting.

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**AGENDA**

- 7:00 1. Consideration: Adoption of the December 6, 2022 Regular Board Meeting Minutes
- 7:02 2. Open forum (Limited to five minutes): Guest introductions, unscheduled appearances, opportunity for public comment on non-agenda items
- 7:07 3. Consideration: Adding Items to the Posted Agenda  
In order to add an item to the agenda, it must fit one of the following categories:  
a) A majority determination that an emergency (as defined by the Brown Act) exists; or  
b) A 4/5ths determination that the need to take action that arose subsequent to the agenda being posted.
- 7:10 4. Consideration: Election of Officers 2023
- 7:15 5. Consideration: Adoption of Resolution 23.01 Initiating Proceedings, Providing Intention to Levy Assessments, Preliminarily Approving Engineer's Report, and Providing for Notice of Hearing for the Formation of Special Assessment District and Resolution 23.02 Adopting Proposition 218 Procedures for the 2023 Assessment Ballot Proceedings

- 8:15 6. Director’s Report: Report on meetings and conferences attended during the prior month on behalf of the District
- 8:20 7. Attorney’s Report: Report on legal matters of concern to the District
- 8:25 8. General Manager’s Report: Report regarding current general activities and projects of the District
  - a) Operations, Maintenance, and Water Conditions
  - b) Financial Report
  - c) Capital Improvement Program
  - d) YSGA Update
  - e) General Activities
  - f) Upcoming Events
- 8:40 9. General Discussion: Opportunity for clarification or additional information request
- 8:45 10. Consideration: Consider the approval and the payment of bills
- 8:50 11. Closed Session: Bay-Delta
 

Closed session conference with legal counsel for existing administrative proceeding and anticipated litigation/significant exposure to litigation pursuant to Government Code §54956.9, subsections (d)(1) and (d)(2) – State Water Resources Control Board Bay/Delta Plan update proceeding.
- 8:55 12. Adjourn

The public may address the Board concerning an agenda item either before or during the Board’s consideration of that agenda item. Public comment on items within the Board’s jurisdiction is welcome, subject to reasonable time limits for each speaker. Upon request, agenda items may be moved up to accommodate those in attendance wishing to address that item. Times listed for consideration of agenda items are approximate only. The Board may consider any agenda item at any time during the Board meeting.

I declare that the foregoing agenda was posted at the office of the Yolo County Flood Control & Water Conservation District, 34274 State Highway 16, Woodland, CA on December 29, 2022.

By:

\_\_\_\_\_  
Christina Cobey, Administrative Assistant

YOLO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT

AGENDA REPORT

MEETING DATE: January 3, 2023

ITEM #: 1

SUBJECT: Consideration: Adoption of the December 6, 2022 Regular Board Meeting Minutes

INITIATED OR  BOARD  
REQUESTED BY:  STAFF  
 OTHER \_\_\_\_\_

COORDINATED OR  
APPROVED BY: Kristin Sicke

ATTACHMENT  YES  NO  
 DIRECTION

INFORMATION  
 ACTION:  MOTION  
 RESOLUTION

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**BACKGROUND:**

Pursuant to Section 54957.5 of the Brown Act, copies of the draft minutes are available to the public on the District's website and at the District office prior to their approval.

In advance of the Board meeting, staff request the Directors notify staff if a correction is needed in the draft minutes to clarify a substantial point or to correct content. Staff will make the appropriate change(s) and submit the revised draft for review to the Board and the public at the meeting.

**RECOMMENDATION:**

District staff recommend the adoption of the attached minutes with any corrections.



YOLO COUNTY  
FLOOD CONTROL &  
WATER CONSERVATION  
DISTRICT

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**BOARD MEETING MINUTES**  
**Tuesday, December 6, 2022, 7:00 PM**

**YCFC&WCD Offices**  
**34274 State Highway 16**  
**Woodland, CA 95695**

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The regular meeting of the Board of Directors of the Yolo County Flood Control & Water Conservation District (District) was held at 7:00 p.m. on Tuesday, December 6, 2022 at its regular place of business, 34274 State Highway 16, Woodland, California. Vice Chair Kimball convened the meeting. The following people were in attendance:

District Board

Shane Tucker  
Mary Kimball  
Jim Mayer

District Staff

Kristin Sicke, General Manager  
Andrew Ramos, Legal Counsel (via phone)

Members of the Public

None

**1. CONSIDERATION: Approval of Minutes**

M/S/C approved the minutes of the November 1, 2022 regular Board meeting.

Ayes: Directors Kimball, Mayer, and Tucker

Noes: None

Absent: Directors Barth and Vink

Abstain: None

**2. OPEN FORUM**

There were no comments.

### **3. CONSIDERATION: Adding Items to the Posted Agenda**

There were no changes made to the agenda.

### **4. PRESENTATION: Receive Update from Outreach Committee on District's Implementation of an Alternative Funding Mechanism**

Director Tucker and General Manager Sicke provided a brief update on the discussion of the November 10, 2022 “focus group” meeting with water customers to discuss the proposed approach for revising the District’s funding mechanism. Sicke also updated the Board on the schedule for initiating the proposed assessment process.

### **5. DIRECTORS' REPORTS**

Director Mayer reported on the NCWA Dry Year Task Force meetings with California Natural Resources Agency, USEPA, the Bureau of Reclamation, CDFW, USFS, and the State Water Board. Mayer announced a NCWA Groundwater Management Task Force meeting was scheduled for December 12, 2022; and a NCWA meeting with GSAs and NGOs was scheduled for December 8, 2022, to showcase groundwater recharge projects in North Yolo Management Area and to initiate GSP implementation coordination opportunities.

Directors Tucker and Kimball had nothing to report.

### **6. ATTORNEY'S REPORT**

Legal Counsel Ramos reported on the annual new laws update for 2022-2023. This year, there were a number of important bills enacted involving the Brown Act, water, labor and employment, construction and public works, the environment, and housing and development. With Governor Newsom expected to rescind the COVID-19 emergency declaration in February 2023, many local agencies are reconsidering their options for remote participation in meetings. [AB 2449](#) provides a new, limited teleconference authorization for directors facing extenuating circumstances. Unfortunately, the bill is convoluted and may prove difficult for most agencies. Ramos provided an implementation guide with additional guidance.

### **7. GENERAL MANAGER'S REPORT**

General Manager Sicke provided reports on the following:

- a) Operations, Maintenance, and Water Conditions
- b) Financial Report Summary – Highlights from the November 30, 2022 Financial Statements Report were reviewed, and the actual FY 2022/2023 Budget was compared to the projected FY 2022/2023 Budget.
- c) Capital Improvement Program – An update on the planning activities related to capital projects was provided.
- d) YSGA Update – An update on Yolo Subbasin Groundwater Agency’s 2022 *Yolo Subbasin Groundwater Sustainability Plan* implementation activities was provided.

- e) General Activities – A list of outreach activities and projects (in-house and coordinated with other agencies) was reviewed.
- f) The following upcoming events were announced:
  - 1. Preparation for Revenue Assessment Focus Group Meeting (December 7)
  - 2. NCWA’s GSA/NGO Tour in North Yolo Management Area (December 8)
  - 3. Yolo OES Dry Well Response Workshop (December 9)
  - 4. NCWA Groundwater Task Force Meeting (December 12)
  - 5. Cross-Pilot Water Accounting Platform Coordination Meeting (December 12)
  - 6. Revenue Re-Evaluation Focus Group Meeting (December 13)
  - 7. YSGA: Executive Committee Meeting (December 14)
  - 8. RD 108 Board of Directors Meeting (December 15)

**8. GENERAL DISCUSSION**

There was no general discussion.

**9. CONSIDERATION: Payment of Bills**

M/S/C approved the following claims for payment – Yolo County Flood Control & Water Conservation District Checks # 61816-61829.

Ayes: Directors Kimball, Mayer, and Tucker

Noes: None

Absent: Directors Barth and Vink

Abstain: None

**10. CLOSED SESSION**

Closed Session conference with legal counsel for existing administrative proceeding and anticipated litigation/significant exposure to litigation pursuant to Government Code 54956.9, subsections (d)(1) and (d)(2) – State Water Resources Control Board Bay-Delta Plan update proceeding.

*Closed Session Report:* Vice Chair Kimball reported that the Directors, General Manager Sicke, and Legal Counsel Ramos participated in the closed session item and that there was nothing to report.

**11. ADJOURNMENT**

There being no further business to come before the Board, the meeting was adjourned.

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Erik Vink, Chair

ATTEST:

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Kristin Sicke, Secretary





YOLO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT

AGENDA REPORT

MEETING DATE: January 3, 2023

ITEM #: 5

SUBJECT: Consideration: Adoption of [Resolution 23.01](#) Initiating Proceedings, Providing Intention to Levy Assessments, Preliminarily Approving Engineer’s Report, and Providing for Notice of Hearing for the Formation of Special Assessment District and [Resolution 23.02](#) Adopting Proposition 218 Procedures for the 2023 Assessment Ballot Proceedings

INITIATED OR  BOARD  
REQUESTED BY:  STAFF  
 OTHER \_\_\_\_\_

COORDINATED OR  
PREPARED BY: Kristin Sicke  
APPROVED BY: Kristin Sicke

ATTACHMENT  YES  NO  
 DIRECTION

INFORMATION  
 ACTION:  MOTION  
 RESOLUTION

**BACKGROUND:**

At the August 2, 2022 Board of Directors meeting, the District authorized Larsen, Wurzel & Associates (LWA) to proceed with a cost-of-service study, engineer’s report, and associated outreach effort to implement an alternative funding mechanism in 2023. On November 10, and December 13, 2022, the District’s Outreach Committee, LWA, and outreach facilitator Kim Floyd met with the District Focus Group to discuss the three-phased approach for revising the District’s funding mechanism. The District’s Outreach Committee and staff will provide an update on outreach efforts in December 2022 and will announce the Community Information Meeting scheduled for January 11, 2023 at 6:30 p.m. at the Yolo County Fairgrounds ([Rogers Hall](#)).

LWA will provide a presentation on the [Preliminary Engineer’s Report of the District’s Capital Improvement Services Assessment \(attached\)](#). Resolutions 23.01 and 23.02 will be reviewed for the Board to consider initiating proceedings, providing intention to levy assessments, and adopting Proposition 218 procedures (also attached).

**RECOMMENDATION:**

District staff recommend the Board adopt [Resolution 23.01](#) Initiating Proceedings, Providing Intention to Levy Assessments, Preliminarily Approving Engineer’s Report, and Providing for Notice of Hearing for the Formation of Special Assessment District and [Resolution 23.02](#) Adopting Proposition 218 Procedures for the 2023 Assessment Ballot Proceedings.

LARSEN WURZEL  
& Associates, Inc.

# Yolo County Flood Control & Water Conservation District

## Capital Improvement Services Assessment

*PRELIMINARY ENGINEER'S REPORT*

Prepared for: YCFC&WCD

Submission Date: December 28, 2022

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## Section 1. Introduction

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### Background

The Yolo County Flood Control & Water Conservation District (YCFC&WCD or District) was created in 1951 by the California Legislature as an independent special district to manage water resources in Yolo County. The District provides a wide range of services to its customers, including surface water delivery, groundwater recharge, flood control, recreation, and power generation. The District currently manages a small hydroelectric plant, two reservoirs, over 160 miles of canals and laterals, and three dams (Cache Creek Dam [Clear Lake's outfall], Indian Valley Dam, and Capay Diversion Dam). The District boundary covers 218,000 acres of Yolo County, including the cities of Davis, Woodland, and Winters, the towns of Capay, Esparto, and Madison, and other small communities within the Capay Valley.

The District supplies surface water to nearly 55,000 acres of cropland for agricultural use during the growing months from April to October, and the District's canal system has the potential to serve over twice as many acres of cropland.

The District performs capital improvements on the Capay Diversion Dam and the downstream irrigation canal system. Capital improvements within the District's service area preserves water availability and long-term system reliability for current and potential water users.

### Purpose of Engineer's Report

This Engineer's Report describes, in detail, the methodology for levying an assessment (Proposed Assessment) upon parcels that receive special benefit from the Capay Diversion Dam and the downstream canal system. The Proposed Assessment is intended to provide the District with sufficient funding to complete the capital improvements for both infrastructure availability and routine capital efforts.

### Report Organization

This report is divided into six sections:

**Section 1 Introduction**, provides the background and purpose of this Engineer's Report.

**Section 2 Authority and Process**, outlines the authorization and process for imposing the proposed special benefit assessment.

**Section 3 Proposed Services and Funding Plan**, describes the funding plan for capital improvements to the irrigation water transmission and distribution system at and downstream of Capay Diversion Dam.

**Section 4 Assessment Methodology**, details the methodology for levying an assessment that is proportional to the special benefits received by each parcel being assessed. All tables and equations referenced in the report are included in this section.

**Section 5 Assessment Administration**, describes the annual assessment administration process.



**Section 6 Conclusion**, provides the special benefit findings and certification by the Assessment Engineer. All figures referenced in the report are included after this section.



## Section 2. Authority and Process

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The District was created by special act of the California Legislature (District Act, Water Code App., Sec 65-1). Under the District Act, the District is empowered to form zones within the district and levy assessments on land within those zones (Water Code App., Sec 65-15-65-15.5) and may fix rates and charges "...for water, service and benefit from its operations..." to pay operating expenses, repairs and depreciation, interest on bonded debt, principal on bonded debt, and for constructing, maintaining, operating, and purchasing or leasing works that provide that water service and benefit (Water Code App. Sec 65-27.5, subd. (a)-(e)).

As further detailed in **Section 3**, the Proposed Assessment will finance capital improvements to the District's agricultural water transmission and distribution system at and downstream of Capay Diversion Dam.

In addition, all special benefit assessments must also comply with Article XIID of the State Constitution, commonly referred to as Proposition 218, and the Proposition 218 Omnibus Implementation Act (California Government Code §53750 et seq.). These requirements outline the process for imposing the Assessment, including the requirement that this Engineer's Report documents the special benefits conferred by the service provided, the process for imposing the Assessment, and property owner approval through a balloting process.

This Engineer's Report has been prepared to:

1. Contain the information required pursuant to California Government Code §54716(a), including;
  - a. a description of the services proposed to be financed through the revenue derived from the Assessment;
  - b. a description of each lot or parcel of property to be subject to the Assessment;
  - c. the amount of the Proposed Assessment for each lot or parcel;
  - d. the basis of the Assessment; and,
  - e. the schedule of the Assessment;
2. Determine the special benefits received from the services provided by the District by benefiting properties; and,
3. Assign a method of apportioning the Assessment to benefiting properties.

Following submittal of this report to the District Board of Directors (Board) for preliminary approval, the Board may, by resolution, call for an assessment ballot proceeding and public hearing on the establishment of the Proposed Assessment.

If the Board approves such a resolution, the secretary of the Board will initiate the notice, protest, and hearing procedure required by the Proposition 218 Omnibus Implementation Act (California Government Code §53750 et seq.) and Article XIID. A notice and assessment ballot will be mailed to property owners within the Proposed Assessment boundary. Such notice would include a description of the services to be funded by the Proposed Assessment, the Proposed Assessment amount for each parcel owned, the duration of the Assessment, an explanation of the method of voting on the Assessment, and the name and telephone number of the person designated by the Board to answer inquiries regarding the protest hearing. Each notice would also specify the date, time, and place of the public hearing and a summary of the ballot return procedures.



Finally, each notice would include a ballot upon which the property owner can mark her/his approval or disapproval of the Proposed Assessment, as well as affix her/his signature, and a postage prepaid envelope in which to return the ballot.

Property owners will have at least 45 days to return the assessment ballots. On the last day of the balloting period, the public hearing will be held for the purpose of receiving public testimony regarding the Proposed Assessment. At the public hearing, property owners will have the opportunity to address the Board about the Proposed Assessment. Ballots must be submitted prior to the close of the public hearing. Property owners may also revise previously submitted ballots prior to the close of the public hearing.

If the votes received in favor of the Assessment outweigh the votes received opposing the Assessment (weighted by the proportional financial obligation of the property for which the ballots are submitted), the Board may continue with the process of imposing the Proposed Assessment and its future levy. If the assessments are so confirmed and approved by the Board, the Assessment roll would be submitted in future years to the County Auditor Controller for inclusion on the secured property tax rolls, or the District may directly bill the property owner for the Assessment pursuant to the Proposition 218 Omnibus Implementation Act (California Government Code §53750 et seq.). As outlined in California Government Code §53739, the Board may levy the Assessment in future years without conducting a new ballot proceeding so long as the Assessment is within the stated inflation-adjusted Assessment Rate authorized by the original balloting proceeding.





## Section 3. Proposed Services and Funding Plan

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The District provides the following services in order to provide reliable irrigation deliveries to users downstream of Capay Dam:

1. Operate and maintain reservoirs,
2. Manage water releases from the reservoirs,
3. Operate the transmission and distribution system to deliver water to individual users,
4. Perform routine annual maintenance to the transmission and distribution system, and
5. Perform capital improvements to transmission and distribution system.

The first four services are required to convey water from the reservoirs, through the transmission and distribution, and for delivery to individual users. These services are funded by a combination of water use charges and general tax revenue and are not to be funded by the Proposed Assessment. The Proposed Assessment will only fund capital improvements, as further described below.

### Services Funded by the Assessment

The services to be funded by the Proposed Assessment include capital improvements to the District's facilities at the Capay Diversion Dam and the irrigation transmission and distribution system downstream of the dam (Services). The Services are necessary to ensure the system is available and reliable, long-term, and must be provided regardless of water actively flowing into the canal system. The District maintains a comprehensive capital asset list used to prioritize capital projects and facility maintenance activities. From this comprehensive list, the projects and activities identified in **Table 1** were selected for budget setting purposes and are grouped into two categories:

1. **Infrastructure Availability:** These projects support the long-term reliability of the system to ensure irrigation water supply is available to all agricultural properties within the District, that currently or can reasonably receive water from the system now or in the future. These projects include major capital replacement and modernization of the Capay Diversion Dam, flumes, siphons, spills, and related infrastructure required to ensure water availability.
2. **Routine Capital Improvement:** These projects and activities ensure long-term, reliable operations of the system to deliver irrigation water to agricultural properties within in the District, that currently or can reasonably receive water from the system now or in the future. These projects include routine capital replacement and repairs to canals, gates and turnouts, checks and backups, drains, bridges, culverts, and crossings.

The proposed assessment may also fund additional projects identified in the future which are determined by the Board to be aligned with these two categories.

The District provides several services for its customers that are not part of this Proposed Assessment. The following are specific examples of activities not included in this Proposed Assessment: operation, maintenance, and improvements of its dams and reservoirs, regular annual operation and maintenance of the canals, conjunctive use of the system tied to groundwater replenishment, hydroelectric power generation activities, and flood control activities.

## **Annual Budget for Services**

Planning level costs and expected life spans have been estimated by the District for all projects and activities identified on the comprehensive capital asset list (see **Appendix A**). These costs reflect the District's current expectations, based on the District's historical costs and on its anticipated expenses. Although this is the best available information now, this list does not reflect all future projects the District might implement to provide the Services. The Board may elect to revise, update, or change this list of Capital Improvement Projects in the future, so long as it meets the description of Services and does not affect the total assessment as defined herein. These costs and expected life spans serve as the basis for developing an annual budget for the Proposed Assessment (**Table 1**) of \$955,000.

The annual project cost estimate for capital improvements considers the expected life, total cost, and a discount rate of 2.5%. This calculation reflects a consolidated assumption of prior cost of financing and potential future cost of financing, as well as a recognition that certain activities will not require financing. Where only annual cost was provided in the comprehensive capital asset list, the budget assumes this annual cost provides adequate funding on a pay-go basis for the associated item. It should be noted that this budget was developed for the purpose of determining the annual revenue required for this proposed assessment. Future annual budgets approved by the District Board may vary from year to year according to actual anticipated expenses and revenues.



**Table 1: Proposed Budget**

Project / Activity	Estimated Cost [1]	Expected Life (Years)	Annualized Cost [2]
<b>Capay Dam</b>			<b>\$161,000</b>
Bladder Replacement	\$2,000,000	25	\$108,000
Bladder Failure Recovery (EAP)	\$350,000	50	\$12,000
Winters Canal Headworks Controls Upgrade	\$70,000	25	\$3,000
West Adams Headworks Controls Upgrade	\$80,000	25	\$4,000
Headworks Culvert Extensions (WIN & WEA)	\$150,000	50	\$5,000
Headworks Trash Racks (WIN & WEA)	\$300,000	30	\$14,000
Headworks Gate Replacement (x14)	\$280,000	25	\$15,000
<b>Winters Canal Flumes, Moore Siphon &amp; Salisbury Spill</b>			<b>\$210,000</b>
Lamb Valley Slough Flume	\$500,000	50	\$17,000
Almondale Slough Flume	\$500,000	50	\$17,000
Cottonwood Slough Flume	\$500,000	50	\$17,000
Fredericks Flume	\$500,000	50	\$17,000
Walnut Siphon	\$500,000	50	\$17,000
Moody Slough Siphon	\$500,000	50	\$17,000
Moore Siphon	\$3,000,000	50	\$105,000
Salisbury Spill	\$100,000	50	\$3,000
<b>Canal Distribution System</b>			<b>\$584,000</b>
Gates/Turnouts (655)			\$44,000
Checks/Backups (283)			\$180,000
Canals (160 miles)			\$100,000
Drain-intos (282)			\$10,000
Bridges & Crossings (224)			\$250,000
<b>Total</b>			<b>\$955,000</b>

[1] Estimated costs are from the Comprehensive Capital Asset List for Prioritization. See Appendix A.

[2] Assumes a discount rate of 2.5% for the purposes of annualizing total estimated costs, where provided, to account for potential financing and timing uncertainty. Rounded down to nearest \$1,000.

## Section 4. Assessment Methodology

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### General Discussion

#### ***Requirements of Proposition 218***

To levy an assessment for a property-related service, such as the capital improvements to be funded under this assessment, Proposition 218 requires the local agency to:

- Separate the general benefits from the special benefits conferred on a parcel;
- Identify the parcels that have special benefits conferred on them by the facility and/or service;
- Calculate the proportionate special benefit for each parcel in relation to the entirety of the expenses being funded; and
- Ensure the assessment does not exceed the reasonable cost of the proportionate special benefit conferred on each parcel.

The following methodology has been developed in accordance with these requirements.

#### ***Special Benefit vs. General Benefit***

Proposition 218 requires any local agency proposing to increase or impose a special assessment to “separate the general benefits from the special benefits conferred on a parcel.” (Cal. Const. art. XIII D §4(a)). The rationale for separating special and general benefits is to ensure that property owners are not charged a special benefit assessment in order to pay for general benefits provided to the general public or to parcels outside the assessment district. Thus, a local agency carrying out a project that provides both special and general benefits may levy an assessment to pay for the special benefits but must acquire separate funding to pay for the general benefits.<sup>1</sup> Further discussion regarding the determination of general benefit from the Proposed Assessment is located in **Section 4**.

A special benefit is a particular and distinct benefit over and above the general benefits conferred on real property located in the district or to the public at large. The total cost of the services must be apportioned among the properties being assessed based on the proportionate special benefit the properties will receive. Moreover, the governmental agency must demonstrate through a balloting process that the ballots submitted in opposition to the assessment do not exceed the ballots submitted in favor of the assessment, weighted according to the proportional financial obligation of the affected properties.

In this instance, the Services provide a special benefit only to those properties located within the District boundaries. Only properties located within the District boundaries have a right to receive surface water deliveries through District facilities, including those facilities comprising the Services. (Water Code App., Sec 65-3(q).) As noted above, special benefits are those “particular and distinct over and above general benefits conferred on real property located in the district or to the public at large.” (Cal. Const. art. XIII D §2(i)). The

<sup>1</sup> *Silicon Valley Taxpayers’ Assn., Inc. v. Santa Clara County Open Space Authority* (2008) 44 Cal. 4th 431, 450.

Services are a special benefit and not a general benefit because their benefits are only available to those agricultural lands located within the District boundaries and that, as further defined below, are connected or potentially may be connected in the future to the District’s surface water delivery system.

Because the Services and facilities support agricultural activities of particular, identifiable parcels (including any appurtenant facilities or improvements) the benefits are provided directly to those parcels, and to none other. By contrast, general benefits provided to the public at large are discussed in terms of general enhanced property values, provision of general public services such as police and fire protection, and recreational opportunities that are available to people regardless of the location of their property. (See, e.g., Cal. Const. art. XIII D §§2(i), 6(2)(b)(5); Silicon Valley Taxpayers, 44 Cal. 4th 431, 450–456).

Further, Proposition 218 requires that public parcels be assessed if it receives a special benefit, and this special benefit is not considered a general benefit.

### ***Proposed Assessment Boundary***

All agricultural parcels receiving special benefit, as further defined below, from the capital improvement projects to be funded by the Proposed Assessment are located within the existing District boundary. As determined by the Assessment Engineer, it is reasonable to conclude that those properties located downstream of the Capay Diversion Dam and within reasonable limits to the canal system receive special benefits from the availability of Services. The reasonable limits to the canal system are defined by the outer reach of the canals, so any parcel that meets the methodology requirements and resides within the District boundary may be subject to the Proposed Assessment. It’s also understood that the canal system could be extended in the future within the District’s jurisdictional area. Riparian and other water users located upstream of Capay Dam do not have access to the Services and do not benefit from these projects. The Proposed Assessment boundary therefore coincides with the District boundary and is displayed in **Figure 1**.

## **Assessment Apportionment Methodology**

### ***Overview***

The methodology for apportioning the annual assessment is based on calculating the number of total benefit units for each parcel according to the special benefit received from the Services that comprise the projects and activities to be funded by the Proposed Assessment.

The assessment is apportioned to benefitting properties based on the following equation (**Equation 1**):

$$**EBU = Assessed Acreage × BF**$$

Where:

**EBU = Equivalent Benefit Units**

**Assessed Acreage = Assessor’s Parcel Acreage × 80%**

**BF = Benefit Factor**



### ***Parcel Characteristics***

The assessment methodology utilizes the following parcel characteristics to calculate the quantity of Equivalent Benefit Units.

### ***Parcel Size & Assessed Acreage***

The size of the parcel is used to appropriately apportion the special benefit from the Services. The Assessment Engineer obtained parcel data from Yolo County Assessor's Office through ParcelQuest, a third-party data provider. The District recognizes that only the irrigable portions of agricultural properties receive a special benefit from the Services. Therefore, to determine the assessable benefit received by each parcel, the Assessed Acreage has been determined to be 80% of the assessor's parcel size acreage for the purpose of apportioning benefit. This determination is based on an analysis of available farm field data and assessor's data. For agricultural parcels larger than 10 acres within the Proposed Assessment boundary where farm field data is available, or parcels where the irrigable acres have been aerially measured by the Assessment Engineer, the average ratio of irrigable acres to gross parcel acres is approximately 85%. For the purposes of determining the benefit to each parcel, a conservative ratio of 80% of the gross parcel acreage was applied to determine the quantity of irrigable acres for each parcel.

Where appropriate, the Assessment Engineer resolved significant discrepancies between parcel size and irrigable acreage using aerial photographs and measuring tools to confirm the irrigable acreage. In these cases, the Assessment Engineer set the Assessed Acreage equal to the measured acreage.

### ***Land Use Category***

Any parcel that irrigates commercial crops is assumed to have an agricultural land use. Only parcels with an agricultural land use receive a special benefit from the Proposed Assessment because only these parcels would potentially benefit from the availability of surface water deliveries from the Services.

### ***Connection Status***

The Assessment Engineer considered agricultural parcels larger than 10 acres within the Proposed Assessment boundary. The Services rely on a gravity-fed transmission and distribution system and the benefit afforded is attributed to the Capay Diversion Dam and downstream canal system as previously described. Therefore, those parcels meeting land use categories, downstream of the Capay Division Dam and within a reasonable proximity to the system were determined by the Assessment Engineer to be properties that benefit from the Proposed Assessment. The Assessment Engineer assigned properties to one of the following connection statuses:

#### **Currently Connected Parcels:**

The District provided a map of the parcels that currently have access to water through a turnout or other facility to receive water from the canal system; these parcels are defined as **Currently Connected**. The water that can be diverted at a particular parcel depends on specific District facilities that allow water to flow from the District's canal system towards a parcel. These facilities include, but are not limited to, service turnouts, pipe and pump systems, and other infrastructure. Because District

records show these parcels are currently connected and receive water from the Services, it is assumed that each parcel has access to water from the District directly from the canal, primarily fed via gravity, or from the slough system, which may utilize mechanical equipment to extract water. No special proportionality of benefit is afforded based on the type of device used at a parcel because all such connected parcels, regardless of method of delivery, have equal access to the special benefits provided by the Services. All Currently Connected parcels benefit from all Services funded by the Proposed Assessment.

#### Potentially Connected Parcels:

The District also identified agricultural properties that cannot currently access the District's water due to a lack of a District facility or distribution device. These parcels, when they are geographically located adjacent to or within the outer reach of the canals system are categorized as **Potentially Connected**. Potentially Connected parcels receive a special benefit from the Services based on their ability to feasibly access the District's water supply system (i.e.: Infrastructure Availability Services) should they construct a lateral or other distribution device in the future. However, since these properties do not currently receive water from the District, these parcels do not currently benefit from long-term, routine capital replacement and repairs of the systems (i.e.: Routine Capital Improvement Services) unless and until they connect to the District system and become Currently Connected parcels.

#### No Connection

The parcels not currently connected to the system and those that cannot reasonably be connected to the system in the future, were given the classification of **No Connection**. These properties were either upstream of the Capay Diversion Dam, and thus upstream of the canal system or identified as being unable to connect to the system as they are not adjacent to or within the proximity of the canal system. The Assessment Engineer determined that bringing a connection device to these properties in the future was determined infeasible.

### *Benefit Factor*

As discussed in **Section 3**, the Proposed Assessment is intended to cover two equally weighted services for agricultural properties: Infrastructure Availability Services and Routine Capital Improvement Services. These two services are equally weighted because they provide equal benefit to the District at large for the long-term functioning of the system. However, as discussed above, not all parcels receive equal benefit from both services. Therefore, the Benefit Factor has been developed to apportion the special benefit each agricultural parcel receives based on its Connection Status. The first step to determining the Benefit Factor was to quantify total Assessed Acreage of each Connection Status:

- Currently Connected parcels benefit from Infrastructure Availability and Routine Capital Improvements Services. The total Assessed Acreage for Currently Connected parcels is 74,961 acres.
- Potentially Connected parcels only benefit from Infrastructure Availability Services. The total Assessed Acreage for Potentially Connected parcels is 18,698 acres.



The second step was to determine the total Assessed Acreage benefiting from Infrastructure Availability and Routine Capital Improvements Services:

- The Infrastructure Availability Service benefits both Connected and Potentially Connected parcels. The total Assessed Acreage associated with this service category is 93,659 acres.
- The Routine Capital Improvements Service only benefits Currently Connected parcels. The total Assessed Acreage associated with this service category is 74,961 acres.

Lastly, the weighted benefit percentage for each of the Services was determined based on the benefit from each Service and the associated Assessed Acreage (**Table 3**) and then normalized to determine the Benefit Factor (**Table 4**) for each Connection Status.

As described above, two categories of parcels receive no special benefit from the Services. Parcels with a non-agricultural land use do not benefit from the Services described above and are assigned a Benefit Factor of 0. Also, parcels with a No Connection Status are assigned a Benefit Factor of 0.

### ***Equivalent Benefit Units***

Equivalent Benefit Units (EBU) are the measure of special benefit received by parcels from Services funded by the Proposed Assessment. The EBU for each parcel is calculated using the following equation (**Equation 1**).

$$[\textit{Parcel EBU}] = [\textit{Assessed Acreage}] \times [\textit{Benefit Factor}]$$

*Table 4*

Where:

$$\textit{Assessed Acreage} = \textit{Assessor Parcel Acreage} \times 80\%$$

*Assessor's Data*

*(Unless otherwise determined by  
aerial imagery)*

**Table 5** presents a summary of the total number of parcels, Assessed Acreage and Equivalent Benefit Units by Connection Status.

### ***Calculating and Separating General Benefits***

The Services described above provide a general benefit to the public at large through environmental benefits, including riparian vegetation and habitat in and near the vicinity of the canal system at and downstream of the Capay Diversion Dam. The Assessment Engineer calculated the amount of general benefit based on the footprint of the canal system as an approximation of the area of land that supports the associated environmental habitat in the service area.

The area of the canal system is compared to the overall District's legal boundary to determine a percentage of the total area that receives general benefit. The canal system is approximately 160 miles long with an average width of 30 feet. This results in an area of approximately 582 acres. The District's legal boundary is approximately 218,000 acres. Therefore, resulting percent of area covered by the canal system is 0.3%. This percentage is multiplied by the estimated annual budget to determine the amount attributed to general





benefit. This amount is subtracted from the budget used to determine the total amount of the assessment and the remainder is apportioned to the parcels that receive special benefits.

- District boundary: 218,200 acres
- Area of canal system: 160 miles x 30 feet ≈ 582 acres
- Amount of general benefit as percentage of special benefit area: 0.3%
- Amount of estimate budget attributed to general benefit: 0.3% × \$955,000 = \$2,865

As described in the following section, the amounts attributed to general benefit will be funded from the District’s non-assessment revenue.

### **Proposed Assessment Rate**

As described above, the annual revenue required to continue to provide the Services is \$955,000. With the reduction associated with the general benefit apportionment, the Proposed Assessment will fund the remaining \$952,135. The Proposed Assessment rate per EBU is equal to the remaining required annual revenue divided by the total EBU from all parcels, as shown in **Equation 2** and **Table 6**.

$$[\textit{Assessment Rate per EBU}] = \frac{[\textit{Annual Revenue: } \$952,135]}{[\textit{Total EBU: } 76,831]} = \$12.39 \textit{ per EBU}$$

### **Special Benefit Assessment Calculation**

To determine the proposed assessment for an individual parcel, the amount of Equivalent Benefit Units (EBU) for the parcel is calculated based on the methodology described above, and then multiplied by the assessment rate per EBU. All factors to calculate the parcel’s EBU can be found in the descriptions provided above.

The proposed assessment for an individual parcel can be expressed by the following equation (**Equation 3**):

$$[\textit{Calculated Parcel Assessment}] = [\textit{Parcel EBU}] \times [\textit{Assessment Rate per EBU}]$$

### **Assessment Calculation Steps**

Using the proposed parcel assessment equation, EBU equation, parcel acreage, and benefit factor, an individual parcel’s assessment for either a Currently Connected or Potentially Connected parcel can be calculated.

Step 1 – Determine the parcel acreage from Yolo County Assessor’s data.

Step 2 – Determine the Assessed Acreage by using 80% of the assessor parcel acreage. Round down the Assessed Acreage to the nearest acre.

Step 3 – Determine the Benefit Factor associated with the assigned Connection Status by searching the parcel’s APN in **Appendix B**.

Step 4 – Calculate the **Parcel EBU** using **Equation 1**.

Step 5 – Calculate the parcel assessment using **Equation 3**.

Step 6 – Round down to the closest multiple of \$0.02.

Assessments are rounded down to the closest multiple of \$0.02 as required by the Yolo County Assessor's office for submission of the special assessment roll for collection on annual County Property Tax Bills.



## Assessment Tables

**Table 2:** Assessment Parcels and Irrigable Acreage

<b>Water Access Status [1]</b>	<b>Total Number of Parcels [1] [A]</b>	<b>Total Irrigable Acreage [2] [B]</b>
<i>Reference</i>		
<b>Currently Connected</b>	882	74,961
<b>Potentially Connected</b>	418	18,698
<b>Totals</b>	<b>1,300</b>	<b>93,659</b>

[1] Parcel water access status determined by YCFC&WCD staff.

[2] Irrigable acreage indicative of 80% of gross agricultural parcel acreage unless sufficient aerially data indicates lower irrigable acreage.



**Table 3:** Benefit Factor Calculation - Weighted Service Percentage

Service Category	Benefit Percentage	Currently Connected Assessed Acreage: 74,961	Potentially Connected Assessed Acreage: 18,698	Total Assessed Acreage per Service	Currently Connected Weighted Benefit Percentage	Potentially Connected Weighted Benefit Percentage
	[A]	[B]	[C]	[D] = [B] + [C]	[E] = [A] × ([B] / [D])	[F] = [A] × ([C] / [D])
<i>Reference</i>		<i>Table 2</i>	<i>Table 2</i>			
<b>Routine Capital Improvements</b>	50.0%	74,961	0	74,961	50.0%	0.0%
<b>Infrastructure Availability</b>	50.0%	74,961	18,698	93,659	40.0%	10.0%
<b>Total</b>					<b>90.0%</b>	<b>10.0%</b>



**Table 4:** Benefit Factor Calculation

Connection Status	Weighted Benefit Percentage <i>[A]</i>	Benefit Factor (Normalized & Rounded) <i>[B] = [A] / MAX([A])</i>
<i>Reference</i>	<i>Total from Table 3</i>	
Currently Connected	90.0%	1.0
Potentially Connected	10.0%	0.1
<b>Total</b>	<b>100.0%</b>	

**Table 5:** Assessment Parcels and Irrigable Acreage

Water Access Status	Total Number of Parcels <i>[A]</i>	Total Irrigable Acreage <i>[B]</i>	Benefit Factor [1] <i>[C]</i>	Equivalent Benefit Units <i>[D] = [B] × [C]</i>
<i>Reference</i>	<i>Table 2</i>	<i>Table 2</i>	<i>Table 4</i>	
Currently Connected	882	74,961	1.00	74,961
Potentially Connected	418	18,698	0.10	1,870
<b>Totals</b>	<b>1,300</b>	<b>93,659</b>		<b>76,831</b>

[1] Normalized Benefit Factor from Table 4.



**Table 6:** Assessment Rate Calculation

Annual Required Revenue [1] [A]	Total Equivalent Benefit Units [B]	Assessment Rate [2] [C] = [A] / [B]
<i>Reference: Table 1</i>	<i>Reference: Table 5</i>	
\$952,135	76,831	\$12.39

[1] Annual required revenue equals the Proposed Budget from Table 1 less the amount attributed to general benefits

[2] Rounded down to the nearest \$0.01.

**Table 7: Equivalent Benefit Units, Assessment Rate, and Assessment Revenue**

<b>Water Access Status</b>	<b>Equivalent Benefit Units</b> <i>[A]</i>	<b>Assessment Rate</b> <i>[B]</i>	<b>Total Assessment Revenue [1]</b> <i>[C] = [A] × [B]</i>	<b>Percentage</b> <i>[D] = [C] / Total([C])</i>
<i>Reference</i>	<i>Table 5</i>	<i>Table 6</i>		
<b>Currently Connected</b>	74,961	\$12.39	\$928,767	97.6%
<b>Potentially Connected</b>	1,870	\$12.39	\$23,167	2.4%
<b>Totals</b>	<b>76,831</b>		<b>\$951,934</b>	<b>100%</b>

[1] Total assessment revenue may differ from initial budgeting due to rounding down of the assessment rate

## Assessment Equations

Equation 1: Parcel Equivalent Benefit Units

$$[\text{Parcel EBU}] = [\text{Assessed Acreage}] \times [\text{Benefit Factor}]$$

Table 4

Where:

$$\text{Assessed Acreage} = \text{Assessor Parcel Acreage} \times 80\%$$

Assessor's Data

(Unless otherwise determined by  
aerial imagery)

Equation 2: Assessment Rate per EBU

$$[\text{Assessment Rate per EBU}] = \frac{[\text{Annual Revenue: } \$952,135]}{[\text{Total EBU: } 76,831]} = \$12.39 \text{ per EBU}$$

Equation 3: Proposed Parcel Assessment

$$[\text{Calculated Parcel Assessment}] = [\text{Parcel EBU}] \times [\text{Assessment Rate per EBU}]$$

Where:

$$[\text{Assessment Rate per EBU}] = \$12.39$$





**Example Assessment Calculations**

The following examples illustrate the application of the assessment equation to determine the annual assessment for several hypothetical properties.

**Example 1**

Consider a 200-acre agricultural parcel located within the District’s boundary, within a reasonable location to expect Services from the canal system. The following table provides the assessment calculation factors and steps for the same parcel with different connection statuses.

Land Use Category	Agricultural	
	Currently Connected	Potentially Connected
Service Type		
Irrigable Acres to Parcel Acres Ratio	80%	80%
Benefit Factor (From <b>Table 3B</b> )	1	0.1
$[EBU] = [200 \text{ acres}] \times [Irrigable \text{ Acres to Parcel Acres Ratio}] \times [Benefit \text{ Factor}]$		
Parcel EBU	160	16
$[Calculated \text{ Assessment}] = [Parcel \text{ EBU}] \times [\$12.39]$		
Calculated Assessment	\$1,982.40	\$198.24
Proposed Assessment	\$1,982.40	\$198.24

**Summary of Assessments**

**Appendix B** provides a detailed listing by Assessor’s parcel number of the maximum assessments that will be voted on by the property owners for the Proposed Assessment. Assessments are rounded down to the closest multiple of \$0.02 as required by the Yolo County Assessor’s office for submission of the special assessment roll for collection on County Property Tax Bills.

**Special Considerations**

**Large Properties with Multiple Land Uses**

For large parcels with apparent multiple land uses, irrigable acreage has been measured aerially to manually determine the proper Assessment Acreage used to calculate the assessment.

**Public Parcels**

Consistent with the requirements of Proposition 218, all publicly owned parcels must be assessed proportionately to the special benefit received from Services provided by the District. Therefore, public parcels are treated the same as privately-owned parcels for assessment calculation purposes. To calculate

assessments for these parcels, a Land Use Category was assigned to each public parcel based on its current use and evaluated accordingly.

***Assessment Exclusions***

All parcels within the District receiving a special benefit from Services are within the benefit area of the Proposed Assessment. Parcels that are utilized to provide District Services, such as canals, sloughs, detention ponds, and water infrastructure, are excluded from this assessment.

***Updating the Assessment Roll***

Recalculating individual parcel assessments on an annual basis accommodates changes within the District over time. These changes can result from development activity, lot splits/mergers/adjustments, or a change of the Connection Status.

It is recognized that when compiling data for the thousands of parcels that constitute the proposed assessment, the data<sup>2</sup> used to derive individual parcel characteristics may not be accurate or may not precisely fit the intent of the District thus leading to errors and/or circumstances that result in inaccurate assessment calculations. Where such circumstances are discovered, either by the persons administering the assessment or by the owners of the properties affected, the assessment appeals process described below shall apply.

<sup>2</sup> The Assessment Engineer utilized data compiled from the Yolo County Assessor to determine individual property characteristics used as the basis for apportioning the special benefit. While the data is assumed to be accurate, its primary purpose is for use by the Yolo County Assessor and is subject to the Assessor's standards for accuracy and frequency of update. As a result, the information may be inaccurate and not reflect the actual current property characteristics of every parcel.

## **Section 5. Assessment Administration**

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### **Implementation**

#### ***Schedule for Collection***

If property owners approve the Proposed Assessment, the District intends to commence collection of the assessment in FY 2023/2024 and continue every year thereafter. Beginning in Fiscal Year (FY) 2023/2024, the District Board of Directors will establish the Assessment Rate per EBU (Assessment Rate) not-to-exceed the maximum approved by property owners. Beginning in FY 2024/2025, the Board will establish the Assessment Rate not to exceed the maximum approved by property owners plus an annual escalation as described below. The Proposed Assessment will remain in effect until terminated by the District Board of Directors.

#### ***Annual Escalation***

In order to ensure that the District is able to provide the needed services over time, it is important to increase the Assessment Rate subject to the rising costs of labor and materials over time. The Assessment Engineer has determined that an appropriate escalation factor is reflective of construction labor and materials used for the services provided. Therefore, beginning in FY 2024/2025, the maximum authorized Assessment Rate will be subject to an annual inflationary escalator pursuant to Government Code §53739(b) based on the annual change in the Consumer Price Index February to February CPI-U for San Francisco-Oakland-Hayward, CA, published by the U.S. Department of Labor, Bureau of Labor Statistics, subject to a minimum of 0 percent and a maximum of 4 percent in any given year. The District Board may elect to levy the Assessment up to the maximum authorized Assessment Rate in any given year, based on an annual budget analysis.

### **Appeals of Assessments Levied to Property**

#### ***Appeals Process***

Any property owner who believes her/his parcel should be reclassified, and the parcel assessment adjusted may file a written appeal with the General Manager of the District or her/his designee. Any such appeal is limited to correction of an assessment during the then-current fiscal year and for future years.

All appeals must include a statement of reasons why the parcel should be reclassified and may include supporting evidence. On the filing of any such appeal, the General Manager, or her/his designee, will promptly review the appeal and any information provided by the property owner and may investigate and assemble additional evidence necessary to evaluate the appeal. If the General Manager finds that the individual assessment should be modified, the appropriate changes will be made to the assessment roll. If any such changes are approved after the assessment roll has been filed with the County for collection, the General Manager is authorized to refund the property owner the amount of any approved reduction to the assessment for the then-current fiscal year. In the event that an appeal is filed and a subsequent adjustment results in an assessment reduction, refunds or credits for any prior years' assessments will not be made.

If a landowner disputes the decision of the General Manager, a secondary appeal may be made to the District Board of Directors, which will consider the matter at a regularly scheduled Board meeting. Any decision made



by the Board of Directors shall be final. The District Board of Directors may amend these rules of proceeding for the assessment appeals.

### ***Impact of Appeals During Formation Period***

The data being used by the Assessment Engineer to generate the Assessment Rate defined in the **Assessment Methodology** section comes from the Yolo County Assessor. While the data from the Yolo County Assessor is assumed to be accurate, its primary purpose is for use by the Yolo County Assessor and is subject to the Assessor's standards for accuracy and frequency of update. Because this data is not maintained by the Assessor in a form designed to support this special benefit assessment effort, the Assessment Engineer has worked to refine the data so that it properly reflects the conditions present in the physical benefit area. The District has provided the Assessment Engineer with the connection statuses for parcels within the proposed assessment boundary; this dataset has been reviewed by District staff for accuracy.

However, throughout the formation period, errors and discrepancies with the data may surface and require modification of the assessment calculation for various parcels. Changes in the data for a particular parcel without a corresponding change in the Assessment Rate established by this report will, by definition, change the total amount of assessment levied and collected. For example, if the data assumes the existence of an orchard and that orchard has since developed into houses, once the database is corrected the rates will generate a smaller total assessment. Due to the database being constantly refined (either through internal review or an external appeal process), it is infeasible to fine-tune the rates between the Preliminary Engineer's Report and the Final Engineer's Report. In addition, because changes to the database will either increase or decrease the total amount assessed, it is presumed that these amounts will roughly offset each other. Therefore, although minor changes to the database will continue to be made during the formation period, the Assessment Rate proposed in this Report will not be adjusted, even though that will result in a total assessment which may be slightly less than or slightly more than the amount determined for the development of this report.

### **Future Land Use and Connection Status Changes**

It is anticipated that changes in land use and connection status will occur in the District over time. To accommodate for these changes, individual parcel characteristics will be reviewed and updated as needed on an annual basis for determining the individual property assessments in subsequent fiscal years. The annual assessment would increase or decrease depending on the change in land use and/or changes to connection status.

Fallowing of land in a given year will not result in the change in land use for the property assessment. However, if that land is permanently converted from agricultural use, a land use change will be considered.

#### **Example 1: Land Use Change Resulting in a Reduced Assessment**

Assume a 100-acre agricultural parcel Currently Connected is converted into housing.

Land Use: The Land Use Category would change from Agricultural to Residential

Benefit Factor: As a result of the Land Use change, the Benefit Factor would reduce from 1 to 0.



The assessment for the agricultural parcel, at the current assessment rate, would be \$991.20. The resulting assessment following the land use change to residential would be \$0.

**Example 2: Distribution Device Installed Resulting in an Increased Assessment**

Assume a 100-acre agricultural parcel within the Proposed Assessment boundary does not currently have a distribution device to extract water from the canal system. Since a distribution device is not present, the parcel does not have immediate access to surface water and is considered Potentially Connected. The property owner decides to install a device to extract water from the canal system.

Land Use: No change.

Benefit Factor: As a result of the connection status change, the Benefit Factor would increase from 0.1 to 1.

The assessment for the agricultural parcel, at the current assessment rate, would be \$99.12. The resulting assessment following the connection status change from Potentially Connected to Currently Connected would be \$991.20.



## Section 6. Conclusion

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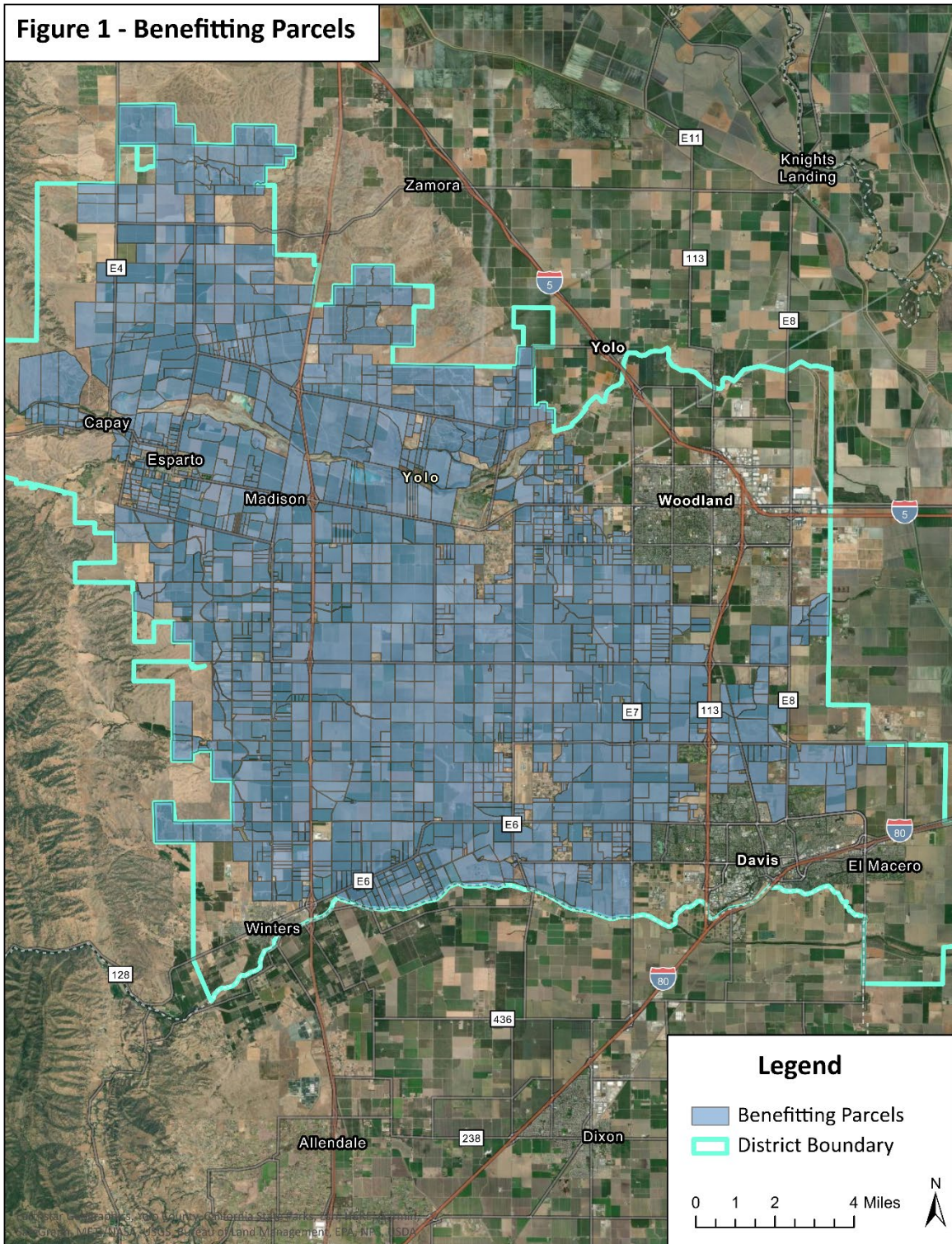
It is concluded that the proposed assessments do not exceed the reasonable cost of the proportional special benefit conferred on each parcel assessed.

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Scott L. Brown, P.E.



Figure 1: District Boundary and Benefitting Parcels



## Appendix A: Comprehensive Capital Asset List

	Estimated Life-Cycle	Total Cost	Annual Cost
<b>Cache Creek Dam</b>			
Gate Inspections (16) and Temporary Bulkhead (2x)	50 years	\$50,000	
Gate 15 Bulkhead Replacement	50 years	\$30,000	
Electrical Repowering Project	50 years	\$500,000	
Gate Controls (automation and oil replacement)	25 years	\$1,000,000	
* Hydro Plant Refurbishment (or removal)	30 years	\$1,500,000	
Power poles on transmission line (x 36)	50 years	\$360,000	
Power poles on transmission line (x 10)	50 years	\$100,000	
Lighting on Dam	30 Years	\$15,000	
On-site office/Storage Building	40 years	\$150,000	
<b>Indian Valley Reservoir, Hydro &amp; Campground</b>			
SCADA for hydro controls	25 years	\$200,000	
Power poles on transmission line (x 45)	50 years	\$450,000	
Power poles on transmission line (x 3)	50 years	\$30,000	
C-3429-001	50 years	\$190,000	
Penstock Painting (external)	20 years	\$300,000	
Penstock Relining (internal)	20 years	\$618,000	
60" HJV Refurbishment	30 years	\$150,000	
12" HJV Replacement	30 years	\$75,000	
Turbine #1 - Replacement or Repair	25 years	\$380,000	
Turbine #2 - Replacement or Repair	25 years	\$380,000	
Turbine #3 - Replacement or Repair	25 years	\$80,000	
Spillway Repairs	50 years	\$350,000	
Spillway gates (Tainter) recoated and repainted	20 years	\$600,000	
Spillway gate control DC to AC upgrade	25 years	\$100,000	
Piezometer replacements	40 years	\$160,000	
Switch gear upgrade	25 years	\$100,000	
Seismic Accelerometers (x 2)	25 years	\$12,000	
Hydraulic control system replacement	25 years	\$200,000	
Campground electricity distribution system	25 years	\$50,000	
Campground water distribution system	25 years	\$25,000	
Campground water treatment plant	25 years	\$150,000	
<b>Capay Dam</b>			
Bladder Replacement	25 years	\$2,000,000	





Bladder Failure Recovery (EAP)	50 years	\$350,000	
Winters Canal Headworks Controls Upgrade	25 years	\$70,000	
West Adams Headworks Controls Upgrade	25 years	\$80,000	
Headworks Culvert Extensions (WIN & WEA)	50 years	\$150,000	
Headworks Trash Racks (WIN & WEA)	30 years	\$300,000	
Headworks Gate Replacement (x14)	25 years	\$280,000	
<b>Winters Canal Flumes, Moore Siphon &amp; Salisbury Spill</b>			
Lamb Valley Slough Flume	50 years	\$500,000	
Almondale Slough Flume	50 years	\$500,000	
Cottonwood Slough Flume	50 years	\$500,000	
Fredericks Flume	50 years	\$500,000	
Walnut Siphon	50 years	\$500,000	
Moody Slough Siphon	50 years	\$500,000	
Moore Siphon	50 years	\$3,000,000	
* Salisbury Spill	50 years	\$100,000	
<b>Canal Distribution System</b>			
Gates/Turnouts (655)	30 years		\$44,000
Checks/Backups (283)	50 years		\$180,000
Canals (160 miles)	80 years		\$100,000
Drain-intos (282)	30 years		\$10,000
Bridges & Crossings (224)	50 years		\$250,000
<b>Headquarters &amp; Shops</b>			
Vehicles (3x per year)	180,000 miles	\$90,000	
Heavy Equipment (Excavators, Backhoe, etc.)	Various	\$100,000	
Back-up power supply	25 years	\$100,000	
Asphalt Parking Lot Surface	25 years	\$25,000	
Remodel	30 years	\$1,500,000	
		<b>\$3,000,000</b>	
<b>SCADA System</b>			
Backbone System	25 years		
Canal Level Monitoring (16)	25 years		
Real-time Groundwater Monitoring (12)	25 years		
Automated Gates - Langemann (4)	25 years		
Automated Gates - LOPAC (26)	25 years		
Automated Gates - Watch Tech. (14)	25 years		
Pump Flow Meters (21/100)	25 years		
<b>Miscellaneous</b>			
Bufones Bridge	20 years	\$20,000	

**Potential Future Capital Expenditures**

- Regulating Ponds (Forbes, etc.)
- Groundwater Wells (capacity & conjunctive use)
- Low-head Hydro
- SBX7-7 Implementation (New flow meters)
- Pressurized Pipelines
- Dual-conveyance Canals
- Off-stream Storage
- Roads into Dams

	<b>\$5,000,000</b>	

**Appendix B: Proposed YCFC&WCD Assessment Roll**

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LARSEN WURZEL  
& Associates, Inc.

**Appendix B**

**Proposed YCFC&WCD Assessment Roll**

Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment
1	025-010-015-000	1	\$3,370.08	41	025-200-027-000	1	\$161.06	81	025-280-030-000	1	\$817.74
2	025-010-018-000	1	\$3,171.84	42	025-200-028-000	1	\$322.14	82	025-280-031-000	1	\$86.72
3	025-010-044-000	1	\$1,734.60	43	025-200-029-000	0.1	\$102.82	83	025-290-002-000	1	\$854.90
4	025-120-006-000	0.1	\$39.64	44	025-200-031-000	1	\$743.40	84	025-300-001-000	1	\$223.02
5	025-120-007-000	1	\$297.36	45	025-200-032-000	0.1	\$79.28	85	025-300-002-000	1	\$433.64
6	025-120-013-000	1	\$1,189.44	46	025-200-033-000	0.1	\$79.28	86	025-300-004-000	1	\$916.86
7	025-120-016-000	0.1	\$21.06	47	025-210-005-000	0.1	\$29.72	87	025-300-008-000	1	\$297.36
8	025-120-017-000	0.1	\$74.34	48	025-210-006-000	0.1	\$19.82	88	025-300-025-000	0.1	\$28.48
9	025-120-032-000	1	\$1,821.32	49	025-210-009-000	0.1	\$24.78	89	025-300-027-000	1	\$136.28
10	025-120-035-000	1	\$384.08	50	025-210-012-000	0.1	\$24.78	90	025-300-030-000	1	\$545.16
11	025-120-038-000	1	\$359.30	51	025-210-013-000	1	\$24.78	91	025-340-001-000	1	\$792.96
12	025-130-002-000	1	\$371.70	52	025-210-019-000	1	\$86.72	92	025-340-012-000	0.1	\$35.92
13	025-130-004-000	1	\$173.46	53	025-210-021-000	1	\$61.94	93	025-350-014-000	1	\$185.84
14	025-130-008-000	1	\$223.02	54	025-210-036-000	0.1	\$27.24	94	025-350-015-000	0.1	\$39.64
15	025-130-014-000	0.1	\$9.90	55	025-210-049-000	0.1	\$59.46	95	025-350-016-000	0.1	\$39.64
16	025-130-016-000	0.1	\$21.06	56	025-210-051-000	1	\$198.24	96	025-350-017-000	1	\$136.28
17	025-130-023-000	0.1	\$9.90	57	025-210-053-000	0.1	\$19.82	97	025-350-026-000	1	\$681.44
18	025-130-024-000	0.1	\$9.90	58	025-210-054-000	1	\$594.72	98	025-350-028-000	1	\$297.36
19	025-130-025-000	0.1	\$8.66	59	025-210-058-000	1	\$24.78	99	025-350-030-000	1	\$892.08
20	025-130-026-000	0.1	\$29.72	60	025-210-063-000	0.1	\$28.48	100	025-350-032-000	1	\$235.40
21	025-130-027-000	1	\$297.36	61	025-210-072-000	1	\$669.06	101	025-350-037-000	1	\$74.34
22	025-130-029-000	0.1	\$19.82	62	025-210-074-000	1	\$185.84	102	025-360-013-000	1	\$359.30
23	025-130-048-000	0.1	\$8.66	63	025-210-075-000	1	\$136.28	103	025-360-016-000	0.1	\$28.48
24	025-130-073-000	1	\$768.18	64	025-210-077-000	1	\$161.06	104	025-360-018-000	1	\$470.82
25	025-130-077-000	0.1	\$3.70	65	025-210-080-000	0.1	\$52.02	105	025-360-020-000	1	\$631.88
26	025-130-080-000	0.1	\$19.82	66	025-260-002-000	1	\$1,164.66	106	025-360-035-000	0.1	\$9.90
27	025-130-083-000	1	\$148.68	67	025-260-018-000	1	\$1,697.42	107	025-360-036-000	0.1	\$19.82
28	025-130-084-000	1	\$148.68	68	025-260-021-000	1	\$198.24	108	025-360-044-000	1	\$3,407.24
29	025-171-049-000	0.1	\$154.86	69	025-280-002-000	1	\$1,387.68	109	025-360-054-000	1	\$3,890.46
30	025-183-045-000	0.1	\$26.00	70	025-280-004-000	1	\$4,534.74	110	025-360-056-000	0.1	\$39.64
31	025-200-001-000	1	\$198.24	71	025-280-005-000	1	\$1,561.14	111	025-360-057-000	0.1	\$38.40
32	025-200-002-000	1	\$396.48	72	025-280-008-000	1	\$1,449.62	112	025-360-060-000	0.1	\$29.72
33	025-200-008-000	1	\$520.38	73	025-280-021-000	1	\$161.06	113	025-360-061-000	1	\$1,647.86
34	025-200-009-000	1	\$185.84	74	025-280-023-000	1	\$1,226.60	114	025-360-066-000	1	\$582.32
35	025-200-010-000	0.1	\$9.90	75	025-280-024-000	1	\$817.74	115	025-360-067-000	1	\$631.88
36	025-200-013-000	1	\$198.24	76	025-280-025-000	1	\$1,090.32	116	025-360-068-000	1	\$792.96
37	025-200-014-000	1	\$198.24	77	025-280-026-000	1	\$817.74	117	025-360-069-000	1	\$681.44
38	025-200-015-000	0.1	\$9.90	78	025-280-027-000	1	\$792.96	118	025-360-071-000	1	\$1,177.04
39	025-200-021-000	1	\$49.56	79	025-280-028-000	1	\$1,672.64	119	025-360-073-000	1	\$557.54
40	025-200-024-000	0.1	\$19.82	80	025-280-029-000	1	\$607.10	120	025-360-077-000	1	\$619.50

**Appendix B  
Proposed YCFC&WCD Assessment Roll**

Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment
121	025-360-079-000	1	\$2,254.98	161	030-210-017-000	1	\$1,300.94	201	037-050-001-000	1	\$792.96
122	025-360-083-000	1	\$272.58	162	030-210-020-000	1	\$297.36	202	037-050-004-000	0.1	\$37.16
123	025-430-002-000	1	\$1,833.72	163	030-210-021-000	1	\$173.46	203	037-050-007-000	0.1	\$19.82
124	025-440-086-000	1	\$3,332.90	164	035-970-001-000	0.1	\$75.56	204	037-050-008-000	0.1	\$19.82
125	025-450-001-000	0.1	\$227.96	165	035-970-033-000	0.1	\$381.60	205	037-050-009-000	0.1	\$19.82
126	025-450-005-000	1	\$1,784.16	166	036-010-004-000	1	\$1,957.62	206	037-050-010-000	0.1	\$19.82
127	025-450-019-000	0.1	\$42.12	167	036-010-005-000	1	\$916.86	207	037-050-011-000	0.1	\$19.82
128	025-450-020-000	0.1	\$43.36	168	036-010-006-000	1	\$792.96	208	037-050-012-000	0.1	\$19.82
129	025-450-021-000	0.1	\$42.12	169	036-010-007-000	1	\$1,214.22	209	037-050-013-000	1	\$396.48
130	025-450-022-000	0.1	\$38.40	170	036-010-008-000	1	\$1,040.76	210	037-050-014-000	1	\$396.48
131	025-460-001-000	1	\$1,288.56	171	036-020-001-000	0.1	\$91.68	211	037-080-005-000	1	\$792.96
132	025-460-002-000	1	\$1,177.04	172	036-020-011-000	0.1	\$26.00	212	037-080-008-000	0.1	\$19.82
133	025-460-003-000	1	\$123.90	173	036-020-012-000	0.1	\$19.82	213	037-080-009-000	0.1	\$17.34
134	025-460-004-000	0.1	\$180.88	174	036-020-013-000	0.1	\$19.82	214	037-080-019-000	0.1	\$14.86
135	025-470-001-000	1	\$693.84	175	036-020-019-000	0.1	\$22.30	215	037-080-025-000	1	\$1,090.32
136	025-480-002-000	1	\$309.74	176	036-020-024-000	0.1	\$19.82	216	037-100-009-000	1	\$1,102.70
137	025-480-010-000	1	\$210.62	177	036-020-025-000	0.1	\$19.82	217	037-100-018-000	1	\$1,338.12
138	025-480-027-000	1	\$111.50	178	036-020-026-000	0.1	\$19.82	218	037-110-004-000	1	\$2,924.04
139	025-480-039-000	1	\$904.46	179	036-020-027-000	0.1	\$19.82	219	037-120-001-000	0.1	\$19.82
140	025-480-045-000	1	\$37.16	180	036-060-004-000	0.1	\$99.12	220	037-120-006-000	0.1	\$9.90
141	025-480-047-000	1	\$99.12	181	036-060-031-000	0.1	\$26.00	221	037-130-002-000	1	\$1,598.30
142	030-030-005-000	1	\$3,407.24	182	036-060-033-000	0.1	\$19.82	222	037-140-009-000	0.1	\$12.38
143	030-030-012-000	1	\$198.24	183	036-060-037-000	0.1	\$18.58	223	037-140-019-000	0.1	\$19.82
144	030-030-016-000	1	\$198.24	184	036-060-039-000	0.1	\$16.10	224	037-140-025-000	0.1	\$11.14
145	030-030-023-000	1	\$260.18	185	036-450-001-000	0.1	\$158.58	225	037-140-027-000	0.1	\$19.82
146	030-030-027-000	1	\$1,325.72	186	036-450-002-000	0.1	\$157.34	226	037-140-029-000	0.1	\$19.82
147	030-030-038-000	1	\$3,171.84	187	037-010-012-000	0.1	\$17.34	227	037-140-030-000	0.1	\$19.82
148	030-030-043-000	1	\$966.42	188	037-010-015-000	0.1	\$16.10	228	037-140-031-000	1	\$792.96
149	030-030-046-000	1	\$594.72	189	037-010-017-000	0.1	\$19.82	229	037-140-032-000	1	\$792.96
150	030-030-051-000	1	\$755.78	190	037-010-021-000	0.1	\$9.90	230	037-150-022-000	0.1	\$4.94
151	030-030-056-000	1	\$780.56	191	037-010-022-000	0.1	\$19.82	231	037-170-003-000	1	\$1,350.50
152	030-030-058-000	1	\$12.38	192	037-010-028-000	0.1	\$157.34	232	037-170-006-000	1	\$2,787.74
153	030-030-065-000	1	\$743.40	193	037-010-034-000	1	\$768.18	233	037-170-009-000	1	\$2,378.88
154	030-030-066-000	1	\$3,741.78	194	037-010-035-000	0.1	\$78.04	234	037-170-010-000	1	\$173.46
155	030-030-067-000	1	\$371.70	195	037-020-035-000	0.1	\$24.78	235	037-180-023-000	0.1	\$16.10
156	030-030-068-000	1	\$198.24	196	037-030-014-000	0.1	\$7.42	236	037-180-024-000	0.1	\$19.82
157	030-030-072-000	1	\$954.02	197	037-030-015-000	0.1	\$7.42	237	037-180-027-000	0.1	\$27.24
158	030-030-073-000	1	\$297.36	198	037-030-017-000	1	\$842.52	238	037-180-029-000	0.1	\$19.82
159	030-030-077-000	1	\$1,585.92	199	037-040-001-000	1	\$4,720.58	239	037-190-007-000	1	\$3,246.18
160	030-210-004-000	1	\$1,585.92	200	037-040-005-000	1	\$4,745.36	240	037-190-008-000	1	\$2,973.60

**Appendix B  
Proposed YCFC&WCD Assessment Roll**

Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment
241	037-190-009-000	0.1	\$234.16	281	038-040-043-510	0.1	\$156.10	321	038-080-016-000	1	\$334.52
242	038-010-001-000	1	\$1,685.04	282	038-050-002-000	0.1	\$47.08	322	038-080-017-000	1	\$520.38
243	038-010-002-000	1	\$1,536.36	283	038-050-005-000	1	\$235.40	323	038-080-022-000	0.1	\$24.78
244	038-010-003-510	1	\$594.72	284	038-050-007-000	1	\$346.92	324	038-080-023-000	1	\$483.20
245	038-010-003-520	1	\$780.56	285	038-050-010-000	1	\$346.92	325	038-080-027-000	0.1	\$2.46
246	038-010-004-000	1	\$768.18	286	038-050-029-000	0.1	\$7.42	326	038-080-028-000	0.1	\$28.48
247	038-010-011-000	0.1	\$142.48	287	038-050-039-000	1	\$904.46	327	038-080-033-000	1	\$334.52
248	038-010-014-000	1	\$1,573.52	288	038-050-051-000	0.1	\$16.10	328	038-080-034-000	1	\$136.28
249	038-010-015-000	1	\$433.64	289	038-050-053-000	1	\$470.82	329	038-090-001-000	0.1	\$29.72
250	038-010-016-000	1	\$892.08	290	038-050-066-000	0.1	\$39.64	330	038-090-002-000	0.1	\$59.46
251	038-010-017-000	1	\$1,065.54	291	038-050-069-000	1	\$768.18	331	038-090-003-000	0.1	\$47.08
252	038-020-001-000	1	\$1,870.88	292	038-050-070-000	1	\$458.42	332	038-090-004-000	0.1	\$59.46
253	038-020-002-000	1	\$1,585.92	293	038-050-072-000	0.1	\$19.82	333	038-090-005-000	1	\$1,536.36
254	038-020-003-000	1	\$916.86	294	038-050-074-000	1	\$284.96	334	038-090-006-000	0.1	\$38.40
255	038-020-004-000	1	\$916.86	295	038-050-075-000	1	\$284.96	335	038-090-007-000	0.1	\$66.90
256	038-020-005-000	1	\$916.86	296	038-050-084-000	0.1	\$40.88	336	038-090-008-000	0.1	\$17.34
257	038-020-006-000	1	\$916.86	297	038-050-086-000	0.1	\$39.64	337	038-090-009-000	0.1	\$55.74
258	038-020-007-000	1	\$1,573.52	298	038-050-089-000	1	\$260.18	338	038-090-011-000	0.1	\$19.82
259	038-020-010-000	1	\$3,047.94	299	038-050-092-000	1	\$1,338.12	339	038-090-012-000	0.1	\$22.30
260	038-030-002-000	1	\$396.48	300	038-050-094-000	1	\$731.00	340	038-090-013-000	1	\$892.08
261	038-030-003-000	1	\$2,416.04	301	038-060-001-000	0.1	\$79.28	341	038-090-014-000	1	\$446.04
262	038-030-004-000	0.1	\$158.58	302	038-060-002-000	0.1	\$35.92	342	038-090-016-000	1	\$173.46
263	038-030-005-000	1	\$792.96	303	038-060-004-000	0.1	\$39.64	343	038-090-022-000	1	\$198.24
264	038-030-006-000	1	\$792.96	304	038-060-005-000	0.1	\$30.96	344	038-090-023-000	1	\$198.24
265	038-030-009-000	1	\$396.48	305	038-060-006-000	0.1	\$92.92	345	038-090-028-000	0.1	\$9.90
266	038-030-010-000	1	\$3,171.84	306	038-060-007-000	0.1	\$55.74	346	038-090-029-000	0.1	\$9.90
267	038-040-002-000	1	\$260.18	307	038-060-008-000	0.1	\$32.20	347	038-090-030-000	0.1	\$9.90
268	038-040-006-000	1	\$185.84	308	038-060-012-000	0.1	\$44.60	348	038-100-001-000	1	\$1,796.54
269	038-040-007-000	1	\$260.18	309	038-060-013-000	0.1	\$34.68	349	038-100-002-000	1	\$780.56
270	038-040-008-000	1	\$247.80	310	038-060-014-000	0.1	\$39.64	350	038-100-003-000	0.1	\$59.46
271	038-040-010-000	1	\$198.24	311	038-080-001-000	1	\$284.96	351	038-100-007-000	0.1	\$45.84
272	038-040-011-000	1	\$235.40	312	038-080-003-000	1	\$792.96	352	038-100-008-000	0.1	\$38.40
273	038-040-015-000	1	\$792.96	313	038-080-004-000	0.1	\$19.82	353	038-100-009-000	0.1	\$9.90
274	038-040-018-000	1	\$198.24	314	038-080-007-000	0.1	\$39.64	354	038-100-015-000	1	\$1,164.66
275	038-040-021-000	1	\$198.24	315	038-080-009-000	0.1	\$19.82	355	038-100-016-000	1	\$1,077.92
276	038-040-022-000	1	\$198.24	316	038-080-010-000	0.1	\$19.82	356	038-100-018-000	0.1	\$294.88
277	038-040-025-000	1	\$185.84	317	038-080-011-000	0.1	\$18.58	357	038-100-020-000	0.1	\$6.18
278	038-040-028-000	1	\$1,585.92	318	038-080-013-000	0.1	\$19.82	358	038-100-021-000	0.1	\$4.94
279	038-040-031-000	1	\$198.24	319	038-080-014-000	1	\$991.20	359	038-100-023-000	0.1	\$21.06
280	038-040-033-000	1	\$731.00	320	038-080-015-000	1	\$830.12	360	038-100-024-000	0.1	\$6.18

**Appendix B  
Proposed YCFC&WCD Assessment Roll**

Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment
361	038-100-025-000	0.1	\$6.18	401	040-010-001-000	1	\$6,913.62	441	040-050-016-000	1	\$322.14
362	038-110-001-000	1	\$1,585.92	402	040-010-005-000	0.1	\$17.34	442	040-050-017-000	1	\$322.14
363	038-110-012-000	1	\$384.08	403	040-010-006-510	1	\$1,288.56	443	040-050-018-000	1	\$1,585.92
364	038-110-013-000	1	\$384.08	404	040-010-006-520	1	\$297.36	444	040-050-020-000	0.1	\$39.64
365	038-110-014-000	1	\$384.08	405	040-010-008-000	0.1	\$156.10	445	040-050-021-000	0.1	\$37.16
366	038-110-015-000	1	\$384.08	406	040-010-015-000	0.1	\$28.48	446	040-050-023-000	0.1	\$37.16
367	038-110-017-000	1	\$5,439.20	407	040-010-023-000	0.1	\$18.58	447	040-050-024-000	0.1	\$14.86
368	038-120-012-000	1	\$297.36	408	040-010-026-000	0.1	\$19.82	448	040-050-026-000	0.1	\$23.54
369	038-120-013-000	1	\$49.56	409	040-010-031-000	0.1	\$27.24	449	040-050-027-000	0.1	\$40.88
370	038-120-017-000	1	\$384.08	410	040-010-032-000	0.1	\$19.82	450	040-050-028-000	0.1	\$40.88
371	038-120-020-000	0.1	\$39.64	411	040-010-034-000	0.1	\$118.94	451	040-050-033-000	1	\$495.60
372	038-120-021-000	1	\$396.48	412	040-010-035-000	0.1	\$118.94	452	040-050-035-000	0.1	\$29.72
373	038-120-022-000	0.1	\$39.64	413	040-040-009-000	1	\$198.24	453	040-060-001-000	1	\$3,432.02
374	038-120-023-000	0.1	\$39.64	414	040-040-010-000	1	\$198.24	454	040-060-002-000	1	\$1,709.82
375	038-120-036-000	1	\$991.20	415	040-040-013-000	1	\$99.12	455	040-060-003-000	1	\$1,709.82
376	038-120-037-000	1	\$879.68	416	040-040-016-000	1	\$1,028.36	456	040-060-004-000	1	\$1,585.92
377	038-120-038-000	1	\$1,239.00	417	040-040-017-000	1	\$74.34	457	040-060-005-000	1	\$1,585.92
378	038-130-004-000	1	\$1,189.44	418	040-040-020-000	1	\$557.54	458	040-060-006-000	0.1	\$19.82
379	038-130-008-000	0.1	\$6.18	419	040-040-022-000	1	\$706.22	459	040-060-007-000	0.1	\$19.82
380	038-130-013-000	1	\$1,251.38	420	040-040-024-000	1	\$396.48	460	040-060-008-000	0.1	\$19.82
381	038-130-014-000	1	\$1,536.36	421	040-040-025-000	1	\$334.52	461	040-060-009-000	0.1	\$19.82
382	038-130-016-000	1	\$966.42	422	040-040-026-000	1	\$24.78	462	040-060-012-000	1	\$1,585.92
383	038-130-017-000	1	\$507.98	423	040-040-028-000	1	\$198.24	463	040-060-015-000	0.1	\$39.64
384	038-130-021-000	1	\$780.56	424	040-040-045-000	0.1	\$159.82	464	040-060-016-000	0.1	\$39.64
385	038-130-022-000	1	\$1,325.72	425	040-040-046-000	1	\$1,585.92	465	040-070-005-000	0.1	\$19.82
386	038-140-003-000	1	\$904.46	426	040-040-050-000	1	\$371.70	466	040-070-006-000	0.1	\$39.64
387	038-140-007-000	1	\$954.02	427	040-040-051-000	1	\$334.52	467	040-070-008-000	1	\$792.96
388	038-140-008-000	1	\$5,017.94	428	040-040-086-000	0.1	\$21.06	468	040-070-009-000	1	\$792.96
389	038-150-005-000	0.1	\$7.42	429	040-040-087-000	0.1	\$37.16	469	040-070-011-000	1	\$3,171.84
390	038-150-008-000	1	\$805.34	430	040-050-001-000	0.1	\$17.34	470	040-070-018-000	1	\$1,585.92
391	038-150-010-000	0.1	\$8.66	431	040-050-004-000	0.1	\$29.72	471	040-070-019-000	0.1	\$158.58
392	038-160-001-000	1	\$148.68	432	040-050-005-000	0.1	\$78.04	472	040-070-024-000	0.1	\$14.86
393	038-160-002-000	1	\$247.80	433	040-050-006-000	0.1	\$138.76	473	040-070-025-000	1	\$1,883.28
394	039-030-012-000	1	\$582.32	434	040-050-007-510	0.1	\$39.64	474	040-070-026-000	1	\$1,028.36
395	039-030-013-000	1	\$446.04	435	040-050-007-520	0.1	\$39.64	475	040-070-027-000	0.1	\$19.82
396	039-030-014-000	1	\$755.78	436	040-050-010-000	1	\$495.60	476	040-070-028-000	0.1	\$19.82
397	039-030-015-000	1	\$470.82	437	040-050-011-000	1	\$396.48	477	040-080-001-000	1	\$495.60
398	039-030-016-000	1	\$161.06	438	040-050-012-000	0.1	\$34.68	478	040-080-002-000	0.1	\$48.32
399	039-030-017-000	1	\$235.40	439	040-050-014-000	0.1	\$121.42	479	040-080-003-000	1	\$693.84
400	039-150-001-000	1	\$631.88	440	040-050-015-000	1	\$371.70	480	040-080-004-000	1	\$1,486.80

**Appendix B  
Proposed YCFC&WCD Assessment Roll**

Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment
481	040-080-006-000	1	\$3,035.54	521	040-130-008-000	0.1	\$79.28	561	040-160-011-000	0.1	\$39.64
482	040-080-008-000	1	\$1,561.14	522	040-130-009-000	1	\$1,585.92	562	040-160-012-000	0.1	\$39.64
483	040-080-009-000	1	\$1,561.14	523	040-130-010-000	1	\$1,585.92	563	040-160-013-000	1	\$1,474.40
484	040-080-012-000	0.1	\$157.34	524	040-130-011-000	1	\$1,561.14	564	040-160-014-000	1	\$3,952.40
485	040-080-013-000	1	\$941.64	525	040-130-012-000	1	\$1,585.92	565	040-170-001-000	0.1	\$79.28
486	040-090-001-000	1	\$1,846.10	526	040-130-013-000	1	\$396.48	566	040-170-002-000	0.1	\$138.76
487	040-090-002-000	1	\$1,846.10	527	040-130-014-000	1	\$396.48	567	040-170-003-000	0.1	\$39.64
488	040-090-003-000	1	\$1,585.92	528	040-130-018-000	0.1	\$39.64	568	040-170-004-000	0.1	\$23.54
489	040-090-004-000	1	\$1,585.92	529	040-130-019-000	0.1	\$39.64	569	040-170-005-000	0.1	\$54.50
490	040-090-005-000	1	\$892.08	530	040-140-003-000	1	\$1,784.16	570	040-170-006-000	1	\$1,585.92
491	040-090-006-000	1	\$631.88	531	040-140-006-000	1	\$396.48	571	040-170-007-000	0.1	\$138.76
492	040-090-007-000	1	\$1,189.44	532	040-140-009-000	0.1	\$21.06	572	040-170-011-000	0.1	\$158.58
493	040-090-008-000	0.1	\$39.64	533	040-140-012-000	0.1	\$23.54	573	040-170-012-000	0.1	\$34.68
494	040-100-001-000	1	\$1,585.92	534	040-140-014-000	1	\$3,407.24	574	040-170-016-000	1	\$1,561.14
495	040-100-002-000	1	\$1,585.92	535	040-140-015-000	1	\$1,387.68	575	040-170-018-000	0.1	\$90.44
496	040-100-003-000	1	\$6,294.12	536	040-140-016-000	1	\$1,585.92	576	040-170-019-000	0.1	\$18.58
497	040-110-001-000	1	\$743.40	537	040-140-018-000	0.1	\$29.72	577	040-170-020-000	1	\$1,573.52
498	040-110-002-000	1	\$755.78	538	040-140-019-000	0.1	\$19.82	578	040-180-002-000	1	\$396.48
499	040-110-003-000	0.1	\$22.30	539	040-140-020-000	0.1	\$19.82	579	040-180-003-000	1	\$396.48
500	040-110-005-000	1	\$731.00	540	040-140-021-000	0.1	\$9.90	580	040-180-005-000	1	\$99.12
501	040-110-006-000	1	\$223.02	541	040-140-022-000	0.1	\$19.82	581	040-180-006-000	1	\$223.02
502	040-110-007-000	1	\$421.26	542	040-140-023-000	0.1	\$19.82	582	040-180-007-000	1	\$458.42
503	040-110-008-000	1	\$247.80	543	040-140-026-000	1	\$396.48	583	040-180-008-000	0.1	\$76.80
504	040-110-010-000	1	\$322.14	544	040-140-027-000	1	\$743.40	584	040-180-009-000	1	\$792.96
505	040-110-011-000	1	\$582.32	545	040-140-029-000	0.1	\$39.64	585	040-180-012-000	1	\$1,585.92
506	040-110-012-000	1	\$731.00	546	040-140-030-000	1	\$681.44	586	040-180-013-000	1	\$1,585.92
507	040-110-013-000	1	\$334.52	547	040-150-001-000	1	\$1,833.72	587	040-180-014-000	1	\$1,585.92
508	040-110-020-000	1	\$904.46	548	040-150-002-000	1	\$1,833.72	588	040-180-018-000	1	\$1,994.78
509	040-110-021-000	1	\$1,338.12	549	040-150-003-000	1	\$1,585.92	589	040-180-020-000	1	\$384.08
510	040-110-022-000	0.1	\$161.06	550	040-150-015-000	1	\$1,585.92	590	040-180-022-000	1	\$384.08
511	040-120-004-000	1	\$1,585.92	551	040-150-016-000	1	\$1,585.92	591	040-180-025-000	1	\$185.84
512	040-120-005-000	1	\$1,585.92	552	040-150-017-000	1	\$1,548.74	592	040-180-026-000	0.1	\$17.34
513	040-120-006-000	1	\$3,171.84	553	040-150-018-000	1	\$1,573.52	593	040-180-028-000	0.1	\$9.90
514	040-120-007-000	1	\$3,171.84	554	040-150-019-000	1	\$780.56	594	040-180-029-000	0.1	\$19.82
515	040-120-010-000	1	\$1,536.36	555	040-150-020-000	1	\$780.56	595	040-180-031-000	1	\$161.06
516	040-120-012-000	1	\$1,523.96	556	040-160-001-000	1	\$1,808.94	596	040-180-032-000	1	\$173.46
517	040-130-003-000	1	\$1,585.92	557	040-160-002-000	1	\$1,796.54	597	040-180-033-000	1	\$185.84
518	040-130-005-000	1	\$792.96	558	040-160-003-000	1	\$879.68	598	040-180-034-000	1	\$396.48
519	040-130-006-000	1	\$396.48	559	040-160-004-000	1	\$830.12	599	040-180-035-000	1	\$111.50
520	040-130-007-000	1	\$1,177.04	560	040-160-008-000	1	\$1,585.92	600	040-200-005-000	1	\$792.96



**Appendix B  
Proposed YCFC&WCD Assessment Roll**

Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment
601	040-200-006-000	0.1	\$79.28	641	041-020-035-000	1	\$1,573.52	681	041-100-013-000	1	\$1,387.68
602	040-200-012-000	1	\$792.96	642	041-030-002-000	0.1	\$39.64	682	041-100-017-000	0.1	\$94.16
603	040-200-013-000	0.1	\$78.04	643	041-030-003-000	1	\$384.08	683	041-100-020-000	0.1	\$143.72
604	040-200-015-000	0.1	\$71.86	644	041-030-004-000	1	\$384.08	684	041-100-021-000	0.1	\$19.82
605	040-200-018-000	1	\$1,003.58	645	041-030-005-000	1	\$408.86	685	041-100-023-000	1	\$904.46
606	040-200-028-000	1	\$1,585.92	646	041-030-007-000	1	\$309.74	686	041-100-026-000	1	\$892.08
607	040-200-029-000	1	\$1,585.92	647	041-030-008-510	1	\$582.32	687	041-100-029-000	1	\$123.90
608	040-200-030-000	1	\$842.52	648	041-030-010-000	1	\$346.92	688	041-110-013-000	0.1	\$79.28
609	040-200-031-000	0.1	\$14.86	649	041-030-012-000	0.1	\$87.96	689	041-110-014-000	1	\$867.30
610	040-200-032-000	1	\$3,047.94	650	041-030-013-000	0.1	\$49.56	690	041-110-015-000	1	\$780.56
611	040-210-001-000	1	\$3,171.84	651	041-030-016-000	1	\$185.84	691	041-110-016-000	1	\$842.52
612	040-210-002-000	0.1	\$317.18	652	041-030-017-000	0.1	\$148.68	692	041-110-017-000	0.1	\$76.80
613	040-210-003-000	1	\$1,585.92	653	041-040-005-000	1	\$297.36	693	041-120-012-000	0.1	\$156.10
614	040-210-004-000	1	\$1,585.92	654	041-040-006-000	1	\$408.86	694	041-120-047-000	0.1	\$69.38
615	040-220-001-000	1	\$1,585.92	655	041-040-007-000	1	\$594.72	695	041-120-052-000	0.1	\$148.68
616	040-220-008-000	0.1	\$19.82	656	041-040-036-000	1	\$2,862.08	696	041-120-053-000	0.1	\$148.68
617	040-220-009-000	0.1	\$19.82	657	041-050-001-000	1	\$681.44	697	041-120-056-000	1	\$1,040.76
618	040-220-010-000	1	\$161.06	658	041-050-002-000	1	\$681.44	698	041-120-057-000	0.1	\$189.56
619	040-220-011-000	0.1	\$19.82	659	041-050-003-510	1	\$792.96	699	042-030-006-000	1	\$396.48
620	040-220-012-000	0.1	\$19.82	660	041-050-003-520	1	\$2,378.88	700	042-030-008-000	1	\$185.84
621	040-220-013-000	0.1	\$19.82	661	041-050-005-000	1	\$1,449.62	701	042-030-010-000	1	\$842.52
622	040-220-015-000	0.1	\$39.64	662	041-060-023-000	0.1	\$236.64	702	042-030-011-000	1	\$792.96
623	040-220-016-000	0.1	\$39.64	663	041-060-024-000	1	\$792.96	703	042-030-013-000	1	\$954.02
624	040-220-017-000	1	\$396.48	664	041-060-029-000	1	\$1,610.70	704	042-030-026-000	1	\$607.10
625	040-220-018-000	1	\$198.24	665	041-060-031-000	1	\$755.78	705	042-050-001-000	1	\$1,585.92
626	040-220-019-000	1	\$198.24	666	041-060-037-000	0.1	\$2.46	706	042-050-002-000	1	\$1,585.92
627	040-220-020-000	0.1	\$39.64	667	041-060-038-000	1	\$1,090.32	707	042-050-004-000	1	\$3,109.88
628	040-220-021-000	1	\$185.84	668	041-060-040-000	1	\$2,800.14	708	042-060-003-000	1	\$792.96
629	040-220-033-000	1	\$148.68	669	041-090-010-000	0.1	\$75.56	709	042-060-008-000	1	\$421.26
630	040-220-034-000	1	\$198.24	670	041-090-017-000	0.1	\$55.74	710	042-060-009-000	1	\$1,115.10
631	040-220-036-000	0.1	\$19.82	671	041-090-018-000	0.1	\$132.56	711	042-080-027-000	1	\$817.74
632	040-220-065-000	1	\$1,585.92	672	041-090-019-000	0.1	\$80.52	712	042-080-029-000	0.1	\$55.74
633	041-010-001-000	0.1	\$149.90	673	041-090-023-000	0.1	\$99.12	713	042-080-030-000	1	\$792.96
634	041-010-008-000	1	\$384.08	674	041-090-024-000	0.1	\$60.70	714	042-090-001-000	1	\$1,400.06
635	041-010-009-000	0.1	\$74.34	675	041-100-002-510	0.1	\$19.82	715	042-090-003-000	1	\$1,536.36
636	041-010-010-000	0.1	\$74.34	676	041-100-002-520	0.1	\$59.46	716	042-090-007-000	1	\$2,985.98
637	041-010-011-000	1	\$384.08	677	041-100-003-000	0.1	\$79.28	717	042-090-010-000	1	\$743.40
638	041-010-012-000	1	\$1,511.58	678	041-100-006-000	1	\$396.48	718	042-110-014-000	0.1	\$90.44
639	041-010-023-000	1	\$755.78	679	041-100-007-000	1	\$792.96	719	042-110-015-000	0.1	\$32.20
640	041-020-005-000	1	\$470.82	680	041-100-008-000	1	\$3,171.84	720	042-110-019-000	0.1	\$40.88

**Appendix B**  
**Proposed YCFC&WCD Assessment Roll**

Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment
721	042-110-025-000	0.1	\$40.88	761	048-160-010-000	1	\$210.62	801	048-200-006-000	0.1	\$27.24
722	042-110-026-000	0.1	\$49.56	762	048-160-017-000	1	\$309.74	802	048-200-007-000	0.1	\$17.34
723	042-110-027-000	0.1	\$49.56	763	048-160-018-000	1	\$1,585.92	803	048-200-008-000	0.1	\$29.72
724	042-110-029-000	0.1	\$166.02	764	048-160-019-000	1	\$99.12	804	048-200-009-000	0.1	\$26.00
725	042-120-002-000	0.1	\$69.38	765	048-160-021-000	1	\$1,474.40	805	048-200-010-000	1	\$1,746.98
726	042-120-012-000	0.1	\$75.56	766	048-170-002-510	1	\$1,338.12	806	048-200-011-000	1	\$260.18
727	042-120-019-000	1	\$569.94	767	048-170-002-520	1	\$1,338.12	807	048-200-017-000	0.1	\$2.46
728	042-120-020-000	0.1	\$255.22	768	048-170-003-000	1	\$1,585.92	808	048-200-018-000	1	\$272.58
729	042-120-023-000	0.1	\$58.22	769	048-170-005-000	1	\$1,585.92	809	048-200-019-000	1	\$4,125.86
730	042-120-024-000	0.1	\$301.06	770	048-170-006-000	1	\$1,585.92	810	048-200-022-000	1	\$2,515.16
731	042-120-025-000	0.1	\$133.80	771	048-170-007-000	0.1	\$138.76	811	048-210-001-000	1	\$805.34
732	042-120-026-000	0.1	\$35.92	772	048-170-008-000	0.1	\$22.30	812	048-210-004-000	1	\$322.14
733	042-120-028-000	0.1	\$23.54	773	048-170-012-000	0.1	\$63.18	813	048-210-005-000	0.1	\$32.20
734	042-120-029-000	0.1	\$152.38	774	048-170-014-000	0.1	\$24.78	814	048-210-008-000	1	\$966.42
735	042-130-001-000	0.1	\$158.58	775	048-170-015-000	0.1	\$64.42	815	048-220-003-000	1	\$1,164.66
736	047-140-031-000	0.1	\$83.00	776	048-180-004-000	1	\$297.36	816	048-220-017-000	1	\$4,844.48
737	047-140-032-000	0.1	\$149.90	777	048-180-005-000	1	\$594.72	817	048-220-018-000	1	\$644.28
738	048-130-017-000	1	\$272.58	778	048-180-006-000	1	\$1,486.80	818	048-220-022-000	1	\$2,837.30
739	048-130-024-000	1	\$185.84	779	048-180-009-000	1	\$1,288.56	819	048-220-023-000	1	\$1,672.64
740	048-130-026-000	1	\$198.24	780	048-180-011-000	1	\$1,759.38	820	048-220-024-000	1	\$1,585.92
741	048-130-028-000	1	\$1,201.82	781	048-180-012-000	1	\$1,164.66	821	048-220-025-000	1	\$1,003.58
742	048-130-029-000	1	\$421.26	782	048-180-016-000	1	\$743.40	822	049-010-004-000	1	\$483.20
743	048-130-030-000	1	\$470.82	783	048-180-017-000	1	\$1,697.42	823	049-010-005-000	1	\$2,378.88
744	048-130-033-000	1	\$433.64	784	048-190-002-000	0.1	\$27.24	824	049-010-010-000	1	\$384.08
745	048-130-034-000	1	\$532.76	785	048-190-003-000	0.1	\$6.18	825	049-010-012-000	1	\$780.56
746	048-140-001-000	1	\$61.94	786	048-190-004-000	0.1	\$7.42	826	049-010-014-000	1	\$396.48
747	048-140-003-000	1	\$421.26	787	048-190-005-000	0.1	\$13.62	827	049-010-015-000	1	\$86.72
748	048-140-004-000	1	\$2,539.94	788	048-190-006-000	0.1	\$22.30	828	049-010-017-000	1	\$1,226.60
749	048-140-010-000	1	\$2,601.90	789	048-190-007-000	0.1	\$49.56	829	049-010-018-000	1	\$1,598.30
750	048-140-011-000	1	\$607.10	790	048-190-008-000	1	\$3,345.30	830	049-010-019-000	1	\$2,973.60
751	048-140-012-000	1	\$743.40	791	048-190-009-000	1	\$644.28	831	049-010-020-000	1	\$223.02
752	048-140-013-000	1	\$743.40	792	048-190-010-000	1	\$2,502.78	832	049-020-006-000	1	\$1,734.60
753	048-140-019-000	1	\$3,543.54	793	048-190-012-000	1	\$247.80	833	049-020-008-000	1	\$2,391.26
754	048-140-037-000	1	\$2,031.96	794	048-190-013-000	1	\$1,177.04	834	049-020-009-000	1	\$557.54
755	048-140-040-000	0.1	\$19.82	795	048-190-016-000	1	\$1,437.24	835	049-020-010-000	1	\$1,015.98
756	048-160-001-000	1	\$780.56	796	048-200-001-000	0.1	\$65.66	836	049-020-014-000	1	\$446.04
757	048-160-002-000	1	\$2,998.38	797	048-200-002-000	0.1	\$24.78	837	049-020-026-000	1	\$1,214.22
758	048-160-003-000	1	\$1,561.14	798	048-200-003-000	0.1	\$27.24	838	049-020-027-000	1	\$607.10
759	048-160-008-000	1	\$210.62	799	048-200-004-000	0.1	\$29.72	839	049-020-029-000	1	\$297.36
760	048-160-009-000	1	\$446.04	800	048-200-005-000	0.1	\$17.34	840	049-020-030-000	1	\$384.08

**Appendix B  
Proposed YCFC&WCD Assessment Roll**

Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment
841	049-020-033-000	1	\$1,895.66	881	049-090-003-000	1	\$1,251.38	921	049-120-031-000	0.1	\$9.90
842	049-030-002-000	1	\$284.96	882	049-090-004-000	1	\$1,288.56	922	049-120-034-000	0.1	\$38.40
843	049-030-003-000	1	\$1,189.44	883	049-090-013-000	1	\$1,561.14	923	049-120-035-000	0.1	\$9.90
844	049-030-004-000	1	\$1,362.90	884	049-090-016-000	1	\$1,883.28	924	049-120-036-000	0.1	\$19.82
845	049-030-005-000	1	\$1,226.60	885	049-100-007-000	0.1	\$95.40	925	049-120-038-000	0.1	\$21.06
846	049-030-006-000	1	\$1,263.78	886	049-100-010-000	0.1	\$19.82	926	049-130-009-000	0.1	\$8.66
847	049-030-007-000	1	\$346.92	887	049-100-011-000	0.1	\$19.82	927	049-130-028-000	0.1	\$18.58
848	049-040-005-000	1	\$6,021.54	888	049-100-013-000	1	\$99.12	928	049-130-041-000	0.1	\$39.64
849	049-040-007-000	1	\$5,736.56	889	049-100-014-000	1	\$99.12	929	049-130-045-000	0.1	\$462.14
850	049-040-008-000	1	\$1,486.80	890	049-100-015-000	1	\$99.12	930	049-130-048-000	0.1	\$141.24
851	049-040-009-000	1	\$3,679.82	891	049-100-016-000	1	\$99.12	931	049-130-051-000	0.1	\$16.10
852	049-040-012-000	1	\$1,077.92	892	049-100-018-000	1	\$161.06	932	049-140-005-000	1	\$161.06
853	049-040-013-000	1	\$3,184.22	893	049-100-019-000	1	\$433.64	933	049-140-006-000	0.1	\$6.18
854	049-040-014-000	1	\$966.42	894	049-100-024-000	1	\$507.98	934	049-140-007-000	0.1	\$17.34
855	049-040-015-000	1	\$929.24	895	049-100-025-000	1	\$978.80	935	049-140-012-000	0.1	\$17.34
856	049-050-007-000	1	\$1,846.10	896	049-100-026-000	1	\$520.38	936	049-140-018-000	0.1	\$18.58
857	049-050-009-000	0.1	\$9.90	897	049-100-027-000	1	\$86.72	937	049-140-019-000	0.1	\$18.58
858	049-050-010-000	1	\$5,439.20	898	049-100-030-000	1	\$1,746.98	938	049-140-020-000	0.1	\$8.66
859	049-060-007-000	0.1	\$141.24	899	049-100-031-000	1	\$1,139.88	939	049-140-021-000	0.1	\$18.58
860	049-060-016-000	0.1	\$319.66	900	049-100-032-000	1	\$1,462.02	940	049-140-024-000	0.1	\$39.64
861	049-060-017-000	0.1	\$354.34	901	049-100-033-000	1	\$185.84	941	049-140-025-000	0.1	\$18.58
862	049-070-004-000	0.1	\$92.92	902	049-100-034-000	0.1	\$19.82	942	049-140-028-000	1	\$198.24
863	049-070-005-000	0.1	\$52.02	903	049-100-035-000	1	\$1,449.62	943	049-140-029-000	1	\$61.94
864	049-070-006-000	0.1	\$156.10	904	049-110-010-000	1	\$954.02	944	049-140-032-000	1	\$284.96
865	049-070-008-000	0.1	\$54.50	905	049-110-011-000	1	\$1,015.98	945	049-140-034-000	0.1	\$2.46
866	049-070-009-000	0.1	\$263.90	906	049-110-012-000	1	\$718.62	946	049-140-035-000	0.1	\$123.90
867	049-070-020-000	0.1	\$140.00	907	049-110-013-000	1	\$693.84	947	049-140-042-000	1	\$1,499.18
868	049-070-021-000	0.1	\$273.80	908	049-110-014-000	1	\$693.84	948	049-150-002-000	1	\$371.70
869	049-080-003-000	1	\$309.74	909	049-110-022-000	0.1	\$18.58	949	049-150-005-000	1	\$123.90
870	049-080-004-000	1	\$309.74	910	049-110-023-000	0.1	\$24.78	950	049-150-007-000	1	\$99.12
871	049-080-005-000	1	\$309.74	911	049-110-024-000	0.1	\$24.78	951	049-150-031-000	1	\$260.18
872	049-080-006-000	1	\$309.74	912	049-110-025-000	0.1	\$12.38	952	049-150-032-000	0.1	\$12.38
873	049-080-007-000	1	\$309.74	913	049-110-026-000	1	\$1,053.14	953	049-150-033-000	0.1	\$11.14
874	049-080-008-000	0.1	\$147.44	914	049-110-027-000	1	\$1,015.98	954	049-150-040-000	1	\$458.42
875	049-080-011-000	1	\$2,478.00	915	049-120-009-000	0.1	\$97.88	955	049-150-052-000	1	\$173.46
876	049-080-012-000	1	\$892.08	916	049-120-022-000	0.1	\$95.40	956	049-160-021-000	0.1	\$16.10
877	049-080-014-000	1	\$594.72	917	049-120-025-000	0.1	\$298.58	957	049-170-001-000	1	\$74.34
878	049-080-016-000	1	\$2,354.10	918	049-120-026-000	0.1	\$89.20	958	049-170-003-000	1	\$99.12
879	049-080-019-000	0.1	\$79.28	919	049-120-028-000	0.1	\$251.50	959	049-170-006-000	0.1	\$9.90
880	049-080-020-000	0.1	\$107.78	920	049-120-030-000	0.1	\$69.38	960	049-170-013-000	0.1	\$27.24

**Appendix B  
Proposed YCFC&WCD Assessment Roll**

Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment
961	049-170-014-000	1	\$210.62	1001	049-220-002-000	1	\$1,251.38	1041	050-020-017-000	1	\$1,932.84
962	049-170-015-000	1	\$198.24	1002	049-220-003-000	1	\$111.50	1042	050-030-001-000	1	\$941.64
963	049-170-017-000	0.1	\$32.20	1003	049-220-004-000	1	\$2,081.52	1043	050-030-004-000	1	\$309.74
964	049-170-019-000	1	\$792.96	1004	049-220-006-000	1	\$2,601.90	1044	050-030-007-000	1	\$706.22
965	049-170-020-000	0.1	\$22.30	1005	049-230-002-000	1	\$1,065.54	1045	050-030-008-000	1	\$557.54
966	049-170-023-000	1	\$210.62	1006	049-230-010-000	1	\$1,226.60	1046	050-030-009-000	0.1	\$8.66
967	049-170-025-000	1	\$223.02	1007	049-230-012-000	1	\$1,152.26	1047	050-030-010-000	0.1	\$12.38
968	049-170-026-000	1	\$210.62	1008	049-230-013-000	1	\$867.30	1048	050-030-012-000	1	\$792.96
969	049-170-027-000	1	\$185.84	1009	049-240-009-000	0.1	\$6.18	1049	050-030-013-000	0.1	\$79.28
970	049-170-028-000	1	\$235.40	1010	049-400-001-000	0.1	\$12.38	1050	050-030-014-000	0.1	\$79.28
971	049-170-029-000	1	\$260.18	1011	049-470-002-000	0.1	\$1.22	1051	050-030-015-000	1	\$706.22
972	049-170-030-000	1	\$136.28	1012	049-470-006-000	0.1	\$13.62	1052	050-030-016-000	1	\$706.22
973	049-170-031-000	1	\$148.68	1013	049-470-007-000	0.1	\$1.22	1053	050-030-026-000	1	\$247.80
974	049-170-032-000	0.1	\$21.06	1014	049-470-016-000	0.1	\$23.54	1054	050-030-028-000	1	\$693.84
975	049-170-037-000	1	\$210.62	1015	049-470-019-000	0.1	\$43.36	1055	050-030-031-000	1	\$743.40
976	049-170-043-000	1	\$99.12	1016	049-470-022-000	0.1	\$32.20	1056	050-040-003-000	1	\$1,449.62
977	049-170-053-000	0.1	\$33.44	1017	049-470-023-000	1	\$235.40	1057	050-040-004-000	1	\$1,164.66
978	049-170-054-000	1	\$322.14	1018	050-010-003-000	1	\$1,833.72	1058	050-040-005-000	1	\$1,561.14
979	049-170-068-000	0.1	\$16.10	1019	050-010-004-000	1	\$421.26	1059	050-040-006-000	1	\$1,561.14
980	049-170-069-000	1	\$185.84	1020	050-010-005-000	1	\$359.30	1060	050-040-007-000	1	\$1,585.92
981	049-170-070-000	0.1	\$18.58	1021	050-010-007-000	1	\$743.40	1061	050-040-008-000	1	\$1,585.92
982	049-170-071-000	1	\$185.84	1022	050-010-015-000	1	\$185.84	1062	050-040-009-000	1	\$1,189.44
983	049-180-027-000	1	\$111.50	1023	050-010-016-000	1	\$185.84	1063	050-050-001-000	1	\$792.96
984	049-180-028-000	1	\$210.62	1024	050-010-017-000	1	\$185.84	1064	050-050-002-000	1	\$792.96
985	049-180-029-000	1	\$235.40	1025	050-010-019-000	1	\$681.44	1065	050-050-003-000	1	\$396.48
986	049-180-030-000	1	\$99.12	1026	050-010-020-000	1	\$235.40	1066	050-050-004-000	1	\$1,189.44
987	049-180-031-000	1	\$148.68	1027	050-010-022-000	0.1	\$131.32	1067	050-050-005-000	1	\$1,585.92
988	049-180-035-000	1	\$185.84	1028	050-010-023-000	1	\$1,189.44	1068	050-050-008-000	1	\$1,784.16
989	049-180-036-000	1	\$86.72	1029	050-010-026-000	1	\$669.06	1069	050-050-009-000	1	\$792.96
990	049-180-038-000	1	\$136.28	1030	050-020-001-000	1	\$2,069.12	1070	050-050-012-000	1	\$2,180.64
991	049-180-040-000	1	\$99.12	1031	050-020-002-000	1	\$594.72	1071	050-060-002-000	1	\$2,007.18
992	049-180-043-000	1	\$61.94	1032	050-020-004-000	1	\$644.28	1072	050-060-003-000	1	\$991.20
993	049-180-056-000	1	\$173.46	1033	050-020-006-000	0.1	\$14.86	1073	050-060-005-000	1	\$780.56
994	049-180-057-000	1	\$161.06	1034	050-020-007-000	1	\$272.58	1074	050-060-006-000	1	\$780.56
995	049-180-063-000	1	\$136.28	1035	050-020-008-000	1	\$272.58	1075	050-060-007-000	1	\$817.74
996	049-190-009-000	0.1	\$9.90	1036	050-020-009-000	1	\$272.58	1076	050-060-008-000	1	\$1,449.62
997	049-190-011-000	1	\$644.28	1037	050-020-010-000	1	\$1,424.84	1077	050-060-014-000	1	\$718.62
998	049-190-016-000	1	\$24.78	1038	050-020-013-000	1	\$1,040.76	1078	050-060-015-000	0.1	\$2.46
999	049-190-023-000	1	\$892.08	1039	050-020-014-000	1	\$1,474.40	1079	050-060-017-000	1	\$1,263.78
1000	049-220-001-000	1	\$520.38	1040	050-020-015-000	1	\$545.16	1080	050-070-002-000	1	\$1,585.92

**Appendix B  
Proposed YCFC&WCD Assessment Roll**

Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment
1081	050-070-003-000	1	\$284.96	1121	050-100-028-000	1	\$24.78	1161	050-150-008-000	1	\$1,585.92
1082	050-070-004-000	1	\$297.36	1122	050-100-031-000	1	\$569.94	1162	050-150-010-000	1	\$1,375.28
1083	050-070-005-000	1	\$483.20	1123	050-100-032-000	0.1	\$1.22	1163	050-160-002-000	1	\$545.16
1084	050-070-006-000	1	\$483.20	1124	050-100-040-000	0.1	\$18.58	1164	050-160-005-000	0.1	\$49.56
1085	050-070-018-000	1	\$1,585.92	1125	050-100-043-000	1	\$978.80	1165	050-160-010-000	1	\$247.80
1086	050-070-019-000	1	\$408.86	1126	050-100-044-000	1	\$805.34	1166	050-160-011-000	1	\$458.42
1087	050-070-020-000	1	\$1,945.22	1127	050-100-045-000	0.1	\$28.48	1167	050-160-012-000	0.1	\$24.78
1088	050-070-022-000	1	\$780.56	1128	050-100-047-000	1	\$854.90	1168	050-160-013-000	0.1	\$28.48
1089	050-070-023-000	0.1	\$38.40	1129	050-110-002-000	1	\$3,171.84	1169	050-160-016-000	0.1	\$144.96
1090	050-070-024-000	1	\$780.56	1130	050-110-003-000	1	\$2,775.36	1170	050-160-017-000	1	\$1,449.62
1091	050-070-025-000	0.1	\$33.44	1131	050-110-006-000	1	\$6,195.00	1171	050-160-023-000	1	\$272.58
1092	050-080-006-000	1	\$904.46	1132	050-120-014-000	1	\$3,196.62	1172	050-160-024-000	1	\$1,040.76
1093	050-080-007-000	1	\$396.48	1133	050-120-015-000	1	\$3,853.28	1173	050-160-025-000	1	\$780.56
1094	050-080-008-000	1	\$792.96	1134	050-120-019-000	1	\$1,846.10	1174	050-160-026-000	1	\$780.56
1095	050-080-013-000	1	\$1,189.44	1135	050-120-020-000	1	\$3,741.78	1175	050-160-028-000	1	\$1,771.76
1096	050-080-014-000	1	\$681.44	1136	050-120-021-000	1	\$830.12	1176	050-160-029-000	1	\$1,387.68
1097	050-080-015-000	1	\$334.52	1137	050-130-002-000	1	\$396.48	1177	050-160-031-000	0.1	\$4.94
1098	050-080-019-000	1	\$2,577.12	1138	050-130-003-000	1	\$384.08	1178	050-160-034-000	1	\$941.64
1099	050-080-020-000	0.1	\$8.66	1139	050-130-005-000	1	\$557.54	1179	050-170-001-000	1	\$2,515.16
1100	050-080-021-000	0.1	\$42.12	1140	050-130-006-000	1	\$792.96	1180	050-170-002-000	0.1	\$29.72
1101	050-090-002-000	1	\$483.20	1141	050-130-009-000	1	\$61.94	1181	050-170-003-000	1	\$1,189.44
1102	050-090-004-000	1	\$1,090.32	1142	050-130-010-000	1	\$706.22	1182	050-170-004-000	1	\$2,378.88
1103	050-090-007-000	1	\$4,757.76	1143	050-130-012-000	1	\$297.36	1183	050-170-006-000	1	\$1,449.62
1104	050-090-010-000	1	\$495.60	1144	050-130-013-000	1	\$792.96	1184	050-170-007-000	1	\$3,171.84
1105	050-100-003-000	1	\$284.96	1145	050-130-017-000	1	\$1,387.68	1185	050-170-008-000	1	\$1,313.34
1106	050-100-004-000	0.1	\$19.82	1146	050-130-018-000	1	\$483.20	1186	050-170-011-000	1	\$396.48
1107	050-100-005-000	1	\$396.48	1147	050-130-021-000	1	\$792.96	1187	050-180-007-000	1	\$792.96
1108	050-100-006-000	1	\$1,152.26	1148	050-130-022-000	1	\$792.96	1188	050-180-008-000	1	\$792.96
1109	050-100-007-000	1	\$260.18	1149	050-130-023-000	1	\$396.48	1189	050-180-009-000	1	\$792.96
1110	050-100-008-000	1	\$260.18	1150	050-130-024-000	1	\$1,982.40	1190	050-180-011-000	0.1	\$153.62
1111	050-100-009-000	1	\$792.96	1151	050-130-025-000	0.1	\$79.28	1191	050-180-012-000	0.1	\$152.38
1112	050-100-010-000	0.1	\$39.64	1152	050-130-026-000	1	\$929.24	1192	050-180-013-000	0.1	\$75.56
1113	050-100-011-000	1	\$396.48	1153	050-130-027-000	1	\$99.12	1193	050-180-015-000	0.1	\$73.10
1114	050-100-015-000	0.1	\$66.90	1154	050-130-028-000	1	\$99.12	1194	050-180-020-510	1	\$1,362.90
1115	050-100-019-000	1	\$396.48	1155	050-130-034-000	1	\$185.84	1195	050-180-020-520	1	\$1,846.10
1116	050-100-021-000	1	\$210.62	1156	050-130-035-000	1	\$61.94	1196	050-180-021-000	1	\$755.78
1117	050-100-023-000	0.1	\$21.06	1157	050-140-005-000	1	\$842.52	1197	050-180-023-000	1	\$408.86
1118	050-100-024-000	0.1	\$16.10	1158	050-140-006-000	1	\$1,263.78	1198	050-180-024-000	1	\$768.18
1119	050-100-025-000	1	\$545.16	1159	050-150-003-000	1	\$408.86	1199	050-180-025-000	1	\$408.86
1120	050-100-026-000	1	\$1,846.10	1160	050-150-004-000	1	\$817.74	1200	050-190-006-000	1	\$3,159.44

**Appendix B  
Proposed YCFC&WCD Assessment Roll**

Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment	Count	APN	BF	Proposed Assessment
1201	050-190-011-000	1	\$99.12	1241	054-120-016-000	1	\$123.90	1281	054-230-023-000	1	\$1,338.12
1202	050-190-014-000	1	\$792.96	1242	054-130-002-000	1	\$792.96	1282	054-230-024-000	1	\$173.46
1203	050-190-015-000	1	\$569.94	1243	054-130-003-000	1	\$4,262.16	1283	055-210-008-000	1	\$1,561.14
1204	050-190-017-000	1	\$1,412.46	1244	054-130-007-000	1	\$1,585.92	1284	061-060-003-000	1	\$6,046.32
1205	050-190-019-000	1	\$12.38	1245	054-130-008-000	1	\$792.96	1285	061-120-002-000	1	\$1,585.92
1206	050-190-027-000	1	\$780.56	1246	054-130-009-000	1	\$731.00	1286	061-120-003-000	1	\$2,378.88
1207	050-190-028-000	1	\$805.34	1247	054-130-010-000	1	\$49.56	1287	061-120-004-000	1	\$792.96
1208	050-190-029-000	1	\$495.60	1248	054-140-001-000	1	\$1,189.44	1288	061-120-005-000	1	\$1,585.92
1209	050-190-030-000	0.1	\$43.36	1249	054-140-009-000	1	\$371.70	1289	061-120-006-000	1	\$3,171.84
1210	050-190-031-000	0.1	\$54.50	1250	054-140-010-000	1	\$322.14	1290	061-120-007-000	1	\$1,573.52
1211	050-190-033-000	1	\$1,561.14	1251	054-190-009-000	1	\$3,184.22	1291	061-120-008-000	1	\$1,573.52
1212	050-190-034-000	1	\$1,276.16	1252	054-200-001-000	1	\$1,561.14	1292	061-130-005-000	1	\$3,171.84
1213	050-190-035-000	1	\$284.96	1253	054-200-002-000	1	\$1,585.92	1293	061-130-012-000	1	\$1,585.92
1214	050-200-002-000	1	\$446.04	1254	054-200-003-000	1	\$1,561.14	1294	061-180-009-000	1	\$1,585.92
1215	050-200-006-000	1	\$2,378.88	1255	054-200-005-000	1	\$1,585.92	1295	061-180-010-000	1	\$1,561.14
1216	050-200-009-000	0.1	\$56.98	1256	054-200-006-000	1	\$792.96	1296	061-180-011-000	1	\$1,164.66
1217	050-200-010-000	1	\$1,623.08	1257	054-200-007-000	1	\$792.96	1297	061-180-012-000	1	\$396.48
1218	050-200-014-000	1	\$346.92	1258	054-200-008-000	1	\$1,585.92	1298	061-180-015-000	1	\$3,134.66
1219	050-200-015-000	1	\$210.62	1259	054-200-009-000	1	\$1,585.92	1299	061-180-016-000	1	\$1,585.92
1220	054-050-001-000	1	\$2,948.82	1260	054-200-013-000	1	\$792.96	1300	071-130-007-000	0.1	\$231.68
1221	054-050-002-000	1	\$1,585.92	1261	054-210-001-000	1	\$2,391.26				
1222	054-060-006-000	1	\$1,585.92	1262	054-210-002-000	1	\$1,585.92				
1223	054-060-007-000	1	\$1,251.38	1263	054-210-003-000	1	\$1,585.92				
1224	054-100-011-000	1	\$792.96	1264	054-210-004-000	1	\$1,585.92				
1225	054-100-012-000	1	\$396.48	1265	054-210-005-000	1	\$1,585.92				
1226	054-110-010-000	1	\$1,945.22	1266	054-210-006-000	1	\$2,378.88				
1227	054-110-011-000	1	\$2,106.30	1267	054-210-007-000	1	\$1,585.92				
1228	054-110-012-000	1	\$1,053.14	1268	054-220-013-000	1	\$1,945.22				
1229	054-110-013-000	1	\$260.18	1269	054-220-014-000	1	\$1,152.26				
1230	054-110-014-000	1	\$99.12	1270	054-220-016-000	1	\$1,239.00				
1231	054-120-001-000	1	\$2,490.38	1271	054-220-017-000	1	\$1,957.62				
1232	054-120-003-000	1	\$1,784.16	1272	054-220-019-000	1	\$37.16				
1233	054-120-008-000	1	\$1,870.88	1273	054-220-020-000	1	\$2,341.70				
1234	054-120-009-000	1	\$1,784.16	1274	054-220-021-000	1	\$37.16				
1235	054-120-010-000	1	\$817.74	1275	054-220-022-000	1	\$743.40				
1236	054-120-011-000	1	\$148.68	1276	054-230-009-000	1	\$792.96				
1237	054-120-012-000	1	\$941.64	1277	054-230-018-000	1	\$557.54				
1238	054-120-013-000	1	\$532.76	1278	054-230-019-000	1	\$1,003.58				
1239	054-120-014-000	1	\$792.96	1279	054-230-021-000	1	\$743.40				
1240	054-120-015-000	1	\$1,177.04	1280	054-230-022-000	1	\$1,102.70				

**RESOLUTION NO. 23.01**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
YOLO COUNTY FLOOD CONTROL AND WATER CONSERVATION DISTRICT  
INITIATING PROCEEDINGS, PROVIDING INTENTION TO LEVY ASSESSMENTS,  
PRELIMINARILY APPROVING ENGINEER'S REPORT, AND PROVIDING FOR NOTICE OF  
HEARING FOR THE FORMATION OF SPECIAL ASSESSMENT DISTRICT**

**WHEREAS**, the Yolo County Flood Control and Water Conservation District (District) is responsible for capital improvements of the District Capay Diversion Dam and downstream canal and lateral system (the "Services");

**WHEREAS**, District proposes to levy a special benefit assessment to supplement revenues in order to adequately fund the Services;

**WHEREAS**, the Services will provide special benefits to certain real properties within the boundaries of District (the "Benefiting Properties");

**WHEREAS**, the boundaries of the Proposed Assessment District, located within the boundaries of District, include all the Benefiting Properties that receive special benefit from the Services;

**WHEREAS**, District directed Larsen Wurzel & Associates, Inc. to have a registered professional engineer certified by the State of California prepare a detailed Engineer's Report establishing a methodology to determine and apportion the special benefit received by the Benefiting Properties and allocate the cost of the Services in proportion to said special benefits;

**WHEREAS**, the Board of Directors (the "Board") of District has determined to undertake proceedings pursuant to the Water Code App. Sec 65-1-65-15.5 (the "Act"), to levy assessments to perform the Services to provide the Benefiting Properties within the District boundaries; and,

**WHEREAS**, the adoption of a new special benefit assessment is subject to constitutional procedural requirements and majority approval by the landowners of the assessed parcels, with ballots weighted according to the proportional financial obligation of each parcel.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Yolo County Flood Control and Water Conservation District as follows:

**SECTION 1. Recitals.**

The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

**SECTION 2. Authority.**

To provide for the Services, the Board of District hereby proposes the formation of the Assessment District pursuant to Article XIII D of the California Constitution; the

Proposition 218 Omnibus Implementation Act, Gov't Code § 53750 et seq.; and the Act.

### **SECTION 3. Description of Assessment District.**

The Board hereby specifies and describes the exterior boundaries of the Assessment District to include all the Benefiting Properties and excludes any properties not receiving special benefits from the Services as shown on the Boundary Map, which is hereby approved. The Boundary Map shall govern for all details as to the extent of the Assessment District.

### **SECTION 4. Proposed Assessment.**

The Board hereby preliminarily approves the Engineer's Report as filed and determines and proposes adoption of the assessments described therein. The Engineer's Report sets forth a full and detailed description of the costs financed by the assessments, the parcels to be assessed, and the proposed assessments upon assessable lots and parcels. The preliminary approved Engineer's Report is on file at the Yolo County Flood Control and Water Conservation District office located at 34274 State Highway 16, Woodland, CA, 95695, and shall be made available for review by any interested member of the public during normal business hours; and is also available for download on the District website (<http://www.ycfcwcd.org>).

### **Section 5. Public Hearing.**

On March 7, 2023, at 6:30 p.m., the Board will hold a public hearing on the proposed formation of the Assessment District and the levying of the special benefit assessment. The hearing will be held at the Yolo County Flood Control and Water Conservation District office located at 34274 State Highway 16, Woodland, CA, 95695. At the hearing, any interested person will have the opportunity to make written or oral comments on the proposed assessment and landowners within the proposed Assessment District may submit new or changed assessment ballots. After the close of the public comment portion of the hearing, the Board will direct the assessment ballots to be tabulated in public view, with ballots weighted according to the proportional financial obligation of each parcel. The Board will continue the hearing immediately after tabulation on March 7, 2023, at the same location, at which time the results of the assessment ballot proceeding are expected to be announced. Absent a majority protest, the Board may take a final action regarding the formation of the Assessment District and levying of the special benefit assessment.

### **Section 6. Notice and Balloting Process.**

The General Manager is hereby authorized and directed to cause Notice of the Hearing to be given in accordance with law by mailing, postage prepaid, by U.S. mail, and such Notice shall be deemed to have been given when so deposited in the mail. The Notice shall be mailed to all property owners who would be subject to assessment within the proposed Assessment District, with delivery to those persons owning property within the Assessment District whose names and addresses appear on the last equalized secured property tax assessment roll of the County of Yolo, or in the case of any public entity, the representative



of such public entity at the address thereof known to the General Manager. The Notice shall include the assessment(s) proposed for the owner's particular parcel(s), the total amount of the proposed assessment chargeable to the entire Assessment District, the reason for the assessment, the basis upon which the amount of the assessments was calculated, and the duration of the assessment. Each Notice shall also contain an assessment ballot, a summary of the procedures applicable to the completion, return and tabulation of assessment ballots, and a statement that the assessment will not be imposed unless a majority of the weighted votes are in favor of the assessment.

**Section 7. Publication of Resolution.**

The General Manager is directed to provide notice of the public hearing by publishing a copy of this resolution in a newspaper of general circulation published in the County of Yolo, pursuant to Section 6066 of the Government Code, the first publication to be at least 14 days prior to the time fixed for the hearing.

**PASSED AND ADOPTED** by the Board of Directors of the Yolo County Flood Control and Water Conservation District on January 3, 2023 by the following roll call vote:

AYES:  
NOES:  
ABSTAIN:  
ABSENT:

Signed by me after its passage this 3<sup>rd</sup> day of January 2023.

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Tom Barth, Chair

ATTEST:

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Kristin Sicke, Secretary

**RESOLUTION NO. 23.02**

**A RESOLUTION OF THE DIRECTORS OF THE  
YOLO COUNTY FLOOD CONTROL AND WATER CONSERVATION DISTRICT  
ADOPTING PROPOSITION 218 PROCEDURES FOR THE  
2023 ASSESSMENT BALLOT PROCEEDINGS**

**WHEREAS**, Yolo County Flood Control and Water Conservation District (District) has resolved to initiate proceedings, indicating its intention to levy assessments, preliminarily approve the Engineer’s Report, and provide for notice of hearing for the formation of a special assessment (Resolution No. 23.01);

**WHEREAS**, Proposition 218 was adopted on November 6, 1996, adding Articles XIIC and XIID to the California Constitution;

**WHEREAS**, Article XIID of the California Constitution and Government Code section 53753 impose certain procedural and substantive requirements relating to assessments (as defined);

**WHEREAS**, some of the requirements of Proposition 218 are unclear and have required judicial interpretation or legislative implementation; and

**WHEREAS**, District believes it to be in the best interest of the community to record its decisions regarding implementation of the provisions of Proposition 218 and Government Code section 53753 relating to assessments and to provide the community with a guide to those decisions and how they have been made.

**NOW, THEREFORE, BE IT RESOLVED** by The Board of Directors of the Yolo County Flood Control and Water Conservation District as follows:

**SECTION 1. Statement of Legislative Intent.**

It is District’s intent in adopting this resolution, to adopt assessment ballot proceedings that are consistent, and in compliance with, articles XIIC and XIID of the California Constitution and with the Proposition 218 Omnibus Implementation Act (Gov. Code §§ 53750 et seq.) and the provisions of other statutes authorizing the levy of assessments. It is not the intent of District to vary in any way from the requirements of articles XIIC and XIID or the Proposition 218 Omnibus Implementation Act.

**SECTION 2. Definition of Assessment.**

Proposition 218 defines “assessment” as any levy or charge upon real property by an agency for a special benefit conferred upon the real property. “Assessment” includes, but is not limited to, “special assessment,” “benefit assessment,” “maintenance assessment” and “special assessment tax.” This means that an assessment that is not a charge upon real property for a special benefit conferred upon the real property is not an “assessment” for purposes of article XIID, section 2(b) of the California Constitution.

### SECTION 3. **Assessment Ballot Proceeding.**

The following procedures shall be used in an assessment ballot proceeding required by article XIID, section 4 of the California Constitution:

- A. **Amount of Assessment.** Only special benefits are assessable. The amount of each assessment shall be each identified parcel's proportionate share of the public improvement or property related service based upon that parcel's special benefit from the improvement or service. The amount shall be proportional to and no greater than the special benefits conferred on the property.
- B. **Special Benefit.** For purposes of determining the amount of the assessment:
  - 1. Special benefit means a particular and distinct benefit over-and-above general benefits conferred on real property located in the assessment district or to the public at large;
  - 2. Special benefits are those which the property assessed receives, due to the improvement or service, in excess of the general public benefit.
- C. **Engineer's Report.** District shall direct the filing of an Engineer's Report that shall comply with the applicable state statute authorizing the assessment and with article XIID, section 4 of the California Constitution. The Engineer's Report shall identify the improvement or service to be funded by the assessment; its estimated cost, including all planning, administrative, and ancillary costs authorized by law to be funded by the assessment; the entire special benefit attributable to the improvement or service, which benefit shall be separated from the general benefit, if any. Each parcel assessed shall be specially benefited by the improvement or service. The Engineer's Report shall also provide the evidence upon which the District Board of Directors may find that a special benefit exists. The Engineer's Report shall apportion the assessment to each parcel in the district according to its respective special benefit.
- D. **Notice.** The following guidelines shall apply to giving notice of an assessment.
  - 1. The record owner(s) of each parcel to be assessed shall be determined from the last equalized property tax roll. If the property tax roll indicates more than one owner, each owner shall receive notice. Only property owners shall receive notice.
  - 2. Each notice shall include the total amount of the proposed assessment chargeable to the entire district, the amount chargeable to the record owner's parcel, the duration of the payments, and the reason for the assessment and the basis upon which the amount of the proposed assessment was calculated, and the date, time, and location of a public hearing on the proposed assessment.

3. Each notice shall also include, in a conspicuous place, a summary of the procedures for the completion, return, and tabulation of the assessment ballots, including a statement that the assessment shall not be imposed if the ballots submitted in opposition to the assessment exceed the ballots submitted in favor of the assessment, with ballots weighted according to the proportional financial obligation of the affected property.
4. The notice shall be sent at least forty-five (45) days prior to the date set for the public hearing on the assessment. On the face of the envelope mailed to the record owner, in which the notice and ballot are enclosed, there shall appear the following statement in no smaller than 16-point type: "OFFICIAL BALLOT ENCLOSED." District may also include that statement in a language or languages other than English.
5. The notice provided by this section and in accordance with article XIID, section 4 of the California Constitution, shall supersede and be in lieu of any other statutes requiring notice to levy or increase an assessment, including but not limited to the notice required by the state statute authorizing the assessment and Government Code section 54954.6, with the exception of Division 4.5 (commencing with section 3100) of the Streets and Highways Code. If the requirements of that division apply to the levy of a new or increased assessment, District shall comply with the notice, protest, and hearing requirements provided under this Resolution in addition to the requirements of that division.
6. Failure of any person to receive notice shall not invalidate the proceedings.
7. The cost of providing notice shall be included as a cost of the assessment district.

**E. Assessment Ballot.** The following guidelines shall apply to the assessment ballot:

1. The ballot required by article XIID, section 4(d) of the California Constitution shall be mailed to all property owners of record with the notice described above.
2. The form of the ballot is attached to this resolution as Exhibit B, and shall include the address for return of the ballot and a place where the person returning that ballot may indicate the person's name, identification of the parcel by street address or Assessor's Parcel Number, and the person's support or opposition to the assessment.
3. All ballots must be returned to District by mail or in person, sealed in the envelope provided not later than the date for return of ballots stated on the notice described above.
4. The envelopes shall be "security envelopes" which conceal the contents therein provided by District.

5. A ballot must be signed under penalty of perjury. For properties with more than one owner of record, ballots will be accepted from each owner of record. Each owner of record is entitled to vote. If more than one owner of record votes, District shall apportion the voting rights between the owners based upon the respective record ownership interests as District deems correct, proper, and appropriate. However, if only one owner of record votes, District shall tabulate that vote on behalf of the entire parcel.
6. Because assessments are levied on property and tenants are not directly liable to District for payment of assessments, a tenant of real property shall not have the power or authority to submit an assessment ballot.
7. Only ballots with original signatures, not photocopies, will be accepted. Ballots will not be accepted via e-mail or fax. Ballots not submitted in the security envelope provided by District shall not be counted.
8. District may issue a duplicate ballot to any property owner whose original ballot was lost or destroyed. Such ballots shall be clearly marked as duplicate ballots and shall be accompanied by sufficient information for the General Manager of District to verify the location and ownership of the property in question and the identity of the individual casting the ballot in order to verify its authenticity.
9. An assessment ballot proceeding is not an election or voting for purposes of Article II of the California Constitution or the Elections Code.
10. Assessment ballots shall remain sealed until the tabulation of ballots commences at the conclusion of the public hearing. An assessment ballot may be submitted, or changed, or withdrawn by the person who submitted the ballot prior to the conclusion of the public testimony on the proposed assessment at the public hearing.
11. Prior to the public hearing, neither the assessment ballot nor the envelope in which it is submitted shall be treated as a public record, pursuant to Government Code section 6250 et seq. and any other applicable law, in order to prevent potential unwarranted invasions of the submitter's privacy and to protect the integrity of the balloting process.

**F. Public Hearing.**

1. At the public hearing, the District Board of Directors shall hear all public testimony regarding the proposed assessment and accept ballots until the close of the public hearing, which may be continued from time to time.
2. The District Board of Directors may impose reasonable time limits on both the length of the entire hearing and the length of each speaker's testimony.

3. At the conclusion of the hearing, the District Board of Directors shall direct the tabulation of the ballots, including those received during the public hearing.
4. If it is not possible to tabulate the ballots on the same day as the public hearing, or if additional time is necessary for public testimony, the District Board of Directors may continue the public hearing to a later date to receive additional testimony, information, or to finish tabulating the ballots; or may close the public hearing and continue the item to a future meeting to finish tabulating the ballots.

**G. Tabulating Ballots.** The following guidelines shall apply to tabulating assessment ballots:

1. District shall determine the validity of all ballots. District shall accept as valid all ballots except those in the following categories:
  - a) A photocopy of a ballot which does not contain an original signature;
  - b) An unsigned ballot;
  - c) A ballot signed by an individual claiming to represent the owner without an affidavit;
  - d) A ballot which lacks an identifiable “yes” or “no” vote;
  - e) A ballot which appears to be tampered with or otherwise invalid based upon its appearance or method of delivery or other circumstances;
  - f) A ballot which is submitted on a form which is different than the form of ballot provided by District;
  - g) A ballot submitted to District via e-mail or fax; and
  - h) A ballot not returned in a District-issued “security envelope.”

District’s decision, after consultation with its attorney that a ballot is invalid, shall be final and may not be appealed to the Board of Directors.

2. After the close of the public hearing, an impartial person designated by the District Board of Directors who does not have a vested interest in the outcome of the proposed assessment shall publicly tabulate the assessment ballots submitted, and not withdrawn, in support or opposition to the proposed assessment. During and after the tabulation, the assessment ballots shall be treated as disclosable public records, as defined in Government Code section 6250 et seq., and equally available for inspection by the proponents and the opponents of the proposed assessment. The ballots shall be preserved for a

minimum of two years, after which they may be destroyed as provided in Government Code sections 26202, 34090, and 60201.

3. If according to the final tabulation of the ballots, ballots submitted against the assessment exceed the ballots submitted in favor of the assessment, weighted according to the proportional financial obligation of each affected property, a “majority protest” exists and the District Board of Directors shall not impose the new assessment.
4. If according to the final tabulation of the ballots, ballots submitted against the assessment do not exceed the ballots submitted in favor of the assessment, weighted according to the proportional financial obligation of each affected property, a “majority protest” does not exist and the District Board of Directors may further consider imposing the new, increased, or extended assessment.
5. A property owner’s failure to receive an assessment ballot shall not invalidate the proceedings conducted under this section and section 4, article XIID of the California Constitution.

**PASSED AND ADOPTED** by the Board of Directors of the Yolo County Flood Control and Water Conservation District on January 3, 2023 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Signed by me after its passage this 3<sup>rd</sup> day of January 2023.

\_\_\_\_\_  
Tom Barth, Chair

ATTEST:

\_\_\_\_\_  
Kristin Sicke, Secretary