



# BOARD OF SUPERVISORS COUNTY OF MADERA

MADERA COUNTY GOVERNMENT CENTER  
200 WEST 4<sup>TH</sup> STREET / MADERA, CALIFORNIA 93637  
(559) 675-7700 / FAX (559) 673-3302 / TDD (559) 675-8970  
Agendas available: [www.MaderaCounty.com](http://www.MaderaCounty.com)

## Members of the Board

Tom Wheeler  
Brett Frazier  
David Rogers  
Robert L. Poythress  
Leticia Gonzalez

## Board of Directors/Groundwater Sustainability Agency

December 20, 2022  
Chairman Tom Wheeler

|  |  |   |
|--|--|---|
| <b>DEPARTMENT</b><br>TREASURER/TAX COLLECTOR DEPARTMENT  | <b>DEPARTMENT CONTACT</b><br>Jacqueline Torres<br>559-675-7713 | <b>AGENDA ITEM</b><br><b>a</b><br><b>DISCUSSION ITEMS</b> |
| <b>SUBJECT:</b><br><b>Ground Water Direct Charges</b>  | <b>REQUIRED VOTE:</b><br>3/5 Vote Required                     | <b>DOC. ID NUMBER</b><br>22-1264                          |
| <b>STRATEGIC FOCUS AREA(S):</b><br>Infrastructure  |  |   |
| <b>CLERK NOTES:</b><br>{{motions.text}}  |  |   |
| <b>RESULT:</b> {{voting.status}} [{{voting.for_count}}] TO [{{voting.against_count}}]<br><b>MOVER:</b> {{motions.mover format="[[firstname]] [[lastname]], [[title]]"}}<br><b>SECONDER:</b> {{motions.seconder format="[[firstname]] [[lastname]], [[title]]"}}<br><b>AYES:</b> {{voting.for_names format="[[lastname]]"}} |  |   |
| Is this item Budgeted? N/A<br>Will this item require additional personnel? N/A<br>Previous Relevant Board Actions: RES NO. 2022-086; RES NO. 2022-087<br>PowerPoint Presentation? No<br>Supporting Documents: Resolution   |  | <b>DOCUMENT NO(S).</b>                                    |

## RECOMMENDED ACTIONS:

### GSP Project Fees.

1. Discussion and consideration to adopt a Resolution of the Board of Directors of the County of Madera Groundwater Sustainability Agency for the Madera Subbasin providing for a refund of fees paid for the extraction of groundwater pursuant Resolution No. 2022-086.

2. Discussion and consideration to adopt a Resolution of the Board of Directors of the County of Madera Groundwater Sustainability Agency for the Delta-Mendota Subbasin providing for a refund of fees paid for the extraction of groundwater pursuant Resolution No. 2022-087.

## DISCUSSION / FISCAL IMPACT / STRATEGIC FOCUS:

### DISCUSSION:

Our office mailed out over 58,000 property tax bills to the residents of Madera County on September 15, 2022. Billing just over \$249,000,000 to be collected in Ad-Valorem



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taxes and direct charges for other agencies. This included direct charge 86051 for the GSP Project Fee Madera Subbasin, and direct charge 86052 for the GSP Project Fee Delta Mendota direct charges.

| Direct charge | Description                     | Count | Amount        |
|---------------|---------------------------------|-------|---------------|
| 86051         | GSP Project Fee Madera Subbasin | 950   | 21,887,606.46 |
| 86052         | GSP Project Fee Delta Mendota   | 12    | 180,306.66    |

On December 6, 2022, the Superior Court of California for the County of Madera granted an order for a preliminary injunction in a case brought by the Valley Groundwater Coalition, (Case No. MCV087677) challenging the GSP Project Fees. The preliminary injunction orders the County from Imposing and/or collecting any “fees”, “rates” and/or “GSP Project Fees” enacted under Madera County Resolution No 2022-86 and 2022-087 dated June 21, 2022.

Even though the preliminary injunction does not expressly order refunds to be made, the office of the Treasurer-Tax Collector is requesting your approval of a resolution for the 2022-2023 tax year direct charge 86051 (GSP Project Fee Madera Subbasin) and direct charge 86052 (GSP Project Fee Delta Mendota) direct charges to be removed from all current year secured property tax bills.

The office of the Auditor Controller and the office of the Tax Collector will issue refunds to those who are eligible by March 15, 2023, or as soon thereafter that would be practicable.

Refunds will be issued to the ratepayers who have already remitted payment of the 1<sup>st</sup> installment or have paid their 2022-2023 secured property tax bill in full. The refund process is very cumbersome and requires additional research of each applied payment.

The additional research will be completed by staff from the Auditor Controller and Tax Collector office. The research of each applied payment is needed to ensure that correct paying ratepayers are receiving the funds due back to them for previous applied payments collected and posted by the Tax Collector office.



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### ATTACHMENTS

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1. RESOLUTION FOR REFUND OF GSP FEE (MADERA)
2. RESOLUTION FOR REFUND OF GSP FEE (DELTA-MENDOTA)