То:	Office of Planning and Research P.O. Box 3044, Room 113 Sacramento, CA 95812-3044	From: (Public Agency): P.O. Box 4857	Reclamation District No. 1608	
		Stockton, CA 95204		
	County Clerk			
	County of: San Joaquin 44 No. San Joaquin Street		(Address)	
	Stockton, CA			
Proje	ect Title: Reclamation District No. 1608	- Maintenance and Capi	tal Services Assessment District	
Proje	ect Applicant: Reclamation District No. 1	608		
Proje	ect Location - Specific:			
Pa	rcels within the City of Stockton in t	he Lincoln Village W	est community.	
.	ect Location - City: Stockton	Don't all broading of	San Joaquin County	
•			County: San Joaquin County	
	cription of Nature, Purpose and Beneficiaries	•		
	e Assessment District provides fund atrol and drainage facilities operated	•		
Nam	e of Public Agency Approving Project: Rec	lamation District No. 160	08	
Nam	e of Person or Agency Carrying Out Project	Reclamation District N	o. 1608	
	mpt Status: (check one): ☐ Ministerial (Sec. 21080(b)(1); 15268); ☐ Declared Emergency (Sec. 21080(b)(3); ☐ Emergency Project (Sec. 21080(b)(4); 1 ☐ Categorical Exemption. State type and s Statutory Exemptions. State code number	5269(b)(c)); section number:		
Rea	sons why project is exempt:			
CE rate pur	QA does not apply to the establishment as, tolls, fares, or other charges by publi pose of obtaining funds for capital proje vice areas.	c agencies which the p	ublic agency finds area for the	
	Andy Pinasco (District Cour	nsel) Area Code/Telepho	one/Extension: 209-948-8200	
:	ed by applicant: 1. Attach certified document of exemption fir 2. Has a Notice of Exemption been filed by t	he public agency approvin	g the project? Yes No Fitle: Assessment Engineer	
Sign	ature:	Date: VIO	Title: 7.00000	
	Signed by Lead Agency • Signed I	by Applicant	APR 1 8 200	
	ity cited: Sections 21083 and 21110, Public Resourc nce: Sections 21108, 21152, and 21152.1, Public Re		eived for filing at OPR:	

Filed Doc #: 39-04182025-078
Fri Apr 18 14:24:41 PDT 2025
Page: 1 of 7 Fee: \$50.00
Steve J. Bestolarides
San Joaquin County Clerk
By Deputy: kmchugh

y Deputy: kmchugh

RECLAMATION DISTRICT NO. 1608 RESOLUTION 2025-01

RESOLUTION APPROVING FINAL ENGINEER'S REPORT, FORMING THE MAINTENANCE AND CAPITAL SERVICES ASSESSMENT DISTRICT AND ORDERING LEVY OF ASSESSMENTS BEGINNING IN FISCAL YEAR 2025-26

WHEREAS, Reclamation District No. 1608 ("District") provides a benefit and service to the land located within the District by the repair, upgrading, maintenance and operation of the reclamation works of the District in that such works serve to prevent the flooding of the land within the District; and

WHEREAS, the revenues received by the District from the County of San Joaquin in accordance with the statutes enacted under Article XIII A of the California Constitution are insufficient to provide the benefits and services which the District is obligated by the California Water Code to provide, and specifically are insufficient to ensure proper maintenance of the reclamation works and to provide for emergencies; and

WHEREAS, the District is authorized by the Benefit Assessment Act of 1982, Government Code section 54703 et. seq. ("Act") to impose a benefit assessment for the provision of such benefits and services to supplement the revenues received from the County of San Joaquin, and to provide for the collection of such assessments by the San Joaquin County Auditor; and

WHEREAS, the District has complied with the procedures of California Constitution Articles XIIIC and XIIID, and has received a majority vote authorizing the collection of an assessment for each fiscal year commencing fiscal year 2010-11 but will expire in fiscal year 2024-25 and thus needs to be renewed to continue providing services; and

WHEREAS, in October 2023, Larsen Wurzel & Associates, Inc. entered into a subcontract with Kjeldsen, Sinnock & Neudeck, Inc., as the District's Engineer, to provide Assessment Engineering Services to the District for the proposed Maintenance and Capital Services Assessment ("MCSA") to provide funding for levee and flood control facilities operations, maintenance, capital improvement, and related improvements and services; and

WHEREAS, the District now plans to establish the MCSA to fund a portion of the costs of operations and maintenance of the levee and flood control system providing protection to the District area (collectively, the "Services"); and

WHEREAS, the Services will provide special benefits to certain land in the District (the "Properties") within the proposed boundaries of the MCSA; and

WHEREAS, the District has engaged the firm of Larsen Wurzel & Associates, Inc., to have a registered professional engineer certified by the State of California prepare a detailed Engineer's Report ("Engineer's Report") establishing a methodology to determine and apportion the special

benefits received by the Properties from the Services and to allocate the costs of the Services in proportion to said special benefits; and

WHEREAS, the proposed boundaries of the MCSA area include all the Properties that receive special benefit from the Services and located within the District's legal boundary, while excluding properties not receiving special benefits from the Services and any incidentally-benefited properties in adjacent areas;

WHEREAS, the Board of Trustees of the District has determined to undertake proceedings pursuant to the Act to establish the MCSA and to levy assessments to pay costs of the Services for the Properties to be included within the MCSA boundaries; and

WHEREAS, the imposition of a new special assessment is subject to constitutional procedural requirements, including a ballot procedure involving the owners of the parcels proposed to be assessed.

WHEREAS, on December 4, 2024, the Board of Trustees of the District adopted Resolution 2024-06, which:

- Proposed forming the MCSA and levying a special benefit assessment;
- Identified the MCSA's proposed boundary;
- Preliminarily approved the Engineer's Report;
- Fixed the time of a public hearing to hear public comment on the proposed MCSA and special benefit assessment; and,
- Directed the District's consultants and staff to undertake the procedural and approval processes including the mailing of notices and ballots which are necessary for the establishment of the MCSA and levying of a special assessment proportional to the special benefits to be provided by the Services;

WHEREAS, also on December 4, 2024, the Board of Trustees of the District adopted Resolution 2024-07, which adopted Proposition 218 procedures to be followed in the implementation of the provisions of Proposition 218 relating to the proposed MCSA (the "218 Procedures"), and the 218 Procedures have been followed in connection with the activities directed by Resolution 2024-06;

WHEREAS, during February and March of 2025 the District conducted an assessment ballot proceeding pursuant to Proposition 218 in which the landowners that would be specially benefited by the Services were provided by mail with notice of the proposed special assessment and public hearing and also provided the opportunity to complete a ballot as to whether the District should form the proposed MCSA and levy the assessment;

WHEREAS, as part of the assessment ballot proceeding, the Board of Trustees of the District held a public hearing on March 25, 2025, at 6:30 PM at Mable Barron Elementary, 6835 Cumberland Pl, Stockton, CA, for the purpose of receiving comments on and protests to the

proposed benefit assessment and for accepting new or changed ballots from specially benefited landowners; and

WHEREAS, during the public hearing, the Board of Trustees of the District heard and considered all public comments.

WHEREAS, on March 25, 2025, upon the conclusion of the public hearing, the Board of Trustees of the District directed the tabulation of the ballots for the formation of the MCSA.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Trustees of the Reclamation District 1608 that:

- 1. Recitals. The above recitals are true and correct and are incorporated into this Resolution by this reference.
- 2. <u>Ballot Proceeding</u>. A total of 781 assessment ballots were returned and received prior to the close of the public input portion of the public hearing on March 25, 2025. Of the assessment ballots returned, 766 assessment ballots were deemed valid, and 15 assessment ballots were declared invalid in that they were either not marked with a "Yes" or "No", were marked with both a "Yes" and a "No", were not signed, or for some other reason.
- 3. <u>Ballot Tabulation</u>. The canvass of the assessment ballots submitted by property owners is complete and was certified by Larsen Wurzel & Associates, Inc. in a report date March 26, 2025, and the votes cast were reported as follows:

Total Number of Valid Ballots Received: 766
Total MCSA Amount of Valid Ballots: \$95,970.48

Total Number of Valid "Yes" Votes: 671

Total Weighted Value of "Yes" Votes: \$87,613.36 Total Weighted Percentage of "Yes" Votes: 91.29%

Total Number of Valid "No" Votes: 95

Total Weighted Value of "No" Votes: \$8,357.12 Total Weighted Percentage of "No" Votes: 8.71%

Total Number of "Invalid" Ballots: 15

Total MCSA Amount of "Invalid" Ballots: \$1,402.60

After the ballots were weighted according to the proportional financial obligation of the affected property, the tabulation shows that 91.29% of the valid ballots were cast in support of the MCSA formation. Because a majority protest, as defined by Article XIII D of the California Constitution, did not exist, the Board may levy the assessment as described in the Final Engineer's Report to pay the costs and expenses of the Services identified therein.

- 4. <u>Final Engineer's Report</u>. The Final Engineer's Report for the MCSA together with the diagram of the MCSA contained therein, and the proposed Benefit Assessment Roll for fiscal year 2025-26 contained therein, has been presented to the Board of Trustees at this meeting and is incorporated herein by reference, are hereby confirmed and approved.
- 5. Findings. That based on the oral and documentary evidence, including the Final Engineer's Report, offered and received at the public hearing, the Board finds and determines that: (a) each of the several assessed lots and parcels of land within the MCSA will be specially benefited by the Services (as described in the Final Engineer's Report) in at least the amount of the benefit assessment apportioned against such lots and parcels of land, respectively; and (b) there is substantial evidence to support, and the weight of the evidence is in favor of, this finding and determination as to special benefit to property within the MCSA Assessment District from the Services to be financed with assessment proceeds.
- 6. MCSA Formation. The MCSA is hereby formed, and assessments consistent with the Final Engineer's Report, as modified by successful appeals, are hereby levied, pursuant to the Act.
- 7. Annual Levy of Assessments. The first assessments to be levied on property in the MCSA will be for fiscal year 2025-26 with authorized maximum assessment.
- 8. <u>Authorized Services</u>. The Services to be financed with assessment proceeds described in the Final Engineer's Report are hereby ordered.
- 9. Maximum Assessment Adjustment per CPI. As described in the Final Engineer's Report, to ensure that the District can provide the needed Services over time the Board of Trustees of the District will have the authority, pursuant to Government Code Section 53739 (b), to levy the assessment within a designated range on an annual basis. The designated range will be from a minimum assessment, up to and including the authorized maximum assessment, as adjusted annually based on the CPI as described below.

Beginning in Fiscal Year 2026-27, the maximum authorized assessment may be increased subject to an annual inflationary escalator, based on the annual change in the Consumer Price Index February to February CPI-W for the San Francisco-Oakland-Hayward all Items, with Base Year 1982-84 = 100, published by the U.S. Department of Labor, Bureau of Labor Statistics, subject to a minimum of 0% and a maximum of 4% in any given year as described in the "Annual Escalation of the Assessments" section of the Final Engineer's Report.

10. Filing of Map & Collection of Assessment. District staff is directed to file or cause to be filed the diagram of MCSA, the Final Engineer's Report and a certified copy of this Resolution with the Auditor/Controller of San Joaquin County. Upon such filing, commencing in Fiscal Year 2025-26 and each year thereafter upon approval by the Board of Trustees of the District, the County/Auditor Controller shall enter on the County tax roll opposite each lot or parcel of land in the MCSA the amount of assessment thereupon as shown in the Final Engineer's Report and described in this Resolution. The benefit assessment shall be collected at the same time and in the same manner as County ad valorem taxes are collected and all laws providing for the collection and enforcement of County ad valorem taxes shall apply to the collection and enforcement of the

assessments. After collection by the County Tax Collector, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the District for the purposes of the MCSA.

- 11. <u>Separate Fund Requirement</u>. The monies representing assessments collected shall be deposited in fund or funds designated for the MCSA. Amounts deposited to such fund(s) shall be expended only for the Services that specially benefit the lands within the MCSA as described in the Final Engineers Report.
- 12. <u>Administrative Corrections</u>. The assessment, as it applies to any parcel, may be corrected, cancelled or a refund granted as appropriate, by order of the Board of Trustees of the District. Any such corrections, cancellations or refunds shall be limited to current or future fiscal years and shall not be granted retroactively. The District may adopt, in the future, as the need arises, additional policies or procedures as needed to efficiently and effectively administer the MCSA.
- 13. <u>CEQA Compliance</u>. The creation of the assessment funding mechanism is exempt from CEQA because it provides a funding mechanism in support of future actions which will be separately analyzed as projects under CEQA. District staff is directed to prepare and file or cause to be filed a Notice of Exemption to that effect with the proper office.
- 14. <u>Proposition 218 Compliance</u>. The assessment is in compliance with all laws pertaining to it, including Article XIII-D of the California Constitution (Proposition 218), and as described in the Final Engineers Report, the assessment is being levied without regard to property valuation.

PASSED AND ADOPTED by the Board of Trustees of Reclamation District No. 1608 at a meeting thereof held on this 2nd day of April 2025, by the following vote TO WIT:

AYES:	Michael Panzer,	Dan	MacDonnell,	Dottie	Lofstrom
NOES:	0				
ABSTENTION:	0				
ABSENT:					

RECLAMATION DISTRICT NO. 1608
A Political Subdivision of the
State of California

By: MICHAEL PANZER, President

ATTEST:

ELVIA TRUJILLO Secretary

CERTIFICATION

I, ELVIA TRUJILLO, Secretary of Reclamation District No 1608, do hereby certify that the foregoing is full, true and correct copy of a resolution of Reclamation District No. 1608 duly passed and adopted at a regular meeting of the Board of Trustees thereof held on the 2th day of April 2025.

Dated: 18, 2025

ELVIA TRUJILLO, Segretary