



RESOLUTION NO. 2026-09

A RESOLUTION OF THE GOVERNING BOARD OF THE WESTERN HILLS WATER DISTRICT, AUTHORIZING THE LEVY AND COLLECTION OF SEWER SERVICE CHARGES ON THE STANISLAUS COUNTY PROPERTY TAX ROLL FOR FISCAL YEAR 2026-2027

WHEREAS, the Western Hills Water District ("District") provides sewer collection service to property owners (who may also be referred to as "owners" or "customers") within the District's service area, and the District conveys sewage from its customers to the City of Patterson ("City") for treatment of the sewage in accordance with the Memorandum of Understanding between the District and the City dated December 7, 2002; and

WHEREAS, the District is authorized to establish fees, rates, and charges for the sewer services provided to each property owner in accordance with Health and Safety Code Sections 5470-5474.10, and "Proposition 218" (California Constitution Article XIII D, Section 6; as it is implemented by the Legislature at Government Code sections 53750 – 53759.2; and as it has been interpreted by judicial decisions).The District refers to those fees, rates, and charges as sewer service charges or sewer rates (as used herein, the phrases "sewer service charges" and "sewer rates" may be used interchangeably); and

WHEREAS, the District is authorized to collect sewer rates on the property tax rolls of the County of Stanislaus in accordance with Health and Safety Code Sections 5470 – 5474.10, upon approval of this resolution by a two-thirds vote of the members of Governing Board of Western Hills Water District ("Board of Directors" or "Board"); and

WHEREAS, on November 23, 2010, the Board approved Ordinance No. 2010-1, by which the Board approved sewer rates for residential and commercial customers of sewer services, and the currently effective amount of the sewer rates is \$671.64 per customer per year (\$55.97 per month times 12 months equals \$671.64); and

WHEREAS, the amount of the sewer rates established under Ordinance No. 2010-1 is not based on the property value of any customer; but rather, the sewer rates are calculated based on the District's proportionate cost of providing sewer services to its customers in accordance with Proposition 218, which particularly includes the costs that are charged by the City of Patterson ("City") to the District for treatment of the sewage that is conveyed by the District to the City; and

WHEREAS, the District has determined and certifies that the sewer rates are in compliance with all the provisions of Proposition 218 and all laws pertaining to the levy of sewer rates on the tax rolls, including the relevant provisions of the Government Code and the Health and Safety Code summarized in the recitals, above; and

WHEREAS, the Board conducted a noticed public hearing on September 5, 2026, and the Board provided an opportunity for every interested person to comment on: (a) the establishment of the proposed sewer rates, and (b) the collection of the sewer rates on the property tax rolls. At the hearing, the Board considered all timely written protests and objections from property owners, and the Board determined that the proposed sewer rates comply with the requirements of Proposition 218 and Health and Safety Code Sections 5471 and 5473; and

WHEREAS, at the close of the public hearing on September 5, 2026, the Board considered all timely written protests and objections regarding the placement of the sewer service charges on the tax rolls and determined that, from the total number of 596 parcels served by District sewer service, the owners of a majority of those parcels did not submit a written protest. Therefore, the Board overruled all written protests, and the District may approve collection of the sewer service charges on the tax rolls in accordance with Health and Safety Code Section 5473.2; and

WHEREAS, this Resolution is not subject to the California Environmental Quality Act ("CEQA") pursuant to Public Resources Code Section 21080(b)(8), and California Code of Regulations Section 15273 (of the "CEQA Regulations") because it establishes, modifies, structures, or restructures, and approves rates and charges for the purposes of: (1) meeting operating expenses; (2) purchasing supplies, equipment and materials; (3) meeting financial requirements; and (4) obtaining funds for capital projects necessary to maintain service within existing service areas.

NOW, THEREFORE, THE GOVERNING BOARD OF THE WESTERN HILLS WATER DISTRICT DOES HEREBY FIND, DETERMINE, AND RESOLVE AS FOLLOWS:

SECTION 1. The Board hereby adopts the Tax Roll Report for fiscal year 2026-2027, and authorizes the sewer service charges ("sewer rates") identified on the Tax Roll Report under the column labeled "FY 2026-27 Sewer Service Charge" to be collected on the tax rolls of the County of Stanislaus for fiscal year 2026-2027. The Board acknowledges and understands that the County charges a fee in the amount \$0.30 for each customer who is assessed a Sewer Service Charge on the tax rolls (pursuant to Government Code Section 29304) and adding that County fee to the District's sewer rates leads to total charges to be collected from each parcel as set forth on the Tax Roll Report under the column "FY 2026-27 Total Charge." This resolution is adopted in accordance with Health and Safety Code Section 5473. Accordingly, the Board hereby orders the levy and collection of the sewer rates for the 2026-2027 fiscal year.

SECTION 2. The Secretary of the Board of Directors ("Secretary") is directed to file with the Stanislaus County Auditor-Controller ("Auditor") a copy of the Tax Roll Report with a statement endorsed on the report by the Secretary's signature that the Tax Roll Report has been finally adopted by the Board and the Auditor shall enter the amounts of the sewer service charges, as a part of the FY 2026-27 Total Charge, against the respective parcels as

they appear on the current assessment roll, in accordance with Health and Safety Code Section 5473.4.

Moved by Director Johnson, second by Director Oliver, that the foregoing resolution be adopted. Upon roll call the following vote was had:

Ayes: Johnson, Oliver, Kovich, Davies, Frederick

I, Lori Lawson, Secretary of the Board of Directors of the Western Hills Water District, do hereby certify that the foregoing is a full, true and correct copy of a resolution duly adopted at a duly noticed regular meeting of the said Board of Directors held on the 5th day of September 2026.



Lori Lawson, Board Secretary