

**SHANDON-SAN JUAN WATER DISTRICT
SHANDON-SAN JUAN GROUNDWATER SUSTAINABILITY AGENCY**

**RESOLUTION 26-002
RESOLUTION AUTHORIZING LEVY AND COLLECTION OF 2026 ASSESSMENT FOR
FISCAL YEAR 2026/2027**

WHEREAS, as authorized by Water Code Section 36550 *et seq.* and pursuant to Proposition 218 (Article XIID, Section 4 of the California Constitution), this Board has determined that it is necessary to adopt an assessment to cover certain of the District's estimated costs in order to confer special benefits to the assessed property; and

WHEREAS, on May 23, 2017, this Board of Directors passed and adopted a Resolution that, among other things, (1) outlined procedures to be used in an assessment ballot proceeding for adopting the proposed Assessment, (2) adopted the Engineer's Report and called for an assessment ballot proceeding, (3) scheduled the Assessment hearing, and (4) directed district personnel to prepare and send notices and ballots for the proceeding; and

WHEREAS, in furtherance of said Resolution, this Board received an Engineer's Report, entitled "Engineer's Report for the Shandon-San Juan Water District" prepared for the District in compliance with Proposition 218 by the Wallace Group, which includes a detailed roll of the parcels within the District that would be subject to the proposed assessment; and

WHEREAS, the Engineer's Report identified the District's anticipated costs and required revenues; and

WHEREAS, the Engineer's Report recommends, among other things, splitting lands within the District into Non-Irrigated Lands and Irrigated Lands as authorized by Water Code section 36579, with Non-Irrigated Lands being assessed only for District operations component of the Assessment and Irrigated Lands being assessed all components of the Assessment; and

WHEREAS, upon tabulating the votes at the conclusion of the assessment hearing conducted July 25, 2017, the weighted ballots in favor of the proposed Assessment outweigh the weighted ballots in opposition, with the results being 434,963 votes in favor of the assessment and 23,144 votes in opposition; and

WHEREAS, this Assessment Ballot Proceeding was carried out in accordance with the Board of Director's May 23, 2017 Resolution, including a hearing conducted July 25, 2017; and

WHEREAS, Government Code Section 53753 of the Proposition 218 Omnibus Implementation Act provides that any agency that complies with the notice, protest, and hearing requirements of that Act is not required to comply with any other statutory notice, protest, and hearing requirements, and accordingly, the proceedings conducted in 2017 with respect to notice, protest, and hearing requirements have been conducted in accordance with the Omnibus Implementation Act, rather than the Water Code; and

WHEREAS, as provided by Water Code Section 36578(d), the proposed Assessment having been levied under the alternate provisions of Section 36577 through 36579, the proceedings for carrying out the Assessment shall be carried out by the Board and the Secretary of the District, rather than the Clerk of the Board of Supervisors;

NOW, THEREFORE, THE BOARD OF DIRECTORS OF SHANDON-SAN JUAN WATER DISTRICT does hereby resolve, declare and order as follows:

- 1) **Proceedings to Levy and Collect 2026 Assessment.** The following procedures shall be used by the District in levying and collecting the 2026 Assessment, as required by Division 13, Part 7 of the Water Code and Article XIID, Section 4 of the California Constitution:
 - A. **2026 Assessment:** The Board determines that less than the full amount of the Assessment authorized by the Assessment Ballot Proceedings for 2026 shall be levied, **that being \$0.11 per acre for Non-Irrigated lands, \$20.00 per acre for Irrigated lands and \$7.50 per parcel for residential.** Provided, however, this Board determines for FY 2026/27 that it will not levy an assessment on any parcel (or in the case of a landowners owning multiple parcels the collective parcels owned) where the total amount levied is less than \$25.00 because the estimated average cost of levying and collecting same exceed the assessment collected.
 - B. **Assessment Book.** The Secretary has cause to be prepared an integrated version of the roll and Assessment Book (the "Integrated Roll"). As provided by Water Code 36725, within 10 days, the President and Secretary shall sign duplicate copies of the following documents, which shall be attached to the Assessment Book:
 1. A list of all parcels of land subject to the Assessment, that being the Integrated Roll. The list shall specify within each parcel the number of acres of Irrigated Land, the number of acres of Non-Irrigated Land, and number of residential parcels;
 2. The order of the Board of Directors fixing the assessment, that being a copy of this Resolution; and
 3. The annual estimate of the Board of Directors, that being the District 2026 Budget.
 - C. **Charging the Assessment:** Within 10 days after the obligations in the previous paragraph are completed, the Assessor and Tax Collector (since the offices of Treasurer, Assessor and tax Collector have been combined as authorized by Water Code Section 34711) shall compute and charge due on each parcel, and file the Assessment Book, that being the Integrated Roll which identifies by landowner and parcels of each landowner the acreage subject to the Assessment and the amount of the Assessment levied with respect to each parcel. Once the Assessment Book has been filed, the Assessments listed shall be due and payable to the Tax Collector of the District.
 - D. **Lien.** Pursuant to Water Code Section 36825 upon filing the Assessment Book with the Tax Collector the assessment and any penalties for delinquencies shall constituent a lien on the lands the subject of the Assessment.
 - E. **Notice of Assessment.** Within 10 days of the Assessment being due and payable the Assessor shall publish a notice as specified by Water Code Section 36826, including the date the Assessment are due and payable, the time when Assessments are delinquent, which is six months from when they become due as provided by Water Code Section 36950, and that a delinquency penalty of 5 percent of the amount delinquent will be applicable; provided, however that landowners will be asked to make payment of the Assessments within 30 days of the date due and payable.

- 2. Other Matters.** The District's staff and officers are authorized and directed to do all things necessary to collect the assessments consistent with applicable law.

All the foregoing being on motion of Director _____, seconded by Director _____, and authorized by the following vote, to wit:

AYES:

NOES:

ABSTAIN:

ABSENT:

I HEREBY CERTIFY that the foregoing resolution is the resolution of said District as duly passed and adopted by said Board of Directors on July 22, 2026.

WITNESS my hand of said Board of Directors, July 22, 2026.

Stephanie Bertoux
Secretary of the Board of Directors