

**ENGINEER'S REPORT
FOR
GREATER KAWEAH GSA**

**PROPOSITION 218 PROCEDURES FOR
BENEFIT ASSESSMENTS**

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ABBREVIATIONS

Ac	Acre
AF	Acre-feet
AFY	Acre-feet per year
Agency	Greater Kaweah Groundwater Sustainability Agency
Cal Water	California Water Service Company
DMS	Data Management System
DTW	Depth to Water
DWR	California Department of Water Resources
GKGSA	Greater Kaweah Groundwater Sustainability Agency
Friant CVP	Central Valley Project Friant Division
GSA	Groundwater Sustainability Agency
GSP	Groundwater Sustainability Plan
KDWCD.....	Kaweah Delta Water Conservation District
KCWD	Kings County Water District
LIWD	Lakeside Irrigation Water District
SGMA	Sustainable Groundwater Management Act
SJWD	St. Johns Water District
Subbasin	Kaweah Subbasin
SWRCB	State Water Resources Control Board

REPORT SUMMARY

The Greater Kaweah Groundwater Sustainability Agency (GKGSA or Agency) is a California Joint Powers Authority formed in 2016 with a primary purpose of operating on behalf of the landowners within its boundary for compliance with the 2014 legislation known as the Sustainable Groundwater Management Act (SGMA). The newly formed Agency needs to implement an assessment rate structure that is sufficient to fund Agency administrative implementation of the January 2020 submitted Groundwater Sustainability Plan (GSP) including on-going monitoring and reporting and filling data gaps identified in the GSP to allow the Agency to fulfill the role of a Groundwater Sustainability Agency (GSA) under the SGMA legislation. The GKGSA developed a GSP that provides for achieving groundwater sustainability of the Kaweah Subbasin (Subbasin) in coordination with the two other Subbasin GSAs within 20 years.

Based on the Agency's needs, the GKGSA Board of Directors are requesting landowner's approval to begin the levy of assessments to generate revenue to fund the annual administrative implementation costs including but not limited to monitoring and reporting required as part of the GSP and otherwise comply with SGMA. **Without landowner approval for Agency funding, GKGSA will likely have fewer resources to implement its GSP and comply with SGMA. If GKGSA fails to implement its GSP, such failure could result in intervention by the State. By ensuring successful implementation of its GSP, the Agency can avoid the uncertainties and potential costs associated with State intervention.**

The expenses from the GKGSA formation, submittal and early implementation of the GSP have been funded from several large grants and Agency member contributions. The annual GSP administrative implementation efforts began in 2020 after submittal of the GSP and continue into the future. The on-going costs of GSP administrative implementation include but are not limited to, basin coordination/policy development, engineering and consultants, various types of monitoring, annual reporting, management of the data management system (DMS) and preparation for the 5-year GSP updates.

The roll found in **Attachment A** identifies the acreage values by parcel. Excluded are government owned parcels, public rights-of-way, parcels located within city and community limits, and parcels that are not entirely within GKGSA's boundary. There are also a number of parcels within the Agency that are smaller than 4 acres that have been assumed would not be subject to the proposed assessments due to the administrative costs to collect the assessment being greater than the funds that would be obtained from the parcels. It is also likely parcels of this size utilize smaller groundwater quantities and have less impact on the Subbasin as it strives for sustainable groundwater management. The following table provides an example schedule of the proposed assessments.

Assessment Year	2021	2022	2023	2024	2025	2026
Category	(\$/acre)					
GSA Administration	\$1.80	\$1.91	\$2.01	\$2.12	\$2.24	\$2.36
GSP Administrative Implementation	\$6.18	\$6.70	\$7.19	\$7.39	\$6.95	\$6.55
Misc. Funding Efforts	\$0.41	\$0.26	\$0.32	\$0.48	\$0.13	\$0.14
Member Agency Reimbursement	\$1.61	\$1.12	\$0.47	\$0.00	\$0.68	\$0.95
Total Proposed Assessment	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00

The Agency is requesting landowner approval to charge assessments up to the maximum amount shown each year in the table above. The components that make up this total are shown in the table above and also explained further in the report. Inclusive of this proposal is to have the annual on-going tasks have escalation rates between 3% - 7% (depending on category) to account for inflation starting in 2022 and continuing for five years through 2026. Please note, the amount charged by the Agency may vary at the direction and authorization of the Board of Directors but will not exceed the amount shown above unless another Proposition 218 proceeding is passed approving an assessment increase. **The authorized increases will be implemented by the Board up to the ceiling amount.** The proposed maximum annual rate allows the Agency to levy the assessments in order to pay increases in operating costs without having to incur the expense of repeating the Proposition 218 process in the near future.

Agency legal counsel has directed that the assessment rate increase proposal process be conducted in accordance with provisions of Proposition 218, as reflected in Article XIII D, Section 4 of the California Constitution and Sections 53750, *et seq.* of the California Government Code. These constitutional and statutory provisions implement Proposition 218, which established a number of mandatory procedures that local agencies must follow in order to levy certain assessments on lands. The GKGSA has also made the decision to follow the provisions of Proposition 218 in part because its procedures act to fully inform the Agency's landowners while simultaneously giving them a direct say in the matter.

Under the Proposition 218 process, once the Board determines the need to increase assessments, it is necessary to evaluate whether or not the maximum increases are in line with the benefits provided by the Agency and to allocate the assessments to affected GKGSA lands. These are lands that derive a direct benefit from being within the Agency. This Engineer's Report discusses benefits of the Agency's organization, proposed actions, as well as services provided by GKGSA.

Following the acceptance of this Engineer's Report by the Board of Directors, a public hearing will be held in which all landowners affected by the special benefit assessment may participate and are entitled to vote upon the proposed increases based on the maximum rates. At this public hearing, the Agency will consider and address comments and questions from Agency landowners.

1. PURPOSE OF THE REPORT

1.1. General

This report is prepared in accordance with State law to describe an equitable distribution of the benefit assessments to be derived by each parcel upon which such assessments will be levied. The proposal is for the GKGSA to collect revenue in the form of assessments which will primarily be used (i) fund the administration of the Agency and (ii) to fund required technical components to comply with the SGMA Legislation such as Kaweah Subbasin Coordination and monitoring and reporting.

1.2. Sustainable Groundwater Management Act (SGMA)

On September 16, 2014, the Governor of California signed into law a three-bill legislative package (Senate Bill 1168, Assembly Bill 1739, and Assembly Bill 1319) that provided a framework for statewide sustainable groundwater management. These laws are collectively known as the Sustainable Groundwater Management Act. SGMA defines sustainable groundwater management as the “management and use of groundwater in a manner that can be maintained during the planning and implementation horizon without causing undesirable results.” “Undesirable results” are defined in SGMA as any of six primary effects caused by groundwater conditions occurring throughout the basin:

1. Lowering Groundwater Levels
2. Reducing Groundwater Storage
3. Seawater Intrusion
4. Degrading Water Quality
5. Land Subsidence
6. Depleting Interconnected Surface Water

These potential undesirable results are the focus of SGMA and must be addressed in the GSPs prepared by GSAs. GSPs will need to focus on assessing, monitoring, and mitigating undesirable results from groundwater use. Some of these undesirable results, such as sea water intrusion, are not applicable to the Kaweah Subbasin, while others, such as lowering of groundwater levels and reduction in groundwater storage are significant issues and will need to be addressed and corrected. Each of these undesirable results has been investigated and prioritized as part of the GSP development. The GSP includes measurable goals and objectives and implementation actions to achieve and maintain groundwater sustainability. SGMA requires the development and implementation of GSPs that document the proposed plan and programs for achieving groundwater sustainability within a prescribed 20-year window. During the GSP implementation phase (2020 to 2040), GSAs are required to adopt programs to facilitate measures outlined in the GSP including monitoring the Subbasin for compliance, update the GSP every 5 years, and provide annual updates to DWR on the progress to achieving sustainability. The State Water Resources Control Board (SWRCB) will intervene if the GSAs do not comply with SGMA, to ensure the subbasins are sustainable.

1.3. Authority to Levy Assessments

The GKGSA is a joint powers authority, formed pursuant to California Government Code sections 6500, et. seq. The GKGSA is one of three GSA's formed in the Kaweah Subbasin of the San Joaquin Valley's Tulare Lake Basin. The Agency formed on August 23, 2016 and submitted formation documents to the State of California on May 1, 2017 to establish GKGSA to be a GSA under SGMA for that portion of the Kaweah Subbasin that lies within the boundaries of the Agency. As a GSA, the Agency has developed and will implement the GSP to achieve sustainable groundwater management within the territory of the Agency in compliance with SGMA.

The GKGSA was been deemed the exclusive local agency with powers to comply with SGMA within the Agency boundaries. Pursuant to Chapter 8 of Part 2.74 of Division 6 of the Water Code, commonly known as SGMA, a GSA may impose fees, including, but not limited to, permit fees and fees on groundwater extraction or other regulated activity, to fund the costs of a groundwater sustainability program, including, but not limited to, preparation, adoption, and amendment of a GSP, and investigations, inspections, compliance assistance, enforcement, and program administration, including a prudent reserve. (Water Code § 10730.) In addition, under the Joint Exercise of Powers Act, the GKGSA may impose land-based assessments under Government Code section 6502. The GKGSA intends to have the Kings and Tulare County Assessors collect its assessments in the same way and at the same time as the Counties collect their general taxes pursuant to Water Code section 10730(d). Another option, although likely not pursued, is for the GKGSA to collect the assessments on its own.

Kings and Tulare County collect assessments based on their fiscal year of July 1st to June 30th with payment due to the County on December 10th and April 10th. The Counties in turn will pass on payments to GKGSA starting mid to late-December of that fiscal year. Therefore, GKGSA will set assessments for the same period as the Counties, with funding generated to be used in the calendar year following the initial apportionment or payment from the Counties. For example, a County property tax bill for 2021-2022 will be sent in October 2021 for the July 1, 2021 to June 30, 2022 fiscal year. The first payment is due December 10, 2021 and second payment due April 10, 2022. If this election is approved, monies generated on behalf of GKGSA during the example time period would then be used in the 2022 GKGSA fiscal year of January 1 to December 31, 2022.

1.4. Proposition 218 Requirements

In November 1996, the California voters approved Proposition 218, the "Right to Vote on Taxes Act", which added Article XIII D to the California Constitution. Proposition 218 imposes certain requirements relative to the imposition of certain assessments, fees, and charges by local agencies. The GKGSA has also made the decision to follow the provisions of Proposition 218 in part because its procedures act to fully inform GKGSA landowners while simultaneously giving them a direct say in the matter.

In general, before a local agency can levy new or increased assessments subject to Section 4 of Proposition 218, the following procedures are required:

- (1) Preparation of a detailed engineer's report, prepared by a registered engineer certified by the State of California, that supports each assessment.
- (2) The record owner of each parcel identified for assessment shall be given a written notice of each assessment, including the reason for the assessment and the total amount of the charges to the owner's particular parcel.
- (3) Notice to the record owner must specify the time, date, and location of the public hearing on the assessment; the notice shall also include a ballot and describe the voting procedures and statements in support and opposition to the assessment.
- (4) A public hearing shall be conducted, which will be held not less than 45 days after mailing the notice, to consider protests and tabulate the ballots.
- (5) Of the Ballots cast and received, Ballots in favor of the assessment must represent a majority of the financial obligation (weighted based on financial obligation per unit acre) of the affected property to approve the assessments.

1.5. Limitations of the Engineers Report & Revenue Objectives

This report is limited to the proposed assessments to encompass the GKGSA's administration and implementation related to Subbasin coordination, monitoring and reporting required to comply with the SGMA legislation.

2. BACKGROUND INFORMATION

2.1. General

The GKGSA is a joint powers authority, formed pursuant to California Government Code sections 6500, et. seq, between the following five organizations:

- County of Tulare,
- Kaweah Delta Water Conservation District (KDWCD),
- Kings County Water District (KCWD),
- Lakeside Irrigation Water District (LIWD), and
- St. Johns Water District (SJWD).

The GKGSA has a governing board of nine individuals all of whom are appointed. Six of GKGSA's board members are elected officials from the member agencies and are appointed by their respective agency boards, two for KDWCD and one for each other agency. The three remaining members are nominated, one each, by California Water Service Company (Cal Water), the Stakeholder Committee, and Rural Communities Committee. These nominees are then approved by the Board of Directors.

To this point, the members agencies have funded the GKGSA costs related to general administration/governance, management of the agency, office space, legal counsel, audits, insurance, etc. GKGSA was also awarded several grants that significantly reduced how much member agencies have been assessed.

2.2. Location

The Agency is located in the central San Joaquin Valley and encompasses a total area of approximately 213,350 acres within Kings and Tulare Counties. The location of the GKGSA, including member agencies, is shown in **Figure 2-1**. The Agency is located within and covers approximately 50% of the Kaweah Subbasin (Basin 5-22.11) of the San Joaquin Valley Groundwater Basin in the Tulare Lake Hydrologic Region as defined in DWR Bulletin No. 118. It should be noted that portions of some of member agencies are outside of the Agency as shown on **Figure 2-1**. These lands are excluded from the assessment roll, as are parcels not fully contained within GKGSA's service area.

In addition to the GKGSA, there are two other GSAs, East Kaweah GSA and Mid-Kaweah GSA, that in coordination with GKGSA are collectively managing groundwater within the Kaweah Subbasin as shown in **Figure 2-2**. Each GSA chose to prepare their own GSP and work cooperatively together to achieve SGMA compliance in the Kaweah Subbasin, which has been designated by DWR as a "critically overdrafted" groundwater basin. SGMA required high priority subbasins such as the Kaweah Subbasin to submit GSPs by January 31, 2020, which all three GSAs have complied with. As required by SGMA, the GKGSA will be responsible for coordinating with the other GSAs in the Kaweah Subbasin to achieve sustainability at the Subbasin level. Collectively the GSAs, through implementation of the GSPs, must achieve the sustainability goal for the entire Kaweah Subbasin over the next 20 years (by 2040) without adversely affecting the ability of adjacent basins to implement their respective GSPs or achieve their respective sustainability goals.

2.3. History

As the Agency was recently formed in August 2016, there is limited information to report in terms of Agency history. A primary purpose for forming the Agency was on behalf of the landowners, land use agencies and water districts/organizations in the area to provide for direct local representation for implementation of the 2014 SGMA Legislation. As a GSA and public entity advised by several technical and representative stakeholder committees, the GKGSA was able to have a local voice for landowners during GSP development and implementation. While the GKGSA itself is a relatively new organization, management of the groundwater resources within the territory of the Agency and surrounding lands has been occurring for many years by member organizations and stakeholders.

The process to develop the GSP including the sustainable management criteria, projects and management actions, as well as the public process and engagement of stakeholders is summarized on the GKGSA website <http://greaterkaweahgsa.org/> in addition to being in the GSP. The GSP was submitted to the California Department of Water Resources (DWR) on January 31, 2020 and is available for review at <https://sgma.water.ca.gov/portal/gsp/all>.

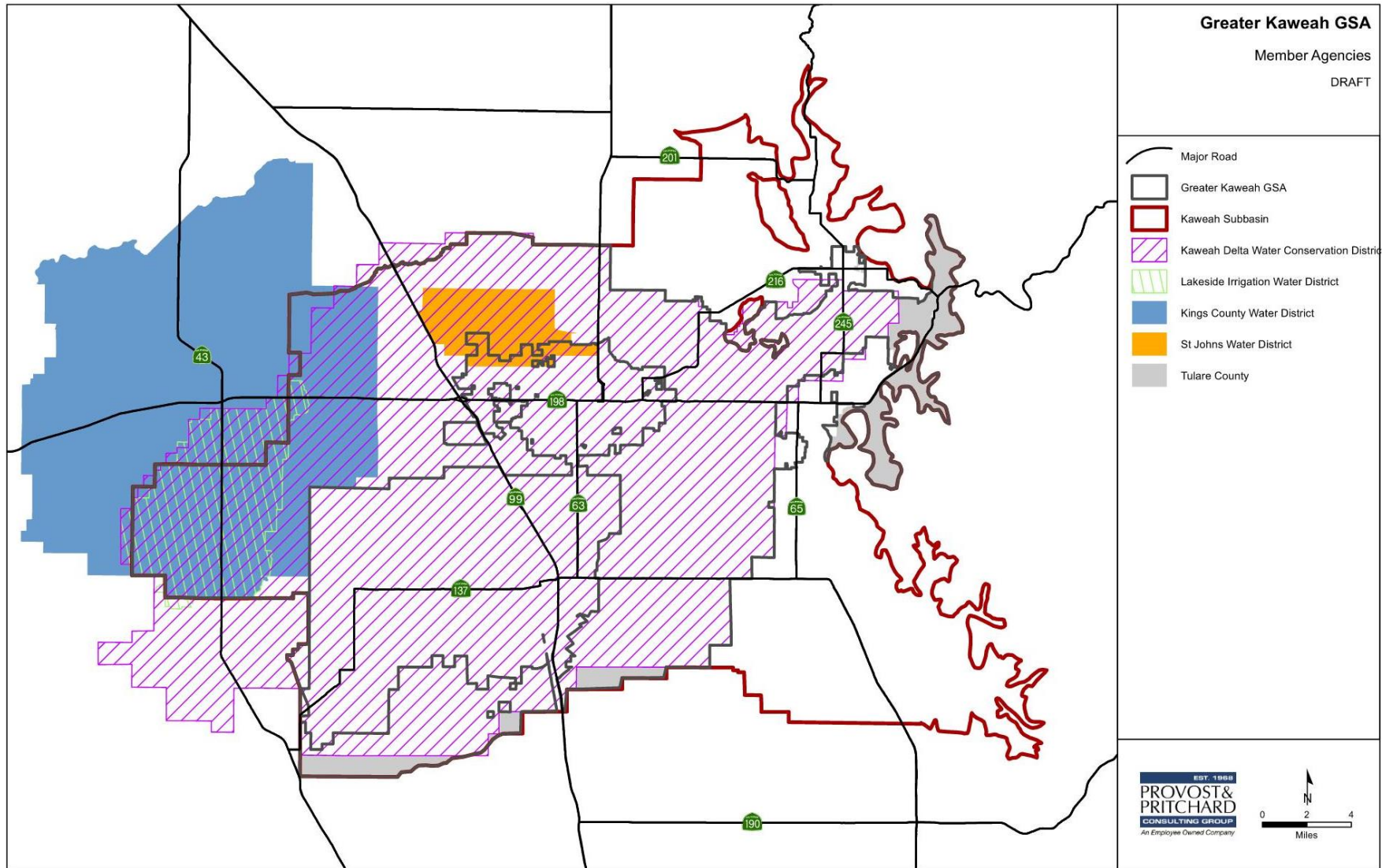


Figure 2-1. Agency Location Map

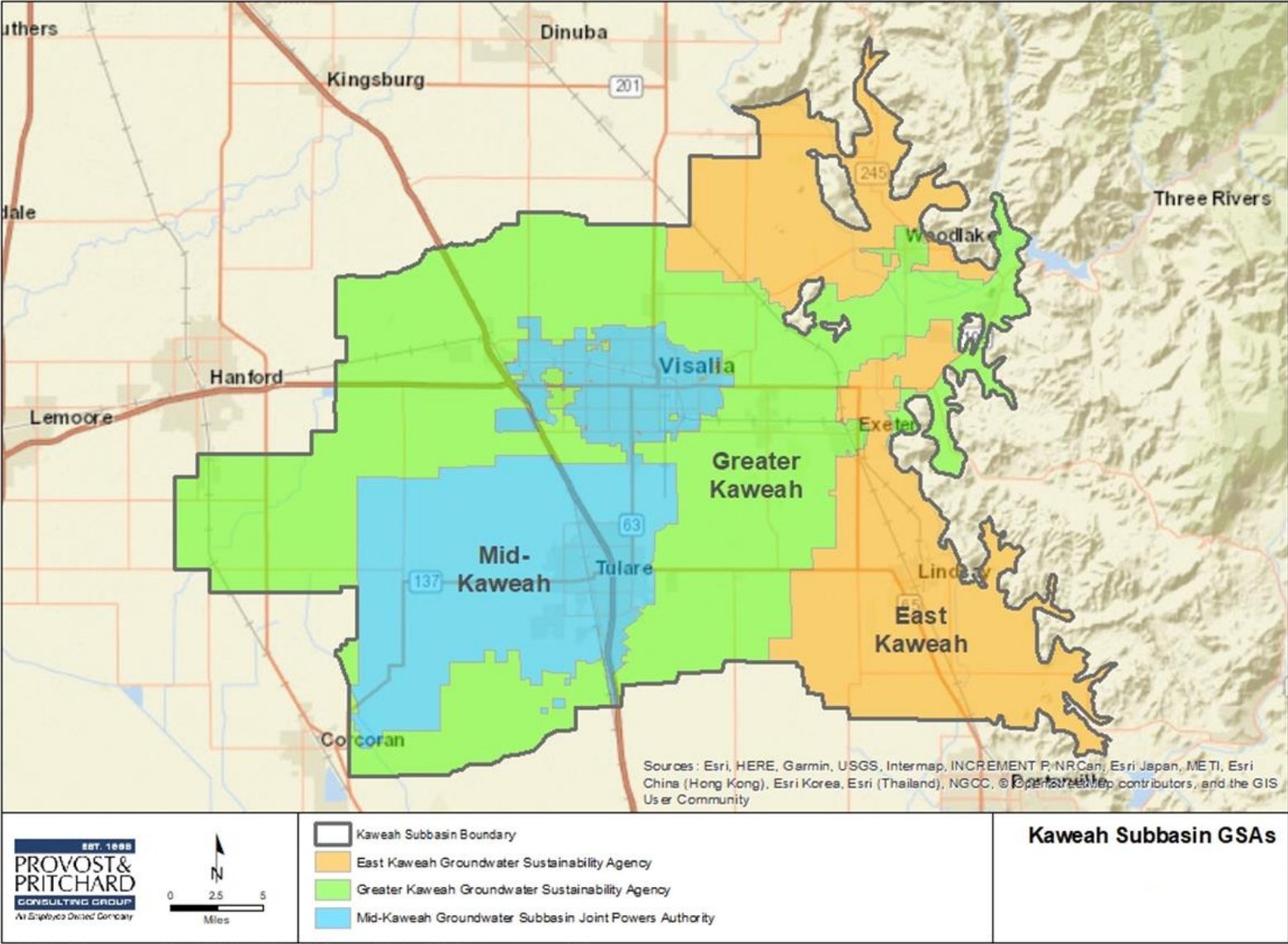


Figure 2-2. Kaweah Subbasin GSAs Location Map

2.4. Water Supply

2.4.1. Surface Water

The GKGSA itself does not have a contracted surface water supply. However, member agencies, local districts and mutual water companies have access to surface water supplies primarily from the Kaweah River and the Central Valley Project Friant Division (Friant CVP). Surface water deliveries to entities in GKGSA averaged 138,000 acre-feet per year (AFY) from 1997 to 2017 (GKGSA GSP, 2020). The proposed assessment will not alter the contracts or rights to these supplies or other surface water supplies held by entities in the Subbasin.

2.4.2. Groundwater

The Agency overlies a portion of the Kaweah Subbasin as defined by the DWR Bulletin 118. According to the State's analysis of groundwater conditions within the Agency, the groundwater subbasin is currently deemed critically over-drafted and is a high priority basin in California.

Average surface water deliveries are not sufficient to fully supply the total water demand in the GKGSA and a significant amount of groundwater is pumped within the GKGSA area on an annual basis to meet municipal, industrial, domestic, and agricultural water needs. From the well completion report database, it is estimated that there are about 4,700 wells within the GKGSA boundary (GKGSA GSP, 2020). Landowners must provide their own wells to sustain agricultural irrigation during periods when there are insufficient surface water supplies. Agricultural water users within the GKGSA that do not have access to a surface water supply rely upon groundwater to meet the entire agronomic water demand. Municipal and domestic water supply needs in the area are primarily met with groundwater. Several communities, such as Exeter, Farmersville, Ivanhoe, and Woodlake are served through groundwater supplied small water systems. (GKGSA GSP, 2020).

Due to the dependence on groundwater in the Subbasin, long-term hydrographs show groundwater levels declining over the past 20 years and earlier. For the years 1997 to 2017, a majority of the region exhibits groundwater declines in the range of 100 feet. When taken by decade, the averages illustrate the deepening of the water table over time. As part of the preparation of the GSP, average Depth to Water (DTW) in the GKGSA was calculated from available hydrographs from 1981 through spring 2017 (36 years), these averages show the deepening of the water table over time with more pronounced decline to western edge of the GKGSA compared to the eastern edge and near the Kaweah River. (GKGSA GSP, 2020).

The Kaweah Subbasin is currently estimated to have an annual overdraft of approximately 78,000 acre-feet per year (AFY) from the 1997 to 2017 data, and the GKGSA portion of this total is estimated at approximately 34,600 AFY during the same period (GKGSA GSP, 2020). As the GKGSA implements its GSP, it is planned to gradually reduce the overdraft through a combination of surface water supply enhancement and conservation measures in order to become sustainable by 2040.

3. GKGSA FINANCIAL INFORMATION

The Agency was formed in late 2016 and the expenses from the GKGSA formation up to the submittal and early implementation of the GSP have been funded from several large grants and Agency member contributions. As discussed previously, the primary purpose of the Agency is to represent the landowners related to compliance with SGMA. With Agency formation there were on-going administrative governance activities that occurred at the onset of the establishment of the Agency, many of which are expected to continue. There were also technical evaluations that were undertaken to identify the characteristics of the groundwater basin, evaluate technical reports by others, and ultimately, in concert with others, develop and implement a GSP for the GKGSA portion of the Kaweah Subbasin. The technical report evaluation and GSP development were discrete activities that occurred in the initial period of the Agency operation and would not need to be completed again.

GSP Development Costs - The initial GSP development (which included the activities shown described above) approximate costs were in the range of one million dollars. As shown in **Table 3-1**, the GKGSA received about \$64,640 from Distressed Counties grant obtained by Tulare County and another \$500,000 from the State of California Proposition 1 in grant funds. The remaining \$500,000 (GSA Cost Assignment) was funded by the member agencies. Reimbursement of these past costs paid by member agencies is included in the proposed assessment.

Table 3-1. Summary of GSP Development Approximate Costs

Activity	Cost	Revenue Source	Amount
Basin Setting (GEI, Inc) GKGSA Share	\$414,640	Tulare County Grant	\$64,640
		Proposition 1 Grant	\$350,000
GKGSA GSP	\$650,000	Proposition 1 Grant	\$150,000
		GSA Cost Assignment	\$500,000
Totals	\$1,064,640	Tulare County Grant	\$64,640
		Proposition 1 Grant	\$500,000
		GSA Cost Assignment	\$500,000

3.1. Future Programs/Projects

Under the proposal, the GKGSA is seeking approval of an assessment structure that will fund the GSA Administration and components of the GSP administrative implementation required by all to comply with the SGMA Legislation. GSP Administrative implementation for monitoring and reporting include, but are not limited to, basin coordination/policy development, engineering and consultants, outreach, various types monitoring, annual reporting, management of the data management system and preparation for the 5-year GSP updates.

Also, part of the proposal is to gather funds for anticipated efforts related to funding in the GKGSA, such as conducting a Proposition 218 vote process (such as this), performing rate studies for groundwater charges and Proposition 26 efforts, and developing grant applications for acquiring funding to try and offset costs. The funding of these programs is dependent upon the assessment amount the Agency's Board of Directors approves. **It should be noted, that although the items noted are anticipated to be funded through assessments, the goal (in particular with the grant writing) is to receive**

outside funding which could offset a portion of the costs of administrative implementation or provide some funding for a reserve to offset future unknown GKGSA costs.

In the following sections are budgets of estimated costs, organized by major categories and sub-categories that relate to Administration, GSP Administrative Implementation, Funding Efforts, and Member Agency Reimbursement. Actual costs for particular sub-categories may be more or less than projected and the Board under this proposal would have the authority to move funding available from the assessment to different sub-categories needing additional funding and/or offset additional costs within the major categories with grant funds or funding from others that may become available to the Agency, as it deems appropriate, so long as the total assessment per year within the major categories does not exceed the amount provided for in this report. Additionally, if funds are available from the assessment levied beyond the immediate needs, the Board may choose to establish prudent reserves for anticipated costs within these major categories of costs. **It would be up to the Board of Directors to set the annual assessment rate and they could choose to set the rate lower than that set forth in this report and approved by the landowners.**

The final part of the proposal is to include a maximum escalation rate to the on-going monitoring and reporting activities needed to implement the GSP. The proposed maximum annual rate increases are intended to allow the GKGSA to increase rates in order to pay for actual increases in costs incurred. The proposed maximum escalation rate is 3% - 7% each year, pending the funding category. This rate escalation would only apply for the next five years, absent further Proposition 218 proceedings. Though the assessment related to these on-going activities is anticipated to continue for years to come, the potential escalation increase is limited to the initial five years. Any increase in rates past the maximum in the initial five years would require a future approval of the voters if the current provisions of law still apply in the future.

The maximum rate is \$10.00/acre combined for the proposed efforts to be covered by this assessment. The Board of Directors can choose to set a lower rate in a given year. The assessments are proposed as a maximum amount in any given year. If the costs were less due to any number of reasons it would be up to the Board of Directors to set the assessments for the year and they could set a rate lower than approved.

The GKGSA preliminary estimate of plan implementation costs include four categories:

1. GSA Administration
2. On-going GSP Administrative Implementation
3. Miscellaneous Funding Efforts
4. Member Agency Reimbursement

The estimated costs for each of these are elaborated on below.

3.1.1. GSA Administration

This includes the costs of annually operating the GKGSA. GSA Administration is a benefit to all landowners within GKGSA. The GKGSA acts as the voice for the individual landowners for compliance with SGMA and interactions with State agencies such as

DWR and SWRCB. The Administration costs are estimated at about \$350,000 annually (plus inflationary increases for five years) as shown in **Table 3-2**. Member agencies have been paying these annual costs. Included in this amount are annual costs associated with the staff payroll, insurance, professional services such as auditing and legal counsel, and costs for office supplies and materials.

Table 3-2. GSA Administrative Estimated Annual Costs

Category	Amount					
	2021	2022	2023	2024	2025	2026
Payroll (5% annual escalation)	\$ 245,000	257,250	270,113	283,618	297,799	312,689
Insurance (6% annual escalation)	7,000	7,420	7,865	8,337	8,837	9,368
Professional Services						
Auditing (5% annual escalation)	15,000	15,750	16,538	17,364	18,233	19,144
Legal (7% annual escalation)	70,000	74,900	80,143	85,753	91,756	98,179
Materials / Miscellaneous						
Office Supplies / Postage (7% annual escalation)	1,700	5,000	5,350	5,725	6,125	6,554
Publications, Notices & Outreach (3% annual escalation)	10,000	10,300	10,609	10,927	11,255	11,593
Total GSA Administration	348,700	370,620	390,617	411,724	434,005	457,526

3.1.2. On-going GSP Administrative Implementation

The ongoing costs of GSP Administrative implementation include, but are not limited to, basin coordination/policy development, engineering and consultants, various types of monitoring, annual reporting, management of the data management system, and preparation for the 5-year GSP updates. Costs are estimated to be in the range of approximately \$1.2 Million to nearly \$1.5 Million annually over the next five years. Costs are anticipated to be higher ramping up to the 5-Year GSP update.

These are additional annual expenses that will be spent beyond the general administration of the Agency that are related to the administrative implementation for compliance with the SGMA legislation. Examples of tasks included in this category are as follows:

1. Coordination with the other GSAs in the Kaweah Subbasin and between the member Agencies will continue to be required as the GSP is implemented. The State requires sustainability at the Subbasin level, which means the GKGSA will continue to coordinate and work with the East Kaweah and Mid-Kaweah GSAs so that the Kaweah Subbasin becomes sustainable. The GKGSA will continue to notify the public as to various opportunities to participate in these GSP implementation process and programs.
2. The hiring of consultants and engineers is proposed to support Agency staff in order to implement the GSP.
3. Critical to understanding if sustainability is being reached is regular monitoring according to the GSP including regular groundwater level, groundwater quality, subsidence, and agricultural water demand estimates being conducted.

4. Historical and future measurements will be catalogued in the Kaweah Subbasin Data Management System (DMS) that the Kaweah Subbasin is developing and will maintain a DMS for storing and reporting information for the implementation of this GSP. Specifically, the monitoring network data will be collected and compiled into one central data system that can be easily referenced and displayed when needed. The GKGSA's data will be coordinated with all the Kaweah Subbasin GSAs. A single location for data collection, aggregation, and analysis will benefit not only the GKGSA, but all GSAs within the Kaweah Subbasin
5. The GKGSA is required to develop and submit annual reports on April 1 of each year following the initial GSP submittal in January 2020. The annual reports are to follow the guidelines set forth in §356.2 of the SGMA legislation. Per the guidelines, there will be three key sections in the report including General Information, Basin Conditions and Progress of GSP Implementation.
6. SGMA regulations require that the GSP be updated every five years as part of the sustainability process. Funding for the GSP submitted in January 2020 cost over \$1 Million to prepare (see **Table 3-1**). Funding needs are estimated at approximately this same value for future 5-year updates as a "worst case" scenario for establishing maximum rates.

Table 3-3 summarizes the estimated budget for the annual on-going GSP Administrative Implementation activities. Because these costs have not been realized, they can only be estimated at this point. This budget item is proposed to be ramped up and escalated over the five years accounting for certain milestones, such as the 5-year GSP update, for the GSP Development category.

Table 3-3. GSP Administrative implementation

Category	Amount					
	2021	2022	2023	2024	2025	2026
Subbasin Coordination (0% annual escalation)	100,000	100,000	100,000	100,000	100,000	100,000
GSP Development / Implementation	605,000	686,150	767,485	792,009	730,729	637,651
Outreach (3% annual escalation)	15,000	15,450	15,914	16,391	16,883	17,389
GSP Development & Updates (Adjusted for GSP Update timeline)	200,000	275,000	350,000	368,000	300,000	200,000
Management Action / Policy Development (3% annual escalation)	100,000	103,000	106,090	109,273	112,551	115,927
DMS Management (3% annual escalation)	50,000	51,500	53,045	54,636	56,275	57,964
Annual Reporting (3% annual escalation)	40,000	41,200	42,436	43,709	45,020	46,371
Engineering (0% annual escalation)	200,000	200,000	200,000	200,000	200,000	200,000
Monitoring / Measurement / Data Gaps	495,000	513,800	528,014	542,654	517,734	533,266
GW Level Monitoring (3% annual escalation)	40,000	41,200	42,436	43,709	45,020	46,371
GW Quality Monitoring (3% annual escalation)	120,000	123,600	127,308	131,127	135,061	139,113
Subsidence Monitoring (3% annual escalation)	50,000	51,500	53,045	54,636	56,275	57,964
Groundwater Demand Tracking (3% annual escalation)	100,000	103,000	106,090	109,273	112,551	115,927
New Dedicated Monitoring Wells (3% annual escalation)	150,000	154,500	159,135	163,909	168,826	173,891
Well Video Logging (Focus on earlier data gap filling)	35,000	40,000	40,000	40,000	-	-
GSP Administrative Implementation Costs	1,200,000	1,299,950	1,395,499	1,434,663	1,348,463	1,270,917

3.1.3. Miscellaneous Funding Efforts

The costs associated with this funding category are estimated based on anticipated efforts related to funding mechanisms in the GKGSA. The anticipated efforts include conducting a Proposition 218 vote process, performing rate studies for future groundwater charges and Proposition 26 efforts, and developing grant applications for acquiring funding to try and offset costs. **Table 3-4** summarizes the estimated costs for the funding efforts. The rate studies are anticipated to be earlier in the next five years to establish a revenue stream. Grant writing is proposed to be on-going as the GKGSA looks to locate outside resources regularly to offset local costs.

Table 3-4 Misc. Funding Efforts

Category	Amount					
	2021	2022	2023	2024	2025	2026
Grant Writing (6% annual escalation)	20,000	21,200	22,472	23,820	25,250	26,765
Rate Studies, Prop 218/26 Efforts	60,000	30,000	40,000	70,000	-	-
Misc. Funding Effort Costs	80,000	51,200	62,472	93,820	25,250	26,765

In November 2019, the East Kaweah GSA applied for \$500,000 in grant funds from the Sustainable Groundwater Management Grant Program on behalf of the Kaweah Subbasin. The application was successfully awarded the requested \$500,000. The Kaweah Subbasin GSAs will split the funding equally (a third each), with the GKGSA receiving slightly less than \$167,000 that could be used to partially pay for some of the GSP Administrative Implementation tasks. As noted previously, the GKGSA Board may elect not to levy the full amount of the assessment authorized in any given year. Alternatively, the GKGSA Board may elect to keep the full assessment and maintain a contingency for other budget items or place some funds in a reserve.

3.1.4. Member Agency Reimbursement

The GKGSA formation occurred in 2016, and from 2016 until the submittal of the GSP in 2020, the Agency has incurred expenses from formation, on-going administrative costs, and technical evaluations. These expenses have been funded by large grants and Agency member contributions. From 2017 through 2020, Agency members have contributed a total of \$2,171,569 to the GKGSA. The GKGSA intends to reimburse each member agency the respective amount that they contributed from 2017 to 2020. **Table 3-5** summarizes the estimated annual costs for the Member Agency Reimbursement.

The annual reimbursement amounts increase and decrease in relationship with the GSP Administrative Implementation. For example, as efforts ramp up for developing GSP 5-Year Updates, the Member Agency Reimbursement is reduced. Then, as costs related to GSP Administrative Implementation are reduced, Member Agency Reimbursement is increased. Assessment collection related to the Member Agency Reimbursement would remain in place until the \$2,171,569 has been collected. In the forecasted example shown in **Table 3-5**, \$939,000 will have been collected and a remaining balance of nearly \$1,233,000 would remain to be collected.

Table 3-5 Member Agency Reimbursements

Category	Amount					
	2021	2022	2023	2024	2025	2026
Member Agency Reimbursement	312,000	218,000	92,000	0	132,000	185,000
Member Agency Reimbursement Costs	312,000	218,000	92,000	0	132,000	185,000

3.1.5. Proposed Budget

Since the Agency is relatively new and has not collected assessments in the past, limited historical financial information is available to evaluate the current and future benefits that landowners receive from GKGSA operations. However, the GKGSA was formed in part to provide the landowners an opportunity to participate in SGMA and under this proposal the GKGSA is seeking approval from landowners to incur future annual administrative, implementation, and funding effort costs.

The GKGSA selected their fiscal year as the calendar year (January 1 to December 31). The GKGSA intends to collect assessments through the Kings and Tulare County Property Tax Bills. The Counties collect assessments based on their fiscal year of July 1st to June 30th. The Counties in turn will pass on payments to GKGSA starting mid to late-December of that fiscal year. Therefore, GKGSA will set assessments for the same period as the County, with funding generated to be used in the calendar year following the initial apportionment or payment from the County. The numbers shown in **Table 3-6** assume that the assessments will be collected by the County, but then used in the calendar years shown. These revenues, if approved, are anticipated to start being received in December 2021 from collection by the Counties as a line item on the October 2021-2022 County Secured Property Tax Bills. Landowners may choose to pay the bill from the Counties in one or two payments with the first half due by December 10th and the remainder by April 10th. The Agency would start receiving that year's funds in about mid to late-December of the year prior to the calendar year that they would be used, but distribution from the Counties is based on when the funds are collected.

For example, a County property tax bill for 2021-2022 will be sent in October 2021 for the July 1, 2021 to June 30, 2022 fiscal year. The first payment is due December 10, 2021 and second payment due April 10, 2022. If this election is approved, monies generated on behalf of GKGSA during the example time period would then be used in the 2022 GKGSA fiscal year of January 1 to December 31, 2022.

Table 3-6. Estimated Expenses and Proposed Budget

Year	2021	2022	2023	2024	2025	2026
GSA Administration	348,700	370,620	390,617	411,724	434,005	457,526
GSP Administrative Implementation	1,200,000	1,299,950	1,395,499	1,434,663	1,348,463	1,270,917
Misc. Funding Efforts	80,000	51,200	62,472	93,820	25,250	26,765
Member Agency Reimbursement	312,000	218,000	92,000	0	132,000	185,000
Total Budget	\$1,940,700	\$1,939,770	\$1,940,588	\$1,940,208	\$1,939,718	\$1,940,208

4. BENEFITS DETERMINATION

4.1. General

Proposition 218 makes a distinction between general and special benefits provided by a project or service. A general benefit is defined as something that benefits the general public, such as libraries or ambulance service. A special benefit is defined as a particular benefit to land and buildings that is different than the general benefits received by those not charged with the assessment. The proposed Agency's activities are considered special benefits to the assessable parcels within the Agency (defined as those parcels that are included on the Kings and Tulare County Assessor rolls that receive the benefits discussed herein) established for a specific purpose, namely sustainable management of shared groundwater resources. These services would not accrue to the public at large outside the GKGSA and are not considered general benefits. The new rate structure proposed by the Board of Directors is designed to achieve and maintain equity to all landowners who share a common groundwater aquifer. At this time there is no differentiation between parcels within the GKGSA boundary, whether by class or management area.

This Engineer's Report proposes an implementation of special benefit assessments. Therefore, this report must identify all parcels that will have a special benefit conferred upon them and upon which the recommended assessment will be imposed, if adopted.

4.2. Determination of Benefits

The purpose of this section is to identify the benefits each parcel is to receive within the Agency in relation to each other. Section 4(a) of Proposition 218 specifies that assessments may not "exceed the reasonable cost of the proportional special benefit conferred on that parcel". The GKGSA is entitled to levy assessments of different values on different classes of land to better reflect the proportional benefits those classes of land receive from the assessments pursuant the California Constitution Article 13D. For the activities covered in this initial budget, however, the Board intends to levy assessments equally to all assessable acreage. The rationale is that the existence of the Agency offers benefit to all landowners within its boundaries. Although some properties might not presently utilize groundwater, all parcels have overlying groundwater rights and the information generated by the implementation of the GSP will inform the landowners about the water supply available to their land on a current and future basis, the potential for additional groundwater recharge, and allow them to be directly represented through the GKGSA as it proceeds to meet the requirements of SGMA.

This section provides a justification breakdown of the benefits that are to be attributed to landowners throughout the Agency, if the proposed assessments are approved. For the purpose of this report and determining rates per acre, **Table 4-1** summarizes the acreages used in the analyses.

Table 4-1. Assessable Acres

Description	Acres
Total Gross Agency area	219,440
Less non-parceled lands (public right-of-way)	- 4,253
Less exempt agency parcels	- 2,978
Less parcels in Cities/Communities	- 7,318
Less parcels not entirely within the GKGSA	- 6,270
Less parcels under 4 acres in size	- 4,564
Net Assessable Area by GKGSA	194,057

Non-parceled lands include public right-of-way like roads and highways, or other property not included as part of the Kings and Tulare County assessed acreage. Parcels under 4 acres in size and those owned by federal and state government agencies are proposed to not be assessed by GKGSA.

Lands within cities and communities (Exeter, Farmersville, Goshen, Hanford, Ivanhoe, Visalia, and Woodlake) are proposed to not be assessed. The 7,300 acres within these cities and communities are not removed from coverage of the GKGSA, but due to their likely minimal extraction of groundwater are not viewed as a major contributor to the overdraft burden on the Subbasin. With this consideration in mind, the GKGSA Board has decided to not assess these parcels for the efforts under this Proposition 218 Proposal. This decision has minimal impact on the proposed assessment rate due to the small acreage and resulting income that would be generated. This does not mean these communities will not contribute in some fashion in the future. Therefore, the proposed rates are based on the benefit accruing to the identified 194,057 acres within the GKGSA.

There are about 4,564 acres identified as parcels less than 4 acres in size that are not otherwise exempt. The proposed assessment assumes that the approximately 15,000 parcels that make up this acreage are generally limited extractors of groundwater. Furthermore, it was determined by the GKGSA that the administrative costs associated with preparing and mailing ballots, collection of an assessment, and County charges for including the assessment on the property tax bill outweigh the revenue that would be generated. This presumes that these small parcels do not contribute significantly to GKGSA's cost of service. Additionally, Tulare County will not send a tax bill to a parcel whose valuation is less than \$10,000 or with annual direct charges less than \$10.00.

4.2.1. Benefit of GSA Administration

There is a special benefit that is conferred upon all the parcels that fall within the Agency's boundary with the operation of the GSA to comply with the SGMA legislation. Absent the GSA landowners would be subject to complying on their own and/or subject to regulation by the SWRCB which, based on current proposed fees, has the potential to cost substantially more than the costs to administer the GKGSA.

The GSA Administration benefit component is determined based upon the anticipated expenses of the Agency. This benefit is estimated to range from \$1.80 to \$2.36 per acre per year when spread over the assessable acreage.

4.2.2. Benefit of On-going GSP Administrative Implementation

The benefit of being within an Agency, the actions of addressing groundwater change and groundwater pumping and the time and effort of the Agency staff and consultants to keep in conformance with State regulations and laws will allow all lands within the Agency to be represented during the implementation of the GSP. Implementation efforts will be on-going, and it is anticipated that a significant number of programs and projects will be required to comply with the requirements of SGMA. At this time, projects like groundwater recharge projects are anticipated to be implemented outside of this funding structure either by the GKGSA member organizations, grants, or some other fee (i.e. groundwater pumping charge). In addition, after submitting the GSP, the GSP will be subject to possible revisions from DWR. As the burden of SGMA falls on all overlying potential users of groundwater, and hence all assessable parcels, the benefits of GSP administrative implementation and associated costs accrue to all those lands. A significant amount of effort will need to occur on an annual basis to comply with SGMA and the GSP in monitoring and reporting. Continued outreach as well as coordination with other GSAs will be required, and the development of policies needed to guide the GSA to sustainable groundwater management will be developed.

The GSP Administrative Implementation benefit component is determined based upon the anticipated annual expenses of the Agency. This benefit is estimated to range from \$6.18 to \$7.39 per acre when spread over the assessable acreage. The higher cost per acre is focused towards the 5-Year GSP Updates due in 2025, 2030, 2035, and 2040.

4.2.3. Benefit of Funding Efforts

There is a special benefit for parcels within the Agency's boundaries due to the Agency's ability to obtain funding from different sources. This process will require added effort by the GKGSA to develop grant applications, likely in conjunction with the other GSAs in the Subbasin. However, it could leverage upwards of millions of outside dollars to offset local costs and potentially lower future assessment rates. Other benefits include developing funding structures that set rates based on usage of groundwater within the GKGSA boundary, thus those utilizing more or less groundwater would pay their proportionate share.

The Funding Effort benefit component is determined based upon the anticipated expenses of the Agency. This benefit is estimated to range from \$0.13 to \$0.48 per acre per year when spread over the assessable acreage.

4.2.4. Benefit of Member Agency Reimbursement

There is a special benefit for parcels within the Agency's boundaries associated with reimbursing the Agency's member agencies for previous costs related to forming the Agency and developing a GSP. The member agencies contributed over \$2,100,000.00 (two million one hundred thousand dollars and zero cents) on behalf of Agency's

landowners to comply with the new requirements mandated by SGMA. This allowed landowners to differ costs to a later time and provides a repayment that is without interest.

The Member Agency Reimbursement benefit component is determined based upon the expenses of the Agency over the 2017 – 2020 period. This benefit is estimated to range from \$0.00 to \$1.61 per acre per year when spread over the assessable acreage.

4.2.5. No GSA Basin Management Alternative

It is important to note that the **SWRCB can and will intervene** and implement the SGMA Legislation in the Kaweah Subbasin if the GSAs are unable to comply with the law. All the GSAs in the Kaweah Subbasin submitted their respective GSPs in January 2020. DWR posted the GKGSA GSP on February 19, 2020, initiating a public comment period that ended June 3, 2020. If DWR does not approve the GSP or the GSP is not being implemented in a manner likely to achieve sustainability, the basin could be designated probationary by the SWRCB.

The SWRCB has developed a draft fee schedule for intervening in probationary basins, which would be applied directly to each extractor (landowner) where active wells exist. The fees for extractors in the Subbasin would be as follows:

- Base Filing Fee: \$300 per well, plus
- \$40 per AF per year for commercial and municipal wells (Probationary Basin) **or** \$55 per AF per year (if the current GSPs are not leveraged and an Interim Plan is required), plus cost for needed studies, and
- \$100 per domestic well if the SWRCB decides extractions will likely be significant.

For example, for illustration purposes only, if the SWRCB determined the Kaweah Subbasin to be a Probationary Basin, and a landowner has 40 acres with one well and the demand is 3.0 AF per acre. The annual fees associated would be \$300 (filing fee) plus \$4,800 (3 AF/ac x 40 ac x \$40/AF) for a total of \$5,100 per year. If the SWRCB determined the GKGSA needed an Interim Plan, the annual cost would increase to \$6,900 per year in this specific example. Over the next five years the landowner would pay \$25,500 to \$34,500 based on SWRCB designation. Additional information is contained in **Attachment B**, Sustainable Groundwater Management Act, Probational Designation and Groundwater Regulation by the SWRCB.

By comparison, under the rates and schedule proposed by the GKGSA through this Engineer's Report, this same 40-acre landowner used in this specific example would pay a maximum of \$10.00/acre (\$400.00/year maximum) and \$2,000 over five years plus any potential yet to be determined groundwater pumping charge or other approved fees that the Board of Directors may establish.

Also, under State Intervention, the State may impose an Interim Plan which may dictate to each groundwater extractor how much water they could pump each year and may require the installation of meters on each well. Any fees derived under the State's interim plan would go to the State, possibly without achieving the benefit of any local water supply enhancement project development to help comply with SGMA. From a cost standpoint, as well as a regulation standpoint, the desire is for the GKGSA to be successful on the local level to prevent state intervention and obtain the needed funding for operation and

monitoring, so that the current GSP prepared with stakeholder involvement and adopted by the Board is implemented and sustainability is obtained in the Subbasin.

5. PROPOSAL TO LEVY ASSESSMENTS

This section lays out the Agency’s proposed plans for funding the proposed administration, coordination, and monitoring and reporting to implement the GSP. By seeking authority to implement a maximum assessment rate, the Agency does not presently plan to approach landowners for assessment increases in the near future but may implement other fees as needed. It is also noted with implementation of the GSP, groundwater charges may in part pay some of the costs provided for in this report, which in turn may allow the Agency’s Board of Directors to reduce the level of the assessment in subsequent years. Any such groundwater charges would be subject to a “majority protest” proceeding under Proposition 218.

5.1. General

Based on the services and entitlements to be provided, the GKGSA proposes to charge land-based assessments to all assessable parcels within the territory of the GKGSA that are identified on the tax roll of Kings and Tulare Counties. The Agency is seeking to generate revenue, in part, in accordance with the schedule outlined in **Table 5-1**.

5.2. Proposed Budget Funding

In conformance with this Engineer’s Report, the Agency would seek assessment revenues to fund Administrative, GSP Implementation, and Funding efforts in response to and comply with the SGMA legislation. It should be noted that implementation of projects to increase surface water supplies and groundwater recharge or some management actions will be performed by this Agency and its members. It is anticipated there will be additional costs for the implementation of projects and management actions, but they are not included under this proposed assessment structure. **Table 5-1** below summarizes the proposed budget and total assessments needed to fund the GKGSA’s efforts over the next 6-years and the potential methodology for setting the assessments to achieve the benefits described in Section 4.2.

Table 5-1. Estimated Expenses and Proposed Budget

Year	2021	2022	2023	2024	2025	2026
GSA Administration	348,700	370,620	390,617	411,724	434,005	457,526
GSP Administrative Implementation	1,200,000	1,299,950	1,395,499	1,434,663	1,348,463	1,270,917
Misc. Funding Efforts	80,000	51,200	62,472	93,820	25,250	26,765
Member Agency Reimbursement	312,000	218,000	92,000	0	132,000	185,000
Total Budget	\$1,940,700	\$1,939,770	\$1,940,588	\$1,940,208	\$1,939,718	\$1,940,208

The following **Table 5-2** summarizes the maximum assessment amounts that would be possible over the next six years under this proposal to spread costs over the assessable 199,800 acres. Under this proposal the maximum rate is \$10.00 per acre and cannot be increased in the future absent another landowner approval process.

Table 5-2. Potential 6-Year Assessment Schedule

Assessment Year	2021	2022	2023	2024	2025	2026
Category	(\$/acre)					
GSA Administration	\$1.80	\$1.91	\$2.01	\$2.12	\$2.24	\$2.36
GSP Administrative Implementation	\$6.18	\$6.70	\$7.19	\$7.39	\$6.95	\$6.55
Misc. Funding Efforts	\$0.41	\$0.26	\$0.32	\$0.48	\$0.13	\$0.14
Member Agency Reimbursement	\$1.61	\$1.12	\$0.47	\$0.00	\$0.68	\$0.95
Total Proposed Assessment	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00

5.2.7 Proposed Assessment Roll

Attachment A is the proposed GKGSA assessment roll, which would serve as the basis for providing notice to each landowner in the Agency, identifying each landowner, the parcels they own as reflected in County records, the assessable acreage and the proposed assessment for each parcel.

The roll also documents the weighted voting for the proposed assessment. The voting is directly related to the maximum annual assessment rate per acre multiplied by the acreage of each parcel as determined by Kings and Tulare County Assessors; the votes (maximum annual assessment) are shown for each parcel. Thus, the voting is based on the proposed assessment for each parcel as a proportionate share of the total. For passage of the Proposition 218 assessments, 50% plus one vote of the total amount of the returned ballots is required

5.3. Conclusion

The primary objectives of the GKGSA Board of Directors regarding revenues are to ensure that the Agency's expenditures are truly necessary and that those costs are allocated in a fair and equitable manner. Based on the objectives in regard to revenue, the GKGSA's proposal is to fund the GSA administration as well as technical requirements of GSP Implementation such as Subbasin coordination, monitoring, and reporting required under SGMA for the benefit of all noted assessable parcels within the Agency.

Absent the continuation of funding for the items noted herein by this assessment for the GKGSA to continue to carry out their mandate, Agency landowners would have no direct representation on the GSA for implementation of the GSP under SGMA, which presumably would lead to groundwater sustainability being directed by the SWRCB through their intervention process and imposition of the SWRCB's will on the Agency's landowners, as provided by SGMA. However, with this proposed rate structure, properties will receive a special financial benefit from the Agency in excess of their total assessment, because the value of the Agency's existence to comply with SGMA on behalf of its landowners will in most cases result in substantially lower costs to the landowners than if no GSA were continuing to implement the GSP under SGMA.

6. IMPLEMENTATION PROCEDURES

Based on an examination of procedural options available to the GKGSA's Board of Directors, it is the Engineer's opinion that the proposed assessment structure offers an equitable procedure for the GKGSA to generate revenues for its continued operations and proposed efforts for SGMA implementation and compliance. The GKGSA intends to proceed with an election process complying with the provisions of Article XIII D, Section 4 of the California Constitution to allow for the collection of a land-based assessment.

The GKGSA Board of Directors will be asked to: (a) approve and accept the Engineer's Report; (b) set a public hearing on the proposed assessments; and (c) authorize a Proposition 218 election to mail (i) notices to these landowners informing them of the proposed assessment and (ii) ballots for them to cast in the election. At the public hearing, the Agency will state its intentions and justifications for pursuing a Proposition 218 election, take into consideration any objections to the proposed assessment rate, and count the ballots received as of the close of the hearing. A majority vote approval of the ballots received is necessary for the GKGSA to implement the assessments in accordance with the Maximum Assessment Rate Schedule for all assessable parcels within the territory of the Agency. If a majority vote supports the Proposition 218 election, the GKGSA Board of Directors will have the authority to implement the assessments annually at its discretion, not to exceed the Maximum Assessment Rate.

7. REFERENCES

Association of California Water Agencies. (May 2007). *Proposition 218, Local Agency Guidelines for Compliance, 2007 Update*.

California Department of Water Resources. (2003 and 2016 Interim Update). *Bulletin No. 118, California's Groundwater*.

California State Water Resources Control Board. (April 2019). *Sustainable Groundwater Management Act, Probation Designation and Groundwater Regulation by the State Water Board*. Retrieved February 25, 2020, from https://www.waterboards.ca.gov/water_issues/programs/gmp/docs/sgma/sgma_probation.pdf.

Greater Kaweah GSA. (January 2020). *Groundwater Sustainability Plan*.

Kings County Information, Parcel Shapes and Ownership, October 2020

State of California (2014). *Sustainable Groundwater Management Act, and related provisions, effective January 1, 2016*. Retrieved February 28, 2020 from https://water.ca.gov/LegacyFiles/cagroundwater/docs/2014%20Sustainable%20Groundwater%20Management%20Legislation%20with%202015%20amends%2011-10-2015_clean-2.pdf

Tulare County Information and Communications Technology Department, Parcel Shapes and Ownership, October 2020

ATTACHMENTS

Attachment A
Assessment Roll for GKGSA

(PDF of roll to be included separately)

Attachment B
SGMA Probationary Designation and Groundwater Regulation by the SWRCB