

RESOLUTION NO. 2026-_____ (NCGSA)

**RESOLUTION OF THE NAPA COUNTY GROUNDWATER SUSTAINABILITY
AGENCY TEMPORARILY REDUCING THE NAPA VALLEY SUBBASIN GSA
GROUNDWATER SUSTAINABILITY FEES FOR FISCAL YEAR 2026-27 AND
AUTHORIZING LEVY AND COLLECTION OF THE FEES AS A NON-TAX ITEM
ON PROPERTY TAX BILLS**

RECITALS

WHEREAS, on December 9, 2025, the Board of Directors of the Napa County Groundwater Sustainability Agency (NCGSA) adopted Resolution No. 2025-05, establishing and adopting a Groundwater Sustainability Fee (“Fee”) in the Napa Valley Subbasin, as authorized by California Water Code section 10730, to support implementation of the Groundwater Sustainability Plan (GSP); and

WHEREAS, the Fees adopted by the Board of Directors in Resolution No. 2025-05 are based on the Napa County Groundwater Sustainability Agency Rate and Fee Study (“Fee Study”), which provides for different rates based on user class and type of charge as follows:

User Class / Charge Type	Rate	Basis
Agricultural User Base Rate	\$38.58	per planted acre
Agricultural User Additional Rate	\$60.16	per GW-irrigated acre
Agricultural User Combined Rate	\$98.74	per planted acre (total)
Self-Supplied User Rate	\$62.58	per parcel
Public Water System User Rate	\$129.87	per AF

WHEREAS, on June 23, 2026, during a public hearing on the budget for the NCGSA, the Board of Directors directed that \$750,000 from the NCGSA’s fund balance be used to reduce the Fees for Fiscal Year 2026-27; and

WHEREAS, groundwater fees may be collected in the same manner as ad valorem property taxes if approved by resolution of the groundwater sustainability agency pursuant to Water Code section 10730(d); and

WHEREAS, the Board of Directors desires that the Fees be collected on the property tax bills to avoid the additional administrative burden and cost of establishing a separate billing system for groundwater fees;

NOW THEREFORE BE IT RESOLVED by the Board of Directors of the Napa County Groundwater Sustainability Agency as follows:

1. The Board of Directors finds that the facts set forth in the above Recitals are true and correct and establish the factual basis for the adoption of this Resolution.
2. The Fees are hereby temporarily reduced from the amounts established in Resolution No. 2025-05 and adopted by user class as follows only for Fiscal Year 2026–27:

User Class / Charge Type	Rate	Basis
Agricultural User Base Rate	\$17.53	per planted acre
Agricultural User Additional Rate	\$26.91	per GW-irrigated acre
Agricultural User Combined Rate	\$44.44	per planted acre (total)
Self-Supplied User Rate	\$28.17	per parcel
Public Water System User Rate	\$58.47	per AF

3. In accordance with Water Code section 10730(d), Fees levied pursuant to this Resolution shall appear as a separate non-tax item on the property tax bill for the affected parcel of real property, and shall thereafter be collected at the same time and in the same manner as ordinary County ad valorem property taxes are collected and shall be subject to the same penalties and the same procedure and sale in the case of delinquency as provided for such taxes. The list of parcels and the amount to be collected for each parcel is set forth in Exhibit A, which is incorporated herein by reference, subject to adjustment as the County's Natural Resources Manager reviews and processes requests for exemptions, waivers or changes in user class from property owners.
4. The Natural Resources Manager is hereby authorized and directed to file a copy of this resolution with the Napa County Auditor-Controller.
5. The Executive Officer and Legal Counsel of the Napa County GSA 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.

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THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED by the Napa County GSA Board of Directors, State of California, at a regular meeting of the Board held on the 11th day of August, 2026 by the following vote:

AYES:	DIRECTORS	_____
NOES:	DIRECTORS	_____
ABSTAIN:	DIRECTORS	_____
ABSENT:	DIRECTORS	_____

 AMBER MANFREE, Chair of the
 Napa County Groundwater Sustainability
 Agency Board of Directors

APPROVED AS TO FORM Office of County Counsel By: Chris R.Y. Apallas Date: <u>August 4, 2026</u>	APPROVED BY THE BOARD OF DIRECTORS OF THE NAPA COUNTY GROUNDWATER SUSTAINABILITY AGENCY Date: _____ Processed By: _____ _____ Deputy Clerk of the Board	ATTEST: NEHA HOSKINS Clerk of the Board of Supervisors By: _____
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EXHIBIT A

LIST OF PARCELS AND FEES

(provided as a separate document)