

**BEFORE THE BOARD OF DIRECTORS OF THE SLOUGHHOUSE RESOURCE
CONSERVATION DISTRICT**

DRAFT RESOLUTION No. 2021.07.14.01

**Resolution Adopting a Groundwater Management Sustainability Fee in the Cosumnes
Subbasin Ending December 31, 2022**

WHEREAS, the State of California enacted the Sustainable Groundwater Management Act ("SGMA") in 2014, inter alia, to provide for the sustainable management of groundwater basins, to enhance local management of groundwater consistent with rights to use or store groundwater, to provide local groundwater agencies with the authority and the technical and financial assistance necessary to sustainably manage groundwater, and to manage groundwater basins through the actions of local governmental agencies to the greatest extent feasible. (Water Code, § 10720.1 et seq.); and

WHEREAS, The Sloughhouse Resource Conservation District is a Groundwater Sustainability Agency over part of its jurisdiction in the Cosumnes River Subbasin under the provisions of SGMA and the Board of Directors ("Board") of the Sloughhouse Resource Conservation District also concurrently functions as the Sloughhouse Resource Conservation District Groundwater Sustainability Agency ("Agency"); and

WHEREAS, SGMA authorizes a GSA to impose a fee on the extraction of groundwater or other regulated activity to fund the costs of a groundwater sustainability program. (Water Code, § 10730.) The levy of a fee on groundwater extraction for the purpose of managing the sustainability of a groundwater subbasin constitutes (1) a charge imposed for a specific benefit conferred directly to the payor that is not provided to those not charged, and (2) a charge imposed for a specific government service provided directly to the payor that is not provided to those not charged; and

WHEREAS, The collective GSAs of the Cosumnes Subbasin have arranged for the preparation by HDR, a professional engineering consulting firm, the Cosumnes Subbasin Fee Study ("Fee Study"), which is incorporated by reference into this Resolution, to justify the adoption of the fees herein. The Fee Study shows that the fee adopted herein is not a tax, that the amount is no more than necessary to cover the reasonable costs of the governmental activity, and that the manner in which those costs are allocated to a payor bear a fair or reasonable relationship to the payor's burdens on, or benefits received from, the governmental activity; and

WHEREAS, the Agency seeks to establish a groundwater sustainability fee ("Fee") within its jurisdictional boundaries in the Cosumnes Subbasin as authorized by Water Code section 10730 based on the Fee Study; and

WHEREAS, pursuant to Water Code section 10730(d), prior to imposing the Fee, the Agency has held a public meeting, at which written or oral presentations have been made; and

WHEREAS, pursuant to Water Code section 10730(d), the Agency posted notice of the time and place of the public meeting at which the Fee will be considered, the notice was published in the newspaper in compliance with Government Code section 6066, the notice was posted on the Agency's website and was mailed to interested parties, and the data to support the Fee was available to the public at least 20 days before the Agency's public meeting to impose the Fee; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Sloughhouse Resource Conservation District as follows:

1. The Agency finds that all prerequisites required before adopting the Fee have been met, including the proper public noticing of the hearing and the conduct of the public hearing.
2. The Agency approves the Fee Study and finds that it is the proper basis on which to establish the Fee, and that the Fee adopted herein is not a tax, that the amount is no more than necessary to cover the reasonable costs of the governmental activity, and that the manner in which those costs are allocated to a payor bear a fair or reasonable relationship to the payor's burdens on, or benefits received from, the governmental activity.
3. The Agency hereby adopts the Fee as set forth in Attachment A hereto.
4. The Agency Administrator is hereby authorized and directed to work with the County of Sacramento Department of Finance Auditor-Controller Division to add the Fee as more fully set forth in Attachment A to the County's annual secured tax roll; and
5. the Agency Administrator and Agency Counsel are hereby authorized and directed to take such other and further steps as may be necessary or appropriate to implement the intent and purpose of this resolution.

PASSED AND ADOPTED on this 14th day of July, 2021, by the following vote, to- wit:

AYES: *Garms, Washburn, Liebig, Silva*

NOES: *Schneider*

ABSENT:

ABSTAIN:

I, the undersigned, hereby certify that I am the duly appointed and acting Secretary of the Sloughhouse Resources Conservation District, and that at a meeting of the Board of Directors of the District held on July 14, 2021 that Resolution 2021.07.14.01 was adopted and has not been rescinded or amended since the date of its adaptation and that it is now in full force and effect.


Austin Miller, SRCO Secretary

7/14/21
Date

**SLOUGHHOUSE RESOURCE CONSERVATION DISTRICT
GROUNDWATER SUSTAINABILITY AGENCY**

**GROUNDWATER SUSTAINABILITY FEE
ATTACHMENT A**

SECTION 1. DEFINITIONS

1.1 “Acre Foot” or “AF” is a unit of measurement defined by the volume of water necessary to cover one acre of surface area to a depth of one foot. It is equal to 325,851 gallons.

1.2 “Administrator” means the Administrator of the Agency.

1.3 “Agency” means the Sloughhouse Resource Conservation District or the Sloughhouse Resource Conservation District Groundwater Sustainability Agency.

1.3 “Board” means the Board of Directors of the Sloughhouse Resource Conservation District.

1.4 “Fee” means the Groundwater Sustainability Fee charged as set forth herein.

1.5 “Jurisdictional Area” means those parcels of real property within the Subbasin and those parcels of real property adjacent to the Subbasin that use groundwater derived, extracted, or otherwise obtained from within the Subbasin excluding therefrom any area for which the Agency has entered into an agreement that provides that the Fee shall not be charged within such area, or any portion thereof.

1.6 “Person” means the owner of property charged the Fee, or the owner of real property with a means of extracting groundwater.

1.8 “Subbasin” means the Cosumnes Groundwater Subbasin as set forth in Bulletin 118 of the California Department of Water Resources, as may be amended from time-to-time.

SECTION 2. ESTABLISHMENT OF FEE

2.1 There is hereby charged within the Jurisdictional Area a Fee pursuant to Section 10730 of the California Water Code, and as more fully set forth herein.

2.2 Persons using groundwater to irrigate shall pay up to \$10.00, per irrigated acre beginning August 1, 2021 and continuing until December 31, 2022.

2.3 The actual annual charges for Persons irrigating with groundwater will be determined based on irrigated acreage as determined from the 2018 published Statewide Crop Mapping data provided by the California Department of Water Resources.

2.4 The Fee shall be payable to the Agency as follows:

2.4.1 The Agency shall determine those real properties that are subject to the Fee and shall submit the Fee data to the County of Sacramento Department of Finance Auditor-Controller Division to be included in the annual secured tax roll.

2.4.2 If any Person fails to pay the Fee as charged, the Person shall pay interest and/or penalties to the Agency as allowed by law.

2.4.3 In addition to the interest and penalty set forth in Section 2.4.2, above, the Board may elect to utilize any of the remedies available to it for failure to pay the Fee as set forth in Water Code section 10730.6.

2.4.4 Fee revenues may be used for support of the Agency's groundwater sustainability program, including but not limited to, administration costs, implementation of the Groundwater Sustainability Plan, planning projects and management actions.

SECTION 3. APPEAL

3.1 Should a Person wish to contest the projected amount of groundwater extraction on which the Fee is assessed, the Person shall first be required to pay the Fee as charged. Within thirty (30) days following payment of the Fee, the Person may file an appeal with the Agency, on a form approved by the Administrator, setting forth the basis upon which the appeal is made. The appeal will be considered timely filed if, within the time allowed, 1) the form is postmarked, United States first class mail, 2) delivered to the Administrator or Clerk of the Board by electronic mail, or 3) personally delivered to the Administrator.

3.2 Within thirty (30) days of filing the appeal, the Administrator shall meet with the Person to discuss the basis of the appeal. The Administrator is authorized to grant the appeal, in whole or in part, or deny the appeal. The determination shall be made no later than fifteen (15) days following the meeting and shall be in writing and delivered to the Person in the same manner as the filing of the appeal.

3.3 If the Person who filed the appeal is dissatisfied with the determination of the Administrator, the Person may file an appeal to the Board within thirty (30) days of delivery of the determination, following the procedures for filing an appeal as set forth in Section 3.1, above.

3.4 The appeal will be placed on the agenda for the next available Board meeting occurring within sixty (60) days of the filing of the appeal. The Board shall receive evidence, and hear from the appellant and staff regarding the merits of the appeal. The Board is authorized to grant the appeal, in whole or in part, or deny the appeal. The determination of the Board shall be memorialized in a minute order and shall be the final decision of the Agency.