



**SAN JOAQUIN COUNTY
FLOOD CONTROL & WATER
CONSERVATION DISTRICT**

**FLOOD CONTROL BENEFIT ASSESSMENT
ON LANDS WITHIN ZONE NO. 10**

**ANNUAL ENGINEER'S REPORT
2025-2026
FISCAL YEAR**

PREPARED BY

**SAN JOAQUIN COUNTY DEPARTMENT OF PUBLIC WORKS
WATER RESOURCES
STOCKTON, CALIFORNIA**



APRIL 2025

2025-2026 FLOOD CONTROL BENEFIT ASSESSMENT
ON LANDS WITHIN ZONE NO. 10

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4/29/25
Date

A. INTRODUCTION

The Annual Engineer's Report for Fiscal Year 2025-2026 is prepared pursuant to and in compliance with the requirements of Government Code Section 54716; Section 10, Chapter 46, First Extra Session, Statutes of 1956, San Joaquin County Flood Control and Water Conservation District Act; and County Ordinance 2779; as amended.

The Annual Engineer's Report for Fiscal Year 2025-2026 is a report of the services provided, the budget to provide the services, the criteria for the spread of the assessments, and the assessments for the lands in the San Joaquin County Flood Control and Water Conservation District Zone No. 10 (Zone No. 10) for reference by the Board of Supervisors of the County of San Joaquin, the landowners in Zone No. 10, and the general public. The Annual Engineer's Report for Fiscal Year 2025-2026, together with the proposed Benefit Assessment Rate Schedule, will be adopted by the Board of Supervisors of the County of San Joaquin at a public hearing. The report is made available for review at the office of the Clerk of the Board of Supervisors of San Joaquin County before the public hearing.

Zone No. 10 was created in 1976 as the successor to the former Woodbridge Protection District Nos. 1 and 2, whose responsibilities included providing emergency flood protection and performing emergency remediation work along approximately 5.3 miles of the levee system along the Mokelumne River during periods of flooding.

Historically, certain areas of Zone No. 10 have flooded due to lack of facilities for terminal disposal of excess waters from the lands of Zone No. 10. In 1984, and again in 1990, Agreements (A-90-378) were entered into between the Woodbridge Irrigation District and the San Joaquin County Flood Control and Water Conservation District for the use of Woodbridge Irrigation District facilities to pump excess waters from the lands of Zone No. 10 through Woodbridge Irrigation District's canals for terminal discharge into the Mokelumne River. These Agreements have expired, but Zone No. 10 has the continued responsibility for the terminal disposal of excess waters from the lands of Zone No. 10 and for the flood protection of the lands of Zone No. 10. In the event of an emergency, special arrangements may be necessary to pump excess waters through Woodbridge Irrigation District's canals.

On September 7, 1976, the Board of Supervisors approved Resolution R-76-4302 which accepted the formation of Zone No. 10 under the authority of the San Joaquin County Flood Control and Water Conservation District. A public hearing was held prior to approval of the formation of Zone No. 10 as required and findings were made that supported formation for the public welfare and necessity.

Zone No. 10 provides the vehicle for administration and funding of the costs for the terminal disposal of excess waters from the lands of Zone No. 10 and for the flood protection of the lands of Zone No. 10. The Benefit Assessments reported in the Annual Engineer's Report for Fiscal Year 2025-2026 are to fund the budget for these costs.

B. DESCRIPTION OF SERVICES

The services provided to the lands of Zone No. 10 are for the disposal of excess waters to terminal discharge and for providing flood protection. The services include:

- facilitating the labor, equipment, and conveyance necessary to handle excess water flows from Zone No. 10 for terminal drainage, and
- performing the necessary emergency repairs and/or maintenance of the approximately 5.3 miles of levee system along the Mokelumne River which protect Zone No. 10 from the Mokelumne River as a flood source.

C. DESCRIPTION OF A PARCEL OF PROPERTY

The San Joaquin County Assessor's Maps and the San Joaquin County Assessor's Parcel Numbers shall be used as the description which identifies a parcel of real property in Zone No. 10 and shall be incorporated herein as part of this Annual Engineer's Report. All parcels included within Zone No. 10 are as described in the formation documents approved by the San Joaquin County Board of Supervisors. A vicinity map is attached as Exhibit B.

D. ASSESSMENT SPREAD CRITERIA

Since the services provided are for management of excess waters, flood control, and flood protection benefiting the lands of Zone No. 10, it is equitable to spread the assessment for the Zone No. 10 annual budget in proportion to the water runoff which may be attributable to the area and land use of each parcel of real property in Zone No. 10.

In accordance with San Joaquin County Ordinance 2779, adopted August 26, 1980 and as amended, no assessment is levied against any Federal, State, local governmental agency or cemetery property. Except as provided in the preceding sentence, an assessment is levied against each parcel of real property in Zone No. 10 in accordance with the method and procedure set forth in the Engineer's Report for the formation of Zone No. 10.

E. LAND USE CATEGORIES

All lands in Zone No. 10 are classified into one of the following ten (10) land use categories:

<u>Land Use Category</u>	<u>Land Use Description</u>	<u>Applicable Use Code</u>
Group A	Single-family residential and multi-family residential with four or less units	<i>010, 013-035</i>
Group B	Institutional, such as churches, schools and hospitals, and apartments or other multiple unit residential, such as mobile home parks, in excess of four units	<i>040-049, 059-078, 090-096, 710-760, 771-861</i>
Group C	Commercial and industrial	<i>100-155, 170-193, 197, 201-393, 610-651, 663, 670, 890-892</i>
Group D	Vacant land, not in its undisturbed natural state, which is used for agriculture, open space, or similar purposes, and which is tilled, planted, farmed, or irrigated	<i>400, 410, 420, 430, 440, 450, 460, 462, 470, 480, 482, 490, 520, 522-523, 530, 540, 550-552, 554</i>
Group E	Vacant land, in its undisturbed natural state, which is not tilled, planted, farmed or irrigated, although it may be grazed if otherwise undisturbed, and which is used for berms, wastelands, springs, lakes, streams or rivers	<i>500, 510, 570, 580, 590-591, 691, 862, 870</i>
Group F	Residential condominium and Planned Unit Residential Development (PURD)	<i>011-012</i>
Group G	Commercial and office condominium	<i>194-196</i>
Group H	Land, not in its undisturbed natural state, which is used for agriculture, open space, or similar purposes and which is tilled, planted, farmed, or irrigated and has a ¼ acre rural residence	<i>050-056, 401, 411, 421-423, 431, 441, 451, 461, 463, 471-474, 481, 483, 531, 541, 553, 555, 561, 660-662, 664, 690</i>
Group I	Land, in its undisturbed natural state, which is not tilled, planted, farmed or irrigated, although it may be grazed if otherwise undisturbed and has a ¼ acre rural residence	<i>501, 511, 521, 560, 680-681</i>
Group J	Common area, cemetery, and Federal, State, and local government	<i>080-082, 156, 200, 770, 900-951</i>

F. BENEFIT ASSESSMENT

The total of the Benefit Assessments is based upon the annual budget to maintain the Zone No. 10 channels and levees as established in the Engineer's Report. A Benefit Assessment is assigned to each land use category based upon an estimated cost value associated with the specific land use category and land size established in the Engineer's Report. The Benefit Assessments are tabulated below:

BENEFIT ASSESSMENT

<u>Land Use</u>	<u>Parcel Size</u>	<u>2024-2025 Benefit Assessment</u>	<u>2025-2026 Benefit Assessment</u>
Single Family Residential	¼ Acre	\$ 3.54	\$ 3.63
Institutions and Apartments	1 Acre	\$ 21.63	\$ 22.21
Commercial and Industrial	1 Acre	\$ 28.59	\$ 29.36
Irrigated Agriculture	10 Acres	\$ 7.13	\$ 7.32
Dry Agriculture	10 Acres	\$ 3.53	\$ 3.62
Government Land	--	\$ 0.00	\$ 0.00

The assessment for each parcel is based upon the multiplication product of its area and the assessment rate for its land use category. The Benefit Assessment for each specific land use category and land size are adjusted annually as established by the Engineer's Report. The proposed Benefit Assessment Rate Schedule for Fiscal Year 2025-2026 for Zone No. 10 is derived from the above adjusted Benefit Assessment and is tabulated in the attached Exhibit A.

As approved by San Joaquin County Ordinance 2779 and as amended, the Benefit Assessment amount for each fiscal year shall be increased in an amount equal to the percentage increase of the Consumer Price Index (CPI) for San Francisco–Oakland–San Jose for All Urban Consumers, as developed by the U.S. Bureau of Labor Statistics, for the period of February 2024 to February 2025. For the 2025-2026 Fiscal Year, the percentage increase is 2.7%.

A list of names and addresses of owners and all lots and parcels of lands within Zone No. 10 was compiled from the last equalized secured property tax assessment roll of the San Joaquin County Assessor's office and is on file with the Clerk of the Board.

The foregoing Annual Engineer's Report and the Benefit Assessment Rate Schedule, which is attached hereto, are presented for your approval by resolution, dated this 17th day of June, 2025.

EXHIBIT A

**EXHIBIT A
FLOOD CONTROL ZONE NO. 10
BENEFIT ASSESSMENT RATE
SCHEDULE April 2025**

Land Use Category	Land Use Description	Use Codes	FY 2024-2025 Assessment Rate (\$/Sq. Ft)	FY 2025-2026 Assessment Rate (\$/Sq. Ft)
Group A	Single Family Residential and Multi-Family Residential ≤ 4	010, 013-035	\$0.00030997	\$0.00031834
Group B	Institution, Apartment, and Multi-Family Residential > 4 Units	040-049, 059-078,090-096, 710-760, 771-861	\$0.00047173	\$0.00048447
Group C	Commercial and Industrial	100-155,170-193, 197, 201-393, 610-651, 663, 670, 890-892	\$0.00062334	\$0.00064018
Group D	Vacant, not in its undisturbed natural state, irrigated agriculture	400, 410, 420, 430, 440, 450, 460, 462, 470, 480, 482, 490, 520, 522-523, 530, 540, 550-552, 554	\$0.00001557	\$0.00001599
Group E	Vacant, in its undisturbed natural state, non-agricultural, grazing land, berms, wastelands, springs, lakes, streams, and rivers	500, 510, 570, 580, 590-591, 691, 862, 870	\$0.00000772	\$0.00000792
Group F	Residential Condominium, PURD ¹	011, 012	\$1.86 Flat Rate	\$1.91 Flat Rate
Group G	Commercial and Office Condominiums ²	194-196	\$3.73 Flat Rate	\$3.83 Flat Rate
Group H	Vacant, not in its undisturbed natural state, irrigated agriculture w/ 1/4 Acre residence	050-056, 401, 411, 421-423, 431, 441, 451, 461, 463, 471-474, 481, 483, 531, 541, 553, 555, 561, 660-662, 664, 690	Split Rate ³	Split Rate ³
Group I	Vacant, in its undisturbed natural state, non-agricultural, grazing land, w/ 1/4 Acre Residence	501, 511, 521, 560, 680-681	Split Rate ⁴	Split Rate ⁴
Group J	Non-Assessable Lands, common areas, cemeteries & government property	080-082, 156, 200, 770, 900-951	\$0.00	\$0.00

NOTES

¹Residential condominiums and PURDs are assessed a flat rate calculated on 6,000 sq.ft x Group A Assessment Rate

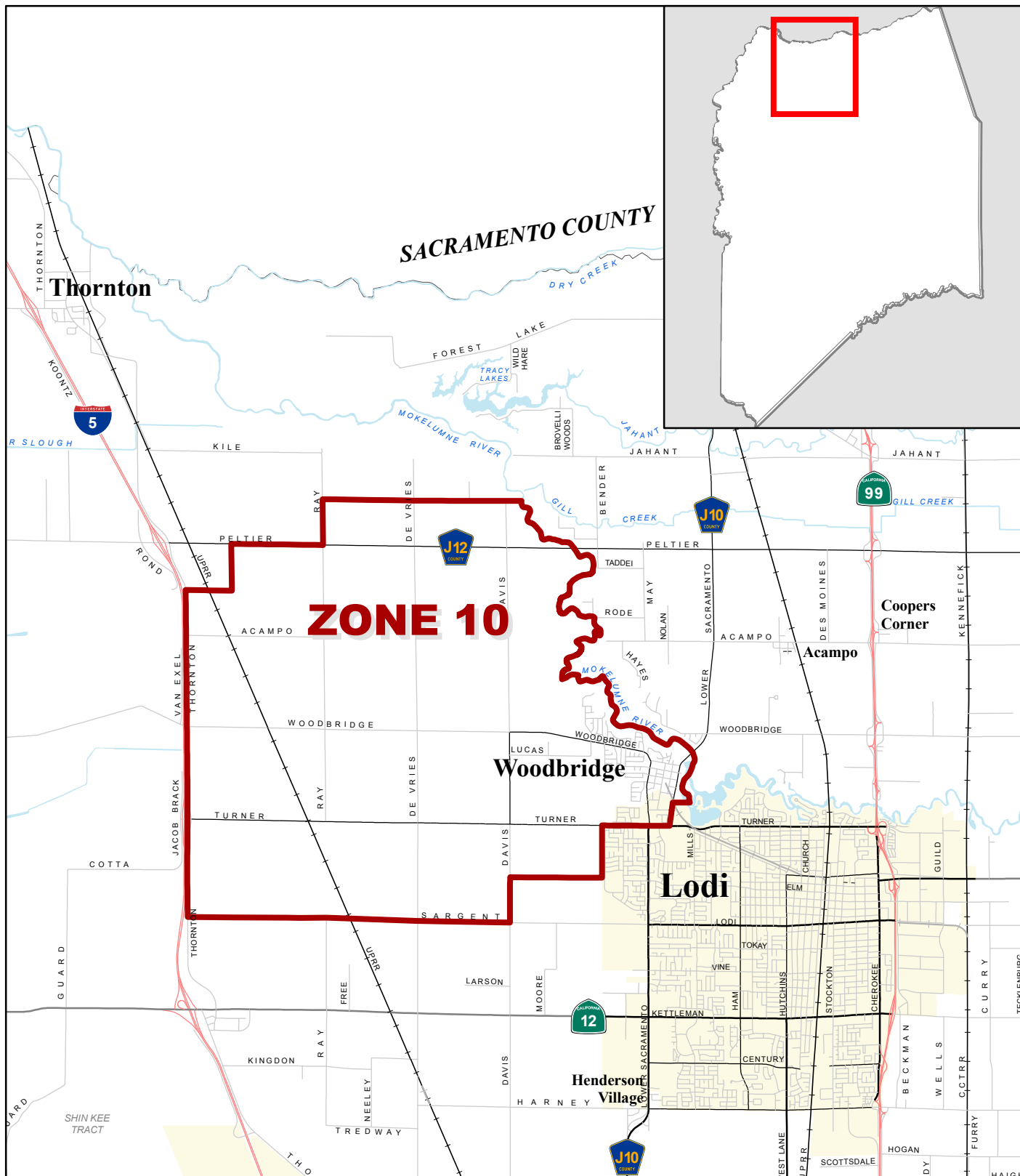
²Commercial condominiums are assessed a flat rate calculated on 6,000 sq.ft x Group C Assessment Rate

³Split Rate = Group A Assessment Rate x 10,890 sq.ft + remaining area in sq.ft x Group D Assessment Rate

⁴Split Rate = Group A Assessment Rate x 10,890 sq.ft + remaining area in sq.ft x Group E Assessment Rate

EXHIBIT B

EXHIBIT B



ZONE 10 VICINITY MAP

San Joaquin County Public Works Geographic Information Systems
1810 East Hazelton Avenue, Stockton, CA 95205

The information on this map is based on the most current information available to San Joaquin County Geographic Information Systems.
The County of San Joaquin does not warrant its accuracy or suitability for any particular purpose.
The information on this map is not intended to replace engineering, financial or primary records research.

