

CALL TO ORDER

At 6:30 PM President Bailey called the October 8, 2024 Special Board Meeting of the Moses Lake Irrigation and Rehabilitation District to order. The purpose of the Special Board Meeting was for all of the Board of Directors to discuss and take action on the 2025 Assessment Methodology. The MLIRD Directors present were President Bailey, Vice President Teals, Director Dexter, Director Perry, and Director Ketterer. Legal Counsel Brian Iller was also in attendance. General Manager Sam Castro was excused from the meeting as he was attending the OLA/WALPA conference. The record indicates this meeting was recorded.

DRAFT 2025 ASSESSMENT METHODOLOGY

President Bailey stated a motion was made and seconded at last night's Special Board Meeting on October 7, 2024. The motion was made by Director Dexter and states that he made a motion to adopt the proposed draft 2025 assessment methodology with the changes made to the rehabilitation and irrigation assessments. President Bailey seconded the motion and noted that the Waterfront Residential category has not been assigned a point value.

President Bailey stated it was mentioned at last night's Special Board meeting that the current 2024 assessment methodology was 42,107 points and if the Board was to approve the proposed draft 2025 assessment methodology, and leave the Waterfront Residential category at 4 points there would be a total of approximately 32,000 points. If the proposed draft methodology Waterfront Residential category was dropped to 3 points, there would be a total of approximately 31,000 points. There is approximately 1,200 waterfront parcels.

Discussion took place on the approximate number of parcels for each of the categories that was provided by Welbourne Geographic Services. Director Ketterer stated his biggest concern was if the total bulk of the assessments shifting from residential parcels to the commercial parcels or vice versa for both waterfront parcels and non waterfront parcels. Neal Welbourne with Welbourne Geographic Services stated the difference for the proposed draft 2025 assessment methodology, a waterfront residential parcel with the "Waterfront Residential" points at 4 will have a \$42 difference from last year's assessment.

Neal Welbourne with Welbourne Geographic Services stated all the residential parcels were assessed for approximately \$975,000 and all the commercial parcels were assessed for approximately \$524,000 for the year 2024. For the year 2025 with the proposed draft assessment methodology, all the residential parcels would be assessed for approximately \$870,000 and all the commercial parcels would be assessed for approximately \$637,000. President Bailey stated this would mean that the assessments for the commercial properties will increase for 2025 which is what the Board was wanting. Neal Welbourne stated the proposed draft 2025 assessment methodology favors the much smaller parcels. Vice President Teals said he believes the changes to the proposed draft 2025 assessment methodology are reasonable increases and decreases for all of the parcels in the District.

President Bailey asked if the Board would like to withdraw the motion made at the October 7, 2024 Special Board Meeting or amend the motion to add in a point value for the Waterfront Residential category. He stated that the Board needed to discuss what the real benefits are for owning a parcel on the waterfront. President Bailey stated the list would include direct access

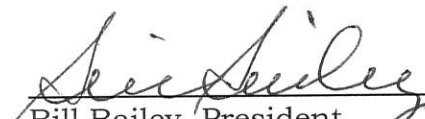
to the lake, access to irrigation water, water quality; such as the weed treatments the District conducts and \$500,000 grant for algae work and also the District has applied for a \$5,000,000 grant for water quality which will all benefit the waterfront parcels in the District.

Vice President Teals made a motion to amend the motion made at the October 7, 2024 Special Board Meeting to include a point value of 4 for the Waterfront Residential category. Director Perry seconded the motion. Director Dexter stated he opposed amending the motion to include the point value of 4 points for the Waterfront Residential category and that he is in agreeance with the point value being 3 points. Vice President Teals stated he would like to see 4 points because the total amount that the waterfront residential parcels will be assessed with the proposed draft 2025 assessment methodology will be less than what they were assessed for in 2024. President Bailey said he believes the point value of 4 for the Waterfront Residential category is a fair distribution of all the points for the District. Director Perry believes the point value of 4 for the Waterfront Residential category is appropriate with the figures that were discussed earlier as all of the benefits to the waterfront residential parcels cost a lot of money and experience all of those benefits directly. The motion carried with President Bailey, Vice President Teals, and Director Perry in favor of the motion and Director Dexter was in opposition of the motion to amend the motion.

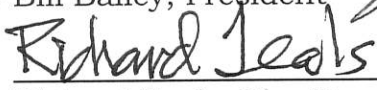
President Bailey stated now the Board needs to vote on the amended motion from the October 7, 2024 Special Board Meeting stating the motion now reads "To adopt the proposed draft 2025 assessment methodology with the changes made to the rehabilitation and irrigation assessments and include a point value of 4 for the Waterfront Residential category." The motion carried with President Bailey, Vice President Teals, and Director Perry in favor of the motion and Director Dexter was in opposition of the motion.

ADJOURNMENT

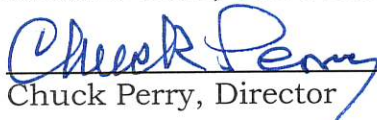
The meeting was adjourned at 7:25 PM.



Bill Bailey, President



Richard Teals, Vice President




Chuck Perry, Director

Kris Dexter, Director



Joe Ketterer, Director

By:



Secretary to the Board of Directors
Sam Castro