

EAST COLUMBIA BASIN IRRIGATION DISTRICT

RESOLUTION 2025 – 18

WHEREAS, the Board of Directors of the East Columbia Basin Irrigation District has met as a Board of Equalization, pursuant to notice, all as provided by Statute; and

WHEREAS, there being no alterations or corrections to the 2026 Assessment Roll, the Secretary is hereby instructed to close the roll as equalized, the assessment to be as follows and the levy to be distributed among the following funds in the following proportions:

BE IT RESOLVED THAT,

1. 2026 Operation and Maintenance, Emergency Reserve, Construction Assessments and Pump Plant Replacement Charges are set as follows:

Block	Average O&M per Acre	Emergency Reserve	CBP Construction (Cl 1 Equiv/Acre)	2006 Bond Charge	2007 Bond Charge	Development Fee/AC	CDSC Fee/AC
40	\$ 81.43	1%	\$ -	\$ 1.00	\$ 0.70	\$ -	\$ -
401	\$ 81.43	1%	\$ -	\$ 1.00	\$ 0.70	\$ -	\$ -
41	\$ 81.43	1%	\$ -	\$ 1.00	\$ 0.70	\$ -	\$ -
42	\$ 81.43	1%	\$ -	\$ 1.00	\$ 0.70	\$ -	\$ -
421	\$ 81.43	1%	\$ -	\$ 1.00	\$ 0.70	\$ -	\$ -
43	\$ 81.43	1%	\$ -	\$ 1.00	\$ 0.70	\$ -	\$ -
44	\$ 81.43	1%	\$ -	\$ 1.00	\$ 0.70	\$ -	\$ -
45	\$ 81.43	1%	\$ -	\$ 1.00	\$ 0.70	\$ -	\$ -
46	\$ 81.43	1%	\$ -	\$ 1.00	\$ 0.70	\$ -	\$ -
461	\$ 81.43	1%	\$ 6.28	\$ 1.00	\$ 0.70	\$ -	\$ -
47	\$ 81.43	1%	\$ -	\$ 1.00	\$ 0.70	\$ -	\$ -
48	\$ 81.43	1%	\$ 6.28	\$ 1.00	\$ 0.70	\$ -	\$ -
49	\$ 81.43	1%	\$ -	\$ 1.00	\$ 0.70	\$ -	\$ -
WSC	\$ 73.29	1%	WSC Rates	\$ 1.00	\$ 0.70	\$ -	\$ -
809	\$ 61.07	1%	\$ 3.89	\$ 1.00	\$ 0.70	\$ 115.09	
810	\$ 61.07	1%	\$ 3.89	\$ 1.00	\$ 0.70		\$ 109.45
811	\$ 61.07	1%	\$ 3.89	\$ 1.00	\$ 0.70		\$ 113.77

*Water Service Contracts will have a 75% O&M Charge during a 10-year development period.

2. Common Delivery fee is set at \$25.00.
3. **Supplemental water** (up to 0.5 acre feet per acre above base quantity) is to be charged at 100% of the O&M base rate.
4. **Excess water:**
The first 0.5-acre feet per acre of water used in excess of supplemental water is to be charged at 130% of the O&M base rate. Water used above that amount is to be charged at 150% of the O&M base rate.
5. The minimum charge of \$81.43 is applied to one acre or less.
6. Construction charges are distributed on the following ratio, by land class: Class 1, 1.000; Class 2, 0.7777; Class 3, 0.5555; Class 4, 0.3333

7. O&M charges are distributed on the following formulas, by land class:

Farm Units: 2025 rate per acre + \$1.79 per acre
 Water Service Contracts: 75-90% of Average O&M Rate
 M&I Water Service Contracts 100% of Average O&M Rate, Based on 3AF/AC allowed.

2025 Average Assessment			2026 Average Assessment		
	\$79.64	Ratio to Average	\$81.43	per Acre	Ratio to Average
Class 1	\$85.98	1.0796	Class 1	\$87.77	1.0779
Class 2	\$80.27	1.0079	Class 2	\$82.06	1.0077
Class 3	\$74.57	0.9363	Class 3	\$76.36	0.9377
Class 4	\$66.96	0.8408	Class 4	\$68.75	0.8443
WSC 75%	\$59.73	0.7500	WSC 75%	\$61.07	0.7500
WSC 85%	\$67.69	0.8500	WSC 90%	\$73.29	0.9000
M&I	\$79.64	1.0000	M&I	\$81.43	1.0000


- 8. There is to be no assessment of dryland acres.
- 9. Interest on O&M Fund investments to O&M Fund.
 Interest on Emergency Reserve Fund investments to Emergency Reserve Fund.
 Interest on Construction Fund investments to O&M Fund.
 Interest on Equipment Depreciation Fund investments to Equipment Depreciation Fund.
 Interest on Power Revenue Fund investments to O&M Fund.
 Interest on Federal Drainage Works Fund investments to Federal Drainage Works Fund.
 Interest on Development Fund investments to Development Fund.
 Interest on Bond Project Fund investments to respective Bond Project Fund.
- 10. Pump Plant Replacement Charges for M&I WSC's to be calculated assuming 1 acre foot = one-third acre (i.e. 3AF/AC)
- 11. Each entity receiving an assessment shall be charged an account fee of \$40.00

DULY ADOPTED in Open Meeting by the Board of Directors of the East Columbia Basin Irrigation District this 8th day of December, 2025.



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ATTEST:


 Secretary

BOARD OF DIRECTORS:

