Vina Groundwater Sustainability Agency
Agenda Transmittal

Subject: Corrections and Appeals Policy for the Vina Groundwater Sustainability Agency Fee

Contact: Dillon McGregor	**Phone:** 530.552.3589	**Meeting Date:** October 8, 2025	**Agenda Item:** 5.3

Summary:

In June 2025, the Vina Groundwater Sustainability Agency (Vina GSA) adopted an updated Fee Report and established a revised SGMA fee structure to fund its work implementing the Groundwater Sustainability Plan. Because the fee is based on county parcel data, Department of Water Resources crop mapping, and other statewide datasets, it is important to have a process in place to address situations where errors or misclassifications may occur.

The purpose of the Fee, Corrections and Appeals Policy and Process is to provide a mechanism for landowners to request corrections, seek review, and, if needed, appeal determinations to the Vina GSA Board of Directors. The policy explains how correction requests can be submitted, the timelines based on when annual tax bills are issued by the County, and how issues such as incorrect parcel charges, classifications, or cropped acre assignments are addressed.

The policy outlines a four-step process. First, landowners must pay the assessed fee before filing a request. Second, the Program Manager reviews correction requests—such as duplicate parcel charges, classification errors, or cropped acre disputes—and may meet with the landowner to gather additional information. Third, if the landowner disagrees with the Program Manager's determination, they may appeal to the Board of Directors. At the meeting, both the landowner and staff may present their positions, generally limited to 5–10 minutes each, subject to the Chair's discretion. The Board's decision constitutes the final administrative action of the Vina GSA. Finally, confirmed errors result in adjustments, with refunds or credits applied to the following year's billing and processed through the Auditor-Controller's office or, if applicable, through the handbill process.

Requested Action: Adopt the Corrections and Appeals Policy for the Vina Groundwater Sustainability Agency Fee.

Vina Groundwater Sustainability Agency
308 Nelson Avenue, Oroville, California 95965
(530) 786-3303 • VinaGSA@gmail.com

Vina Groundwater Sustainability Agency
Fee, Corrections and Appeals Policy and Process

Background and Purpose

In June 2025, the Vina Groundwater Sustainability Agency (Vina GSA) adopted an updated Fee Report and established a revised Sustainable Groundwater Management Act (SGMA) fee structure. This fee supports the Agency's ongoing responsibility to manage groundwater sustainably within the Vina Subbasin in accordance with State law.

Because the fee is assessed to thousands of landowners based on available datasets, the Vina GSA recognizes that errors or misclassifications may occur. The **Fee**, **Corrections and Appeals Policy and Process** provides a mechanism for landowners to request corrections, seek review, and, if needed, appeal determinations to the Vina GSA Board of Directors. This process ensures that fees are applied consistent with the adopted Fee Report, SGMA, and applicable provisions of the California Water Code.

Establishment of Annual Fee

The Fee may consist of one or more of the following charges as follows:

Part 1 Fee – With the exception of Exempt and Unusable Parcels, all Parcels within the Vina Subbasin boundary shall pay the Part 1 Fee per Parcel located within the Jurisdictional Area. The Part 1 Fee is subject to an annual adjustment as set forth in the Annual Fee Adjustment Section below.

Part 2 Fee – All Group 1 and Group 2 Users in the Jurisdictional Area shall pay the Part 2 Fees. The Group 1 User Fee is charged per Cropped Acre; the Group 2 User Fee is charged per Developed Parcel. Group 3 Users are not charged the Part 2 Fee. The Part 2 Fees are subject to an annual adjustment as set forth in the Annual Fee Adjustment Section below.

Annual Fee Adjustment – Each year the Board will evaluate a 5-year outlook of projected budgetary needs and set an annual fee consistent with the Fee Report. If the Board does not update the fee based on a projected budget, it may, alternatively, apply an automatic annual fee increase based on the 12-month change (March to March) in the West Region Consumer Price Index for All Urban Consumers (CPI-U) published by the U.S. Department of Labor, Bureau of Labor Statistics. If the Board applies the CPI-U it shall be not less than zero, nor higher than 4%.

Corrections and Appeals

Step 1. Should a Group 1 User, Group 2 User, or Group 3 User ("User") wish to correct their Fee, the User shall first be required to pay the Fee as charged. Following payment of the Fee, and no later than April 30th of the fiscal year in which a correction is requested, the User may file a 'Request for Correction' form approved by the Program Manager setting forth the basis of the request. For reference, annual tax bills are typically issued by the Butte County Auditor-Controller's office in October, which provides landowners approximately six months to review their bill and, if needed, submit a request. For example, if a landowner receives their tax bill in October 2025 and believes the number of cropped acres attributed to their parcel is incorrect, they must still pay the bill as issued but may file a correction request no later than April 30, 2026.

The request will be considered timely filed if, within the time allowed, 1) the form is submitted using Vina GSA's online form, 2) postmarked, United States first class mail, 3) delivered to the Program Manager or Clerk of the Board of Directors by electronic mail, or 4) personally delivered to the Program Manager.

Step 2. Within thirty (30) days after the request is received by Vina GSA, the Program Manager shall review the request and is authorized to schedule a meeting with the User. The Program Manager is authorized to grant a Fee correction, in whole or in part, or deny the request. A determination or a request for further information shall be made within forty-five (45) days of the date of receipt of the request and shall be in writing and delivered to the User by email or postal service.

As a condition of approval, if a User's Part 2 Fee is corrected based on the absence of cropped acres, the User shall sign an attestation acknowledging the obligation to notify the Vina GSA if cropped acres are established in the future. Notification shall be made no later than April 30th of the fiscal year in which the change occurs so that the adjustment may be incorporated into the following year's tax roll.

Step 3. If the User who filed the request is dissatisfied with the determination of the Program Manager, they may appeal to the Board of Directors within fifteen (15) days of delivery of the Program Manager's determination, setting out in writing the information supporting the appeal. The appeal must be in writing and delivered to the Program Manager by email or postal service. The appeal will be placed on the agenda for the next available Vina GSA Board meeting, or if timing does not allow, the following meeting. At the meeting, the User and staff will each have an opportunity to present their position, generally limited to 5–10 minutes each, subject to the Chair's discretion. The determination of the Vina GSA Board shall be memorialized in writing and shall constitute the final administrative action of the Agency.

Step 4. If, as a result of the corrections and appeals process, the Vina GSA Board or Program Manager determines that any part of the Fee was levied in error, the User shall be entitled to an adjustment. Overpayments or underpayments shall be netted in the subsequent year's tax bill and processed through the Butte County Auditor-Controller's office in accordance with their timelines or, if applicable, through the handbill process.

Definitions

Resolution 24-02 Attachment A contains definitions of properties subject to the SGMA fee.

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

“Cropped Acres” means land that is identified by the California Department of Water Resources’ most recently published crop mapping layer as having grown a crop the preceding 12 months (excludes Idle and Unclassified crop codes).

“Developed Parcel” means a Parcel with a building/structure(s) identified using Federal Emergency Management Agency and Butte County Assessor databases.

“Domestic/Municipal Use” means groundwater consumed for activity supporting residential, commercial, industrial and institutional land uses.

“Exempt Parcel” means a Parcel owned by the Federal Government or tribal lands held in trust by the Federal Government.

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

“**Program Manager”** means the Program Manager of the Vina GSA.

“Group 1 User” means a property with Cropped Acres on some part, or all, of the property.

“Group 2 User” means a property with Domestic/Municipal Use(s).

“Group 3 User” means a property with minimal, or no groundwater use such as grazing land and vacant parcels.

“Jurisdictional Area” means those parcels of real property within and straddling the Vina GSA service area.

“Parcel” means real property assigned an Assessor Parcel Number by Butte County.

“Part 1 Fee” means the Part 1 Vina GSA costs allocated to Parcels located within the Jurisdictional Area excluding Exempt and Unusable Parcels.

“Part 2 Fee” means the Part 2 Vina GSA costs allocated to Cropped Acres and Developed Parcels with the Jurisdictional Area.

“Unusable Parcel” means a Parcel with land that can never be developed due to geographical features, or the Parcel has insufficient data available upon which to charge the Fee. These parcels are identified as having land use code UU or 9999 and they have not been assigned a taxability code by the Butte County Assessor.

“Vina GSA” means the Vina Groundwater Sustainability Agency.

Fee, Corrections and Appeals Policy and Process

Presented by: Dillon McGregor

Date: Wednesday, October 8, 2025

Background

- In June 2025, the Vina GSA adopted an updated Fee Report and established a revised SGMA fee structure.
- The fee funds the Vina GSA's work implementing the Groundwater Sustainability Plan.
- The fee relies on County parcel data, Department of Water Resources crop mapping, and other statewide datasets.
- Because data sources can contain errors or omissions, a process is needed to address potential misclassifications or billing issues.

Purpose of the Policy

- Establishes a clear mechanism for landowners to:
  - **Request corrections**
  - **Seek review**
  - **Appeal determinations to the Vina GSA Board of Directors**
- Explains how and when correction requests can be made, including timelines tied to County tax bill issuance (typically October).

Overview of the Process

The policy outlines a simple four-step process:

1. **Request for Correction** – Landowners pay the assessed fee, then may submit a request if they believe their parcel was charged or classified incorrectly, or the cropped acres are wrong. Requests are due by **April 30** of the fiscal year being contested.
2. **Program Manager Review** – The Program Manager reviews the request within **45 days**, may meet with the landowner, and issues a written determination.
3. **Board Appeal** – If the landowner disagrees, they may appeal to the **Vina GSA Board of Directors**. Both the landowner and staff may briefly present their positions, and the Board's decision is final.
4. **Adjustment** – Confirmed errors are corrected in the **following year's billing** and processed through the **Auditor-Controller's office** or the **handbill process**.

Requested Action

- Adopt the Corrections and Appeals Policy for the Vina Groundwater Sustainability Agency Fee.