ENGINEER'S REPORT FOR THE ALISO WATER DISTRICT

PROPOSITION 218 PROCEDURES FOR BENEFIT ASSESSMENTS

April 2026

DATE SIGNED 4/28/2026

DATE SIGNED 4/28/2026

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ATTACHMENTS

A – Aliso Water District 2026 Assessment Roll

ACRONYMS AND DEFINED TERMS

AF ..... Acre-Foot/Feed
Aliso GSA ..... Aliso Water District Groundwater Sustainability Agency
CVP ..... Central Valley Project
District ..... Aliso Water District
DWR ..... Department of Water Resources
GSA ..... Groundwater Sustainability Agency
GSP ..... Groundwater Sustainability Plan
JPA ..... Joint Powers Authority
MOU ..... Memorandum of Understanding
PRP ..... Pumping Reduction Plan
SGMA ..... Sustainable Groundwater Management Act
SWRCB ..... State Water Resources Control Board

REPORT SUMMARY

The Sustainable Groundwater Management Act (SGMA) became law in 2015. SGMA requires local government in high and medium priority basins to halt overdraft and to bring groundwater basins into balanced levels of pumping and recharge. Specifically, Groundwater Sustainability Agencies (GSAs) are required to manage basins sustainably and must adopt Groundwater Sustainability Plans (GSPs) to work towards the goal of reaching groundwater sustainability by 2040.

Aliso Water District (District) serves as the GSA for the lands within its boundaries, which overlie the Delta-Mendota Subbasin. In its capacity as GSA, the District participated in the development of and adopted a subbasin-wide GSP for the Delta-Mendota Subbasin.

It is the District's objective to keep as much land in production as possible, and limit fallowing. To achieve this objective, the District requires sufficient funds to maximize available resources to its growers.

Historically the District's operations have been funded through voluntary contributions from its landowners. SGMA imposed significant new obligations on the District, and additional funding was required. In 2020 the landowners of the District authorized the District to levy a maximum annual assessment of $21.59 per acre for operations costs (the Operations Assessment). This amount was based on the anticipated annual operational costs for the five-year period of 2020 through 2024.

Unfortunately, the challenges of complying with SGMA proved more burdensome than anticipated. The District's Board of Directors (the Board) does not believe the amount of the current Operations Assessment is sufficient to cover anticipated future operational costs. The District is now requesting landowner approval to increase the amount of that assessment, based on a five-year budget projection from 2026 through 2030.

The increased Operations Assessment will apply to all lands within the District's boundaries regardless of current land use, except for properties owned by other government agencies. The Madera County Assessor's roll provided in **Attachment "A"** identifies the acreage for each of these parcels. The actual assessment rate will be set annually by the Board, based on the budget needs, but will not exceed the proposed maximum rate. Assessments will continue beyond 2030.

The components of the assessment are shown in the table below and are explained further in this report. **The actual assessment rate will be set annually by the District's Board of Directors (Board) and, depending on the funds projected to be needed for the year, may be approved up to the maximum ($90.00 per acre) assessment rate**. Note that the assessment amount levied by the District may vary from year to year, but will not exceed the maximum amount unless an increase is approved by the landowners.

Table RS-1. Proposed Operations Assessment

Assessment ($/acre)	2026-2030
Administration	$16.97
Consulting and Legal Services	13.86
Groundwater Monitoring	9.49
SGMA Compliance	41.96
Contingencies	7.72
Total Proposed Assessment ($/acre)	**$90.00**

The increased Operations Assessment must be approved by the District's landowners in accordance with provisions of Proposition 218 (as reflected in Article XIII D of the California Constitution and Sections 53750 through 53756 of the Government Code). This process helps to fully inform the District's landowners while simultaneously giving them a direct say in the matter.

This Engineer's Report discusses benefits of the District's proposed assessments to the lands within the District.

Following the acceptance of this Engineer's Report, the Board will set a public hearing date, and mail ballots to landowners. The Board will then hold a public hearing at which all landowners affected by the assessments may participate and are entitled to vote upon the proposed maximum assessment rates. At the public hearing, the District will consider and address comments and questions from District landowners. Landowner ballots received prior to and by the close of the public hearing will then be counted.

1. PURPOSE OF THE REPORT

1.1. General

This Engineer's Report is prepared in accordance with Proposition 218 to describe an equitable distribution of the benefits to be derived by each parcel upon which the assessments will be levied. This assessment will be levied annually at a rate not to exceed the maximum rate identified in this Engineer's Report. This assessment will be used to fund District activities necessary to sustainably manage water resources and comply with the requirements of SGMA.

1.2. District's Authority to Levy Assessments

The District has general authority to levy assessments under Water Code Section 35470 et seq. As a GSA, the District is also authorized under Water Code Section 10730 et seq. to impose fees to fund the costs of a groundwater sustainability program, including, but not limited to, preparation, adoption, and amendment of a Groundwater Sustainability Plan (GSP), and investigations, inspections, compliance assistance, enforcement, program administration, and establishing prudent reserves. The District is authorized to collect these fees in the form of real property assessments.

1.3. 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 assessments, fees and charges by local agencies.

In general, before a local agency can levy new or increased assessments, Proposition 218 requires the following:

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 must be given a written notice of the 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 must 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) The agency shall not impose an assessment if there is a majority protest. A majority protest exists if, upon the conclusion of the hearing, ballots submitted in opposition to the assessment exceed the ballots submitted in favor of the assessment. In tabulating the ballots, the ballots shall be weighted according to the proportional financial obligation of the affected property.

1.4. Limitations of the Engineers Report & Revenue Objectives

This report is limited to the proposed increased Operations Assessment used to fund the District activities described herein. The Operations Assessment is not intended to fund specific capital projects or activities not substantially similar to those described in this report.

2. DISTRICT BACKGROUND INFORMATION

2.1. District Description

The District is located in western Madera County and encompasses approximately 26,411 acres (**Figure 1**). The land is predominantly agricultural. Most of the crops in the District are permanent crops--the bulk being nuts and vines with some annual row crops. The District is completely developed, although developed land use may change over time. In addition to agricultural land, there are both a nut processing plant and an underground natural gas storage facility. There are fewer than 20 permanent residents in the District and no cities or towns.

Lands owned by other government agencies for canals systems which are not capable of being farmed are not subject to the Operations Assessment. These are not considered to receive special benefit from the activities funded by the Operations Assessment, as required by Proposition 218 (see Section 4.1 below).

2.2. Development of 2024 GSP

As noted above, SGMA became law in 2015. The District, acting as the GSA for the lands within its service area (referred to as the “Aliso GSA”), initially developed its own GSP, which was one of seven “coordinated” GSPs for the Delta-Mendota subbasin. The Aliso GSA and the other Delta-Mendota GSAs (collectively referred to as the “Subbasin GSAs”) submitted the seven coordinated GSPs to Department of Water Resources (DWR) for approval. DWR initially found the coordinated GSPs to be inadequate, determining that evaluation and response to groundwater and other conditions was not sufficiently uniform among the separate plans. The Subbasin GSAs revised the seven GSPs, but were unable to satisfy DWR’s concerns. DWR then referred the Delta-Mendota Subbasin and its individual GSPs to the State Water Resources Control Board (SWRCB) for further review and hearings as to whether the Subbasin and its GSPs should be placed on “probationary” status, subject to increased SWRCB oversight, stringent pumping restrictions, and fees paid directly to the State.

In response, the Subbasin GSAs developed a single GSP covering the entire Delta-Mendota Subbasin, which was adopted and approved by the Aliso GSA in June of 2024 (the “2024 GSP”). The Aliso GSA and the other Subbasin GSAs have continued to implement the 2024 GSP, including working with SWRCB to avoid a probationary designation and to return the Delta-Mendota Subbasin to DWR oversight, which occurred in April 2026.

2.3. Water Supply

The District's main water supply is groundwater, as the District does not currently have surface water supplies. However, certain landowners within the District have access to surface water from the San Joaquin River and the Chowchilla Bypass. Additionally, the District has submitted an Application to Appropriate Water with SWRCB (Application No. A033140) for the right to divert excess flood waters from the Chowchilla Bypass and is actively engaged in consultation with SWRCB to receive a permit for these diversions.

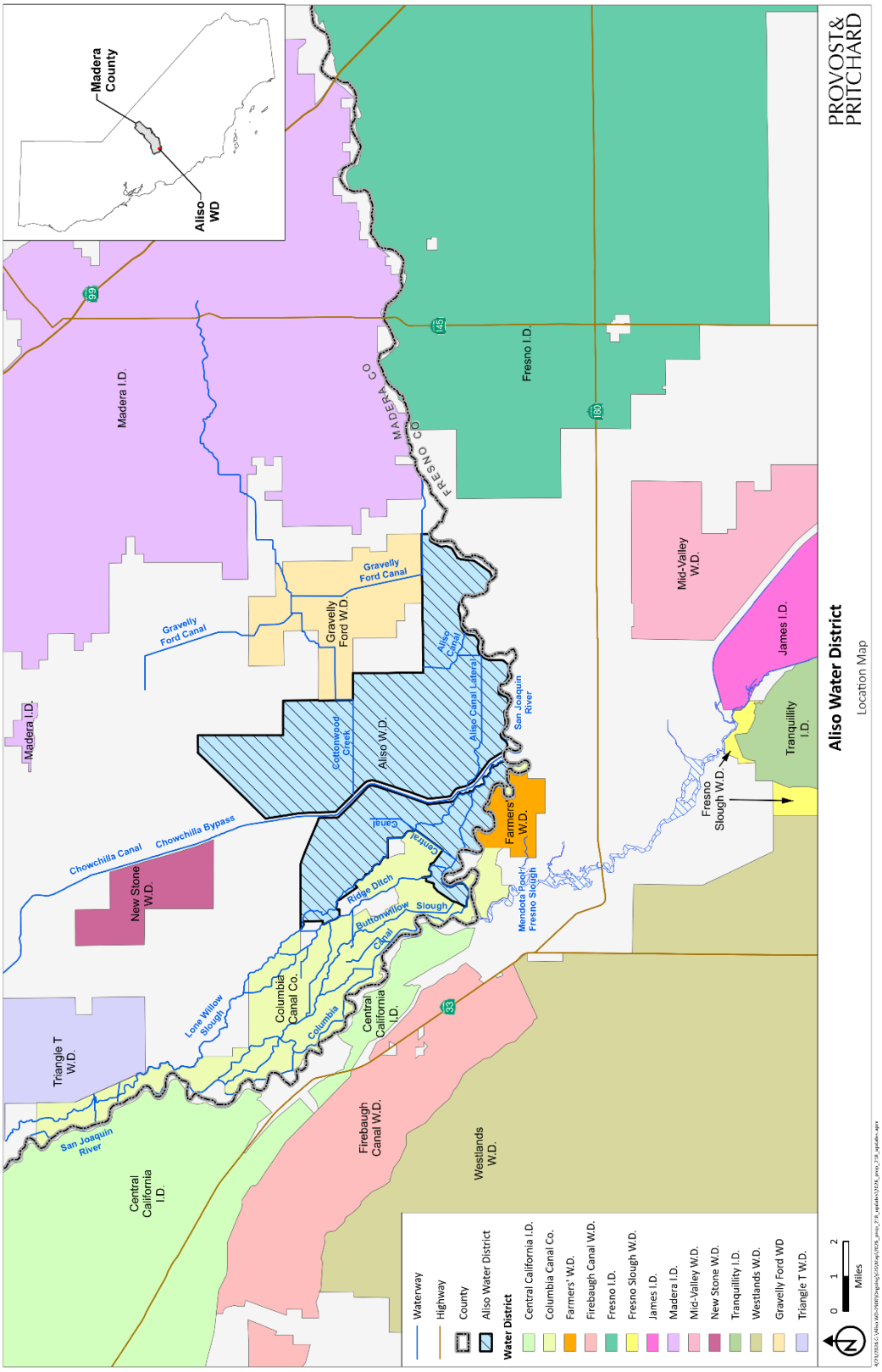

Figure 1. District Location Map.

3. DISTRICT FINANCIAL INFORMATION

The District has and will continue to incur many ongoing expenses to comply with SGMA. Over the next five years, various technical evaluations will be undertaken to refine the current understanding of the characteristics of the groundwater basin, evaluate technical reports prepared for the Delta-Mendota Subbasin and neighboring GSAs, develop and implement groundwater and subsidence monitoring and management policies, and continue implementation of the 2024 GSA. The remainder of this section provides further detail on the estimated costs for each component of the proposed budget for this Proposition 218 funding proposal.

Section 3 describes estimated ongoing SGMA compliance costs to be funded by the increased Operations Assessment. The costs are organized by major categories and sub-categories. Costs shown are only estimates, and actual costs for particular sub-categories may be more or less than projected and as identified in this Engineer's Report.

The Board will have authority to move funding to sub-categories needing additional funding or to offset additional costs within the major categories with grants or other funding that may become available to the District, as long as the total costs do not exceed the maximum assessment proposed in this report. Additionally, if funds are available from the levied assessment that are beyond the immediate needs of the District, the Board may choose to establish prudent reserves for anticipated costs within these major cost categories.

It will be up to the Board to set the annual assessment rate and the Board may choose to set the rate lower than the maximum rate described in this report and approved by the landowners. The proposed maximum annual gives the Board flexibility to address increases in operating costs without the need to incur the expense of routinely repeating the Proposition 218 process.

The major categories and sub-categories of estimated costs under each are listed below.

3.1. District Administration

The District does not currently have any dedicated staff nor a dedicated office space, and services are provided through consultants and in-kind contributions by the District's directors.

3.1.1. Insurance and Audit Services

The District is responsible for maintaining adequate liability insurance and performing an annual audit, as a public agency. As the District continues to implement SGMA and develop projects and additional capital assets, the cost of insurance and auditor's fees are expected to increase, as the District's assets increase.

3.1.2. Management Services

The District's administrative costs have increased significantly over time with the obligations imposed by SGMA. The District anticipated being able to fund these costs through the current Operations Assessment, but the cost projections underlying that

assessment assumed the District would be able to proceed with its original, separate GSP. The challenges to that GSP, along with the development and implementation of the 2024 GSP placed substantial additional burdens on the District.

SGMA has required the District to expand its activities beyond levels that can reasonably be accommodated by directors who are not paid for their services. Currently, the firm of Provost & Pritchard has been retained to perform various administration and management tasks including the following:

1. Attend coordinated meetings of the Delta-Mendota Subbasin GSAs JPA to represent the Aliso Water District GSA;
2. Create, supervise and coordinate accounting, general engineering, hydrogeological, and similar technical work necessary to accomplish the Board of Directors' directives; and
3. Annually collect and maintain general District information necessary to comply with SGMA, including land ownership, land use types and acreage, surface water deliveries, groundwater usage, assessment tracking, and similar.
4. Maintain and update a District website, as required by law.
5. Coordinate landowner assessments and invoice landowners for groundwater extraction fees.
6. Enforce District policies in coordination with the District Board and legal counsel.
7. Attend District Board meetings and brief the Board on all relevant issues.

As the District adopts and implements the policies necessary to meet the District's obligations under SGMA, additional data collection, management, and administrative tasks are introduced.

3.1.3. District Office

The District currently uses facilities shared by a willing Director. In the future, the District may desire to establish a permanent office location within the District for Board meetings, storage of equipment, customer service, and other activities.

3.2. Consultant and Legal Services

In addition to the services described under District Administration, the District relies upon consultants for legal, engineering, and hydrogeological consulting. All consulting services are at the direction of the Board and coordinated by the part-time manager.

The 'Legal' line item represents a dedicated reserve account for legal expenses in the amount of $1,000,000. This account was established with the Engineer's Report for the Operations Assessment approved in 2020. However, the District has been unable to fully fund the account, as expenses in other categories increased in connection with the 2024 GSP. Funds in this account have been used to pay expenses incurred in various challenges to the District's original GSP, and will be necessary for the District's share of costs to defend the 2024 GSP, among other items.

3.3. Monitoring Program

3.3.1. Ongoing Monitoring

As part of the 2024 GSP, the District must implement a Pumping Reduction Plan (PRP), a component of which is a Monitoring and Data Collection Plan. The Monitoring plan includes the following components:

- Regular assessment of existing monitoring network(s) (ongoing)
- Quarterly groundwater level monitoring (ongoing)
- Semiannual water quality monitoring (ongoing)
- Well registration policy (Policy adopted – in implementation)
- Well metering policy (Policy adopted – in implementation)
- Well extraction reporting policy (Policy adopted - in implementation)
- Provide well construction information for all monitoring wells (complete)
- Replacement of composite/production wells being used as representative monitoring wells for groundwater levels with dedicated monitoring wells by 2030.

The frequency and extent of monitoring under the 2024 GSP requires increased coordination, staff time, and costs for analytics.

3.3.2. Monitoring Well Development

The need to replace monitoring wells and the potential need to develop new wells to address data gaps, will require additional investment in consulting time and procurement/construction.

3.3.3. Establish a District-Wide Telemetry System

The District currently relies on landowners/growers to self-report groundwater extraction data from flowmeters at all groundwater wells. To lower the administrative burden on the landowners/growers and District staff, the District can consider the implementation of a District-wide telemetry system to automatically report groundwater extractions. A telemetry system would reduce the amount of direct reporting by landowner/growers to the District and reduce the amount of District staff time spent on compiling, reviewing, and processing extraction data.

3.4. SGMA Compliance

3.4.1. Subbasin Coordination Dues

As described above, the 2024 GSP was developed after DWR found the seven coordinated individual GSPs for the subbasin to be inadequate. The Subbasin GSAs now work with each other to implement the 2024 GSA through the Delta-Mendota Subbasin GSAs Joint Powers Authority (JPA). The JPA has seven director spots, one for each of the original GSPs. As the proponent of one of the original GSPs, the District is entitled to appoint one director, and is responsible for one-seventh (1/7th) of the costs of the JPA's general expenses. These expenses include the preparation of basin-wide annual reports,

plan manager costs, subbasin-wide consultant costs, preparation of five-year updates to the GSP, litigation costs for suits filed against the whole subbasin, etc. In Fiscal Year 2026-2027 the District's expected contribution to the JPA could range from about $153,000 to $230,000, and is expected to remain in this order of magnitude.

3.4.2. District-Specific Groundwater Model

An integrated hydrogeological model has been developed to evaluate conditions of the Delta-Mendota Subbasin as a whole. However, the model covers the entire subbasin with 1x1 square mile grids. The District may consider developing a District-specific groundwater model with a more appropriate spatial resolution to evaluate land-surface water system and groundwater system interactions within the District itself. This could support the District in evaluating groundwater conditions, subsurface groundwater flows, and develop a more focused perspective of the District's water budget within the Subbasin.

3.4.3. Participation in Regional Projects

The District may identify opportunities to participate in regional projects that provide water supply benefits to the District. For example, the District is located in the Madera County Integrated Regional Water Management region and has submitted projects for inclusion on the Integrated Regional Water Management Plan Project List. Projects on this list are eligible to pursue grant funding opportunities through the state's Integrated Regional Water Management program. The District may also wish to make financial contributions to other regional projects for a proportional share of future water supply benefits.

3.4.4. Acquisition of CVP Contract

The District may attempt to acquire a contract with the US Bureau of Reclamation for surface water supplies from the Central Valley Project (CVP). The primary benefit of such a contract for the District is the opportunity to purchase CVP supplies that are only available to CVP contractors, or are available on a priority or otherwise more favorable basis to CVP contractors, such as Section 215 flood water, the accelerated water transfer program, San Joaquin River Restoration Programs Recaptured Water, various water transfer pools available through the San Luis & Delta-Mendota Water Authority, as well as contractor-to-contractor transfers. Being a CVP contractor would also allow the District to take advantage of a streamlined environmental review process for CVP water transfers, significantly reducing the time and expense of such transfers. Also, as a CVP contractor the District would have access to San Luis Reservoir for temporary storage. All surface water imported to and used in the District reduces pumping, increases recharge, and contributes to the overall health of the aquifer. The action under this line item is limited to the acquisition of a CVP contract, and would not finance the actions necessary to physically divert water under said contract.

3.4.5. Develop a Landowner Dashboard for Groundwater Accounting

As the District proceeds to implement SGMA, landowners/growers will be expected to reduce groundwater pumping. The District is implementing its Groundwater Pumping Regulations and requires landowners/growers to submit groundwater extraction

information. The District generates invoices biannually which provide information on groundwater usage, credits, etc. The development of a dashboard would allow landowners/growers to track their groundwater use, credits, and compliance with pumping regulations at a greater frequency, to allow for increased flexibility in operations.

3.5. Summary of Projected Operations Costs

Table 3-1 lists the estimated annual budget for the on-going District operations. This estimate is based in part on Provost & Pritchard Consulting Group's prior experience in such activities.

Table 3-1. Projected Operations Costs

Description	2026-2030
Administration	
Insurance	$20,000
Audit	20,000
Management Services	200,000
Financial Services	30,000
Website	2,000
Data Management and Monitoring	75,000
Establish District Office	100,000
Total Administration Cost	$447,000
Consultant Services	
Legal Counsel	$50,000
Engineering Support	50,000
Hydrogeology Support	15,000
Legal Fund (Establish $1 million reserve)	250,000
Total Consultant Services Cost	$365,000
Monitoring Program	
Ongoing Monitoring	$50,000
Monitoring Well Development	100,000
Telemetry System	100,000
Total Monitoring Cost	$250,000
SGMA Compliance	
Subbasin Coordination Dues	$230,000
Annual Report Preparation	25,000
District Specific Groundwater Model	100,000
Participation in Regional Projects	60,000
Acquire CVP Contract	640,000
Develop User Dashboard for GW Accounting	50,000
Total SGMA Compliance Cost	$1,105,000
Total Operations Cost	$2,167,000
Contingency/Reserve (~10%)	$203,273
Grand Total Operations Costs	**$2,370,273**

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 the assessed land, over and above general benefits conferred on land in the

District that is not assessed or to the public at large. The District's proposed activities are considered special benefits to the farmable parcels within the District, defined in

Table 4-1. These services would not accrue to the public at large (i.e., owners of non-farmable parcels or non-landowners) and are not considered general benefits. Proposition 218 also requires that assessments may not "exceed the reasonable cost of the proportional special benefit conferred on that parcel."

This Engineer's Report proposes the implementation of special benefit assessments. Therefore, this report must identify all parcels that will have a special benefit conferred upon them, and the proportional special benefit to those parcels. The lands that have been identified as being assessable are shown in **Figure 2**. Assessable District Parcels. and are reflected in the proposed assessment roll in **Attachment A**.

Table 4-1. Assessable Acreage.

Description	Acres
Gross Assessable Acreage	26,411.42
Exempt Acreage	
United States of America	(1.49)
Columbia Canal Company	(73.56)
Net Acreage to be Assessed	**26,366.37**

4.2. Determination of Benefits

4.2.1. Benefits from Activities Funded by Operations Assessment.

The activities to be funded by the Operations Assessment benefit all parcels within the District, which consist of farmland or potential farmland. All parcels have overlying groundwater rights, and the District's ongoing GSA activities will help to monitor groundwater supply and achieve sustainable groundwater usage.

The ongoing implementation of the current, and any future, GSP will guide the District in how to develop and implement policies specific to the District that meet both the needs of the landowners and the requirements of SGMA. Ultimately, the District seeks to keep as much acreage in production as possible and avoid having its landowners forced to fallow or retire acreage for lack of groundwater supplies. Additionally, the District will continue to represent its landowners in the management of the Delta-Mendota subbasin as SGMA implementation continues. These are special benefits conferred upon all farmable parcels within the District's boundary.

The District has retained a consultant and legal counsel to address SGMA related issues and to carry out the efforts identified in Section 3 of this report. All farmable lands within the District's boundaries have the benefit of being represented by a GSA, in compliance with SGMA, avoiding State intervention and management by the SWRCB as described below. The District must continue to address groundwater changes and groundwater pumping, and the District's consultants will spend time and effort to keep the District in compliance with SGMA and other State regulations and laws, for the benefit of the District's landowners.

This benefit component is determined based upon the anticipated annual SGMA-related expenses of the District. This benefit is estimated to be $90.00 per acre in 2026

($2,370,273/26,366.37 assessable acres) and the District expects this cost benefit to remain the same through 2030.

4.2.2. Avoiding State Intervention

It is important to note that SWRCB can and will intervene to enforce SGMA by designating a high- or medium-priority basin (such as the Delta-Mendota Subbasin) as "Probationary" under the "State Intervention" provisions of SGMA (Water Code Section 10735 *et seq*.). With a probationary designation, SWRCB will require that groundwater extractors file an annual groundwater extraction report, can require meters to measure groundwater extractions, and will require those who submit a report to pay fees for groundwater extraction. The SWRCB has adopted fees through emergency regulation and the fees for a probationary basin would be as follows:

- Base fee of $300 per well per year
    - $20 per acre-foot (AF) extracted volumetric charge (additional volumetric charge of $15 per AF extracted in a basin where the SWRCB has determined that deficiencies are not being remedied)
- De minimis users required to report pay a flat $100 per well per year

The SWRCB may consider the preparation and adoption of an "Interim Plan" for a probationary basin, which may include restrictions on groundwater pumping, a physical solution, and/or principles and guidelines for the administration or rights to the surface waters that connect to the Basin.

As noted above the Delta-Mendota Subbasin was referred to the SWRCB by DWR following two "Inadequate" determinations for the seven original individual GSPs. Through the coordination of the Subbasin GSAs, including extensive representation and participation by the District, the Delta-Mendota Subbasin has been able to avoid a probationary designation and has been returned to oversight by DWR.

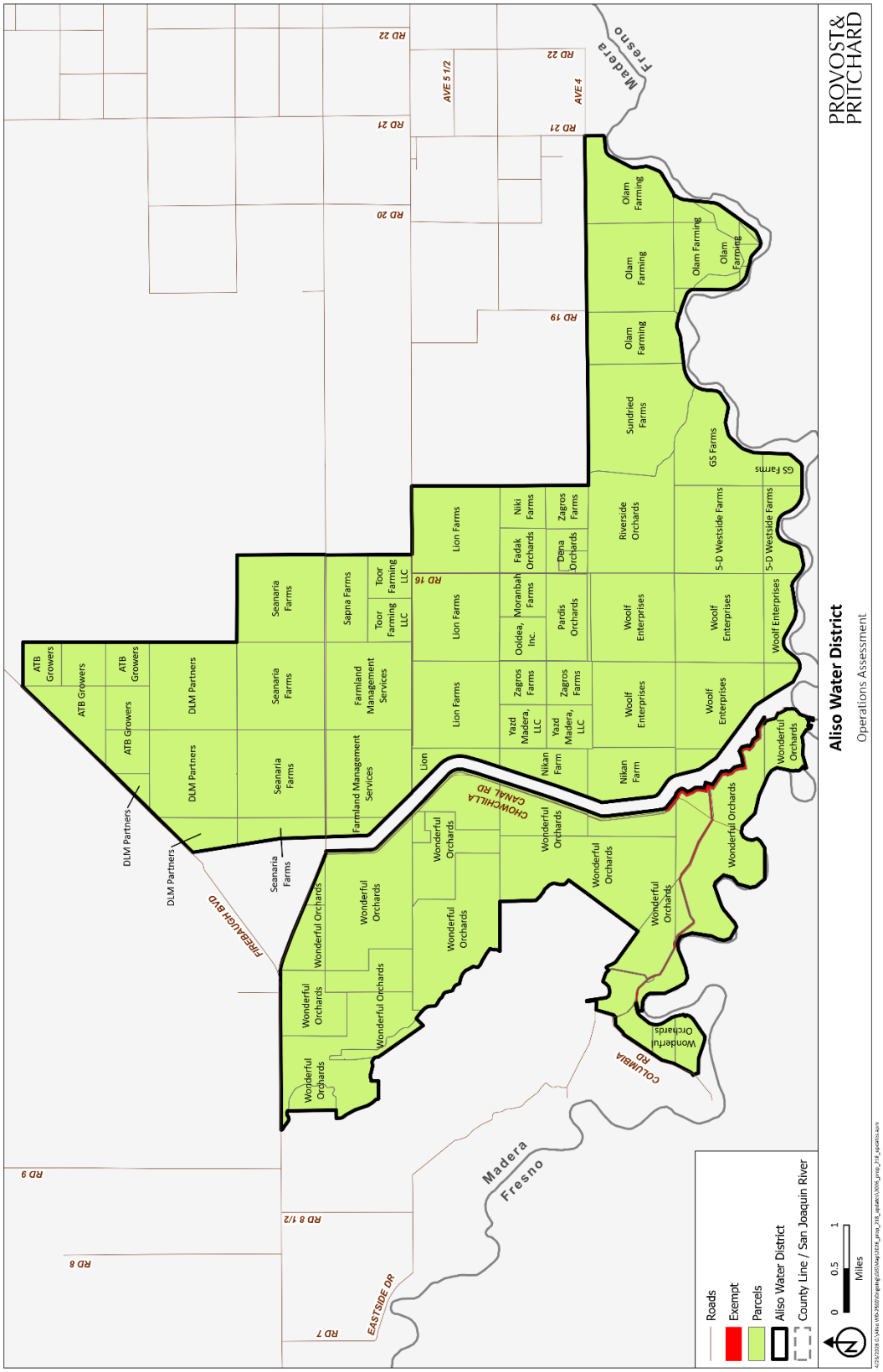

Figure 2. Assessable District Parcels.

5. PROPOSAL TO LEVY ASSESSMENTS

5.1. General

Based on the benefits provided by the District, the District proposes to levy the increased Operations Assessment against all farmable parcels in the District.

5.2. Proposed Programs/Projects

This section outlines the necessary assessments needed to fund the District's efforts and the potential methodology for setting the assessments.

5.2.1. District Operations

The District is proposing to assess a maximum annual amount of $2,370,273 per year for District operations related to SGMA. This cost includes approximately 10% contingency/reserve. This cost is also proposed to be spread across all eligible parcels in the District and would lead to a maximum annual assessment of $90.00 per acre as shown in **Table 5-1**.

Table 5-1. Proposed Operations Assessment

Assessment ($/acre)	2026-2030
Administration	$16.97
Consultant Services	13.86
Groundwater Monitoring	9.49
SGMA Compliance	41.96
Contingencies	7.72
Total Proposed Assessment ($/acre)	**$90.00**

5.2.2. Assessment Roll

Attachment A is the assessment roll, which serves as the basis for providing notice to each landowner in the District, identifying each landowner, the parcels they own as reflected in County records, and the proposed maximum assessment for each parcel.

The roll also documents the weighted voting for the proposed assessment. The voting is directly related to the maximum assessment per acre multiplied by the acreage of each parcel; the votes have been aggregated for each entity as shown. Thus, the voting is based on the proposed assessment for each landowner or entity as a proportionate share of the total. The District may impose the increased Operations Assessment in the absence of a majority protest, as described in Section 1.3 above.

6. IMPLEMENTATION PROCEDURES

Based on an examination of procedural options available to the Board, it is the Engineer's opinion that the proposed assessment structure offers an equitable procedure to the District to generate revenues for its operations and proposed efforts for SGMA compliance. The District intends to proceed with an election process complying with the

provisions of Proposition 218/Article XIII D of the California Constitution to allow for the collection of a land based assessment.

The Board 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 District 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. The absence of a majority protest is necessary for the District to implement the assessments in accordance with the Maximum Operations Assessment Rate Schedule of $90.00 per acre. If the vote supports the Proposition 218 election, the Board will have the authority to implement the assessments annually at its discretion, not to exceed the approved rates.

7. REFERENCES

Groundwater Sustainability Plan for the Delta-Mendota Subbasin, *July 2024. EKI Environment & Water, Inc.*

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

Sustainable Groundwater Management Act (SGMA), *California Department of Water Resources. https://water.ca.gov/programs/groundwater-management/sgma-groundwater-management*

Bulletin No. 118, California's Groundwater, 2016 Interim Update and Update 2025*. California Department of Water Resources*

Madera County Assessor's Office*, Ownership Records, May 2025.*

California Department of Water Resources*, California's Groundwater Live. https://calgwlive.water.ca.gov/*

Attachment A

Assessment Roll for Aliso WD

ALISO WATER DISTRICT
2026 ASSESSMENT ROLL

5-D WESTSIDE FARMS
PO BOX 276
CANTUA CREEK CA 93608

		APN	Acres	$/Acre	Operations Assessment
Record Owner	HOFFMAN TAMMY JO TRUSTEE ETAL				
		040-213-009	631.03	90.00	56,792.70
		040-214-007	239.99	90.00	21,599.10
	Total for 5-D WESTSIDE FARMS		871.02		$78,391.80

ATB GROWERS
1625 HOWARD RD #255
MADERA CA 93637

		APN	Acres	$/Acre	Operations Assessment
Record Owner	ALKALI HOLLOW FARMS INC				
		041-180-006	159.50	90.00	14,355.00
Record Owner	ANDREW KAREN M TR ETAL				
		041-172-007	159.35	90.00	14,341.50
		041-180-004	161.25	90.00	14,512.50
Record Owner	ATB RANCH LP				
		041-250-001	284.18	90.00	25,576.20
Record Owner	G & G ANDREW FARMS LP				
		041-120-006	139.64	90.00	12,567.60
		041-180-005	159.66	90.00	14,369.40
	Total for ATB GROWERS		1,063.58		$95,722.20

DENA ORCHARDS
5777 W CENTURY BLVD STE 1485
LOS ANGELES CA 90045

		APN	Acres	$/Acre	Operations Assessment
Record Owner	DENA ORCHARDS LP				
		040-153-004	48.42	90.00	4,357.80
		040-153-008	102.95	90.00	9,265.50
	Total for DENA ORCHARDS		151.37		$13,623.30

DLM PARTNERS
P O BOX 9050
FRESNO CA 93790

		APN	Acres	$/Acre	Operations Assessment
Record Owner	DLM PARTNERS				
		041-172-006	56.43	90.00	5,078.70
		041-231-009	166.62	90.00	14,995.80
		041-232-002	643.60	90.00	57,924.00
		041-232-003	0.01	90.00	0.90
		041-240-001	645.10	90.00	58,059.00
	Total for DLM PARTNERS		1,511.76		$136,058.40

FADAK ORCHARDS
6425 N PALM AVE SUITE 104
FRESNO CA 93704

		APN	Acres	$/Acre	Operations Assessment
Record Owner	FADAK ORCHARDS LLC				
		040-153-006	169.39	90.00	15,245.10
	Total for FADAK ORCHARDS		169.39		$15,245.10

FARMLAND MANAGEMENT SERV.
301 E MAIN ST
TURLOCK CA 95380-4537

		APN	Acres	$/Acre	Operations Assessment
Record Owner	JOHN HANCOCK LIFE & HEALTH INSURANCE CO				
		042-131-006	65.31	90.00	5,877.90
		042-132-002	598.14	90.00	53,832.60
		042-140-001	630.35	90.00	56,731.50
	Total for FARMLAND MANAGEMENT SERV.		1,293.80		$116,442.00

G S FARMS
PO BOX 276
CANTUA CREEK CA 93608

		APN	Acres	$/Acre	Operations Assessment
Record Owner	HOFFMAN TAMMY JO TRUSTEE ETAL				
		040-215-014	430.20	90.00	38,718.00
		040-216-007	125.76	90.00	11,318.40
	Total for G S FARMS		555.96		$50,036.40

LION FARMS, LLC
PO BOX 1350
SELMA CA 93662

	APN	Acres	$/Acre	Operations Assessment
Record Owner	LION DANIEL A & JACQUELINE TRUSTEE-ETAL			
	040-042-003	639.53	90.00	57,557.70
	040-044-001	638.67	90.00	57,480.30
	042-181-006	130.47	90.00	11,742.30
	042-182-001	637.80	90.00	57,402.00
	Total for LION FARMS, LLC	2,046.47		$184,182.30

MORANBAH FARMS
PO BOX 6250
VISALIA CA 93290

	APN	Acres	$/Acre	Operations Assessment
Record Owner	BETTENCOURT SHELLY ETAL			
	040-151-007	165.60	90.00	14,904.00
	Total for MORANBAH FARMS	165.60		$14,904.00

NIKAN FARM
12400 WILSHIRE BLVD #1455
LOS ANGELES CA 90025

	APN	Acres	$/Acre	Operations Assessment
Record Owner	NIKAN ORCHARDS LLC			
	042-211-006	251.41	90.00	22,626.90
	042-241-008	365.50	90.00	32,895.00
	Total for NIKAN FARM	616.91		$55,521.90

NIKI FARMS
12400 WILSHIRE BLVD #1455
LOS ANGELES CA 90025

	APN	Acres	$/Acre	Operations Assessment
Record Owner	NIKI FARMS INC			
	040-153-007	158.16	90.00	14,234.40
	Total for NIKI FARMS	158.16		$14,234.40

OLAM FARMING INC.
4600 S SYRACUSE ST STE 1450
DENVER CO 80237

		APN	Acres	$/Acre	Operations Assessment
Record Owner	ARNOLD CA LLC				
		040-162-005	410.97	90.00	36,987.30
		040-164-002	646.67	90.00	58,200.30
		040-166-002	454.63	90.00	40,916.70
		040-222-023	292.48	90.00	26,323.20
		040-222-024	21.00	90.00	1,890.00
		040-222-025	20.00	90.00	1,800.00
		040-222-026	80.00	90.00	7,200.00
		040-222-027	65.24	90.00	5,871.60
		040-222-028	100.39	90.00	9,035.10
	Total for OLAM FARMING INC.		2,091.38		$188,224.20

OOLDEA INC
3740 W CALDWELL AVE
VISALIA CA 93277

		APN	Acres	$/Acre	Operations Assessment
Record Owner	BLACKWELL KEVIN TRUSTEE				
		040-151-006	170.86	90.00	15,377.40
	Total for OOLDEA INC		170.86		$15,377.40

PARAMOUNT FARMS INTERNATIONAL LLC
11444 W OLYMPIC BLVD STE 310
LOS ANGELES CA 90064

		APN	Acres	$/Acre	Operations Assessment
Record Owner	PARAMOUNT FARMS INTERNATIONAL LLC				
		042-172-004	366.40	90.00	32,976.00
		042-172-005	37.90	90.00	3,411.00
	Total for PARAMOUNT FARMS INTERNATIONAL LLC		404.30		$36,387.00

PARDIS ORCHARDS LP
5777 W CENTURY BLVD STE 148
LOS ANGELES CA 90045

		APN	Acres	$/Acre	Operations Assessment
Record Owner	PARDIS ORCHARDS LP				
		040-151-008	295.49	90.00	26,594.10

	040-152-004	25.90	90.00	2,331.00
Total for PARDIS ORCHARDS LP		321.39		$28,925.10

RIVERSIDE ORCHARDS LLC
2100 MCKINNEY AVE STE 1500
DALLAS TX 75201

	APN	Acres	$/Acre	Operations Assessment
Record Owner	RIVERSIDE ORCHARDS LLC			
	040-154-002	742.90	90.00	66,861.00
Total for RIVERSIDE ORCHARDS LLC		742.90		$66,861.00

SAPNA FARMS, LLC
1751 MUSCAT PL
HANFORD CA 93230

	APN	Acres	$/Acre	Operations Assessment
Record Owner	HREDDY HANUMANDLA RAJENDER TRUSTEE ETAL			
	040-041-002	305.10	90.00	27,459.00
Total for SAPNA FARMS, LLC		305.10		$27,459.00

SEANARIA FARM LLC
201 MISSION STREET SUITE 1350
SAN FRANCISCO CA 94115

	APN	Acres	$/Acre	Operations Assessment
Record Owner	SEANARIA FARMS LLC			
	042-082-008	139.28	90.00	12,535.20
	042-091-001	648.33	90.00	58,349.70
	042-092-001	645.31	90.00	58,077.90
	044-251-001	642.56	90.00	57,830.40
Total for SEANARIA FARM LLC		2,075.48		$186,793.20

SUNDRIED FARMS
PO BOX 5379
FRESNO CA 93755-5379

	APN	Acres	$/Acre	Operations Assessment
Record Owner	SUNDRIED FARMS LLC			
	040-156-003	850.12	90.00	76,510.80
Total for SUNDRIED FARMS		850.12		$76,510.80

ALISO WATER DISTRICT
2026 ASSESSMENT ROLL

TOOR FARMING LLC
27725 ROAD 92
VISALIA CA 93277

	APN	Acres	$/Acre	Operations Assessment
Record Owner	TOOR SANTOKH S & ARPINDER K TRUSTEE ETAL			
	040-041-004	159.74	90.00	14,376.60
	040-041-005	159.11	90.00	14,319.90
	Total for TOOR FARMING LLC	318.85		$28,696.50

WONDERFUL ORCHARDS
6801 E LERDO HWY
SHAFTER CA 93263

	APN	Acres	$/Acre	Operations Assessment
Record Owner	WONDERFUL NUT ORCHARDS LLC			
	042-081-005	180.60	90.00	16,254.00
	042-082-005	42.70	90.00	3,843.00
	042-110-027	92.00	90.00	8,280.00
	042-122-003	241.00	90.00	21,690.00
	042-122-004	836.50	90.00	75,285.00
	042-131-003	16.82	90.00	1,513.80
	042-181-002	17.62	90.00	1,585.80
	042-181-007	254.50	90.00	22,905.00
	042-211-001	260.33	90.00	23,429.70
	042-211-002	15.37	90.00	1,383.30
	042-220-012	81.52	90.00	7,336.80
	042-220-013	71.69	90.00	6,452.10
	042-231-011	358.00	90.00	32,220.00
	042-231-013	95.50	90.00	8,595.00
	042-232-002	964.00	90.00	86,760.00
	042-241-001	142.49	90.00	12,824.10
	042-241-002	13.22	90.00	1,189.80
	042-252-003	115.44	90.00	10,389.60
	042-260-005	50.06	90.00	4,505.40
	042-260-006	174.00	90.00	15,660.00
	042-260-007	703.50	90.00	63,315.00
	042-280-002	190.01	90.00	17,100.90
	042-310-002	68.00	90.00	6,120.00

		042-310-003	325.00	90.00	29,250.00
Record Owner	WONDERFUL POMEGRANATE ORCHARDS LLC				
		042-171-003	780.00	90.00	70,200.00
		042-310-006	716.00	90.00	64,440.00
	Total for WONDERFUL ORCHARDS		6,805.87		$612,528.30

WOOLF ENTERPRISES
7041 N VAN NESS AVE
FRESNO CA 93711

		APN	Acres	$/Acre	Operations Assessment
Record Owner	WOOLF PROP				
		040-152-006	612.38	90.00	55,114.20
		040-152-007	1.72	90.00	154.80
		040-211-007	649.33	90.00	58,439.70
		040-212-006	225.70	90.00	20,313.00
		042-242-002	596.40	90.00	53,676.00
		042-270-005	80.47	90.00	7,242.30
		042-270-007	559.43	90.00	50,348.70
		042-280-012	90.26	90.00	8,123.40
	Total for WOOLF ENTERPRISES		2,815.69		$253,412.10

YAZD LP
5777 W CENTURY BLVD STE 1485
LOS ANGELES CA 90045

		APN	Acres	$/Acre	Operations Assessment
Record Owner	YAZD LP				
		042-212-005	167.48	90.00	15,073.20
		042-212-006	173.27	90.00	15,594.30
	Total for YAZD LP		340.75		$30,667.50

ZAGROS FARMS LP
12021 WILSHIRE BLVD #611
LOS ANGELES CA 90025

		APN	Acres	$/Acre	Operations Assessment
Record Owner	ZAGROS FARMS LLC				
		040-153-009	150.86	90.00	13,577.40
Record Owner	ZAGROS FARMS LP				
		042-212-003	173.28	90.00	15,595.20
		042-212-004	165.52	90.00	14,896.80

Total for ZAGROS FARMS LP	489.66	$44,069.40
Grand Total:	26,336.37	$2,370,273.30