



# **REPORT OF SPECIAL BENEFIT ASSESSMENT**

**for**

## **IMPROVEMENT DISTRICT NO. 3**

### **Operation and Maintenance of the Kelso Creek Project**

*Prepared by*

***KERN COUNTY WATER AGENCY***

***Bakersfield, California***

***June 2014***

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**REPORT OF SPECIAL ASSESSMENT**

**FOR**

**KELSO CREEK IMPROVEMENT DISTRICT NO. 3**

**OPERATIONS & MAINTENANCE**

**June 2014**

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**KERN COUNTY WATER AGENCY  
KELSO CREEK IMPROVEMENT DISTRICT NO. 3  
BENEFIT ASSESSMENT REPORT**

*INTRODUCTION*

The Kern County Water Agency (Agency) Board of Directors (Board) on May 22, 1997 adopted Resolution No. 27-97 to direct Agency staff to prepare this benefit assessment report. This report is being prepared pursuant to Section 14.18 of the Agency Act and pursuant to Section 4(b), Article XIID of the California Constitution, enacted by the Right to Vote on Taxes Act passed on November 5, 1996, also known as Proposition 218. Each year, the report is updated to include updated assessors roles, assessments, history, costs and budgets.

The Kelso Creek project (Project) was built in 1970 with funds from the U.S. Army Corps of Engineers (USACE), County of Kern and the Agency. To receive these funds, USACE required that a maintenance entity be formed. In 1970, the Agency formed Improvement District No. 3 (ID3) to collect the funds necessary to maintain the Project. The eastern embankment of the Project was severely damaged in 1976 and was repaired with federal disaster funds. Severe damage occurred again in 1978, and again federal funds were obtained to restore the Project. To receive these funds, the Agency agreed to continue to provide regular maintenance of the Project. In 1986, The Agency and the United States entered into a stipulation and order absolving the Agency of any further obligation to repair, restore, recondition, replace or otherwise do any work on the Project. Although the Project has prevented flood damage to approximately 200 residents and the County road, it is apparent that permanent improvements to the Project are needed. However, this would be expensive, and the sources of funds are limited. Attempts to obtain funds from federal, state or county governments for the necessary improvements have failed.

Another complication has arisen from the passage of Article XIII A (Proposition 13) of the California Constitution in 1978. The legislature and the courts have ruled that Article XIII A applies to improvement districts such as this. In 1979, the Agency filed suit to preserve assessment power of ID3. The Agency lost the suit and, as a result, the ability to collect revenues for O&M of the project, let alone funds for needed improvements, has been severely limited. The law now requires assessments based on degree of benefit. In addition, Article XIID requires an engineering report be prepared and a vote of the

landowners be held prior to setting a special assessment.

The Agency has completed a benefit assessment study of ID3 and has determined the amounts of benefit that each property owner and the County of Kern (County) receive from the project. The average annual maintenance, repair and administration costs of the Project are approximately \$23,000, based on maintenance costs and repairs since its construction in 1970, brought up to February 2014 dollars. A summary of these costs appear in Tables A and B in the appendix section of this report. Previously, the Agency has only included maintenance costs in the “O&M costs” column in Table A; however, this does not accurately reflect the true costs of operating and maintaining ID3. Therefore, beginning in 2010, the operations and maintenance costs include all costs associated with operating and maintaining ID3. Presently, the Agency receives about \$5,000 annually in tax revenues independent of the special assessment, which only partially offset the operations and maintenance costs. The remaining costs of the project are to be covered by the benefit assessment.

On March 9, 1982, the Agency filed a request with the County Board of Supervisors (Supervisors) for participation in the funding of operation and maintenance of the Project. The Agency recommended to the Supervisors that they consider a contribution of 30 percent of the total maintenance cost of the Project annually. The request was denied since the 1982 benefit assessment was not approved. In 1986, the County contributed a lump sum of \$149,619 to ID3. The current benefit assessment study shows that the Project would prevent Kelso Creek from causing approximately \$10,700 in annual damages to the County Road (Table C). The Agency filed a request for a \$10,700 contribution with the County Supervisors in June 1998. During the County’s budget process, the County declined participation, but indicated willingness to consider participation in specific projects as they are identified. The assessment rates that appear in this report are based on an assumption that once specific projects acceptable to the County are identified, the County will participate in an equitable amount. However, participation is not guaranteed and the County has not determined what would constitute an acceptable project.

On August 4, 1997, the Board adopted Resolution No. 46-97 establishing the special benefit assessment for ID3. The Board set an assessment rate of .001162, which is applied to the equalized market valuation of each property within ID3. The assessment rate was established pursuant to an election held on August 4, 1997, where the tally of the ballots in favor of establishing the assessment represented a total of \$1,780 of assessment and the ballots opposing the assessment represented a total of



\$825 of assessment.

The Board has set June 26, 2014 for a public hearing to set the Fiscal Year 2014-15 assessments for ID3. If a majority of the holders of title to the real property in the area benefited, who are also the holders in title to the majority of the assessment, do not protest the assessment, the Board shall request the County Tax Collector to initiate the collection during the property tax cycle in November 2014.

## *HISTORY*

The following is a chronology of events leading to the present status of the project:

1960	Record of Survey for Tract 2357 approved by the County of Kern, conditioned on construction of a 2-foot berm at the southwest corner of the tract to protect it from flooding.		
1966	Severe flood occurred on Kelso Creek (peak flow 5,800 cubic feet per second (cfs), December 6, 1966 - 25-year frequency). County Road repair costs - \$19,100.		
1969	Another flood (peak flow, 1900 cfs - 15-year frequency). Berm built in 1960 destroyed. County Road repair costs - \$8,500.		
1969	U.S. Army Corps of Engineers (USACE) approved restoration of the berm approved in 1960.		
1970	ID3 was formed by the Agency to maintain a project to be constructed by USACE. (Resolution No. 14-70, July 23, 1970)		
1970	Channel and embankment were constructed (PL-875), costing more than restoration of the original berm. Stated design capacity of the Project was 2,500 cfs. The channel and resulting embankments would protect approximately 575 acres. Financing was as follows:		
	USACE	\$18,000	Construction
	Agency	2,200	Right-of-Way
	County	<u>15,000</u>	Construction
	TOTAL	\$35,000	
1976	Large flood in excess of design capacity. No damage to residential property, but severe damage to the embankments (peak flow 11,200 cfs - September 29, 1976 - 34-year frequency).		
1976	Corps rebuilt the Project at a cost of about \$50,000 under PL-99 (\$109,000 - June 1997). Agency agreed to provide Operations and Maintenance.		
1978	Another major flood in excess of design capacity. Minor damage to residential property but major damage to the Project (peak flow 7,250 cfs - March 3, 1978).		
1978	Project was rebuilt by Federal Disaster Assistance Administration at a cost of approximately \$155,000 (\$312,500 - June 1997).		
1978	June 6, 1978, the voters of the State of California enacted Article XIII A to the		

California Constitution. This article reads in parts as follows:

*ASection 1"*

*A(a) The maximum amount of any ad valorem tax on real property shall not exceed one percent (1%) of the full cash value of such property. The one percent (1%) tax to be collected by the counties and apportioned according to law to the districts within the counties...@*

- 1979            Suit to preserve taxing power of the improvement district lost. ID3 can no longer collect sufficient tax funds to provide normal O&M.
- 1980            A public meeting was held at the South Fork School on February 13, 1980 to discuss the Project. Representatives from the Federal Emergency Management Administration (FEMA), Kern County Planning Department and the Agency were in attendance. Impacts of Proposition 13 and various solutions for financing were discussed.
- 1981            Public meeting on July 6, 1981. Discussion of problems relating to continuing the O&M of the Project.
- 1982            Agency prepared a Benefit Assessment Analysis for ID3.
- 1982            Protest hearing was held on April 29, 1982 to give the Agency Board authority to levy assessment based on degree of benefit. The protests received did not meet the two requirements necessary to cease further action.
- 1982            The Agency Board adopted a resolution calling for posting of the report and setting a second protest hearing date of August 24, 1982, South Fork School, Weldon, California.
- 1982            August 24, 1982, the Agency Board held a protest hearing on the benefit assessment. 68 percent protested against the benefit assessment.
- 1983            August 1983 flood damage occurred to the Project. Cost of repairs was \$38,000 (\$54,000 - June 1997). Federal assistance was approved for \$27,000. (Peak flow 1,150 cfs - March 1, 1983).
- 1983            Agency filed a Declaratory Relief Action for the purposes of determining the Agency's responsibilities for continued O&M.
- 1985            Agency prepared a report on the 100-year floodplain delineation for Kelso Creek and Short, Chollo and Cane canyons.
- 1986            Settlement was reached with the federal government to absolve the Agency's responsibilities with respect to the federal assurances for continued O&M of the Project.

1986	An action was filed in Kern County Superior Court for the purpose of defining the Agency's responsibilities for continued maintenance based on limited funding.
1987	In April 1987, a suit by a downstream property owner as a result of the 1983 flood was decided. The court made a finding that the embankment diverted flows from its natural drainage course, depositing excess silt onto downstream lands causing damage to crops and land.
1988	The Agency engaged the services of Alliance Appraisal to establish an updated market valuation for ID3; valuation \$3 million dollars.
1989	May 25, 1989, the Agency Board authorized the General Manager and General Counsel to negotiate the necessary agreement with Kern County to install and purchase the necessary equipment for a flood warning program on Kelso Creek.
1989	November 21, 1989, the Agency Board directed staff to proceed with a resolution to establish an Advisory Committee for ID3.
1990	March 22, 1990, the Agency Board adopted Resolution 2-90 establishing the Advisory Committee for ID3.
1990	April 26, 1990, the Agency Board authorized the Board President, General Manager and General Counsel to execute the Flood Warning Program Agreement between the County and Agency. Total program not to exceed \$56,000 (ID3 Fund - \$28,000, Agency General Fund - \$28,000).
1991	August 1991, a field inventory was made of each parcel within ID3 for the purpose of establishing assessments.
1993	November 1993, the Agency Board authorized staff to look into a plan that would minimize flood impacts downstream of the Project.
1994	The Agency dismissed the lawsuit <i>KCWA vs. Alexander et al.</i> The Agency filed a Declaratory Relief Action ( <i>KCWA vs. Rhoades et al.</i> ) in an effort to reinstate the power of the Board to levy ad valorem assessments to defray, in part, the cost of maintaining the Project.
1995	March 1995, a flood event occurred on Kelso Creek damaging a portion of the Project and adjacent farm land (peak flow, 1,600 cfs, revised). Agency applied to FEMA for federal disaster assistance to repair the damaged area. Total assistance applied for was \$32,500.
1996	Agency prevails in suit ( <i>KCWA vs. Rhoades et al.</i> ) to establish right to levy ad valorem assessments.
1996	California voters enact Proposition 218 establishing new assessment requirements.

1996	December 1996, a minor flow occurred on Kelso Creek. The estimated peak was 137 cfs. The Project sustained no damage.
1997	May 22, 1997, the Agency Board adopted Resolution No. 27-97, authorizing preparation of an engineering report to determine the benefits and proposed distribution of assessment for ID3; set a public meeting for June 18, 1997; and set a public hearing and landowner election for August 4, 1997.
1997	August 4, 1997, the Agency Board adopted Resolution No. 46-97 establishing a special benefit for ID3 and providing for assessments therein for 1997-98.
1997	November 1997, the Agency acquired license agreements from the Bartolas Corporation, and Wayne and Judith McBride to allow access and Project modifications outside the current ID3 right-of-way.
1997	December 1997, minor alterations were made to the Project at a cost of approximately \$12,000.
1998	February 24, 1998, a significant storm event occurred in the Kelso Creek watershed resulting in a flow of approximately 1,600 cfs, causing damages to the Project. Emergency repairs were made to the Project at a cost of \$21,739. Applications to FEMA for federal disaster assistance were made for about \$100,000 for embankment repair and sediment removal.
1998	June 25, 1998, the Agency Board adopted Resolution No. 31-98 setting the 1998-99 assessments for ID3 at a rate of \$.001162 as originally established in 1997.
1998	December 3, 1998 - February 1999, Project embankment restoration work completed at a cost of \$187,878, including construction contract cost of \$167,303 and engineering cost of \$20,575. The work was funded by the U. S. Department of Agriculture at \$138,025, and the State of California Office of Emergency Services (OES) at \$29,750 (\$472 of OES reimbursement applied toward engineering costs and the remaining engineering costs, \$20,103, were paid by ID3). Final payment from USDA received 4/15/1999 totaling \$138,025.
1998	December 30, 1998, the Agency purchased 20 acres belonging to Charlotte Brock, at the north end of the Project on the west side of the western embankment at a cost of \$40,345 to allow flood flows to spread out before exiting the Project.
1999	January 1999, payment from FEMA for 1995 flood fighting activities received in the amount of \$4,030 on a claim of \$5,000.
1999	February 1999, payment from FEMA for 1998 flood fighting activities received in the amount of \$16,462 on a claim of \$21,739. The remainder of claim plus \$1,411 for administration, which was to be paid by State OES.
1999	March 25, 1999, Agency executes a Stream Alteration Permit with California Department of Fish and Game at a cost of \$111. The permit covers construction and maintenance activities for a period of five years.

1999	April 15, 1999, work complete to add cement grout to a portion of the rip-rap on eastern Project embankment just upstream of Cottontail Lane at a cost of \$6,144.
1999	June 25, 1999, the Agency Board adopted Resolution No. 33-99 setting the 1999-2000 assessments for ID3 at a rate of \$.001162 as originally established in 1997.
1999	November 19, 1999, Agency authorized payment to Mr. Creighton for settlement of Brock Property purchase issue; \$3,000 from ID3 Fund and \$6,810 from Agency General Fund.
2000	February 10, 2000, Agency received payment from OES for 1995 project embankment repair activities received in the amount of \$5,400.
2000	April 28, 2000, remainder of rip-rap, just upstream of Cottontail Lane, grouted in place with cement at a cost of \$4,200.
2000	June 22, 2000, the Agency Board adopted Resolution No. 44-00 setting the 2000-2001 assessments for ID3 at a rate of \$.001162 as originally established in 1997.
2000	July 2000, the Kern County Board of Supervisors includes \$60,000 in the County Budget to replace the ALERT Rain Gauge repeater system with a satellite transmission system.
2001	April 2001, the Kern County Floodplain Management staff order the ALERT gauge replacement equipment.
2001	Summer 2001, County and Agency staff install five new rain gauges equipped with satellite transmitters which provide data on the internet.
2001	June 28, 2001, the Agency Board adopted Resolution No. 33-01 setting the 2001-2002 assessments for ID3 at a rate of \$.001162 as originally established in 1997.
2001	December 11, 2001, Agency received payment in the amount of \$49,247 from OES for State share of 1999 Project repair activities (\$41,826) and 1998 emergency repair work (\$5,527) plus an administrative allowance (\$1,894).
2002	June 27, 2002, the Agency Board adopted Resolution No. 31-02 setting the 2002-2003 assessments for ID3 at a rate of \$.001162 as originally established in 1997.
2002	September 27, 2002, in response to her resignation notice, Mary Seberger, Secretary of the ID3 Advisory Committee, was presented with a resolution commending her for her 12 years of service to the Advisory Committee.
2002	December 2002, mowing of the vegetation in the channel between Walker Road and 1/4 mile south of Cottontail was done for \$815.
2002	December 13, 2002, The ID3 Advisory Committee authorized expenditure of \$25,000 and retention of Bookman-Edmonston Engineering for preparation of a grant application for potential buy-out of properties within ID3.

2003	January 2003, fencing materials for building debris fences along the eastern Project embankment groins were purchased at a cost of \$1,700. Installation was delayed due to contract issues.
2003	January 3, 2003, A public meeting was held to seek support on the grant application project which focuses on a buy-out option and floodproofing those that stay. The ID3 Advisory Committee approved moving forward with the application and requested an additional public meeting with greater effort on the outreach.
2003	January 31, 2003, a public meeting, which included the ID3 Advisory Committee and an Agency Board Subcommittee, was held to gauge community support for the grant application project description. The majority of those attending the meeting supported submittal of the grant application.
2003	February 14, 2003, the Agency filed the \$4,994,000 ID3 grant application pursuant to Chapter 5, Article 2.5, Flood Protection Corridor Program of the Safe Drinking Water, Clean Water, Watershed Protection, and Flood Control Act of 2000 (Year 2000 Proposition 13).
2003	June 26, 2003, the Agency Board adopted Resolution No. 36-03 setting the 2003-2004 assessments for ID3 at a rate of \$.001162 as originally established in 1997.
2003	August 27, 2003, the Agency was notified by the State of California that the grant application was ranked below the cutoff line for the funds available and therefore, would not be eligible for money under the Proposition 13, Flood Protection Corridor Program.
2004	June 24, 2004, the Agency Board of Directors adopted Resolution No. 29-04 setting the 2004-2005 assessments for ID3 at a rate of \$.001162 as originally established in 1997.
2005	January 25, 2005, the Agency filed the \$929,700 ID3 grant application for the Urban Streams Restoration Program funded under the California Clean Water Clean Air, Safe Neighborhood Parks and Coastal Protection Act of 2002 (Proposition 40).
2005	June 22, 2005, the Agency Board of Directors adopted Resolution No. 30-05 setting the 2005-2006 assessments for ID3 at a rate of \$.001162 as originally established in 1997.
2005	May 2005 the Agency was notified by the State of California that the grant application was ranked below the cutoff line for the funds available and therefore, would not be eligible for money under the California Clean Water Clean Air, Safe Neighborhood Parks and Coastal Protection Act of 2002 (Proposition 40).
2006	June 21, 2006, the Agency Board of Directors adopted Resolution No. 31-06 setting the 2006-2007 assessments for ID3 at a rate of \$.001162 as originally

established in 1997.

- 2007 May 23, 2007, the Agency Board of Directors adopted Resolution No. 28-07 setting the 2007-2008 assessments for ID3 at a rate of \$.001162 as originally established in 1997.
- 2008 May 21, 2008, the Agency Board of Directors adopted Resolution No. 21-08 setting the 2008-2009 assessments for ID3 at a rate of \$.001162 as originally established in 1997.
- 2008 June 2008, the Piute Fire burns a portion of the Kelso Creek watershed. On July 13, 2008, minor mud and debris flows (estimated at 420 cfs by County of Kern Engineering and Survey Services Department) in Cortez Canyon resulted in several inches of mud crossing Kelso Valley Road. The eastern Project embankment sustained no damage; however, several inches of sediment were deposited in the channel portion of the Project
- 2009 May 27, 2009, the Agency Board of Directors adopted Resolution No. 34-09 setting the 2009-2010 assessments for ID3 at a rate of \$.001162 as originally established in 1997.
- 2010 June 23, 2010, the Agency Board of Directors adopted Resolution No. 42-10 setting the 2010-2011 assessments for ID3 at a rate of \$.001162 as originally established in 1997.
- 2010 December 2010, a series of winter storms resulted in flow in Kelso Creek. Twelve diversion berms along the eastern Project embankment sustained damage, as well as the debris fencing at Cottontail Lane. The embankment was not damaged. The flow created a large scour hole downstream of the Project. Sediment from the flow event was deposited in the Project channel, as well as downstream. Material suspended in the column from the scour hole was also deposited downstream.
- 2011 June 23, 2011, the Agency Board of Directors adopted Resolution No. 32-11 setting the 2011-2012 assessments for ID3 at a rate of \$.001162 as originally established in 1997.
- 2012 After an extensive application and appeal process, the Federal Emergency Management Agency denied the Agency's request for funding for sediment removal from the channel, as well as repairs to the diversion berms and debris fencing. As a result, ID3 does not have the financial means to complete the remediation work.
- 2012 June 28, 2012, the Agency Board of Directors adopted Resolution No. 35-12 setting the 2012-2013 assessments for ID3 at a rate of \$.001162 as originally established in 1997.
- 2012 County staff replaced the transmitters in all five rain gauges.



- |      |   |
|------|---|
| 2013 | June 27, 2013, the Agency Board of Directors adopted Resolution No. 34-13 setting the 2013-2014 assessments for ID3 at a rate of \$.001162 as originally established in 1997.   |
| 2014 | Kern County Office of Emergency Services (Kern OES) developed the Kelso Creek Communities Flood Warning and Notification Plan which outlines steps County staff will take during a flow event, including emergency broadcast notification and voluntary evacuations of residents within the flow path of Kelso Creek. |

From the account, it can be seen that over the years large floods were more frequent, and flood conditions were more damaging than the Project can withstand. Therefore, O&M costs have been greater than anticipated. Analyses of what is necessary to improve the Project indicate that the cost of capital improvements would be too great to be borne by ID3. In addition, the benefit assessment has not been sufficient to offset the O&M costs. Attempts to obtain funds from federal, state or county governments for the necessary improvements have failed. Several analyses have been made regarding the ability of the Project to convey flood water through the ID3, including KCWA and Boyle Engineering - 1980, Simons, Li and Associates - 1987. Each study concluded the Project could convey flows of 2,500 cfs with continued maintenance. Significant erosion and sediment deposition within the Project has occurred since those studies were conducted. Current maintenance practice has been to allow vegetation to grow within the channel in order to slow flood flows and potentially reduce channel scour. Both of these factors contribute to higher water levels within the channel during a flow event, reducing the embankment freeboard and the Project's ability to convey flows within the channel. In addition, the earthfill material used to construct the embankment rapidly scours during any significant flow event. From historical observations, the Project appears to be capable of conveying flows of up to 1,500 cfs for no more than a 12-hour duration without threatening to breach the embankment; however, the Agency cannot determine the maximum channel capacity without performing a new engineering hydrology and hydraulics analysis. The level of analysis will be dictated by the level of protection that local residents desire and their ability to secure sufficient funding to make necessary improvements to the Project.

During fall 2013 and winter 2014, the Agency has worked with Kern OES to develop the Kelso Creek Communities Flood Warning and Notification Plan (Plan). The Plan outlines the monitoring and communication efforts that County and Agency staff will undertake during a flood event. At the County's discretion or by recommendation of the Agency, the County has the exclusive authority to issue emergency broadcast notifications and voluntary evacuations of residents within the Kelso Creek flow path, including ID3. It is anticipated that the plan will be adopted during summer 2014. Once adopted,

the Plan will be appended to future ID3 Benefit Assessment Reports.

From forty-three years of flood history, Table A shows an average annual maintenance and repair cost of \$58,700 (February 2014 price level). The O&M costs will continue to increase in the future as more frequent maintenance and repairs to the embankments and channel are expected. The costs of basic O&M and preparation of the benefit assessment report would be approximately **\$65,000** (Table B). After accounting for current revenues and interest, the amount that would need to be collected from the property owners to continue to maintain the Project at historic performance levels would be about **\$60,000**.

The property owner assessment will only cover a portion of the average annual costs. Therefore, without additional funding from other sources, only basic maintenance and monitoring for flood events can be performed at this time. To date, all efforts to secure additional funding from the County or other sources have failed. However, if specific projects are identified suitable for County participation, a renewed request will be made to the County.

Table B has been updated to reflect this lower funding level and the resulting maintenance and repairs that can be accomplished with the available funding. The assessment is less than that which could have been collected under the conditions prevailing before Proposition 13 (approximately \$54,000). Table B also shows the total Equalized Market Valuation of \$4,303,020 for 1997 which resulted in an assessment rate of 0.001162, required to raise \$5,000.00.

## *DESCRIPTION OF PROJECT*

The County of Kern and USACE created the Project by constructing a channel and using dredging materials to create two embankments to direct flows past the development. The channel and eastern embankment extend northward about 13,000 feet from a point in the northeast quarter of Section 5, Township 27 South, Range 35 East, MDB&M, just north of the Kelso Valley Road crossing of the Kelso Creek Channel (Plates I and II). The Agency provided the right-of-way and has operated and maintained the channel and embankments since 1970. The embankments were originally designed with a top width of about 14 feet and stream side slopes of three horizontal to one vertical (3:1). The average height of the eastern embankment was originally designed to be 5 feet, and the average height of the west embankment was 2 feet above natural ground. In the 1990s, the western embankment was breached and the flow was allowed to move westerly to spread out the flow and reduce channel scour. Concrete lining and rip-rap have been placed on portions of the channel side of the east embankment as funds became available to protect against erosion resulting during high flow events. The channel was originally designed to carry approximately 2,500 cfs with no significant damages within the area of benefit assuming regular channel maintenance is performed to remove sediment that is deposited within the channel. However, the Project routinely sustained damage from flows significantly lower than 2,500 cfs. Additionally, funds for repairing scoured embankments and dredging the channel have not been available. The Project was originally designed to protect approximately 575 acres in the existing improvement district. The boundaries of the improvement district are shown on the general index map and the various Assessor Parcel Maps in the appendix section of this report.

## *BASIS FOR BENEFIT ASSESSMENT*

In order to determine the assessment each property owner must pay to provide the approximate amount needed for annual O&M of the Project, the Agency determined the benefits that the Project provides to each parcel of land within ID3. Generally, the benefits are based on the damages that each parcel of land within ID3 would receive from a flood of 1,500 cfs without the Project as demonstrated in recent flow events, including the December 2010 event.

It has been determined from past Kelso Creek flows and from calculations of the channel carrying capacity that significant damage within ID3 from flows up to about 1,500 cfs would be prevented by the Project, assuming serious embankment erosion is prevented by flood fighting. Without the project, 1,500 cfs would flood the property within ID3 creating multiple channels with depths ranging from 1.0 to 1.5 feet, and velocities ranging from 3.0 to 5.0 feet per second. Flooding of this nature would cause scouring in some areas and deposition in other areas. The damages any given parcel would receive from this type of flooding depend directly on the land use and are reflected in the market value of the land and improvements. Six land use units (basic damage units) have been selected within ID3: Unfloodproofed Homes with Yards, Floodproofed Homes with Yards, Vacant Subdivision Lots, Cropland, Range Land and Kelso Creek Road. Agency staff completed a survey of properties within ID3 on April 14 and 15, 2014; the results of the survey are provided below. Additionally, Table C describes in detail the typical damages which would occur with a 1,500 cfs flood for each damage unit.

A. As of 2014, there were 14 Unfloodproofed Homes with Yards located within the Cropland area and the Subdivision Land area. Since the majority of the homes within ID3 are mobile homes, potential damages are based on the cost of repairing the mobile home, including damages that would occur to the jackstands, foundation, skirting, and yard, as well as water and septic systems, access roads and vehicles. The average flow depth for 1,500 cfs is generally below the floor level of most mobile homes in ID3. However, due to potential scouring resulting in loss of jackstands, damages to the inside of the mobile homes may also occur. The damages that would occur are based on the average cost of replacing some jackstands, smoothing the foundation, replacing the skirting, removing sediment and debris, replacing flooring and carpeting, repairing one vehicle and leveling and replacing the yard and irrigation system. The mobile home and its yard are assumed to have an area of 0.1 acre (100 ft. x 50 ft.). This area (0.1 acre) is subtracted from the total area of the parcel on which the home is located, and the

remaining area is treated as Vacant Subdivision Lots. The damage determined for these units is about \$40,000 per home (Table C).

B. As of 2014, there were 118 Floodproofed Homes with Yards also located within the Cropland area and the Subdivision Lot area. A floodproofed home is a home that is built on an earth pad, has a raised foundation or has a retaining wall on at least three sides of the home; such that the top of the pad, top of the foundation or top of the retaining wall is at least 1.0 to 2.0 feet above prevailing ground level at the south side of the home. In this case, no damage would occur to the home but damage is likely to occur to the yard, water and septic system, access roads and vehicles as determined in (A) above. The damages that would occur are based on the average cost of removing sediment and debris, repairing one vehicle, land leveling and replacing the yard and irrigation system for a given area of 0.1 acre (100 ft. x 50 ft.). As with unfloodproofed homes, the remaining lot area is treated as a Vacant Subdivision Lot. The damage determined for these units is about \$27,000 per home (Table C).

C. There are 42 Vacant Subdivision Lots located throughout the district. This land consists of undeveloped parcels and incompletely developed parcels within the residential area between Cottontail Lane and Trotter Street. The damages that would occur on Vacant Subdivision Land are based on the cost of sediment and debris removal, and rough land leveling. The damage determined for this unit is about \$800 per acre (Table C).

D. There are approximately 119 acres of Cropland located in the northern portion of the district. This land is used mainly for raising alfalfa, potatoes and carrots. The damages that would occur in this area are based on a 50 percent crop loss for alfalfa, rough land leveling and repair to irrigation systems. The damage determined for this unit is about \$790 per acre (Table C).

E. There are 105 acres of Private Vacant Range Land located in the southern portion of the district. This land is used mainly for grazing cattle. The damages that would occur in this area are based on the loss of annual cattle production from grazing. The damage determined for this unit is about \$2.00 per acre (Table C).

F. There are about two miles of Kelso Creek Road along the eastern boundary of the district which were flooded by Kelso Creek prior to construction of the Project in 1970. The damages that would occur on the road include sediment, debris removal and repaving as needed. During 1966, the County

spent \$19,100 repairing the road and another \$5,800 was spent in 1969. The damage cost determined for Kelso Creek Road is about \$80,000 per flood event. The average annual damages can be calculated by multiplying the per flood damages times four flood years in 30 years and dividing by 30 years. This results in an average annual cost of \$10,700 (Table C).

Damages from the five private damage units mentioned above are related to each other by the market value of the land and improvements. If the Project is not maintained and the historic floods continue at a rate of more than one per 10 years over a 30 year period, the value of the property would be reduced to near zero since the damage would exceed the value of the property. The Equalized Assessed Valuation for each type of property adequately reflects the benefit each property receives from the embankment. Table D entitled Typical Benefit of Kelso Creek Project shows the property values with and without the Project.

The total assessment proposed for each property owner is shown in Tables E-1 and E-2, entitled Kern County Water Agency, Improvement District No. 3, Property Description and Proposed Assessment. Each parcel of land is described by the Assessors Parcel Number (APN), the name of owner, the area, the Equalized Assessed Valuation which applies to that parcel and the total assessment for each parcel. The areas listed in the table are based on the Assessors Parcel Maps (Plate III). The property owners are listed in alphabetical order according to the last Kern County assessment role, dated March 2014. The Equalized Assessed Valuation is based on the fair market value at the time of sale of the property, the most recent property value from the Assessors Office or the equalized market valuation from 1988, whichever value represents the most recent fair market valuation.

*Exhibit A*

*Resolution 27-97*

BEFORE THE BOARD OF DIRECTORS  
OF THE  
KERN COUNTY WATER AGENCY

In the Matter of:

AUTHORIZING ENGINEERING REPORTS,  
PUBLICATIONS, NOTIFICATIONS, SETTING  
DATE OF PUBLIC MEETINGS AND HEARING  
WITH VOTING FOR THE PURPOSES OF  
SETTING ASSESSMENTS FOR  
IMPROVEMENT DISTRICT NO. 3

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I, Pam Bosworth, Secretary of the Board of Directors of the Kern County Water Agency, of the County of Kern, State of California, do hereby certify that the following resolution proposed by Director Radon and seconded by Director Rogers, was duly passed and adopted by said Board of Directors at an official meeting hereof this 22 day of May, 1997, by the following vote to-wit:

Ayes: Starrh, Radon, Rogers, Mathews & Lundquist

Noes: None

Absent: Frick & Garnett

  
Secretary of the Board of Directors  
of the Kern County Water Agency

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RESOLUTION 27-97

WHEREAS, on July 21, 1970 the Agency Board of Directors, through the adoption of Resolution No. 14-70, formed an improvement district pursuant § 14.3 et seq. of the Kern County Water Agency Act (Cal. Wat. Uncond. Acts 9098 §14.3 et seq.) Said improvement district known as Improvement District No. 3, was formed primarily for the purpose of repairing and maintaining the channel and main levee that were constructed by the United States Army Corps of Engineers and Kern County for the stream known as Kelso Creek; and



WHEREAS, the Kern County Water Agency is authorized by §14.4 of the Agency Act to cause exactions to be levied against lands and improvements within said improvement district for the purpose of raising the funds needed to repair and maintain the channel and main levee for Kelso Creek; and

WHEREAS, the Fifth District Court of Appeals in an unpublished opinion filed February 22, 1996 has ruled that the exactions authorized by §14.14 of the Agency Act are ad valorem assessments which do not fall within the ambit of Article XIII A of the California Constitution; and

WHEREAS, recently passed Proposition 218 purports to adopt constitutional restrictions on the ability of the Agency to levy assessments authorized by statute; and

WHEREAS, this Board proposes to appropriate the sum of \$5,000 for the repair and maintenance of the main channel and levee for Kelso Creek during the fiscal year 1997-98 and to include said appropriation in its annual budget for submission to the Board of Supervisors of Kern County for approval.

NOW, THEREFORE, BE IT RESOLVED by the Kern County Water Agency Board of Directors that:

1. The Kern County Water Agency Board of Directors proposes a \$5,000 assessment for ID3, and authorizes the preparation of an engineering report to determine the benefits and proposed distribution of the assessment and sets the date of June 18, 1997 for a public meeting at 7:00 p.m. at the South Fork School, Weldon, California for the purposes of informing the property owners of the proposed assessment, and authorizes publication or notification to landowners in conformance with legal requirements of recently passed Proposition 218; and
2. The Kern County Water Agency Board of Directors sets the date of August 4, 1997 for hearing and landowner voting on setting the assessments for fiscal year 1997-98, and authorizes publication or notification to landowners with appropriate distribution of ballots, consistent with legal requirements of Proposition 218; and
3. Authorizes staff to conduct proceedings necessary to comply with the provisions of Proposition 218, but specifically reserves all rights to challenge the efficacy or constitutionality of Proposition 218 limitations.

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*Exhibit B*

*Resolution 46-97*

BEFORE THE BOARD OF DIRECTORS  
OF THE  
KERN COUNTY WATER AGENCY

In the Matter of:

ESTABLISHING A SPECIAL  
BENEFIT FOR IMPROVEMENT  
DISTRICT NO. 3 AND PROVIDING  
FOR ASSESSMENTS THEREIN 1997-98

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I, PAM BOSWORTH, Secretary of the Board of Directors of the Kern County Water Agency, of the County of Kern, State of California, do hereby certify that the following resolution proposed by Director Rogers and seconded by Director Mathews, was duly passed and adopted by said Board of Directors at an official meeting hereof this 4th day of August, 1997, by the following vote to-wit:

Ayes: Rogers, Garnett, Mathews, Frick & Lundquist

Noes: None

Absent: Radon & Starrh

  
Secretary of the Board of Directors  
of the Kern County Water Agency

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RESOLUTION 46-97

WHEREAS, on July 21, 1970 the Agency Board of Directors through the adoption of Resolution No. 14-70 formed an improvement district pursuant to sections 14.3 et seq. of the Kern County Water Agency Act (Cal. Wat. Uncod. Acts, Act 9098), the district is known as Improvement District Number 3 ("ID 3"), and the district was formed primarily for the purpose of repairing and maintaining the

channel and main levee that were constructed by the United States Army Corps of Engineers and Kern County for the stream known as Kelso Creek;

WHEREAS, THE Kern County Water Agency is authorized by sections 14.14 and 14.18 to cause exactions to be levied against lands and improvements within the improvement district for the purpose of raising the funds needed to repair and maintain the channel and main levee for Kelso Creek;

WHEREAS, the people of the State of California have enacted proposition 218 creating Article XIII D of the California Constitution and certain related Government Code sections;

WHEREAS, the legislature has enacted and the Governor signed certain legislation implementing the will of the people and providing further authority and procedural direction for the levy of such exactions;

WHEREAS, the Agency staff finds that the sum of \$5,000 is necessary to be levied on properties within ID 3 in the form of special benefit assessments for the maintenance and repair of the Kelso Creek levee system during fiscal year 1997-98; and

WHEREAS, the Agency has complied with all requirements of the Agency Act, the California Constitution, and implementing provisions of other statutes, including but not limited to the holding of a public meeting, hearing and balloting to fully inform the public and obtain the will of the those entitled to provide a ballot in the proceeding.

NOW THEREFORE BE IT RESOLVED, by the Board of Directors of the Kern County Water Agency as follows:

1. This Board hereby finds and determines that:

- (a) Each of the foregoing recitals is true and correct.
- (b) The sum of \$5,000 is required to be levied in FY 97-98 on the lands and improvements within ID 3 to provide in orderly fashion for the maintenance and repair of the Kelso Creek levee system for the protection and benefit of the lands and improvements of ID 3.

- (c) The special assessments set forth in the engineer's report entitled "Report of Special Benefit Assessment for Improvement District No. 3 - Operation and Maintenance of Kelso Creek Levees", dated June 1997, are reasonable and well-supported, and that the facts stated therein are true and correct based upon the evidence presented at the hearing of the matter; and
- (d) After meeting, hearing, and tally of the ballots in the proceeding established by Article XIII D, the ballots in favor of establishing the assessment represent a total of \$ 1,780.00 of proposed assessment, and the ballots opposed to establishing the assessment represent a total of \$ 825.00 of proposed assessment.

2. This Board declares that, the foregoing facts having been established as true and correct, the assessment of parcels specified in the "Report of Special Benefit Assessment for Improvement District No. 3 -- Operation and Maintenance of Kelso Creek Levees", dated June 1997, shall be levied in the amounts specified therein as further set forth on attached Exhibit B.

3. Staff is instructed to proceed with any additional procedural details to implement the levee of the exaction.

4. The Secretary of this Board be and hereby is instructed to transmit immediately a certified copy of this resolution to the Kern County Board of Supervisors, and to file with the Assessor and/or Auditor-Controller of Kern County all necessary documents required for the implementation of the levy.

*Exhibit C*

*Resolution 34-13*





WHEREAS, the Agency is authorized to cause exactions to be levied against lands and improvements within ID3 for the purpose of raising the funds needed to repair and maintain the channel and main embankment; and

WHEREAS, the people of the State of California have enacted Proposition 218 creating Article XIID of the California Constitution and certain related Government Code sections, and as the Legislature has enacted and the Governor signed certain legislation implementing the will of the people and providing further authority and procedural direction for the levy of such exactions; and

WHEREAS, the Agency conducted meetings in compliance with Proposition 218 and implementation statutes during the summer of 1997, culminating in voter approval of an assessment rate of .001162 for the district; and

WHEREAS, Agency staff finds that the previously approved assessment rate of .001162 established and levied in 1997 is necessary for the maintenance and repair of the Kelso Creek Project during Fiscal Year 2013-14; and

WHEREAS, the Agency has complied with all requirements of the Agency Act, the California Constitution and implementing provisions of other statutes, including but not limited to the noticing and holding of a hearing to fully inform the public and obtain the will of those holding title to real property by providing a forum for protesting the setting of the assessment.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Kern County Water Agency that:

1. The foregoing recitals are true and correct.
2. The Board proposes that the assessment rate of .001162 established in 1997 be levied in Fiscal Year 2013-14 on the lands and improvements within ID3.
3. The special assessments set forth in the Benefit Assessment Report entitled, "Report of Special Benefit Assessment for Improvement District No. 3 - Operation and Maintenance

of the Kelso Creek Project,” dated June 2013, attached hereto as Exhibit A, are reasonable and well-supported, and that the facts stated therein are true and correct based upon the evidence presented at the hearing.

4. After providing opportunity for the public to voice their opinions regarding the assessment by the Agency, the holders of title to real property which make up the majority of the assessment have not protested the setting of the assessment.
5. The assessment of parcels specified in the “Report of Special Benefit Assessment for Improvement District No. 3 - Operation and Maintenance of the Kelso Creek Project,” dated June 2013, shall be levied in the amount specified therein as further set forth on the attached Exhibit B.
6. Staff is instructed to proceed with any additional procedural details to implement the levy of the exaction.
7. The Secretary of the Board is hereby instructed to transmit a certified copy of this resolution to the Kern County Board of Supervisors, and to file all necessary documents required for the implementation of the Assessment.

*Table A*

*Average Annual Maintenance Cost Summary*

KERN COUNTY WATER AGENCY  
IMPROVEMENT DISTRICT 3 (KELSO CREEK)  
AVERAGE ANNUAL OPERATIONS AND MAINTENANCE COST SUMMARY

Date	O&M Cost (\$)	Construction Cost Index <sup>(1)</sup>	Total Percent Change	Present Cost February 2014 (\$) <sup>1</sup>
9681 = FEB-14				
Jun-70	\$ -	1381	7.0101	\$ -
Jun-71	\$ -	1581	6.1233	\$ -
Jun-72	\$ 1,953	1753	5.5225	\$ 10,800
Jun-73	\$ 511	1895	5.1087	\$ 2,600
Jun-74	\$ 8	2020	4.7926	\$ -
Jun-75	\$ 1,005	2212	4.3766	\$ 4,400
Jun-76	\$ 6	2401	4.0321	\$ -
Jun-77	\$ 2,595	2576	3.7582	\$ 9,800
Jun-78	\$ 83,501 <sup>(2)</sup>	2776	3.4874	\$ 291,200
Jun-79	\$ 144,184 <sup>(2)</sup>	3003	3.2238	\$ 464,800
Jun-80	\$ -	3237	2.9907	\$ -
Jun-81	\$ 6	3535	2.7386	\$ -
Jun-82	\$ 6	3825	2.5310	\$ -
Jun-83	\$ 23,406	4066	2.3810	\$ 55,700
Jun-84	\$ 41,238	4148	2.3339	\$ 96,200
Jun-85	\$ 7,739	4182	2.3149	\$ 17,900
Jun-86	\$ 7,458	4295	2.2540	\$ 16,800
Jun-87	\$ 16,787	4406	2.1972	\$ 36,900
Jun-88	\$ 45,201	4519	2.1423	\$ 96,800
Jun-89	\$ 91,973	4615	2.0977	\$ 192,900
Jun-90	\$ 14,160	4732	2.0459	\$ 29,000
Jun-91	\$ 29,342	4832	2.0035	\$ 58,800
Jun-92	\$ 2,703	4985	1.9420	\$ 5,200
Jun-93	\$ 19,768	5210	1.8582	\$ 36,700
Jun-94	\$ 14,097	5408	1.7901	\$ 25,200
Jun-95	\$ 36,910	5471	1.7695	\$ 65,300
Jun-96	\$ 9,423	5620	1.7226	\$ 16,200
Jun-97	\$ 2,682	5826	1.6617	\$ 4,500
Jun-98	\$ 87,112 <sup>(2)</sup>	5920	1.6353	\$ 142,500
Jun-99	\$ 247,514 <sup>(2)</sup>	6059	1.5978	\$ 395,500
Jun-00	\$ 15,775 <sup>(2)</sup>	6221	1.5562	\$ 24,500
Jun-01	\$ 8,565	6334	1.5284	\$ 13,100
Jun-02	\$ 7,021	6538	1.4807	\$ 10,400
Jun-03	\$ 46,132 <sup>(2)</sup>	6695	1.4460	\$ 66,700
Jun-04	\$ 10,796	7115	1.3606	\$ 14,700
Jun-05	\$ 19,458	7446	1.3002	\$ 25,300
Jun-06	\$ 9,847	7751	1.2490	\$ 12,300
Jun-07	\$ 10,985	7967	1.2151	\$ 13,300
Jun-08	\$ 8,305	8310	1.1650	\$ 9,700
Jun-09	\$ 20,768	8570	1.1296	\$ 23,500
Jun-10	\$ 20,981	8799	1.1002	\$ 23,100
Jun-11	\$ 71,183 <sup>(2)</sup>	9070	1.0674	\$ 76,000
Jun-12	\$ 46,641	9308	1.0401	\$ 48,500
Jun-13	\$ 111,940 <sup>(3)</sup>	9537	1.0151	\$ 113,600
<b>Total Amount</b>				<b>\$ 2,522,800</b>
<b>Average annual cost over 43 years</b>				<b>\$ 58,700</b>

(1) Engineering News and Record, Construction Costs Index using 20 city average with 1913 at 100 compared to the February 2014 Index

(2) Costs include flood fight, repair and/or construction costs.

(3) Fiscal Year 2012-13 O&M costs include reimbursement to the Agency of December 2010 flood fight expenses.

*Table B*

*Revenue, Expenses and Assessment Rate*

KERN COUNTY WATER AGENCY  
IMPROVEMENT DISTRICT 3 (KELSO CREEK)  
REVENUE, EXPENSES AND ASSESSMENT RATE

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**Revenue**

Pre-assessment Taxes:	\$ 5,000
Interest Earnings:	<u>\$ -</u>
<b>Total Revenue:</b>	<b>\$ 5,000</b>

**Expenses<sup>1</sup>**

Operations and Maintenance:	\$ 60,600
Preparation of Benefit Assessment Report:	<u>\$ 4,400</u>
<b>Total Expenses:</b>	<b>\$ 65,000</b>

**Net annual assessment needed**

Total Expenses:	\$ 65,000
Total Revenues:	<u>\$ 5,000</u>
<b>Total Assessment:</b>	<b>\$ 60,000</b>

**Assessment Rate Approved in 1997**

Total Equalized Market Valuation (1997):	\$ 4,303,020
Total Assessment:	<u>\$ 5,000</u>
<b>Assessment Rate:</b>	<b>0.001162</b>

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(1) Prior to 2013, the "Expenses" were based on the average cost of O&M documented Table A. However, as noted in the report, prior to 2010 Table A does not include the full O&M costs. Therefore, rather than use the historical average, the Expenses now reflect the estimated ID3 budget for the 2014-15 fiscal year which includes Agency staff time and overhead.

*Table C*

*Typical Damages Assuming No Kelso Creek Project for 1,500 cfs*

KERN COUNTY WATER AGENCY  
IMPROVEMENT DISTRICT 3 (KELSO CREEK)  
TYPICAL DAMAGES WITHOUT THE PROJECT FOR 1,500 CFS FLOW EVENT <sup>(1)</sup>

DAMAGE DESCRIPTION		COST	
A - Residential, Unfloodproofed			
■ Rehabilitate Sub. Well and Pump (10 hp Pump)			
Pull Well, bail well & reinstall		\$1,000.00	
Repair Electrical Panel		\$450.00	
	Sub-total		\$1,450.00
■ Rehabilitate Septic system			
(New system \$2,500.00)			
Pump liquid & hand clean main tank		\$400.00	
Replace piping to main tank (30 lf.)		\$325.00	
	Sub-total		\$725.00
■ Mobile Home (Dbl. wide 24'X60')	New	\$55,000.00	
Mobile Home (Single wide 14'X60')	New	\$28,000.00	
Replace flooring & carpet		\$2,000.00	
Replace damaged floor plywood		\$3,500.00	
Reset, replace jack stands & level		\$1,000.00	
Replace skirting		\$2,500.00	
Heating and/or Air conditioning		\$2,500.00	
Replace awnings, steps and landing		\$1,500.00	
	Sub-total		\$13,000.00
■ Repair/replace irrigation system		\$1,500.00	
Replace grass and shrubs		\$1,300.00	
	Sub-total		\$2,800.00
■ Rehabilitate/Grade Roads			
Import, compaction & Grading 500 Lf.			\$16,000.00
■ Repair flooded vehicle (NO Comp/Col.)			
(over \$5,000 car is totaled)			\$5,000.00
■ Sedimentation and debris removed from			
remaining portion of vacant lot (Assume 1 acre)			\$800.00
Total Amount		\$40,000.00	

(1) The values presented are a 2003 Agency staff estimate of costs.



KERN COUNTY WATER AGENCY  
IMPROVEMENT DISTRICT 3 (KELSO CREEK)  
TYPICAL DAMAGES WITHOUT THE PROJECT FOR 1,500 CFS FLOW EVENT <sup>(1)</sup>

DAMAGE DESCRIPTION	COST
<b>B - Residential, Floodproofed</b>	
■ Rehabilitate Sub. Well and Pump (10 hp Pump)	
Pull Well, bail well & reinstall	\$1,000.00
Repair Electrical Panel	\$450.00
Sub-total	\$1,450.00
■ Rehabilitate Septic system	
(New system \$2,500.00)	
Pump liquid & hand clean main tank	\$400.00
Replace piping to main tank (30 lf.)	\$325.00
Sub-total	\$725.00
■ Repair/replace irrigation system	\$1,500.00
Replace grass and shrubs	\$1,300.00
Sub-total	\$2,800.00
■ Rehabilitate/Grade Roads	
Import, compaction & Grading 500 Lf.	\$16,000.00
■ Repair flooded vehicle (NO Comp/Col.)	\$5,000.00
(over \$5,000 car is totaled)	
■ Sedimentation and debris removed from	
remaining portion of vacant lot (Assume 1 acre)	\$800.00
<b>Total Amount</b>	<b>\$27,000.00</b>

(1) The values presented are a 2003 Agency staff estimate of costs.

KERN COUNTY WATER AGENCY  
IMPROVEMENT DISTRICT 3 (KELSO CREEK)  
TYPICAL DAMAGES WITHOUT THE PROJECT FOR 1,500 CFS FLOW EVENT <sup>(1)</sup>

DAMAGE DESCRIPTION		COST	
C - Vacant Subdivision Lot    (Assume 2.5 ac)			
■ Sediment and debris removal			
Rough land leveling (\$800 per acre)		\$2,000.00	
	Sub-total		\$2,000.00
D - Agricultural Crop Land    (Assume Alfalfa and 30 ac)			
■ 50% of Agricultural Land loss			
Crop Loss (10.0 Tons Ac.-Yr. @ \$130.00 per Ton) <sup>(2)</sup>		\$19,500.00	
Rough leveling and reseedling (\$80 per acre)		\$1,200.00	
Repair levees, ditches & Irrigation System			
(\$75 hr. equip/manpower @ 40 hrs)		\$3,000.00	
	Sub-total		\$23,700.00
E - Vacant Rangeland    (Assume 105 ac)			
■ Loss of grazing value		\$420.00	
(\$2.00 per ac-year for two years)			
	Sub-total		\$420.00
F - Kelso Creek Road			
■ Clear Sediment, Debris			
and repave road as needed.			
Escalating 1966 and 1969 actual costs			
compared to flow.		\$80,000.00	
Average Annual costs over 30 years			
(\$80,000 x 4/30 yrs. = \$10,700/yr)			
	Sub-total		\$80,000.00

(1) The values presented are a 2003 Agency staff estimate of costs.

(2) Values determined per e-mail from Dale Creighton on 2/11/03. Crops are also rotated with potatoes every 3 to 4 years with a return on investment to the farm of \$3,000 to \$3,500 per acre.

*Table D*

*Typical Benefit of Kelso Creek Project*

KERN COUNTY WATER AGENCY  
IMPROVEMENT DISTRICT 3 (KELSO CREEK)  
TYPICAL BENEFIT OF KELSO CREEK PROJECT<sup>(1)</sup>

DESCRIPTION	Estimated Damage per flood w/o Project	Typical Property Value w/ Project <sup>(2)</sup>	Typical Property Value w/o Project	Typical Accumulated Damages over 30yr Value w/o Project <sup>(7)</sup>
A - Residential, Unfloodproofed	\$40,000.00	\$24,000.00	\$300.00 (2)	\$160,000.00
B - Residential, Floodproofed	\$27,000.00	\$60,000.00	\$300.00 (3)	\$108,000.00
C - Vacant Subdivision Lot	\$2,000.00 (4)	\$1,600.00 (4)	\$300.00 (3)	\$8,000.00
D - Agricultural Crop Land	\$23,700.00	\$57,000.00	\$9,000.00 (5)	\$94,800.00
E - Vacant Rangeland	\$420.00	\$12,600.00	\$9,240.00	\$3,360.00 (6)
F - Kelso Creek Road	\$80,000.00	N/A	N/A	\$320,000.00

(1) The values presented are a 2003 Agency staff estimate of costs.

(2) Property Value (with Project) represents the most recent fair market valuation; based on the fair market value at time of sale of property, the most recent property value from Assessors Office, or the equalized market valuation from 1988 for a typical subdivision lot, 30 acre farm, or income from 105 acres of rangeland.

(3) Property Value (w/o Project) is based on the value of 2.5 Acres for Range Land @ \$125/Ac.

(4) Assumes 2.5 Acres per lot

(5) Assumes \$300 per acre value for 30 acres.

(6) Assumes loss of income in 8 years of a 30 year period.

(7) Based on 4 Floods occurring over a 30 year Mortgage Life except as noted.

*Table E-1*

*Property Description and Proposed Assessment by Owner*

KERN COUNTY WATER AGENCY  
IMPROVEMENT DISTRICT 3 (KELSO CREEK)  
PROPERTY DESCRIPTION AND PROPOSED ASSESSMENT

APN	OWNER	AREA (acres)	2014 EQUALIZED ASSESSED	2014-15 ID3
			VALUE <sup>1</sup> (\$)	ASSESSMENT <sup>2</sup> (\$)
321-264-23	AGUILERA CARLOS & CARMEN	2.50	80,876	94
321-063-19	ALEXANDER JAMES G & DEBRA A	9.25	96,422	112
321-261-36	ANDERSON DEBORAH J	2.50	121,682	141
321-264-04	ANZALDO IGNACIO & MARIA G	0.00	15,369	18
321-390-40	ANZALDO RAMON & ENEDINA MOTA	1.52	43,974	51
321-390-01	ATWELL JAMES A & KAREN	1.85	6,388	7
321-390-20	ATWELL JAMES A & KAREN	1.26	6,388	7
321-264-13	B NAI JACOB	0.00	12,053	14
321-264-14	B NAI JACOB	0.00	4,018	5
321-390-47	BABASHOFF WILLIAM & JOAN E	1.26	11,158	13
321-264-20	BAGLEY GLENN A & DEANA L REVOCABLE TRUST	0.00	902	1
321-263-35	BAIRD WALTER E & NANCY C	2.50	32,848	38
321-261-04	BARAJAS CAMILO	0.00	16,496	19
321-102-03	BARTOLAS CORP	105.00	17,745	21
321-264-06	BATELAAN MARK	0.00	19,085	22
321-263-16	BEATHARD DAVID	2.50	39,281	46
321-390-19	BEHM TIM L & LISA M	1.69	62,376	72
321-261-09	BELTZ HOWARD C & ELENOR L	4.77	9,445	11
321-380-26	BERRY DON J & TERRI	1.42	90,548	105
321-380-09	BERRY LAURA N	1.40	81,185	94
321-380-13	BISHOP SUSAN M	2.00	71,625	83
321-390-15	BLACK JESSICA	0.00	40,000	46
321-263-05	BOGERT DAVID	2.53	5,355	6
321-263-06	BOGERT DAVID	2.60	38,102	44
321-261-40	BOVEE JOHN K & MICHELLE	0.00	523	1
321-261-10	BOWEN STEPHEN A	0.00	12,263	14
321-261-38	BOWMAN ROBERT & FRANCES	2.50	26,258	31
321-390-23	BRAND DORIS M TRUST	2.50	23,493	27
321-261-47	BRISTOL DONALD R TR	1.25	36,811	43
321-390-27	BROOME WEARN J & CYNTHIA	2.52	156,510	182
321-264-24	BUDGET FUNDING I LLC	1.25	32,787	38
321-261-34	BURLESON JIMMY L & WINIFRED FAMILY TR	3.13	41,397	48
321-263-19	CAMACHO STANLEY & SALLY	1.25	69,941	81
321-261-66	CANNON BARBARA A 2010 TRUST	0.18	682	1
321-261-60	CANNON BARBARA A TRUST	1.07	25,450	30
321-380-17	CARD KATHRYN	0.00	10,000	12
321-380-18	CARD KATHRYN	0.00	32,000	37
321-264-11	CARONE DENNIS & DIANE	0.00	34,106	40
321-380-22	CASTEEL RUTH D	0.00	8,113	9
321-264-30	CHAMPION MTG CO	1.25	121,680	141
321-380-24	CHISHOLM JUDITH SIMS	0.00	30,135	35
321-263-01	COLE EARL L & JACQUELYN J	5.23	107,307	125
321-390-03	CORRALES P F & NOLAN NATALIE	0.00	20,271	24
321-263-30	CORRELL WILLIAM HOWARD JR & ALICIA	0.00	54,642	63
321-063-20	CREIGHTON WILLIAM D & DEBORAH	20.60	14,117	16
321-390-50	CULLISON FRANK C & JOSEPHINE R	1.23	32,561	38
321-390-51	DANIEL RAY C & HEIDI R	1.29	32,501	38
321-380-12	DAVIS NATALIE DIANE	1.92	75,340	88
321-263-34	DAVIS WALTER D & BARBARA J	1.87	32,712	38
321-261-52	DIGGLES DOUGLAS M & YVONNE R TR	1.46	70,690	82

KERN COUNTY WATER AGENCY  
IMPROVEMENT DISTRICT 3 (KELSO CREEK)  
PROPERTY DESCRIPTION AND PROPOSED ASSESSMENT

APN	OWNER	AREA (acres)	2014 EQUALIZED ASSESSED VALUE	2014-15 ID3 ASSESSMENT
321-063-17	DOWNEY WILLIAM LIVING TRUST	28.45	124,833	145
321-440-19	DOWNEY WILLIAM LIVING TRUST	3.64	10,928	13
321-380-28	DOWNING BETHANY NICOLE MINOR	1.72	54,643	63
321-263-24	EDDY NATHAN T & ANITA M	0.00	42,193	49
321-263-25	EDDY NATHAN T & ANITA M	0.00	16,719	19
321-263-31	FED NATL MTG ASSN	1.19	34,000	40
321-264-31	FELDMAN SANDRA L	0.00	2,729	3
321-264-39	FELDMAN SANDRA L	0.62	11,521	13
321-390-17	FOSTER DANIEL L & DAWN A	2.50	77,337	90
321-261-11	FRAZIER R B	0.62	93,938	109
321-261-67	GABOURY DAVID GASTON & STEPHANIE LEE	1.23	20,900	24
321-390-02	GANZER ROBERT L & KELLENE C	0.00	14,063	16
321-261-59	GREER DOT L	1.20	37,474	44
321-261-41	GROVES CLINTON H	0.00	40,475	47
321-261-27	HALL MARJORIE M & JAMES M ET AL	2.50	13,017	15
321-261-16	HARDIN RICK E	0.00	57,502	67
321-261-02	HARDIN RICK E & SHERYL L	1.25	30,135	35
321-261-06	HARDIN RICK E & SHERYL L	0.00	33,997	40
321-264-21	HAWKS CLARENCE OWEN & CARRIE ELBERA	2.50	73,601	86
321-261-26	HEKE SHEREE A	2.50	23,618	27
321-063-05	HENDERSON WINIFRED LIVING TRUST	1.15	591	1
321-063-07	HENDERSON WINIFRED LIVING TRUST	37.90	37,449	44
321-261-28	HERNANDEZ BONNIE MAE	2.50	106,273	123
321-261-58	HERNANDEZ VICTOR M & ROSAURA	1.25	39,714	46
321-390-35	HIETER OSCAR C & KAREN	2.52	22,512	26
321-261-12	HOFFMAN FAMILY TR	1.23	26,418	31
321-264-10	HOLDEN BRIAN RAY	2.51	79,487	92
321-264-03	HUCKELBERRY LLOYD & DEANNA	0.00	45,364	53
321-380-25	IRONS KEITH G	1.42	45,476	53
321-261-42	JIMENEZ MARGARITA	0.00	65,048	76
321-261-43	JIMENEZ MARGARITA	0.00	9,221	11
321-261-44	JIMENEZ MARGARITA	0.00	6,147	7
321-390-49	JIMENEZ RICARDO & MARIANA	2.52	17,195	20
321-390-28	JOHNSON DONALD D & PENNAY L	2.52	12,540	15
321-390-29	JOHNSON DONALD D & PENNAY L	2.46	23,885	28
321-390-44	JOHNSON ROBERT RAY & JULIE D	0.00	16,612	19
321-263-18	KELLEY DELBERT LEON	1.25	104,471	121
321-390-24	KILLMAN HUGH M & BARBARA B	2.50	90,934	106
321-264-29	KLEEMAN SANDY S	1.18	27,530	32
321-263-33	KNIPPEL DENNIS R TR	0.00	86,978	101
321-390-18	KOERNKE RICHARD J & SANDRA L	2.52	63,792	74
321-380-21	LELAND ROSE A TR	0.00	15,755	18
321-380-01	LIM THEINGI & JOHN	0.00	13,058	15
321-263-28	MAKI GLEN & KALISSA DEE	0.00	3,932	5
321-263-29	MAKI GLEN & KALISSA DEE	0.00	3,932	5
321-261-49	MARKSBERRY ELMER A & SHIRLEY M	1.44	29,255	34
321-390-33	MARTIN DANIEL D & LIZABETH S R	2.52	7,661	9
321-263-20	MARTINEZ JESUS	2.50	74,958	87
321-263-21	MARTINEZ JESUS & REVA ANNE	2.50	165,872	193
321-263-07	MARTINEZ REJA & JESSE	2.50	1,986	2

KERN COUNTY WATER AGENCY  
IMPROVEMENT DISTRICT 3 (KELSO CREEK)  
PROPERTY DESCRIPTION AND PROPOSED ASSESSMENT

APN	OWNER	AREA (acres)	2014	2014-15 ID3 ASSESSMENT
			EQUALIZED ASSESSED VALUE	
321-263-10	MARTINEZ REJA & JESSE	2.50	1,943	2
321-390-22	MC BRIDE WAYNE L & JUDITH M	1.35	90,104	105
321-264-19	MC CALLISTER BILLY R & CHRISTIE C	0.00	674	1
321-390-10	MILLER CAROL ANN	2.52	23,553	27
321-263-17	MOLDENHAUER FAMILY TRUST	2.50	4,018	5
321-261-37	MONCAYO ARTURO TRUST	2.50	22,735	26
321-380-19	MOORE ALLAN D	0.00	48,316	56
321-264-37	MOORE ERIC	0.00	31,069	36
321-261-35	MORGAN JACK L & JENNIE W TRUST	2.50	12,754	15
321-261-15	MORRIS ROGER A & CAROLE S	1.25	41,381	48
321-264-07	MOTA ELPIDIO	2.50	31,302	36
321-263-13	NEAL SHAUN W	1.14	36,712	43
321-263-23	NELSON GAIL J	2.50	76,207	89
321-264-17	NELSON KERRBY	0.00	10,421	12
321-264-35	NELSON RICHARD A	0.00	12,053	14
321-261-05	NICHOLSON NICK	1.25	47,929	56
321-390-08	NICHOLSON NICK G	0.00	13,527	16
321-390-32	NICHOLSON TRUST	2.52	58,244	68
321-264-05	NIDUVITCH SELDEN M & ELLEN	0.00	57,297	67
321-390-48	OVCHIAN MOSIGH	1.26	28,740	33
321-263-15	OVERHOLT EDWARD H & DARLINE	0.00	8,037	9
321-263-14	OVERHOLT EDWARD H & DARLINE R	1.34	752	1
321-261-45	PARK GARRY D & MELISSA	0.00	84,094	98
321-264-15	PARKINSON WINSTON RAY & AMY	0.00	1,943	2
321-264-16	PARKINSON WINSTON RAY & AMY	0.00	1,943	2
321-380-20	PARRY DONALD A 1994 TRUST	0.00	15,436	18
321-264-12	PAULK DOROTHY	0.00	12,581	15
321-264-38	PEDIGO DONNA	0.00	598	1
321-390-43	PETO ILONA	0.00	598	1
321-261-03	POWERS GEORGE	0.00	80,569	94
321-390-45	PREE JACOB DEU	1.26	108,839	126
321-261-14	PROUTY HAROLD J & BONNIE TRUST	0.00	55,274	64
321-261-55	PROUTY HAROLD J & BONNIE TRUST	1.25	32,786	38
321-261-30	PULIDO AARON J & CHRISTINE F	2.50	54,021	63
321-380-04	RIGGS RUSSELL LEE	0.00	26,871	31
321-261-48	RILEY JOHN TIMOTHY	0.00	19,610	23
321-390-31	ROBERTSON JOSEPH O & JERI A	2.52	58,417	68
321-264-18	RODRIGUEZ BARBARA J	0.00	674	1
321-263-09	RUSHING LEROY & KAREN	2.50	194,337	226
321-263-12	RYDER LISABETH & NIGLOMORO OKUK TRUST	2.50	1,729	2
321-263-02	RYDER LISABETH & OKUK NIGLMORO	3.04	2,194	3
321-261-64	SAYABUAOVONG JOHN & THELMA	0.00	105,045	122
321-261-65	SAYABUAOVONG JOHN & THELMA	0.00	21,008	24
321-261-07	SCOGGAN PATRICIA LAUREN	0.62	15,368	18
321-264-08	SEXTON FRANK G & DONNA L	2.50	36,073	42
321-390-07	SHARP LARRY	0.00	42,522	49
321-263-26	SHAVER TERRY D & SUSAN R	0.00	32,804	38
321-390-04	SHAW DOUGLAS & CYNTHIA S	2.52	38,648	45
321-264-34	SHRIN JERRY D	2.50	8,916	10
321-264-27	SIMPKINS CHARLES JR & KATHRYN	2.50	77,962	91



KERN COUNTY WATER AGENCY  
IMPROVEMENT DISTRICT 3 (KELSO CREEK)  
PROPERTY DESCRIPTION AND PROPOSED ASSESSMENT

APN	OWNER	AREA (acres)	2014 EQUALIZED ASSESSED	2014-15 ID3 ASSESSMENT <sup>2</sup>
			VALUE <sup>1</sup> (\$)	ASSESSMENT <sup>2</sup> (\$)
321-264-25	SIMPKINS CHARLES L	1.25	62,374	72
321-264-26	SIMPKINS CHARLES L	2.50	11,761	14
321-264-01	SIMPSON MARY ANN	1.25	18,672	22
321-264-02	SIMPSON MARY ANN	1.25	9,336	11
321-261-29	SNELSON MICHAEL KEYS	2.50	38,423	45
321-390-14	SOKOLOFF JOSH	0.00	26,875	31
321-261-01	SPOHN SANDRA	2.50	14,530	17
321-264-28	STECKBAUER HAL H TRUST	1.42	96,997	113
321-263-08	STEFANI RAY C	2.50	46,107	54
321-390-36	STEINHOFF PERRY A & DEANNA C	2.15	107,063	124
321-390-46	THOMEY FAMILY TRUST	1.26	11,090	13
321-390-41	THOMPSON NELLIE M	1.00	12,594	15
321-263-11	TURNER THERESA E	2.50	12,295	14
321-261-62	UPTON DAVID E	0.00	8,360	10
321-261-63	UPTON DAVID E	0.00	20,900	24
321-263-22	VARGAS FERNANDO	2.50	49,776	58
321-063-14	VEGA FAMILY TRUST	17.19	60,940	71
321-440-17	VEGA FAMILY TRUST	9.93	13,407	16
321-261-53	VERDUGO MAURICE C	1.04	65,000	76
321-380-27	VERMILLION CRAIG & SHARON	1.21	37,796	44
321-380-39	VON LANDRUM TIMOTHY	1.85	40,983	48
321-264-09	WALKER RALPH D & DEBORAH A	2.50	32,375	38
321-390-16	WALLS STEVEN A	2.52	126,054	146
321-390-26	WATSON ANTONETTE	2.52	36,508	42
321-380-02	WEAVER MARK & JACQUELINE A	0.00	35,713	41
321-390-05	WEBB SHERRY S	2.52	65,569	76
321-380-03	WEGHORST JOHN C III	0.00	21,190	25
321-380-23	WEGHORST JOHN C III	0.00	6,922	8
321-261-21	WHITESIDE HAROLD L & GAIL A	2.50	88,966	103
321-390-25	WILLIAMS ANDREW	2.52	54,539	63
321-264-36	WILLIAMS WARD INDIVIDUAL TRUST	0.00	598	1
321-261-54	WISEMAN NINA V TR	1.25	69,628	81
321-264-22	WOOLLEY INA A TR	2.50	98,889	115
321-263-32	YARBROUGH DONALD P	0.00	37,181	43
GRAND TOTAL:			7,311,319	8,498
ID3 ASSESSMENT RATE <sup>3</sup> :			0.001162	

(1) March 2014 Kern County Assessors roll.

(2) All assessments rounded to the nearest dollar.

(3) Assessment rate approved in 1997. See Table B for additional information regarding the calculation to determine the rate.

*Table E-2*

*Property Description and Proposed Assessment by APN*

KERN COUNTY WATER AGENCY  
IMPROVEMENT DISTRICT 3 (KELSO CREEK)  
PROPERTY DESCRIPTION AND PROPOSED ASSESSMENT

APN	OWNER	AREA (acres)	2014 EQUALIZED ASSESSED	2014-15 ID3 ASSESSMENT <sup>2</sup>
			VALUE <sup>1</sup> (\$)	(\$)
321-063-05	HENDERSON WINIFRED LIVING TRUST	1.15	591	1
321-063-07	HENDERSON WINIFRED LIVING TRUST	37.90	37,449	44
321-063-14	VEGA FAMILY TRUST	17.19	60,940	71
321-063-17	DOWNEY WILLIAM LIVING TRUST	28.45	124,833	145
321-063-19	ALEXANDER JAMES G & DEBRA A	9.25	96,422	112
321-063-20	CREIGHTON WILLIAM D & DEBORAH	20.60	14,117	16
321-102-03	BARTOLAS CORP	105.00	17,745	21
321-261-01	SPOHN SANDRA	2.50	14,530	17
321-261-02	HARDIN RICK E & SHERYL L	1.25	30,135	35
321-261-03	POWERS GEORGE	0.00	80,569	94
321-261-04	BARAJAS CAMILO	0.00	16,496	19
321-261-05	NICHOLSON NICK	1.25	47,929	56
321-261-06	HARDIN RICK E & SHERYL L	0.00	33,997	40
321-261-07	SCOGGAN PATRICIA LAUREN	0.62	15,368	18
321-261-09	BELTZ HOWARD C & ELENOR L	4.77	9,445	11
321-261-10	BOWEN STEPHEN A	0.00	12,263	14
321-261-11	FRAZIER R B	0.62	93,938	109
321-261-12	HOFFMAN FAMILY TR	1.23	26,418	31
321-261-14	PROUTY HAROLD J & BONNIE TRUST	0.00	55,274	64
321-261-15	MORRIS ROGER A & CAROLE S	1.25	41,381	48
321-261-16	HARDIN RICK E	0.00	57,502	67
321-261-21	WHITESIDE HAROLD L & GAIL A	2.50	88,966	103
321-261-26	HEKE SHEREE A	2.50	23,618	27
321-261-27	HALL MARJORIE M & JAMES M ET AL	2.50	13,017	15
321-261-28	HERNANDEZ BONNIE MAE	2.50	106,273	123
321-261-29	SNELSON MICHAEL KEYS	2.50	38,423	45
321-261-30	PULIDO AARON J & CHRISTINE F	2.50	54,021	63
321-261-34	BURLESON JIMMY L & WINIFRED FAMILY TR	3.13	41,397	48
321-261-35	MORGAN JACK L & JENNIE W TRUST	2.50	12,754	15
321-261-36	ANDERSON DEBORAH J	2.50	121,682	141
321-261-37	MONCAYO ARTURO TRUST	2.50	22,735	26
321-261-38	BOWMAN ROBERT & FRANCES	2.50	26,258	31
321-261-40	BOVEE JOHN K & MICHELLE	0.00	523	1
321-261-41	GROVES CLINTON H	0.00	40,475	47
321-261-42	JIMENEZ MARGARITA	0.00	65,048	76
321-261-43	JIMENEZ MARGARITA	0.00	9,221	11
321-261-44	JIMENEZ MARGARITA	0.00	6,147	7
321-261-45	PARK GARRY D & MELISSA	0.00	84,094	98
321-261-47	BRISTOL DONALD R TR	1.25	36,811	43
321-261-48	RILEY JOHN TIMOTHY	0.00	19,610	23
321-261-49	MARKSBERRY ELMER A & SHIRLEY M	1.44	29,255	34
321-261-52	DIGGLES DOUGLAS M & YVONNE R TR	1.46	70,690	82
321-261-53	VERDUGO MAURICE C	1.04	65,000	76
321-261-54	WISEMAN NINA V TR	1.25	69,628	81
321-261-55	PROUTY HAROLD J & BONNIE TRUST	1.25	32,786	38
321-261-58	HERNANDEZ VICTOR M & ROSAURA	1.25	39,714	46
321-261-59	GREER DOT L	1.20	37,474	44
321-261-60	CANNON BARBARA A TRUST	1.07	25,450	30
321-261-62	UPTON DAVID E	0.00	8,360	10
321-261-63	UPTON DAVID E	0.00	20,900	24

KERN COUNTY WATER AGENCY  
IMPROVEMENT DISTRICT 3 (KELSO CREEK)  
PROPERTY DESCRIPTION AND PROPOSED ASSESSMENT

APN	OWNER	AREA (acres)	2014 EQUALIZED ASSESSED VALUE	2014-15 ID3 ASSESSMENT
321-261-64	SAYABUAOVONG JOHN & THELMA	0.00	105,045	122
321-261-65	SAYABUAOVONG JOHN & THELMA	0.00	21,008	24
321-261-66	CANNON BARBARA A 2010 TRUST	0.18	682	1
321-261-67	GABOURY DAVID GASTON & STEPHANIE LEE	1.23	20,900	24
321-263-01	COLE EARL L & JACQUELYN J	5.23	107,307	125
321-263-02	RYDER LISABETH & OKUK NIGLMORO	3.04	2,194	3
321-263-05	BOGERT DAVID	2.53	5,355	6
321-263-06	BOGERT DAVID	2.60	38,102	44
321-263-07	MARTINEZ REJA & JESSE	2.50	1,986	2
321-263-08	STEFANI RAY C	2.50	46,107	54
321-263-09	RUSHING LEROY & KAREN	2.50	194,337	226
321-263-10	MARTINEZ REJA & JESSE	2.50	1,943	2
321-263-11	TURNER THERESA E	2.50	12,295	14
321-263-12	RYDER LISABETH & NIGLOMORO OKUK TRUST	2.50	1,729	2
321-263-13	NEAL SHAUN W	1.14	36,712	43
321-263-14	OVERHOLT EDWARD H & DARLINE R	1.34	752	1
321-263-15	OVERHOLT EDWARD H & DARLINE	0.00	8,037	9
321-263-16	BEATHARD DAVID	2.50	39,281	46
321-263-17	MOLDENHAUER FAMILY TRUST	2.50	4,018	5
321-263-18	KELLEY DELBERT LEON	1.25	104,471	121
321-263-19	CAMACHO STANLEY & SALLY	1.25	69,941	81
321-263-20	MARTINEZ JESUS	2.50	74,958	87
321-263-21	MARTINEZ JESUS & REVA ANNE	2.50	165,872	193
321-263-22	VARGAS FERNANDO	2.50	49,776	58
321-263-23	NELSON GAIL J	2.50	76,207	89
321-263-24	EDDY NATHAN T & ANITA M	0.00	42,193	49
321-263-25	EDDY NATHAN T & ANITA M	0.00	16,719	19
321-263-26	SHAVER TERRY D & SUSAN R	0.00	32,804	38
321-263-28	MAKI GLEN & KALISSA DEE	0.00	3,932	5
321-263-29	MAKI GLEN & KALISSA DEE	0.00	3,932	5
321-263-30	CORRELL WILLIAM HOWARD JR & ALICIA	0.00	54,642	63
321-263-31	FED NATL MTG ASSN	1.19	34,000	40
321-263-32	YARBROUGH DONALD P	0.00	37,181	43
321-263-33	KNIPPEL DENNIS R TR	0.00	86,978	101
321-263-34	DAVIS WALTER D & BARBARA J	1.87	32,712	38
321-263-35	BAIRD WALTER E & NANCY C	2.50	32,848	38
321-264-01	SIMPSON MARY ANN	1.25	18,672	22
321-264-02	SIMPSON MARY ANN	1.25	9,336	11
321-264-03	HUCKELBERRY LLOYD & DEANNA	0.00	45,364	53
321-264-04	ANZALDO IGNACIO & MARIA G	0.00	15,369	18
321-264-05	NIDUVITCH SELDEN M & ELLEN	0.00	57,297	67
321-264-06	BATELAAN MARK	0.00	19,085	22
321-264-07	MOTA ELPIDIO	2.50	31,302	36
321-264-08	SEXTON FRANK G & DONNA L	2.50	36,073	42
321-264-09	WALKER RALPH D & DEBORAH A	2.50	32,375	38
321-264-10	HOLDEN BRIAN RAY	2.51	79,487	92
321-264-11	CARONE DENNIS & DIANE	0.00	34,106	40
321-264-12	PAULK DOROTHY	0.00	12,581	15
321-264-13	B NAI JACOB	0.00	12,053	14
321-264-14	B NAI JACOB	0.00	4,018	5

KERN COUNTY WATER AGENCY  
IMPROVEMENT DISTRICT 3 (KELSO CREEK)  
PROPERTY DESCRIPTION AND PROPOSED ASSESSMENT

APN	OWNER	AREA (acres)	2014 EQUALIZED ASSESSED VALUE	2014-15 ID3 ASSESSMENT
321-264-15	PARKINSON WINSTON RAY & AMY	0.00	1,943	2
321-264-16	PARKINSON WINSTON RAY & AMY	0.00	1,943	2
321-264-17	NELSON KERRBY	0.00	10,421	12
321-264-18	RODRIGUEZ BARBARA J	0.00	674	1
321-264-19	MC CALLISTER BILLY R & CHRISTIE C	0.00	674	1
321-264-20	BAGLEY GLENN A & DEANA L REVOCABLE TRUST	0.00	902	1
321-264-21	HAWKS CLARENCE OWEN & CARRIE ELBERA	2.50	73,601	86
321-264-22	WOOLLEY INA A TR	2.50	98,889	115
321-264-23	AGUILERA CARLOS & CARMEN	2.50	80,876	94
321-264-24	BUDGET FUNDING I LLC	1.25	32,787	38
321-264-25	SIMPKINS CHARLES L	1.25	62,374	72
321-264-26	SIMPKINS CHARLES L	2.50	11,761	14
321-264-27	SIMPKINS CHARLES JR & KATHRYN	2.50	77,962	91
321-264-28	STECKBAUER HAL H TRUST	1.42	96,997	113
321-264-29	KLEEMAN SANDY S	1.18	27,530	32
321-264-30	CHAMPION MTG CO	1.25	121,680	141
321-264-31	FELDMAN SANDRA L	0.00	2,729	3
321-264-34	SHRIN JERRY D	2.50	8,916	10
321-264-35	NELSON RICHARD A	0.00	12,053	14
321-264-36	WILLIAMS WARD INDIVIDUAL TRUST	0.00	598	1
321-264-37	MOORE ERIC	0.00	31,069	36
321-264-38	PEDIGO DONNA	0.00	598	1
321-264-39	FELDMAN SANDRA L	0.62	11,521	13
321-380-01	LIM THEINGI & JOHN	0.00	13,058	15
321-380-02	WEAVER MARK & JACQUELINE A	0.00	35,713	41
321-380-03	WEGHORST JOHN C III	0.00	21,190	25
321-380-04	RIGGS RUSSELL LEE	0.00	26,871	31
321-380-09	BERRY LAURA N	1.40	81,185	94
321-380-12	DAVIS NATALIE DIANE	1.92	75,340	88
321-380-13	BISHOP SUSAN M	2.00	71,625	83
321-380-17	CARD KATHRYN	0.00	10,000	12
321-380-18	CARD KATHRYN	0.00	32,000	37
321-380-19	MOORE ALLAN D	0.00	48,316	56
321-380-20	PARRY DONALD A 1994 TRUST	0.00	15,436	18
321-380-21	LELAND ROSE A TR	0.00	15,755	18
321-380-22	CASTEEL RUTH D	0.00	8,113	9
321-380-23	WEGHORST JOHN C III	0.00	6,922	8
321-380-24	CHISHOLM JUDITH SIMS	0.00	30,135	35
321-380-25	IRONS KEITH G	1.42	45,476	53
321-380-26	BERRY DON J & TERRI	1.42	90,548	105
321-380-27	VERMILLION CRAIG & SHARON	1.21	37,796	44
321-380-28	DOWNING BETHANY NICOLE MINOR	1.72	54,643	63
321-380-39	VON LANDRUM TIMOTHY	1.85	40,983	48
321-390-01	ATWELL JAMES A & KAREN	1.85	6,388	7
321-390-02	GANZER ROBERT L & KELLENE C	0.00	14,063	16
321-390-03	CORRALES P F & NOLAN NATALIE	0.00	20,271	24
321-390-04	SHAW DOUGLAS & CYNTHIA S	2.52	38,648	45
321-390-05	WEBB SHERRY S	2.52	65,569	76
321-390-07	SHARP LARRY	0.00	42,522	49
321-390-08	NICHOLSON NICK G	0.00	13,527	16

KERN COUNTY WATER AGENCY  
IMPROVEMENT DISTRICT 3 (KELSO CREEK)  
PROPERTY DESCRIPTION AND PROPOSED ASSESSMENT

APN	OWNER	AREA (acres)	2014 EQUALIZED ASSESSED	2014-15 ID3 ASSESSMENT <sup>2</sup>
			VALUE <sup>1</sup> (\$)	ASSESSMENT <sup>2</sup> (\$)
321-390-10	MILLER CAROL ANN	2.52	23,553	27
321-390-14	SOKOLOFF JOSH	0.00	26,875	31
321-390-15	BLACK JESSICA	0.00	40,000	46
321-390-16	WALLS STEVEN A	2.52	126,054	146
321-390-17	FOSTER DANIEL L & DAWN A	2.50	77,337	90
321-390-18	KOERNKE RICHARD J & SANDRA L	2.52	63,792	74
321-390-19	BEHM TIM L & LISA M	1.69	62,376	72
321-390-20	ATWELL JAMES A & KAREN	1.26	6,388	7
321-390-22	MC BRIDE WAYNE L & JUDITH M	1.35	90,104	105
321-390-23	BRAND DORIS M TRUST	2.50	23,493	27
321-390-24	KILLMAN HUGH M & BARBARA B	2.50	90,934	106
321-390-25	WILLIAMS ANDREW	2.52	54,539	63
321-390-26	WATSON ANTONETTE	2.52	36,508	42
321-390-27	BROOME WEARN J & CYNTHIA	2.52	156,510	182
321-390-28	JOHNSON DONALD D & PENNAY L	2.52	12,540	15
321-390-29	JOHNSON DONALD D & PENNAY L	2.46	23,885	28
321-390-31	ROBERTSON JOSEPH O & JERI A	2.52	58,417	68
321-390-32	NICHOLSON TRUST	2.52	58,244	68
321-390-33	MARTIN DANIEL D & LIZABETH S R	2.52	7,661	9
321-390-35	HIETER OSCAR C & KAREN	2.52	22,512	26
321-390-36	STEINHOFF PERRY A & DEANNA C	2.15	107,063	124
321-390-40	ANZALDO RAMON & ENEDINA MOTA	1.52	43,974	51
321-390-41	THOMPSON NELLIE M	1.00	12,594	15
321-390-43	PETO ILONA	0.00	598	1
321-390-44	JOHNSON ROBERT RAY & JULIE D	0.00	16,612	19
321-390-45	PREE JACOB DEU	1.26	108,839	126
321-390-46	THOMEY FAMILY TRUST	1.26	11,090	13
321-390-47	BABASHOFF WILLIAM & JOAN E	1.26	11,158	13
321-390-48	OVCHIAN MOSIGH	1.26	28,740	33
321-390-49	JIMENEZ RICARDO & MARIANA	2.52	17,195	20
321-390-50	CULLISON FRANK C & JOSEPHINE R	1.23	32,561	38
321-390-51	DANIEL RAY C & HEIDI R	1.29	32,501	38
321-440-17	VEGA FAMILY TRUST	9.93	13,407	16
321-440-19	DOWNEY WILLIAM LIVING TRUST	3.64	10,928	13
GRAND TOTAL:			7,311,319	8,498
ID3 ASSESSMENT RATE <sup>3</sup> :			0.001162	

(1) March 2014 Kern County Assessors roll.

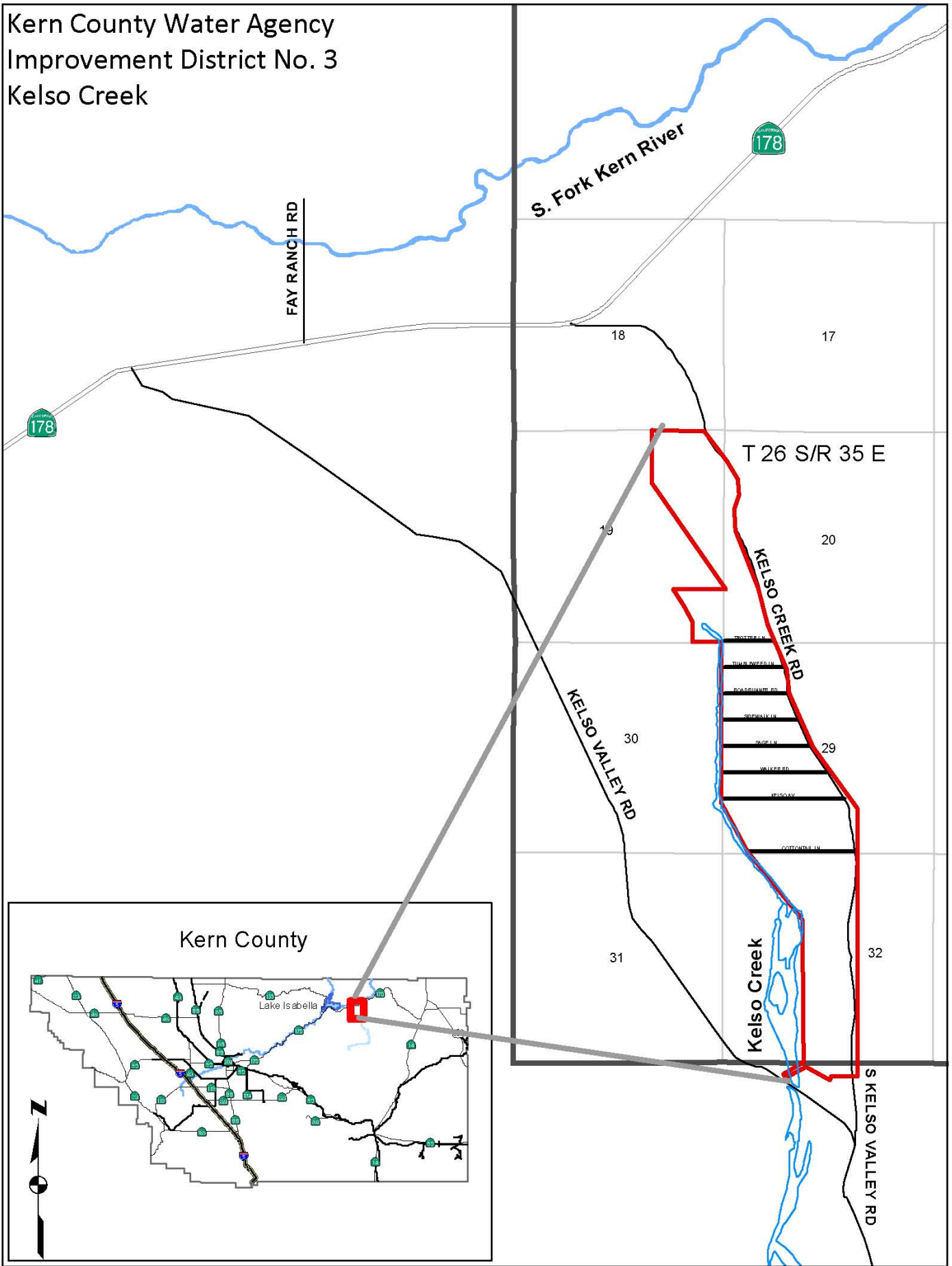
(2) All assessments rounded to the nearest dollar.

(3) Assessment rate approved in 1997. See Table B for additional information regarding the calculation to determine the rate.

*Plate I*

*Kelso Creek Vicinity Map*

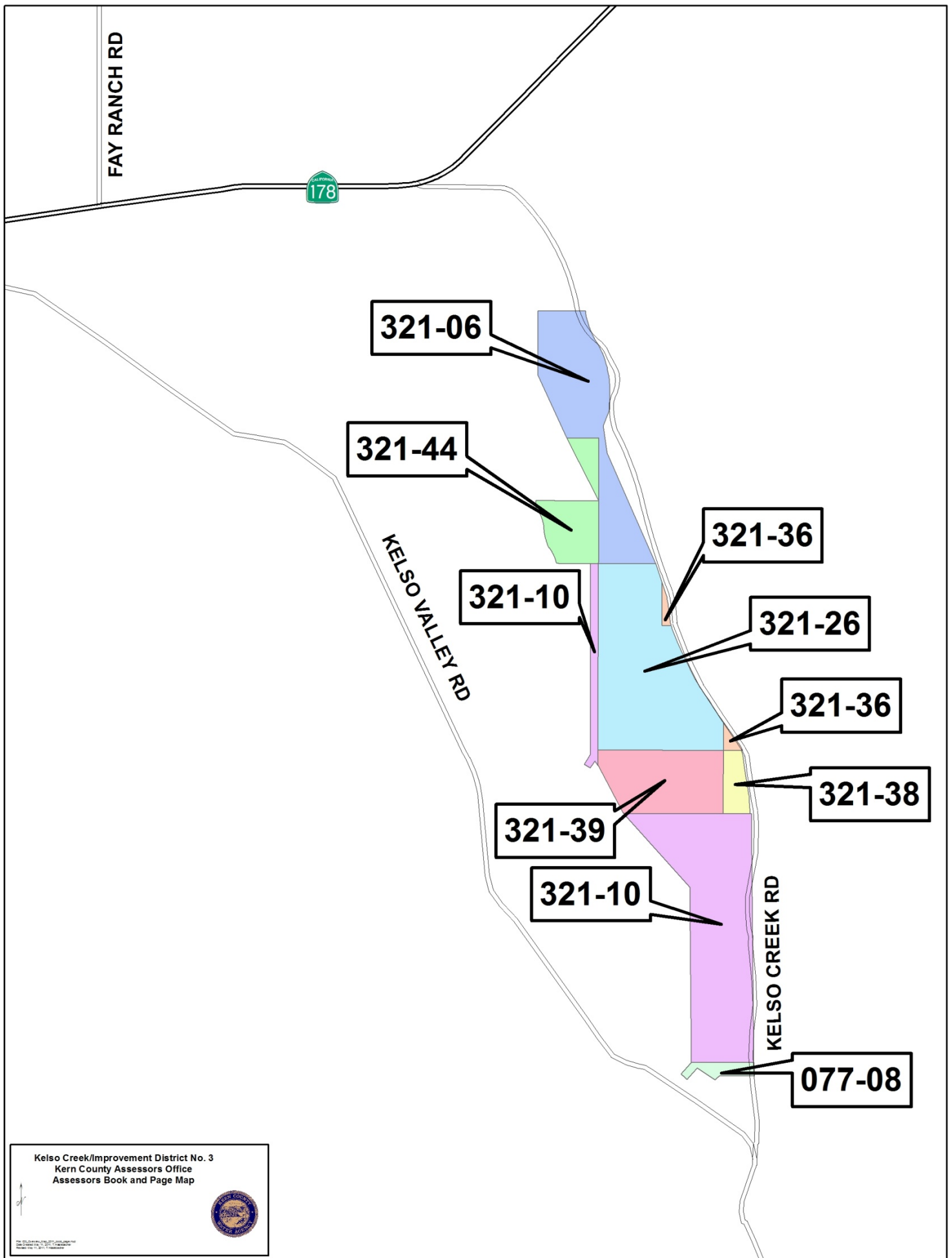
Kern County Water Agency  
Improvement District No. 3  
Kelso Creek






*Plate II*

*Kelso Creek Project Map*



Kelso Creek/Improvement District No. 3  
Kern County Assessors Office  
Assessors Book and Page Map

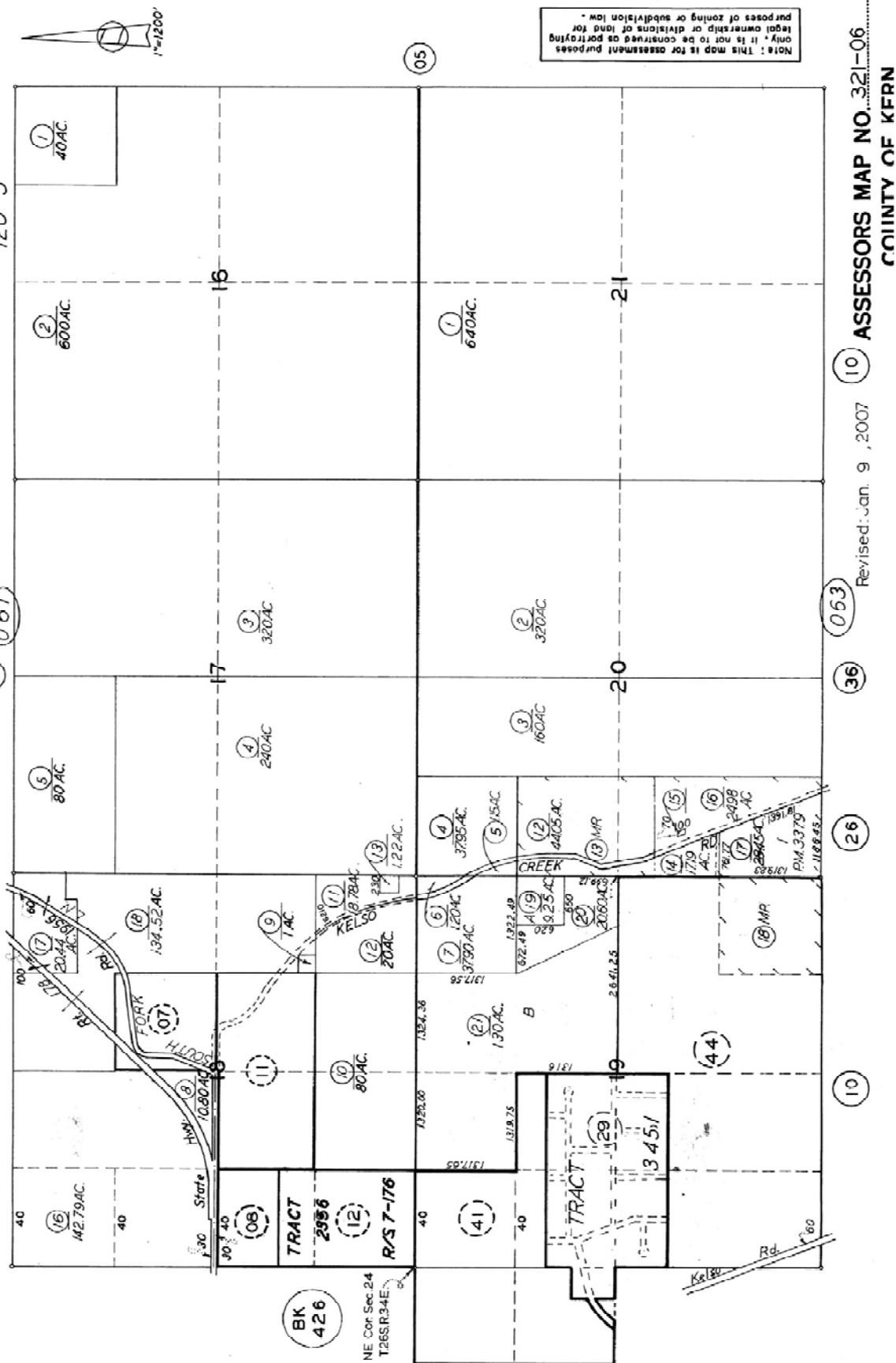


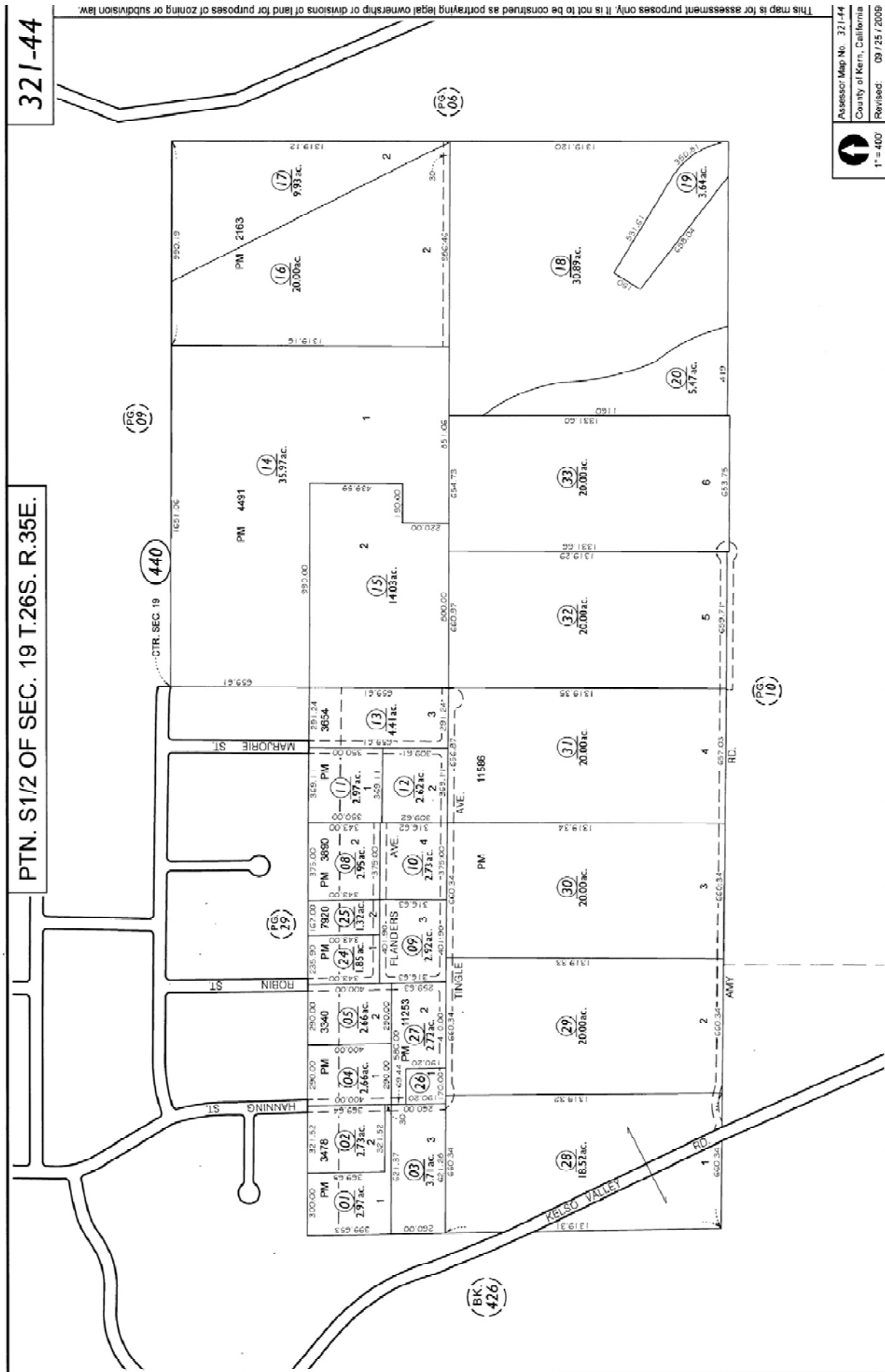
THE KERN COUNTY ASSESSORS OFFICE  
IS AN EQUAL OPPORTUNITY AFFIRMATIVE ACTION  
EMPLOYER. MINORITY AND FEMALE OWNERSHIP  
BUSINESS ENTERPRISES ARE ENCOURAGED TO  
APPLY FOR EMPLOYMENT.

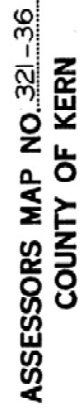
*Plate III*

*Assessors Parcel Maps – Series of 8*

321-06	T. 26 S. R. 35 E.	SCHOOL DIST.	321-06
	(03)	120-1	
		120-3	
		120-5	

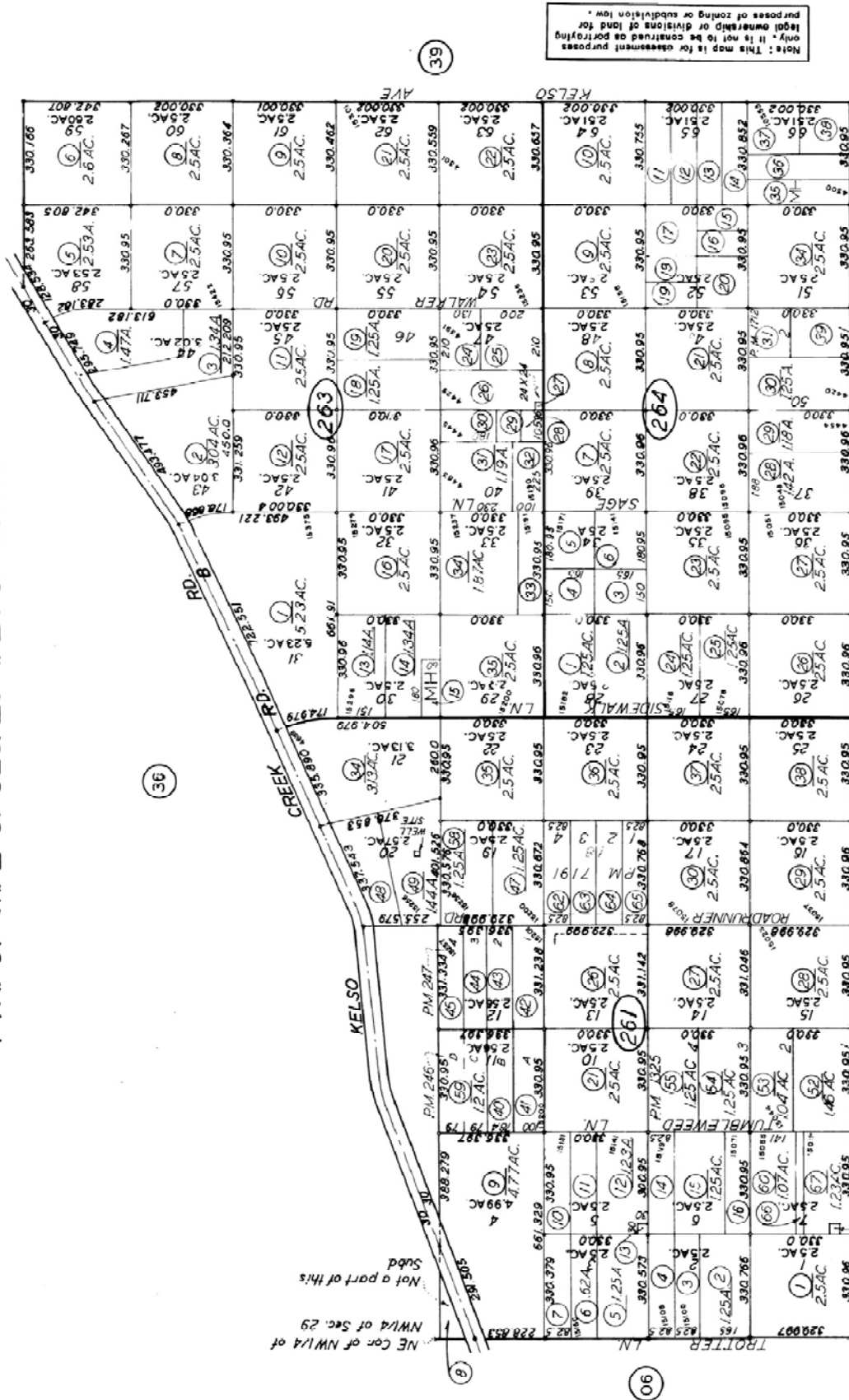






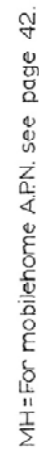
TRACT 2357 R/S BK. 8 PG. 8 SCHOOL DIST. 120-4 321-26  
PTN. OF W/2 OF SEC. 29 T. 26 S. R. 35 E.

321-26



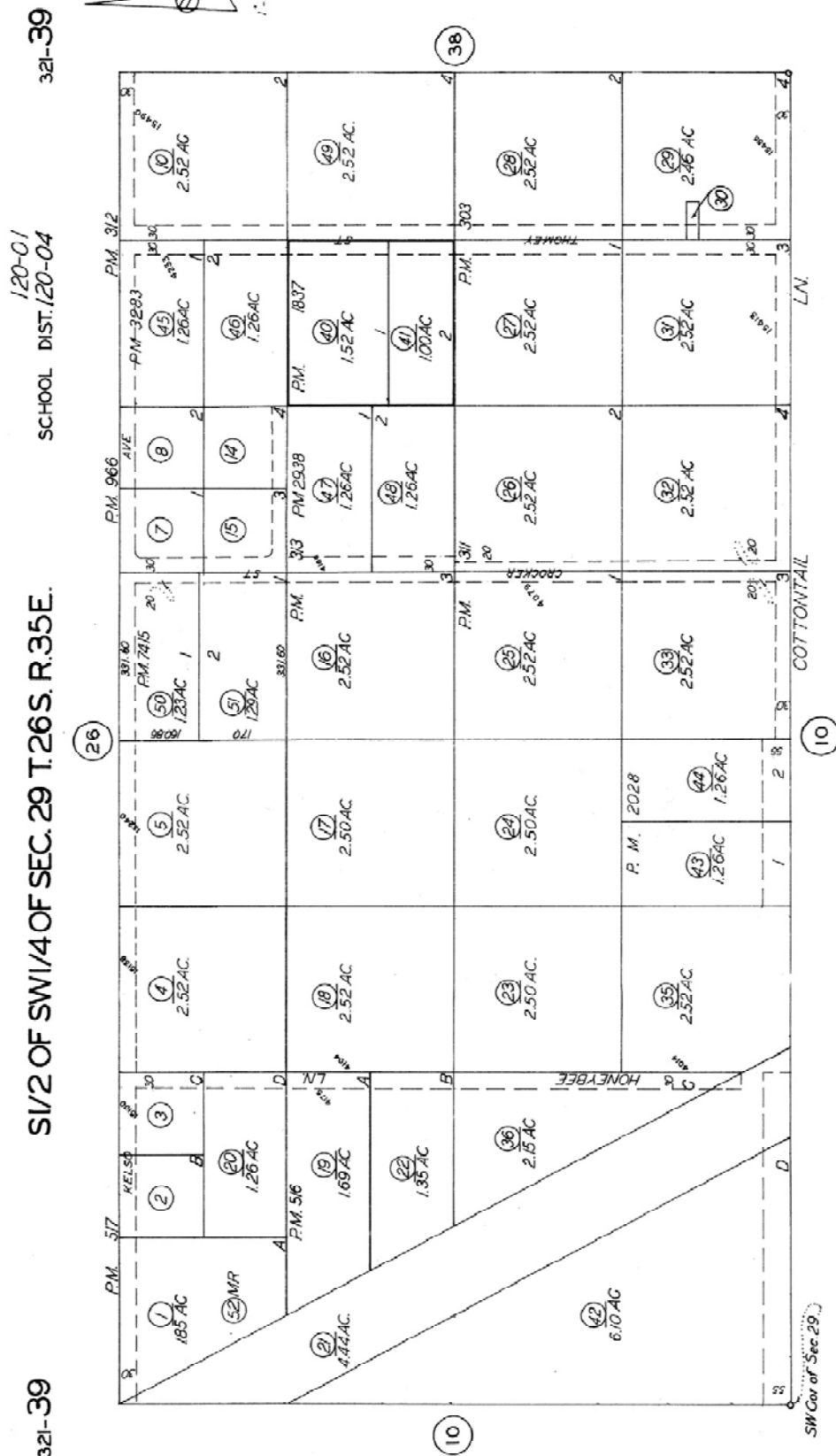
Note: This map is for assessment purposes only. It is not to be construed as portraying legal ownership or divisions of land for purposes of zoning or subdivision law.

ASSESSORS MAP NO. 321-26  
COUNTY OF KERN  
VOKUM Filed Aug. 2, 1960  
MH = For mobilehome A.F.N. see 42  
Revised Aug. 31, 2010



ASSESSORS MAP NO. 321-38  
COUNTY OF KERN





**Note:** This map is for assessment purposes only. It is not to be construed as portraying legal ownership or divisions of land for purposes of zoning or subdivision law.

