

**COUNTY OF SACRAMENTO
GROUNDWATER SUSTAINABILITY AGENCY**

ORDINANCE NO. 2021-01

**AN ORDINANCE PROVIDING FOR A GROUNDWATER
EXTRACTION FEE
TO FUND GROUNDWATER MANAGEMENT IN A PORTION OF
THE COSUMNES SUBBASIN**

**BE IT ENACTED BY THE GOVERNING BOARD OF THE
SACRAMENTO COUNTY GROUNDWATER SUSTAINABILITY
AGENCY:**

Section 1. Preamble and Purpose.

(a). 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.)

(b). SGMA provides for a county to become a Groundwater Sustainability Agency ("GSA") for high or medium-priority unmanaged basins, or portions thereof. (Water Code, § 10724.)

(c). The County of Sacramento, having notified the California Department of Water Resources of its action to accept management responsibility for a 15,500-acre portion of the Cosumnes Subbasin via Board Resolution No. 2017-0210, is the GSA for the portion of the Cosumnes Subbasin indicated in Appendix A to this Ordinance.

(d). 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

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government service provided directly to the payor that is not provided to those not charged.

(e). The collective GSA's of the Cosumnes Subbasin have arranged for the preparation of the 2024 Cosumnes Groundwater Authority Rate and Fee Study ("Fee Study"), which is incorporated by reference into this Ordinance, 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.

(f). The Sacramento County GSA provided public notice pursuant to Section 6066 of the Government Code and held at least one public hearing in connection with the adoption of this Ordinance.

Section 2. Definitions.

For the purpose of this Ordinance, the following definitions shall apply:

(a) "Cosumnes Subbasin" means the groundwater subbasin (number 5-22.16, Cal. DWR Bulletin 118) located in the northeastern part of the San Joaquin Valley Groundwater Basin in Sacramento and Amador Counties, as depicted in Appendix A to this Ordinance. The subbasin is bounded on the north by the Cosumnes River and on the east by the consolidated rocks of the Sierra Nevada foothills. The southern boundary is a combination of the San Joaquin and Calaveras County lines.

(b) "County of Sacramento" means the governmental entity and political subdivision of the State of California for the incorporated and unincorporated territory of Sacramento County, governed by its five-member Board of Supervisors.

(c) "Fee" or "Irrigated Acreage Fee" means a groundwater extraction charge imposed pursuant to this Ordinance.

(d) "Groundwater Extraction Facility" means a device or method for extracting groundwater from within a basin.

(e) "GSA" means the County of Sacramento Groundwater Sustainability Agency for the 15,500-acre portion of the Cosumnes Subbasin indicated in Appendix A of this Ordinance.

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(f) "GSA Governing Board" means the County of Sacramento Board of Supervisors.

(g) "GSP" means Groundwater Sustainability Plan.

(h) "Irrigated Acre" means an acre, or fraction thereof, of land to which groundwater from the Cosumnes Subbasin has been applied for agricultural purposes as evidenced by the most recent published Statewide Crop Mapping data and records maintained by the California Department of Water Resources¹, preceding levy of the groundwater extraction fee.

(i) "Owner" means the fee title owner of a parcel or parcels within the GSA area.

(j) "Parcel" means any subdivided lot or unit of real property, whether pursuant to the Subdivision Map Act or otherwise. Parcels may be designated on invoices by a County Assessor's Parcel Number.

(k) "SGMA" means the California Sustainable Groundwater Management Act (Water Code, § 10720, et seq.)

Section 3. Irrigated Acreage Fee.

(a) An annual fee of \$10 per irrigated acre shall be levied on every parcel in the GSA area that is shown by the most recent published Statewide Crop Mapping California DWR data, currently 2023, to have applied groundwater from the Cosumnes Subbasin for agricultural irrigation purposes. The owner, operator or agent of each irrigated parcel shall pay the Irrigated Acreage Fee as set forth herein.

(b) To calculate the Irrigated Acreage Fee, an irrigated acre may be charged as a fraction of an acre (in tenths of an acre) if the Statewide Crop Mapping Data shows that a portion of an acre has been irrigated. No charge, however, shall be levied upon parcels that irrigate less than one acre.

Note: Aligning DWR irrigated acres with Sacramento County parcel data sometimes resulted in irrigated acreage being associated with parcels as greater than the acreage identified in the Sacramento County Assessor Parcel Viewer database².

¹ 2018 California Department of Water Resources Statewide Crop Mapping, <https://data.cnra.ca.gov/dataset/statewide-crop-mapping>

² Sacramento County Assessor Office, <https://assessorparcelviewer.saccounty.net/jsviewer/assessor.html>

(c) Example: According to the most recent Statewide Crop Mapping data, the owner of a 10-acre parcel irrigates approximately 6.3 acres for agricultural purposes. The Irrigated Acreage Fee for that year would be \$63.00.

(d) The determination of annual irrigation on all parcels shall be based upon the most recent published Statewide Crop Mapping Data preceding invoicing of the Irrigated Acreage Fee.

(e) The Irrigated Acreage Fee shall be billed annually as part of the County property tax bill.


Section Base Charge Fee

(a) An annual charge of \$35.47 per parcel shall be levied on every groundwater using parcel within the GSA area.

(b) The Base Charge Fee shall be billed annually as part of the County property tax bill.

Section 5. Public Water System Fee

(a) An annual fee of \$5.98 per acre foot shall be levied on every water purveyor who extracts groundwater within the GSA area. Extraction data is available through the State Water Resources Control Board in the form of Electronic Annual Reports. A five-year average of groundwater use by each system was selected as the optimal method for allocating charges.

(b)  The Public Water System Fee shall be billed annually as part of the County property tax bill.

Section 4. Use of Fee Revenues.

Fee revenues may be used for support of the GSA's groundwater sustainability program, including but not limited to, administration costs, implementation of the Groundwater Sustainability Plan, projects and management actions. Administrative expenses may include items such as the annual report, data management, public outreach, GSA coordination, legal resources, annual financial audit, general administration, addressing data gaps and state comments. Projects and management actions may include additional/supplemental post-GSP fee

processes, fallowing program development/outreach, Ag-Managed Aquifer Recharge (MAR)/dry well feasibility studies, funds to pursue groundwater banking, and unidentified future projects.

Section 5. Enforcement and Remedies.

(a) If an owner or operator knowingly fails to pay a groundwater fee within 30 days of it becoming due, the owner or operator shall be liable to the groundwater sustainability agency for interest at the rate of 1 percent per month on the delinquent amount of the groundwater fee and a 10-percent penalty.

(b) The GSA may bring a suit in Sacramento County Superior Court against any owner or operator of a groundwater extraction facility within the area covered by the GSP for the collection of any delinquent groundwater fees, interest, or penalties imposed under this Ordinance. If the GSA seeks an attachment against the property of any named defendant in the suit, the GSA shall not be required to furnish a bond or other undertaking as provided in Title 6.5 (commencing with Section 481.010) of Part 2 of the Code of Civil Procedure.

(c) In the alternative to bringing a suit pursuant to subdivision (b), the GSA may collect any delinquent groundwater charge and any civil penalties and interest on the delinquent groundwater charge pursuant to the laws applicable to the local agency or, if a joint powers authority, to the entity designated pursuant to Section 6509 of the Government Code. The collection shall be in the same manner as it would be applicable to the collection of delinquent assessments, water charges, or tolls.

(d) The remedies specified in this section for collecting and enforcing fees are cumulative and may be pursued alternatively or may be used consecutively as determined by the governing body.

Section 6. Administrative Appeals.

(a) **Meet and Confer**. Any administrative appeal filed pursuant to subdivision (b) of this Section shall be preceded by a request to meet and confer with the GSA. Within 30 days from the date of issuance of a Fee invoice, an Owner shall make a written request to meet and confer with the GSA by mailing a request letter to the address set forth in subdivision (c), below. The GSA shall conduct a "meet and confer" process with the owner, which may be in person, via conference call, via e-mail or other acceptable method. The GSA shall schedule the initial

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meeting within 15 days of receiving the Owner's request. The Owner and GSA shall informally discuss the issue(s) raised by the Owner and attempt to reach a mutually acceptable resolution, without the need for an administrative appeal to the County Engineer. The meet and confer process shall be concluded by the GSA's issuance of a written "Notice of Conclusion of Meet & Confer" that explains the outcome of the informal process and the reasons for the GSA's decision. The meet and confer process shall be deemed concluded if there is no resolution or Notice of Conclusion issued after 60 days from the Owner's request.

(b) **Administrative Appeal to County Engineer.** Subject to subdivision (a), in the event that an Owner is aggrieved by the GSA's levy or computation of the Fee, or by reason of other requirements imposed pursuant to this Ordinance, the Owner may appeal to the Sacramento County Engineer (County Engineer). Any such appeal shall be in writing, shall state the specific reasons therefore and grounds asserted for relief, and shall be filed with the County Engineer within thirty (30) days from the date of the conclusion of the meet and confer process described in subdivision (a) of this Section. If an appeal is not filed within the time or in the manner prescribed above, the right of review of the action against which the complaint is made shall be deemed to have been waived.

(c) Appeals shall be in writing, clearly labeled "GSA Fee Appeal" and delivered to the following address:

County of Sacramento Department of Water Resources
Groundwater Sustainability Appeals
827 7th Street, Room 301
Sacramento, CA 95814

(d) The GSA Governing Board may by resolution adopt and, from time to time, amend a fee for the filing of appeals. Such fee shall be for the sole purpose of defraying costs incurred for the administration of appeals. The fee for an appeal shall be paid at the time of and with the filing of an appeal. No appeal shall be deemed valid unless the prescribed fee has been paid.

(e) The County Engineer shall set a hearing of such appeal to be held within sixty (60) days from the date of receipt of said appeal. The County Engineer shall notify the appellant of the hearing date and place at least 10 days prior to the scheduled hearing date. The appeal hearing shall be conducted for the purpose of determining whether the appeal should

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be granted. It shall review the entire proceeding or proceedings relating to the act or decision being appealed, de novo, and may make any result in any order deemed just and equitable. The hearing may be continued from time to time. At the conclusion of the hearing a written decision which either grants or denies the appeal shall be issued containing findings of fact and conclusions. The written decision shall be filed with the County Engineer and the County Engineer shall serve such decision on the appellant. The decision shall become final upon the date of its filing and service thereof as herein above stated.

(f) The appellant shall prove by clear and convincing evidence that the action of the GSA is inconsistent with this Ordinance or otherwise contrary to applicable law, will cause undue hardship on the appellant, will prevent him or her from making a reasonable use of the property, will interfere with facilities necessary for an adequate and continuous water supply, or that the supporting Irrigated Acreage data is substantially incorrect.

(g) Except as otherwise specifically set forth, any notice authorized or required by this Ordinance shall be deemed to have been filed, served, and effective for all purposes on the date when it is personally delivered in writing to the party to whom it is directed or deposited in the United States mail, first-class postage prepaid, and addressed to the party to whom it is directed.

Section 7. Ordinance Adoption.

This Ordinance was introduced, and the title thereof was read at the regular meeting of the GSA Governing Board on May 20, 2025, and on May 20, 2025, further reading was waived by a vote of the Supervisors present.

This ordinance shall take effect and be in full force on and after thirty (30) days from the date of its passage, and before the expiration of fifteen (15) days from the date of its passage it shall be published once with the names of the members of the Board of Supervisors voting for and against the same, said publication to be made in a newspaper of general circulation published in the County of Sacramento.

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On a motion by Supervisor _____, seconded by Supervisor _____, the foregoing Ordinance was passed and adopted by the Sacramento County Groundwater Sustainability Agency, this ____ day of _____ 2025, by the following vote:

AYES: Supervisors,

NOES: Supervisors,

ABSENT: Supervisors,

ABSTAIN: Supervisors,

RECUSAL: Supervisors,

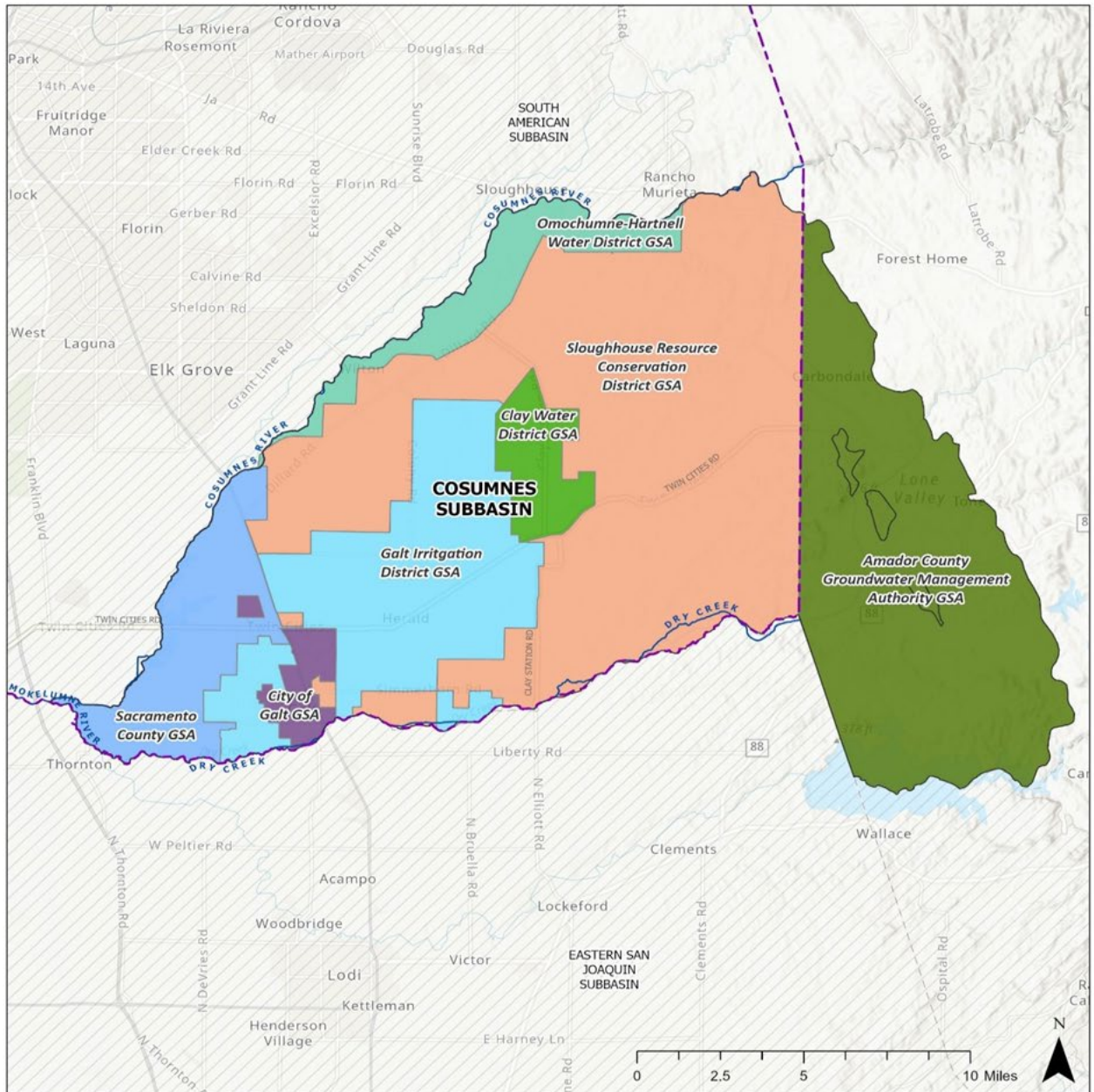
(PER POLITICAL REFORM ACT (§ 18702.5.))

Chair of the Board of Supervisors
of Sacramento County, California

(SEAL)

ATTEST: _____
Clerk, Board of Supervisors

Appendix A



	Sacramento County Boundary		Clay Water District GSA
	Cosumnes Subbasin Boundary		Galt Irrigation District GSA
	Neighboring Subbasins		Omoichumne-Hartnell Water District GSA
	Amador County Groundwater Management Authority GSA		Sacramento County GSA
	City of Galt GSA		Sloughhouse Resource Conservation District GSA

Note: The Cosumnes Subbasin extends beyond Sacramento County.