

**A RESOLUTION  
OF THE  
BOARD OF DIRECTORS  
OF THE  
ORLAND-ARTOIS WATER DISTRICT**

**RESOLUTION NO. 2017-10**

**RESOLUTION APPROVING ANNUAL ESTIMATE NECESSARY  
TO MEET DISTRICT OBLIGATIONS, APPROVING  
ASSESSMENT BOOK, PROPOSING A BENEFIT  
ASSESSMENT AND SETTING A HEARING AS A BOARD  
OF EQUALIZATION**

AS A BASIS AND PREMISE for this resolution, the Board of Directors of ORLAND-ARTOIS WATER DISTRICT finds:

1. This Board of Directors has heretofore been presented and has approved an estimated budget for Fiscal Year 2018.
2. That budget reflects estimates of revenues from sources other than assessment, but such revenues will not be sufficient for the District to meet all its financial obligations for the fiscal year.
3. In the past the District relied largely on standby charges and water tolls for its operating revenue. It has found, however, that water usage can fluctuate dramatically during the year and from one year to the next; and that the collectability of standby charges can be equally unreliable, thus making sound financial planning for the District extremely difficult. Moreover, if the District relies solely on water tolls for revenue, any landowner who declines to buy water would not bear his or her part of distribution system repayment or reserves, nor any share of the District's basic operation and maintenance expenses.

4. It is therefore necessary, and in the best interests of the District, to raise the amounts needed to meet the District's financial obligations by means of a special benefit assessment levied on the irrigable acreage of the District in accordance with the benefits realized by those properties, and in pursuance thereof to approve the District's Assessment Book, set the rate of assessment and make provision for its payment.

NOW, THEREFORE, be it RESOLVED, ADJUDGED and ORDAINED as follows:

1. Based upon the estimated budget for the Fiscal Year 2018, the total estimated sum necessary to meet the obligations of ORLAND-ARTOIS WATER DISTRICT for contract repayment and reserves, and operation and maintenance, after deduction of estimated revenues from sources other than assessment, is \$576,625.12. The aforesaid sum shall be raised by means of a benefit assessment levied on the irrigable acreage in the District, as shown in the Assessment Book, at the rate of \$19.94 per \$100 of assessed value.

2. This assessment is calculated on the basis of the direct benefit received by the properties upon which it is assessed by reason of the construction, operation and maintenance of the District's distribution system and all related facilities; and, including, but not limited to, consideration of the District's contractual terms and obligations, and by applying the Schedule of Per-Acre Valuation previously adopted by the District in accordance with California Water Code Sections 36577 and 36578. There shall be no ad valorem tax assessed.

3. In accordance with California Water Code Section 36950.5, the assessment shall be paid in two equal installments, and shall become delinquent on the dates set forth therein. An additional penalty computed in accordance with Water Code Section 36826 will be charged on all delinquent installments.

4. The 2018 Assessment Book in the form prepared and presented to this Board by the

District Assessor is approved, and the Assessor is authorized and directed to file the Book immediately with the District Secretary. December 19, 2017, at 1:30 p.m. is set as the date and time for a hearing for this Board to meet as a Board of Equalization for equalization of the Assessment Roll, and the Secretary shall give notice thereof as provided by law.

PASSED AND ADOPTED at a regular meeting of the Board of Directors of ORLAND-ARTOIS WATER DISTRICT on November 21, 2017 by the following vote:

AYES: *Veresahagin, Schonauer, Pieper, Jones, Erickson*

NOES: *None*

ABSENT: *None*

ABSTAIN: *None*

  
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President

ATTEST:  
  
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Secretary

Endorsed in accordance with Water Code Section 36725.

Dated: 11-21, 2017

  
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President

  
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Secretary