

**BEFORE THE BOARD OF DIRECTORS OF
THE SANTA YNEZ RIVER VALLEY GROUNDWATER BASIN
CENTRAL MANAGEMENT AREA GROUNDWATER SUSTAINABILITY AGENCY**

IN THE MATTER OF: RESOLUTION NO. 2026-02

**ESTABLISHING A PROCESS TO APPEAL CALCULATION OF THE CMA GSA'S
GROUNDWATER MANAGEMENT FEE**

WHEREAS, the Sustainable Groundwater Management Act of 2014 ("SGMA"), including but not limited to Water Code section 10720 et seq., requires Groundwater Sustainability Agencies ("GSAs") to manage medium and high priority groundwater basins throughout the state through the adoption and implementation of Groundwater Sustainability Plans ("GSPs"); and

WHEREAS, the Santa Ynez River Valley Groundwater Basin Central Management Area Groundwater Sustainability Agency ("CMA GSA") was formed and exists to sustainably manage groundwater in the Central Management Area of the Santa Ynez River Valley Groundwater Basin; and

WHEREAS, California Department of Water Resources ("DWR") recognizes the CMA GSA as the exclusive GSA for the Central Management Area of the Santa Ynez River Valley Groundwater Basin ("CMA") for purposes of compliance with SGMA; and

WHEREAS, the CMA GSA adopted a GSP on January 3, 2022, which was subsequently found to be in compliance with SGMA by DWR; and

WHEREAS, at a regularly scheduled meeting on June 23, 2025, after a duly noticed public hearing, the Board of Directors of the CMA GSA Board of Directors ("Board") adopted CMA GSA Resolution 2025-02 adopting and imposing a Groundwater Management Fee ("Fee") to be levied annually, which Fee consists of the following two components: a charge per acre-foot of groundwater extraction ("Extraction Charge") and a separate per-acre charge ("Acreage Charge"), to be imposed, respectively, on the extraction of groundwater and the parcels within the CMA GSA boundaries for the purpose of charging a fee to fund the costs of compliance with SGMA; and

WHEREAS, the CMA GSA Board desires, through the passage of this Resolution, to adopt an administrative appeal process to permit a property owner (i.e., Fee payor) to appeal the calculation of the Fee (i.e., the Extraction Charge and/or the Acreage Charge) levied against his/her property by the CMA GSA.

NOW, THEREFORE, the Board of Directors for the CMA GSA hereby resolves as follows:

1. The facts set forth in the Recitals to this Resolution are true and correct and establish the factual basis for the CMA GSA's adoption of this Resolution and those Recitals are incorporated by reference.
2. The administrative appeal provided for herein shall only be utilized by a property owner who is subject to the Groundwater Management Fee or a lessor of property who is legally

obligated to pay property taxes and assessments on the subject property (herein a “Property Owner”) or an authorized representative of the Property Owner.

3. The administrative appeal provided for herein shall only be for disputes raised by a Property Owner (or a duly authorized representative) regarding the CMA GSA’s determination of the amount of groundwater produced from a parcel, the acreage size of a parcel, or calculation of the Fee levied against a Property Owner. Challenges to the Fee as adopted by CMA GSA Resolution No. 2025-02, or as adjusted pursuant to a subsequent resolution within the scope of the Fee amounts adopted by Resolution No. 2025-02, and/or the per acre-foot or per acre amount of the Fee are not subject to this administrative appeal process.

4. The administrative appeal process is as follows:

- a. Should a Property Owner wish to contest the calculation of the amount of groundwater extracted and/or the calculation of the acreage used as the basis of the Fee for their parcel, the Property Owner shall first be required to timely pay the assessed Fee under protest.
- b. Within and no later than thirty (30) days following payment of the Fee, the Property Owner may file an appeal with the CMA GSA, on a form approved by the CMA GSA’s Plan Manager (template attached), setting forth the basis upon which the appeal is made.
- c. Timely filing of an administrative appeal in the manner described below shall be a prerequisite to required exhaustion of administrative remedies by the Property Owner. An appeal by a Property Owner will be considered timely filed if, on or before the 30th day following payment of the Fee by the Property Owner, (1) the appeal form is mailed via first-class mail to the CMA GSA Plan Manager at the following address: P.O. Box 719, Santa Ynez, CA 93460 and postmarked on or before the 30th day after payment; or (2) delivered to the CMA GSA Plan Manager by electronic mail at CMA@SantaYnezWater.org.
- d. Potential grounds for appeal may include the Property Owner providing evidence sufficiently showing that the parcel(s) in question are (1) not pumping groundwater from the Central Management Area of the Santa Ynez River Valley Groundwater Basin; (2) that the estimated groundwater usage was not properly calculated by the CMA GSA; or (3) the acreage of a parcel upon which an Acreage Charge was imposed was not correctly calculated. The appeal shall include factual and technical evidence that the Property Owner wishes the CMA GSA to consider (e.g., metered well production records, satellite evapotranspiration estimates, irrigated area, legal descriptions, electrical usage, or other technical data to support appeal of estimated groundwater extraction or acreage calculation) and shall provide the CMA GSA with an email address and phone number for future correspondence related to the appeal.
- e. Within thirty (30) days of filing the appeal, the Plan Manager shall consider the appeal, along with any additional evidence regarding the appeal if the Property Owner desires to provide additional evidence, during which time the Plan Manager and Property Owner may meet or otherwise confer

regarding the merits of the appeal. The Plan Manager is authorized by the Board to grant the appeal, in whole or in part, or deny the appeal. The determination by the Plan Manager shall be made no later than forty-five (45) days following the filing of an appeal, and the determination shall be in writing and delivered to the Property Owner via first-class and/or electronic mail. If the Plan Manager does not issue a written determination on the appeal within forty-five (45) days of its filing, then the appeal shall be deemed to have been denied in its entirety by the Plan Manager. A Property Owner shall have the right to challenge the denial of an appeal and request reconsideration by the CMA GSA Board of Directors, as described in 4(f) below.

- f. Within fifteen (15) days of the denial of an appeal under 4(e) above, a Property Owner may submit a written request for reconsideration to the CMA GSA Board of Directors. The request must be sent by using one or both of the methods (first-class or electronic mail) and to the address(es) set forth in Section 4(c) above. Timely requests for reconsideration will be placed on the agenda for the next Board meeting. The Board shall receive evidence and hear from the Property Owner and staff regarding the merits of the original appeal. The Board is authorized to grant the original appeal, in whole or in part, or deny the appeal, in its sole discretion. The determination of the Board shall be memorialized in the minutes of the Board meeting and shall be final, with no further appeal to the CMA GSA or otherwise.

5. The CMA GSA reserves the right to rescind any relief provided pursuant this appeal process where it determines that the information provided by the Property Owner filing the appeal was not accurate.

All the foregoing, being on motion of Director Sanchez, seconded by Director Dunlap, is authorized by the following roll-call vote, to wit:

AYES: Sanchez and Dunlap
NOES: None
ABSTAIN: None
ABSENT: None

I HEREBY CERTIFY that the foregoing resolution is the resolution of said CMA GSA as duly passed and adopted by said Board of Directors on the 18 day of May, 2026.

WITNESS my hand this 18 day of May, 2026.

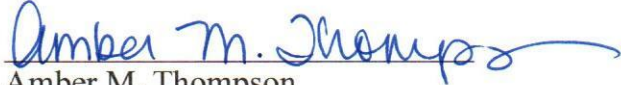

Amber M. Thompson
Secretary of the Board of Directors

Exhibit 1

**TEMPLATE APPEAL FORM BY PROPERTY OWNER ASSESSED GSA FEE BY
SANTA YNEZ RIVER VALLEY GROUNDWATER BASIN CENTRAL MANAGEMENT
AREA GROUNDWATER SUSTAINABILITY AGENCY (CMA GSA)**

I _____, the owner (or lessor obligated to pay assessments) of real property(ies) located at _____, and containing assessor's parcel number(s) (APN(s)) _____ located in the County of Santa Barbara, (hereinafter "My Property") hereby appeal the amount of the CMA GSA Groundwater Management Fee ("Fee") levied upon My Property on _____ [date of assessment by CMA GSA].

I certify that I paid the assessed Fee in the amount of \$ _____ under protest on _____ [date of payment], and I hereby appeal the amount of the Fee levied upon My Property on the following grounds (please check categories below as appropriate):

- During the period relevant to calculation of the Extraction Charge imposed on My Property, I was not extracting or diverting groundwater from My Property or lands connected to My Property..
- I extract or divert groundwater from My Property, but I am asserting that the CMA GSA did not properly calculate the volume of extracted groundwater with regard to imposition of the Extraction Charge to My Property.
- I assert that the CMA GSA used the wrong acreage size of My Property in calculating the Acreage Charge imposed on My Property.

Evidence/Argument supporting this appeal is as follows (attach additional pages and documentary evidence as necessary).

I can be reached regarding this appeal at the following email address _____
and/or the following phone number _____.

I self-certify and declare under penalty of perjury in accordance with the laws of the State of California that the information contained herein is true to the best of my knowledge, after making reasonable inquiry. I further understand that waiver or reduction of the Fee as a result of this appeal is entirely contingent upon the accuracy of information provided with this appeal and at the sole discretion of the CMA GSA Board of Directors.

Signature of Appellant _____

Date of Appeal Submission to CMA GSA _____