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County of San Joaquin  
GSA - Tracy Subbasin

# Regulatory Fee Adoption Report

Prepared for: County of San Joaquin  
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## TABLE OF CONTENTS

<b>Section 1: Background</b> .....	<b>1</b>
Context .....	1
Sustainable Groundwater Management Act of 2014 .....	1
County of San Joaquin GSA – Tracy Subbasin .....	1
Tracy Subbasin Coordination Committee.....	2
Delta and Non-Delta Management Areas .....	2
GSA Dues .....	3
<b>Section 2: Fee Authority, Process and Report Purpose</b> .....	<b>5</b>
Proposition 26 .....	5
Purpose.....	6
<b>Section 3: Methodology</b> .....	<b>7</b>
Applicable Parcels .....	7
Fee Components and Fee Budget .....	7
Non-Delta MA Apportionment.....	7
Delta MA Apportionment .....	8
Land Use Classifications.....	10
Structure Use Classifications .....	11
Fee Exemptions .....	13
Acreage Fee Component Methodology and Rate .....	14
Population Fee Component Methodology and Rate (Non-Delta MA Only) .....	14
Person-Per-Housing-Unit Estimation .....	14
Estimated Employees per 1,000 Sq. Ft. ....	19
Exemptions from the Population Fee Component.....	19
Population Fee Rate .....	19
Pumping Fee Component Methodology and Rate (Non-Delta MA Only) .....	20
Pumping Units .....	20
Pumping Fee .....	20
County Maintenance Districts and County Service Areas.....	20
San Joaquin River Club .....	21
<b>Section 4: FY 2026/2027 Fees</b> .....	<b>22</b>
Total Fee Calculation and Examples .....	29
Example Fee Calculations – Non-Delta MA.....	29
Appeals .....	32
<b>References</b> .....	<b>44</b>

## LIST OF TABLES

---

Table 1: Fee Budget.....	9
Table 2: Pumping Demand Factors and Population Rates by Land Use.....	12
Table 3A: Total Pumping Units and Estimated Population by Land Use – Non-Delta MA .....	15
Table 3B: Total Acres by Land Use – Delta MA.....	17
Table 4A: FY 2026/2027 Fee Rate Calculations – Non-Delta MA .....	23
Table 4B: FY 2026/2027 Fee Rate Calculations – Delta MA.....	24
Table 5A: Fee Summary by Land Use – Non-Delta MA .....	25
Table 5B: Fee Summary by Land Use – Delta MA.....	26
Table 6: County Service Area and Maintenance District Fees .....	27

## LIST OF FIGURES

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Figure 1: Tracy Subbasin – County of San Joaquin GSA Boundary .....	4
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## APPENDICES

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Appendix A: Groundwater Demand Assumptions and County Use Codes	
Appendix B: FY 2026/2027 Fee Roll	

## LIST OF ABBREVIATIONS

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ACS	US Census American Community Survey
CSA	County Service Area
DWR	California Department of Water Resources
Fee	San Joaquin County GSA Regulatory Fee
GSA	Groundwater Sustainability Agency
County GSA	County of San Joaquin GSA located in the Tracy Subbasin
GSP	Groundwater Sustainability Plan
MA	Management Area
MD	Maintenance District
SGMA	Sustainable Groundwater Management Act of 2014

## Section 1: Background

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### **Context**

This Regulatory Fee Adoption Report documents and justifies San Joaquin County GSA's (County GSA) new Sustainable Groundwater Management regulatory compliance fee, showing the legal authority, cost basis, and allocation method utilized to fund the County GSA's SGMA compliance work in the Tracy Subbasin. This report provides the supporting data and methodology to demonstrate that the charge imposed under Water Code §10730(a) is no more than necessary to recover reasonable regulatory costs and is allocated in a way that reasonably relates to payor burdens/benefits. This report also ensures that this fee is compliant with the requirements of California Constitution Article XIII C as amended by Proposition 26. This report will be updated annually to reflect the adopted Tracy Subbasin SGMA compliance budget and to set a cost-recovery fee rate for all parcels within the County GSA.

### **Sustainable Groundwater Management Act of 2014**

California historically left groundwater regulation mostly to local customs and fragmented statutes, with no statewide sustainability mandate. Heavy pumping, especially during drought, produced chronic overdraft in many basins, falling water tables, dry domestic wells, land subsidence, surface-water depletion, and water-quality problems.<sup>1</sup>

In 2014, following three years of severe drought, the Legislature enacted the Sustainable Groundwater Management Act (SGMA) as a three-bill package signed by Governor Brown. SGMA created California's first statewide framework requiring groundwater basins to be managed to a defined sustainability standard. SGMA defines sustainability as managing groundwater so it can be maintained over the planning/implementation horizon without undesirable results. Undesirable results include chronic lowering of groundwater levels or storage, seawater intrusion, degraded water quality, land subsidence, and significant depletions of connected surface waters.<sup>2</sup>

SGMA implementation is local-first with state oversight: local agencies must develop and implement Groundwater Sustainability Plans (GSPs) in high- and medium-priority basins, while DWR reviews plans and the State Water Resources Control Board can intervene if locals fail.

### **County of San Joaquin GSA – Tracy Subbasin**

SGMA requires formation of Groundwater Sustainability Agencies (GSAs) to manage each high- and medium-priority basin or subbasin. GSAs are local public agencies (or joint powers groups) that have the responsibility and powers to prepare GSPs, monitor pumping, adopt projects/management actions, and enforce sustainability.

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<sup>1</sup> [The Sustainable Groundwater Management Act of 2014: Challenges and Opportunities for Implementation](#)

<sup>2</sup> [Sustainable Groundwater Management Act \(SGMA\)](#)

Unmanaged areas are any portion of a high- or medium-priority basin not covered by a GSA, an adjudication, or an approved alternative. SGMA's premise is that every acre in such basins must be under some management entity. SGMA handles these gaps with a county default rule: if any part of a basin lacks GSA coverage, the county where that area lies is presumed to be the GSA for that area, unless it affirmatively opts out (CA Water Code §10724).

The County of San Joaquin GSA (County GSA), located in the Tracy Subbasin, is a single-agency GSA formed by San Joaquin County in 2015 by Resolution R-15-185 to manage these previously unmanaged areas. The boundary of the County GSA is available on DWR's SGMA Portal<sup>3</sup> and shown in Figure 1.

### ***Tracy Subbasin Coordination Committee***

The Tracy Subbasin Coordination Committee is a multi-agency coordinating body serving the Tracy Groundwater Subbasin. It was created to bring the subbasin's local GSAs—San Joaquin County, the cities of Tracy and Lathrop, Banta-Carbona Irrigation District, Byron-Bethany Irrigation District, and the Stewart Tract Reclamation District—together to develop and implement one basin-wide Groundwater Sustainability Plan (GSP), rather than separate potentially conflicting plans. The Committee functions as the shared governance/implementation forum for the subbasin's six participating agencies, including the County GSA.

The Coordination Committee was formed in direct response to SGMA's requirements for basins designated medium-priority. SGMA requires GSAs in such basins to prepare and implement a GSP on an accelerated schedule to reach sustainable groundwater management by 2040. The Tracy Subbasin was identified by the California Department of Water Resources as one of the state's medium-priority subbasins, which triggered the need for a unified subbasin-scale plan and a formal joint structure to produce and implement it. The Tracy Subbasin Coordination Committee also reflects long-standing regional collaboration among its members on groundwater and broader water-resources planning, now organized under SGMA's framework and public-participation expectations.

### **Delta and Non-Delta Management Areas**

The Tracy Subbasin is divided into two management areas: the Delta Management Area (Delta MA) and Non-Delta Management Area (Non-Delta MA), each with different hydrogeologic and hydraulic conditions. The Delta MA is generally located north of Old River, while the Non-Delta MA is generally located south of Old River, including portions east of the San Joaquin River and areas that include the City of Lathrop. This distinction is important to SGMA implementation because the Subbasin's sustainability framework is focused primarily on the Non-Delta MA. Locally defined sustainability criteria, including undesirable results, minimum thresholds, and measurable objectives, were established for the Non-Delta MA because undesirable results are not expected in the Delta MA under current conditions (GEI Consultants, 2021).

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<sup>3</sup> <https://sgma.water.ca.gov/portal/gsa/print/146>

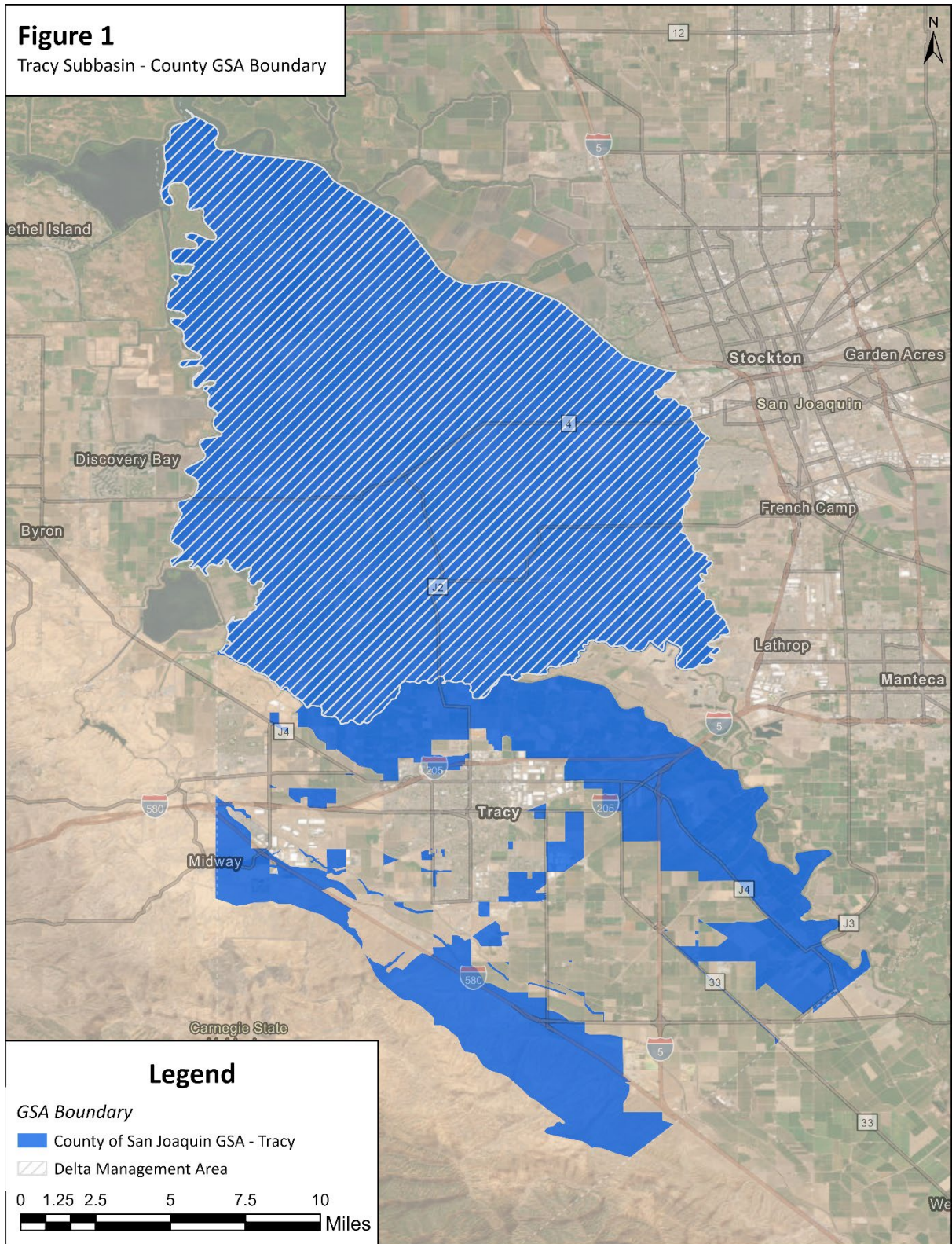
When the Tracy Subbasin Groundwater Sustainability Plan was submitted to DWR in 2022, the position advanced for the Delta MA was that it should be exempt from SGMA requirements based on dewatering conditions. DWR did not accept complete exemption and instead identified a limited set of corrective-action items applicable within the Delta MA, resulting in an ongoing but comparatively modest annual compliance obligation. Accordingly, properties within the Delta MA will be responsible only for the costs of those SGMA compliance obligations applicable to the Delta MA, identified and calculated separately by the Tracy Subbasin Coordination Committee.

Because the Delta and Non-Delta MAs are subject to different SGMA compliance obligations and different corresponding cost allocations, the fee methodology described in this report is tailored separately to each management area. In particular, the methodology is designed to ensure that properties within each management area bear only those regulatory compliance costs attributable to that area.

### **GSA Dues**

As a member of the Tracy Subbasin Coordination Committee, the County GSA is responsible for dues to fund the committee's joint SGMA work. Dues support management and administration (staffing/coordination, board and committee operations, accounting, contracting, and legal services), technical SGMA compliance tasks (groundwater level and quality monitoring networks, data management systems, modeling and water budgets, subsidence and surface-water/groundwater interaction studies), required planning and reporting (GSP updates, annual reports, and DWR/State Water Board coordination), plus stakeholder/public outreach and program development. The County GSA's dues may change year-over-year and represent its proportional share of SGMA regulatory program costs; accordingly, the regulatory fee and this supporting report will be updated annually to reflect the adopted Tracy Subbasin Coordination Committee budget and to set the fee rate at a level that recovers no more than the County GSA's reasonable regulatory costs for the applicable fiscal year.

**Figure 1:** Tracy Subbasin – County of San Joaquin GSA Boundary



## Section 2: Fee Authority, Process and Report Purpose

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The County GSA is adopting a regulatory fee compliant with Proposition 26 to fund its share of the Tracy Subbasin Coordination Committee dues to comply with SGMA in the Delta and Non-Delta MAs. Pursuant to SGMA, Water Code § 10730(a), “a groundwater sustainability agency may impose fees, including, but not limited to, permit fees and fees on groundwater extraction or other regulated activity, to fund the costs of a groundwater sustainability program, including, but not limited to, preparation, adoption, and amendment of a groundwater sustainability plan, and investigations, inspections, compliance assistance, enforcement, and program administration, including a prudent reserve.”<sup>4</sup>

Fee revenues are legally restricted to funding only SGMA-related regulatory activities and may not be used for unrelated general governmental purposes. Participation in the Tracy Subbasin Coordination Committee is necessary to carry out the County GSA’s SGMA regulatory duties (e.g., basin coordination, GSP implementation, compliance reporting, and interaction with DWR/State Board).

The proposed regulatory fee to be charged within the County GSA will be called the County GSA Regulatory Fee (Fee).

### ***Proposition 26***

Proposition 26 amended Article XIII C of the California Constitution to define a “tax” broadly as “any levy, charge, or exaction of any kind imposed by a local government,” unless the charge falls within one of several constitutional exceptions, including charges imposed for the “reasonable regulatory costs” to a local government for issuing licenses and permits, performing investigations, inspections, and audits, and the administrative enforcement and adjudication thereof.

Proposition 26 also establishes the evidentiary and nexus standards that must be met for the charge to qualify as an exception rather than a tax. Specifically, the local government bears the burden of proving, by a preponderance of the evidence, that (1) the exaction is not a tax; (2) the amount is no more than necessary to cover the reasonable costs of the governmental activity; and (3) the cost allocation bears a fair or reasonable relationship to the payor’s burdens on, or benefits received from, the governmental activity.

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<sup>4</sup> [California Water Code Section 10730\(a\)](#)

## **Purpose**

This report serves as the supporting data upon which the fee is based and will be updated on an annual basis to demonstrate that:

1. The fee is imposed pursuant to Water Code § 10730(a) to fund the groundwater sustainability program, including, but not limited to:
  - a. GSP preparation/administration/enforcement
  - b. Preparation of annual reports
  - c. Assessing groundwater pumping, and
  - d. Preparation of 5-year periodic evaluations
2. The fee is imposed for reasonable regulatory costs and is not a tax under Article XIII C, § 1(e), including the regulatory-cost exception;
3. The amount is no more than necessary to cover the reasonable costs of the governmental activity; and
4. The allocation bears a fair or reasonable relationship to payor burdens/benefits.

## Section 3: Methodology

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The Fee is proposed to be charged to parcels within the County GSA and would appear on the tax bills of affected property owners.

### ***Applicable Parcels***

The San Joaquin County parcel shapefile was utilized to determine which parcels lie within the County GSA boundary and are subject to the regulatory fee. A spatial calculation was completed to determine the proportion of each parcel falling within the County GSA boundary. Parcels with greater than 50% overlap with the County GSA boundary were fully included in the Fee calculation, with the Fee Acreage defined as the Assessor's Lot Size. It was assumed that parcels with less than 50% overlap are the responsibility of another GSA; these parcels were excluded from the Fee unless they were situated along the subbasin boundary and did not fall within any other GSA. For these edge conditions where no additional GSA overlap existed, the Fee Acreage was calculated by multiplying the Assessor's Lot Size by the parcel's percentage of overlap.

If Percentage of Overlap > 50%:

$$\text{Fee Acreage} = \text{Assessor's Lot Size}$$

If Percentage of Overlap < 50%:

$$\text{Fee Acreage} = 0$$

Edge cases:

$$\text{Fee Acreage} = \text{Assessor's Lot Size} \times \text{Percentage of Overlap}$$

### ***Fee Components and Fee Budget***

The FY 2026/2027 Fee Budget for each Management Area is shown in **Table 1**; these figures include the FY 2025/2026 dues for each MA and the costs to develop and administer the Fee through March 2026. Costs to develop and administer the Fee are apportioned to each MA based on the proportion of FY 2025/26 due for each MA.

Fee revenues collected during the current fiscal year will be used to pay for Tracy Subbasin Coordination Committee member dues for the prior fiscal year.

### ***Non-Delta MA Apportionment***

County GSA dues for the Non-Delta MA and for the remaining five member GSAs are calculated using the following approach: the annual budgetary need is apportioned between the GSAs using a 60% groundwater pumping, 20% population, and 20% acreage weighting based on estimates for the entire

GSA. The Fee builds on this foundation but applies different weightings to individual parcels so that it is consistent with San Joaquin County's approach to funding SGMA compliance in the Eastern Subbasin. The process to apportion dues to individual parcels involves estimating typical groundwater pumping demand using land use classifications; it also involves developing typical estimates for population equivalency by structure type using a persons-per-housing unit for residential structures and an expected employees per 1,000 sq ft approach for non-residential land uses. These numbers apportion the Fee equitably among all property owners within the Non-Delta MA of the County GSA.

The Fee Budget for the Non-Delta MA is split into three fee components: (1) the \$10,000 Acreage Fee; (2) the Pumping Fee calculated at 60% of the remaining budgetary need; and (3) the Population Fee calculated at 40% of the remaining budgetary need as shown in **Table 1**.

### **Delta MA Apportionment**

Annual compliance costs for the Delta MA are determined separately by the Tracy Subbasin Coordination Committee and are not apportioned to any other member GSAs.

The Fee Budget for the Delta MA is applied to a singular Acreage Fee component as shown in **Table 1**.

**Table 1**  
**County of San Joaquin GSA Tracy Regulatory Fee**  
**Fee Budgets**

Item	Formula	Amount	Allocation	
<b>NON-DELTA MANAGEMENT AREA</b>				
FY 2025/2026 Dues	A	\$92,221.00		
Fee Development & Administration through March 2026 [1]	B	\$32,925.00		
<b>FY 2026/2027 Fee Budget</b>	<b>C = A + B</b>	<b>\$125,146.00</b>		
Acreage Fee Budget	D	\$10,000.00		
Pumping Fee Budget	$E = (C - D) \times 60\%$	\$69,087.60	@	60%
Population Fee Budget	$F = (C - D) \times 40\%$	\$46,058.40	@	40%
<b>DELTA MANAGEMENT AREA</b>				
FY 2025/2026 Dues	G	\$18,000.00		
Fee Development & Administration through March 2026 [1]	H	\$6,426.50		
<b>FY 2026/2027 Fee Budget</b>	<b>I = G + H</b>	<b>\$24,426.50</b>		
Acreage Fee Budget	$J = I$	\$24,426.50	@	100%

[1] Includes consultant costs to develop Regulatory Fee methodology, prepare supporting report, and implement Fee to comply with SGMA.

## Land Use Classifications

San Joaquin County Assessor use codes were grouped into the following land use classifications:

Land Use Classification	Description
<i>Residential</i>	Parcel developed with a single-family type dwelling and typical accessory structures (garage, driveway, yard).
<i>Multi-Family Residential</i>	Parcel developed with multiple dwelling units under common ownership/management (e.g., apartments, condominiums, townhomes).
<i>Mobile Home</i>	Parcel or park developed with one or more manufactured/mobile homes, including related pads, utilities, and common areas.
<i>Rural Residential</i>	Low-density residential parcel, typically larger lot sizes in unincorporated areas, often with accessory agricultural/residential support structures.
<i>Irrigated Orchard</i>	Agricultural parcel planted with permanent tree crops in a managed orchard layout (regular spacing/rows).
<i>Irrigated Vineyard</i>	Agricultural parcel planted with grapevines on trellis systems in a managed vineyard layout.
<i>Irrigated Row Crops</i>	Agricultural parcel used for annual field crops planted in rows/beds, commonly rotated by season or year.
<i>Dairy</i>	Agricultural facility used for commercial milk production, including milking parlors, corrals, barns, lagoons, and feed/storage areas.
<i>Poultry Ranch</i>	Agricultural facility used for commercial poultry production, including poultry houses/barns and related support areas.
<i>Non-Irrigated Agricultural</i>	Agricultural parcel in production or periodically farmed without active irrigation infrastructure or irrigated plantings.
<i>Commercial</i>	Parcel used for retail, service, or customer-facing business activity (e.g., shopping centers, stores, restaurants).
<i>Office</i>	Parcel developed primarily for administrative or professional services use (business offices, medical/dental offices).
<i>Industrial</i>	Parcel used for manufacturing, processing, fabrication, logistics, or heavy commercial operations (plants, yards, warehouses).
<i>Parks</i>	Public or quasi-public land used for recreation/open space, including fields, golf courses, playgrounds, trails, and supporting facilities.
<i>Utilities</i>	Parcel developed for public utility infrastructure and operations (e.g., water/wastewater, power, communications, pipelines).
<i>Vacant</i>	Undeveloped parcel with no active structures or established operational land use (may be idle, fallow, or reserved for future development).

**Table A-1** in Appendix A shows how San Joaquin County Assessor use codes correspond to land use classifications for the fee. This fee methodology largely relies on data from the San Joaquin Assessor; this data was reviewed and corrected for accuracy/relevancy to this Fee. See the **Appeals** section for the process to resolve incorrect Fee land use determinations.

## Structure Use Classifications

Structure Use Classifications were developed to categorize the type of structure (if any) present on the parcel. Structure Uses are tied to Land Use Classifications as shown in **Table 2**.<sup>5</sup> Detailed Land Use descriptions from **Table A-1** of Appendix A describe how many structures/dwelling units are present on the property, per the land use codes. The Land Use Classification determines the Structure Use Classification for any structures/dwelling units; the County Use Codes determine the quantity of structures/units subject to the Fee. The structure quantities largely rely on data from the San Joaquin Assessor; this data was reviewed and corrected for accuracy/relevancy to this Fee. If the Fee structure use is incorrect, property owners can appeal for a correction. This process is detailed in the Appeals section.

<b>Structure Use Classification</b>	<b>Description</b>
<i>Residential</i>	Up to 4 single-family dwelling units (detached or attached) on an individual parcel, including typical accessory structures (garage, sheds). This classification also applies to agricultural parcels for the purposes of estimating population equivalents associated with on-site dwelling units.
<i>Multi-Family Residential</i>	A building or complex containing 5 or more dwelling units (e.g., apartments, condominiums, townhomes).
<i>Mobile Home</i>	A manufactured housing unit located on a permanent or semi-permanent site, including mobile home parks with multiple units and shared infrastructure.
<i>Commercial</i>	A structure used primarily for retail sales, customer service, or consumer-oriented business activity (e.g., stores, restaurants, shopping centers, service stations).
<i>Office</i>	A structure used primarily for administrative, professional, or business services, with limited on-site storage or production (e.g., medical, legal, finance, general business offices).
<i>Industrial</i>	A structure used primarily for manufacturing, processing, fabrication, equipment operations, warehousing, or distribution, including associated yards and support facilities.

<sup>5</sup> **Table 2** also provides assumed Pumping Demand Factors and Population Per Housing Unit rates discussed in the next section of this report.

**Table 2**  
**County of San Joaquin GSA Tracy Regulatory Fee**  
**Non-Delta Management Area**  
**Pumping Demand Factors and Population Rates by Land Use**

Land Use	Structure Use Type	Population Methodology (PPHU or EE / 1k Sq. Ft.)	PPHU or EE / 1k SF Rate	Pumping Demand Factor (AF per acre per year)
<b>Agricultural Land Uses</b>				
Orchard	Residential	PPHU	3.3	2.8
Pasture	Residential	PPHU	3.3	2.9
Row Crops	Residential	PPHU	3.3	2.2
Vineyard	Residential	PPHU	3.3	2.0
Dairy	Residential	PPHU	3.3	2.5
Poultry Farm	Residential	PPHU	3.3	2.5
Non-Irrigated Agricultural	Residential	PPHU	3.3	0.0
<b>Residential Land Uses [1]</b>				
Single Family Residential	Residential	PPHU	3.3	2.5
Rural Residential	Residential	PPHU	3.3	2.5
Multi Family Residential	Multi Family Residential	PPHU	2.7	2.5
Mobile Home	Mobile Home	PPHU	2.9	2.5
<b>Commercial Land Uses</b>				
Commercial	Commercial	EE / 1k Sq. Ft.	2.2	2.0
Office	Office	EE / 1k Sq. Ft.	3.3	2.0
Industrial	Industrial	EE / 1k Sq. Ft.	0.5	2.0
<b>Other Land Uses</b>				
Parks	N/A	N/A	0.0	3.0
Utilities	N/A	N/A	0.0	0.0
Vacant	N/A	N/A	0.0	0.0

[1] For Residential Land Uses, Pumping Demand Factor is only applicable to parcels over 5 acres. See "Fee Exemptions" section for additional information.

## **Fee Exemptions**

1. *De minimis* extractors are defined in Water Code § 10721 as those who extract 2 acre-feet (AF) or less of groundwater annually for domestic purposes. Water Code § 10730 states that GSAs cannot impose fees on *de minimis* extractors unless those users are regulated under the applicable provisions. Neither Tracy Subbasin Coordination Committee nor the San Joaquin County Board of Supervisors as the governing body of the County GSA have taken action to regulate *de minimis* extractors. Given the applicable statutory requirements, **Residential parcels under 5 acres are considered to be *de minimis* extractors and are exempt from the Fee.** Rural Residential parcels greater than or equal to 5 acres are assumed to pump for uses other than domestic water use and are not exempt from the Fee. Residential parcels served by County Service Areas and Maintenance Districts that extract groundwater are not exempt on this basis, as described below.
2. All Utilities and Vacant land within the entire County GSA are exempt from the Fee.
  - a. Utility parcels are exempt only where the parcel is used for electric, gas, communications, pipeline, transmission, or similar infrastructure that does not extract groundwater.
  - b. Water-serving facilities, County Service Areas, and Maintenance Districts that extract groundwater are not exempt on this basis. Where groundwater is produced and managed at the system level rather than by individual parcels, fees are calculated and applied under the district-level methodology described in the **County Maintenance Districts and County Service Areas** section.

## ***Acreage Fee Component Methodology and Rate***

The Acreage Fee Rate is calculated by dividing the Acreage Fee Budget for each MA (**Table 1**) by the total acreage within the County GSA's MA (**Table 3A** Non-Delta MA, **Table 3B** Delta MA). The acreage fee rate is rounded up to the nearest cent.

$$\text{Acreage Fee Rate} = \frac{\text{Acreage Fee Budget}}{\text{Total Acres}}$$

The Acreage Fee per parcel follows the following formula:

$$\text{Acreage Fee} = \text{Fee Acreage}_{\text{parcel}} \times \text{Acreage Fee Rate}$$

## ***Population Fee Component Methodology and Rate (Non-Delta MA Only)***

The number of dwelling units for each parcel was estimated based on the parcel's San Joaquin County Assessor's Data and structure use classification. The number of dwelling units assumed for each San Joaquin County Use Code is shown in **Table A-1** in Appendix A. All multi-family residential parcels within the County GSA were reviewed individually to determine the correct number of dwelling units.

### **Person-Per-Housing-Unit Estimation**

A Persons-Per-Housing-Unit (PPHU) methodology was applied to estimate the average population associated with applicable residential and agricultural-residential land uses.

PPHU values were derived from the 2023 American Community Survey (ACS) 5-Year Estimates for San Joaquin County, using Tables B25032 (U.S. Census Bureau, 2023: ACS 5-Year Estimates Detailed Tables) and B25033 (U.S. Census Bureau, 2023: ACS 5-Year Estimates Detailed Tables), which provide population and housing unit totals by structure type. Census structure types were mapped to local land use categories, and the aggregated population and housing unit figures were used to calculate countywide PPHU values. These values were then applied to each parcel by multiplying the PPHU by the number of dwelling units indicated by the parcel's land use code. PPHU rates are shown by Structure Use Type in **Table 2**.

$$\text{Population Estimate}_{\text{parcel}} = \text{Number of Dwelling Units}_{\text{parcel}} \times \text{PPHU Value}$$

**Table 3A**  
**County of San Joaquin GSA Tracy Regulatory Fee**  
**Non-Delta Management Area**  
**Total Pumping Units and Estimated Population by Land Use**

Land Use	Total Acres	Parcel Count [1]	Total Dwelling Units (Ag/Res) or 1k Sq. Ft. (Com)	Total Pumping Units (AF)	Total Estimated Population
<i>Formula</i>	<i>A</i>	<i>B</i>	<i>C</i>	<i>D = A × Pumping Demand Factor (Table 2)</i>	<i>E = C × PPHU or EE / 1k Sq. Ft. Rate (Table 2)</i>
<b>Agricultural Land Uses</b>					
Orchard	6,563	119	22	18,377	72
Pasture	275	10	7	797	23
Row Crops	14,817	364	118	32,598	389
Vineyard	0	0	0	0	0
Dairy	1,018	13	11	2,545	36
Poultry Ranch	10	2	2	24	7
Non-Irrigated Agricultural	14,705	137	23	0	76
<b>Subtotal Agricultural Land Uses</b>	<b>37,388</b>	<b>645</b>	<b>183</b>	<b>54,341</b>	<b>604</b>
<b>Residential Land Uses</b>					
Single Family Residential	0	0	0	0	0
Rural Residential	519	65	72	1,296	238
Multi Family Residential	0	0	0	0	0
Mobile Home	6	1	68	15	197
<b>Subtotal Residential Land Uses</b>	<b>525</b>	<b>66</b>	<b>140</b>	<b>1,311</b>	<b>435</b>
<b>Commercial Land Uses</b>					
Commercial	147	49	189	295	416
Office	2	2	12	3	41
Industrial	649	38	1,285	1,299	643
<b>Subtotal Commercial Land Uses</b>	<b>798</b>	<b>89</b>	<b>1,486</b>	<b>1,597</b>	<b>1,099</b>

**Table 3A**  
**County of San Joaquin GSA Tracy Regulatory Fee**  
**Non-Delta Management Area**  
**Total Pumping Units and Estimated Population by Land Use**

Land Use	Total Acres	Parcel Count [1]	Total Dwelling Units (Ag/Res) or 1k Sq. Ft. (Com)	Total Pumping Units (AF)	Total Estimated Population
<i>Formula</i>	<i>A</i>	<i>B</i>	<i>C</i>	<i>D = A × Pumping Demand Factor (Table 2)</i>	<i>E = C × PPHU or EE / 1k Sq. Ft. Rate (Table 2)</i>
<b>Other Land Uses</b>					
Parks	336	8	N/A	1,007	0
Land Serviced by CSAs & MDs	743	1,713	N/A	1,487	2,634
<b>Subtotal Other Land Uses</b>	<b>1,079</b>	<b>1,721</b>	<b>N/A</b>	<b>2,494</b>	<b>2,634</b>
<b>Total</b>	<b>39,790</b>	<b>2,521</b>	<b>N/A</b>	<b>59,743</b>	<b>4,772</b>

[1] *De minimis* water users are excluded from the Fee. Refer to *de minimis* water users section for additional information.

**Table 3B**  
**County of San Joaquin GSA Tracy Regulatory Fee**  
**Delta Management Area**  
**Total Acres by Land Use**

<b>Land Use</b>	<b>Total Acres</b>	<b>Parcel Count</b>
<b>Agricultural Land Uses</b>		
Orchard	17,859	100
Pasture	76	3
Row Crops	84,037	479
Vineyard	453	6
Dairy	0	0
Poultry Ranch	0	0
Non-Irrigated Agricultural	228	9
<b>Subtotal Agricultural Land Uses</b>	<b>102,653</b>	<b>597</b>
<b>Residential Land Uses</b>		
Single Family Residential	0	0
Rural Residential	161	20
Multi Family Residential	12	1
Mobile Home	0	0
<b>Subtotal Residential Land Uses</b>	<b>173</b>	<b>21</b>
<b>Commercial Land Uses</b>		
Commercial	195	25
Office	0	0
Industrial	24	4
<b>Subtotal Commercial Land Uses</b>	<b>220</b>	<b>29</b>

**Table 3B**  
**County of San Joaquin GSA Tracy Regulatory Fee**  
**Delta Management Area**  
**Total Acres by Land Use**

<b>Land Use</b>	<b>Total Acres</b>	<b>Parcel Count</b>
<b>Other Land Uses</b>		
Parks	0	1
Land Serviced by CSAs & MDs	0	0
<b>Subtotal Other Land Uses</b>	<b>0</b>	<b>1</b>
<b>Total</b>	<b>103,047</b>	<b>648</b>

[1] *De minimis* water users are excluded from the Fee. Refer to *de minimis* water users section for additional information.

### **Estimated Employees per 1,000 Sq. Ft.**

For Commercial, Industrial, and Office land use classifications, population equivalent estimates were developed using employment-based factors expressed as employees per 1,000 square feet (EE/1k SF). Industrial uses were assigned a factor of 0.5 employees per 1,000 square feet based on the San Joaquin County Industrial Market Study (BAE Urban Economics, 2023). Commercial uses were assigned 2.2 employees per 1,000 square feet; Office uses were assigned 3.3 employees per 1,000 square feet, both of which reflect typical industry-standard values. Estimated employees which were used as population equivalents were calculated by multiplying the assessor-reported structure size by the appropriate EE/1k SF factor and dividing by 1,000.

$$\begin{aligned} \text{Estimated Employees}_{\text{parcel}} \\ &= \text{EE per 1k Sq. Ft. Rate} \times \text{Assessor's Structure Size}_{\text{parcel}} \div 1,000 \end{aligned}$$

### **Exemptions from the Population Fee Component**

Parks are exempt from the population estimation methodology, since this land use has no residents or consistent employees.

### **Population Fee Rate**

The population fee rate is calculated by dividing the Population Fee Budget (**Table 1**) by the total estimated population within the Non-Delta MA of the County GSA (**Table 3A**). The population fee rate is rounded up to the nearest cent.

$$\text{Population Fee Rate} = \frac{\text{Population Fee Budget}}{\text{Total Estimated Population}}$$

For Residential and Agricultural land uses, the population fee per parcel follows the following formula:

$$\text{Population Fee} = \text{Population Estimate}_{\text{parcel}} \times \text{Population Fee Rate}$$

For Commercial, Industrial, and Office land use classifications, the population equivalent fee per parcel follows the following formula:

$$\text{Population Fee} = \text{Estimated Employees}_{\text{parcel}} \times \text{Population Fee Rate}$$

## ***Pumping Fee Component Methodology and Rate (Non-Delta MA Only)***

Groundwater pumping demand factors, grouped by land use classification and expressed in acre-feet (AF) per acre, are also shown in **Table 2**. Details on these estimates and sources are outlined in Appendix A.

### **Pumping Units**

Groundwater pumping units per parcel are determined by multiplying the Fee Acreage of the parcel by the groundwater pumping demand factor (AF per acre) from **Table 2**.

$$***Pumping Units = Fee Acreage_{parcel} \times Pumping Demand Factor***$$

### **Pumping Fee**

The Pumping Fee Rate is calculated by dividing the Non-Delta MA Pumping Fee Budget (**Table 1**) by the total estimated pumping units within the Non-Delta MA of the County GSA (**Table 3A**). This calculation produces a dollar-per-acre-foot-equivalent rate that allocates the pumping-related portion of the regulatory fee proportionally across all estimated groundwater demand in the County GSA. The Pumping Fee Rate is rounded up to the nearest cent.

$$***Pumping Fee Rate = \frac{Pumping Fee Budget}{Total Pumping Units}***$$

The pumping fee for each parcel subject to the Fee follows the following formula:

$$***Pumping Fee = Pumping Units_{parcel} \times Pumping Fee Rate***$$

## ***County Maintenance Districts and County Service Areas***

Land within the County GSA that receives water service from County-operated Maintenance Districts (MDs) and County Service Areas (CSAs) that extract groundwater is treated differently to reflect the centralized nature of water supply and groundwater extraction in these areas. Because groundwater extraction occurs at the system level rather than on individual parcels, applying the standard parcel-level methodology would not accurately represent actual groundwater use.

Accordingly, individual parcels within MDs and CSAs are not charged fees directly. Instead, fees are calculated and applied at the district level in a manner that reflects the consolidated nature of groundwater production and service delivery.

For each MD or CSA, total groundwater use is based on measured historical pumping data provided by San Joaquin County Public Works. A five-year average is used to establish representative annual demand. This measured demand replaces the parcel-level pumping estimation methodology described above. The pumping fee for each MD or CSA is calculated by applying the Pumping Fee Rate to the total measured groundwater use.

The population fee component for each MD or CSA is calculated using the same methodology applied elsewhere within the County GSA. Population equivalents are estimated for all parcels within the MD or CSA and aggregated to determine the total population attributable to the district.

Similarly, the acreage fee component is calculated by summing all fee-applicable acreage within the MD or CSA and applying the acreage fee rate to the total district acreage.

The resulting total fee for each MD or CSA reflects the district's proportional share of regulatory costs based on actual groundwater extraction, estimated population, and total acreage. This approach ensures that fees are allocated in a manner that reasonably relates to the burdens placed on the groundwater sustainability program.

Maintenance Districts and County Service Areas within the County GSA that extract groundwater and are subject to the Fee include:

- CSA 16 (Par Country Estates)
- CSA 35 (Santos Ranch/Los Ranchos)
- CSA 44 (Fair Oaks)
- CSA 44 Zone E (Castello Estates)
- CSA 44 Zone G (Linne Estates)
- Maurland Manor Maintenance District
- Corral Hollow Maintenance District

### **San Joaquin River Club**

Although the San Joaquin River Club is not a MD or CSA, it is treated comparably for purposes of the Fee because groundwater extraction and water service are provided through a centralized system rather than at the individual parcel level. Publicly available information indicates that two wells operated by the San Joaquin River Club serve approximately 600 people<sup>6</sup>; this figure has been utilized to calculate the Population Fee component for the San Joaquin River Club. To reflect this centralized service structure, all residential acreage served by the San Joaquin River Club has been identified and included in the fee analysis, and groundwater pumping demand for the service area has been estimated using the per-person average of all available CSA and MD well pumping data in the Tracy subbasin.

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<sup>6</sup> [Water System Details](#)

## Section 4: FY 2026/2027 Fees

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**Table 4A** shows the FY 2026/2027 Non-Delta MA fee rate calculations for each fee component.

**Table 4B** shows the FY 2026/2027 Delta MA fee rate calculations for the acreage fee component.

**Table 5A** summarizes total expected fee revenue by land use classification and fee component for the Non-Delta MA.

**Table 5B** summarizes total expected fee revenue by land use classification for the Delta MA.

**Table 6** shows the total fees for each CSA and MD with parcels in the County GSA. All CSAs and MDs within the County GSA are within the Non-Delta MA.

The Fee roll is maintained as a separate document and is incorporated herein by reference. The Fee roll is available for public review online with this Regulatory Fee report.

**Table 4A**  
**County of San Joaquin GSA Tracy Regulatory Fee**  
**Non-Delta Management Area**  
**FY 2026/2027 Fee Rate Calculations**

<b>Fee Component</b>	<b>Formula</b>	<b>Amount</b>	<b>Source</b>
<b>Acreage Fee</b>			
Acreage Fee Budget	<i>A</i>	\$10,000.00	<i>Table 1</i>
Total Acres	<i>B</i>	39,790	<i>Table 3A</i>
Acreage Fee Rate	$C = A / B$	<b>\$0.26</b>	
<b>Pumping Fee</b>			
Pumping Fee Budget	<i>D</i>	\$69,087.60	<i>Table 1</i>
Total Pumping Units	<i>E</i>	59,743	<i>Table 3A</i>
Pumping Fee Rate	$F = D / E$	<b>\$1.16</b>	
<b>Population Fee</b>			
Population Fee Budget	<i>G</i>	\$46,058.40	<i>Table 1</i>
Total Estimated Population	<i>H</i>	4,772	<i>Table 3A</i>
Population Fee Rate	$I = G / H$	<b>\$9.66</b>	

**Table 4B**  
**County of San Joaquin GSA Tracy Regulatory Fee**  
**Delta Management Area**  
**FY 2026/2027 Fee Rate Calculations**

<b>Fee Component</b>	<b>Formula</b>	<b>Amount</b>	<b>Source</b>
<b>Acreage Fee</b>			
Acreage Fee Budget	<i>A</i>	\$24,426.50	<i>Table 1</i>
Total Acres	<i>B</i>	103,047	<i>Table 3B</i>
Acreage Fee Rate	$C = A / B$	<b>\$0.24</b>	

**Table 5A**  
**County of San Joaquin GSA Tracy Regulatory Fee**  
**Non-Delta Management Area**  
**Fee Summary by Land Use**

<b>Land Use</b>	<b>Total Acreage Fee</b>	<b>Total Pumping Fee</b>	<b>Total Population Fee</b>	<b>Total Fee Revenue</b>
<b>Agricultural Land Uses</b>				
Orchard	\$1,706	\$21,317	\$697	\$23,721
Pasture	\$71	\$925	\$223	\$1,220
Row Crops	\$3,853	\$37,814	\$3,762	\$45,434
Vineyard	\$0	\$0	\$0	\$0
Dairy	\$265	\$2,952	\$351	\$3,567
Poultry Ranch	\$2	\$28	\$64	\$94
Non-Irrigated Agricultural	\$3,823	\$0	\$733	\$4,590
<b>Subtotal Agricultural Land Uses</b>	<b>\$9,721</b>	<b>\$63,035</b>	<b>\$5,830</b>	<b>\$78,625</b>
<b>Residential Land Uses</b>				
Single Family Residential	\$0	\$0	\$0	\$0
Rural Residential	\$135	\$1,504	\$2,295	\$3,934
Multi Family Residential	\$0	\$0	\$0	\$0
Mobile Home	\$2	\$17	\$1,905	\$1,924
<b>Subtotal Residential Land Uses</b>	<b>\$136</b>	<b>\$1,521</b>	<b>\$4,200</b>	<b>\$5,858</b>
<b>Commercial Land Uses</b>				
Commercial	\$38	\$342	\$4,018	\$4,407
Office	\$0	\$4	\$392	\$397
Industrial	\$169	\$1,507	\$6,209	\$7,885
<b>Subtotal Commercial Land Uses</b>	<b>\$208</b>	<b>\$1,852</b>	<b>\$10,619</b>	<b>\$12,688</b>
<b>Other Land Uses</b>				
Parks	\$87	\$1,168	\$0	\$1,255
Land Serviced by CSAs & MDs	\$193	\$1,725	\$25,443	\$27,361
<b>Subtotal Other Land Uses</b>	<b>\$280</b>	<b>\$2,893</b>	<b>\$25,443</b>	<b>\$28,616</b>
<b>Totals [1]</b>	<b>\$10,345</b>	<b>\$69,301</b>	<b>\$46,093</b>	<b>\$125,787</b>

[1] Totals exceed budget due to rounded rates. Total Fee Revenue exceeds sum of total components due to \$2 base fee implementation.

**Table 5B**  
**County of San Joaquin GSA Tracy Regulatory Fee**  
**Delta Management Area**  
**Fee Summary by Land Use**

Land Use	Total Acreage Fee
<b>Agricultural Land Uses</b>	
Orchard	\$4,286
Pasture	\$18
Row Crops	\$20,169
Vineyard	\$109
Dairy	\$0
Poultry Ranch	\$0
Non-Irrigated Agricultural	\$55
<b>Subtotal Agricultural Land Uses</b>	<b>\$24,637</b>
<b>Residential Land Uses</b>	
Single Family Residential	\$0
Rural Residential	\$39
Multi Family Residential	\$3
Mobile Home	\$0
<b>Subtotal Residential Land Uses</b>	<b>\$41</b>
<b>Commercial Land Uses</b>	
Commercial	\$47
Office	\$0
Industrial	\$6
<b>Subtotal Commercial Land Uses</b>	<b>\$53</b>
<b>Other Land Uses</b>	
Parks	\$0
Land Serviced by CSAs & MDs	\$0
<b>Subtotal Other Land Uses</b>	<b>\$0</b>
<b>Totals [1]</b>	<b>\$24,731</b>

[1] Totals exceed budget due to rounded rates. Total Fee Revenue exceeds sum of total components due to \$2 base fee implementation.

**Table 6**  
**County of San Joaquin GSA Tracy Regulatory Fee**  
**Non-Delta Management Area**  
**County Service Area and Maintenance District Fees**

CSA/MD	Count	Item	Fee Rates	Fees
<b>CSA 16 (Par Country Estates)</b>				
	<b>60 Parcels</b>			
Acreage Fee Component	73.9 acres		\$0.26	\$19.21
Pumping Fee Component	107.7 AF demand		\$1.16	\$124.93
Population Fee Component	192.5 population		\$9.66	\$1,859.55
<b>Total Fee</b>				<b>\$2,003.68</b>
<b>CSA 35 (Santos Ranch/Los Ranchos)</b>				
	<b>101 Parcels</b>			
Acreage Fee Component	154.3 acres		\$0.26	\$40.11
Pumping Fee Component	170.3 AF demand		\$1.16	\$197.55
Population Fee Component	349.8 population		\$9.66	\$3,379.07
<b>Total Fee</b>				<b>\$3,616.72</b>
<b>CSA 44 (Fair Oaks)</b>				
	<b>133 Parcels</b>			
Acreage Fee Component	155.7 acres		\$0.26	\$40.49
Pumping Fee Component	782.0 AF demand		\$1.16	\$907.12
Population Fee Component	422.4 population		\$9.66	\$4,080.38
<b>Total Fee</b>				<b>\$5,027.98</b>
<b>CSA 44 Zone E (Castello Estates)</b>				
	<b>89 Parcels</b>			
Acreage Fee Component	97.5 acres		\$0.26	\$25.34
Pumping Fee Component (Included in CSA 44)	0.0 AF demand		\$1.16	\$0.00
Population Fee Component	303.6 population		\$9.66	\$2,932.78
<b>Total Fee</b>				<b>\$2,958.12</b>
<b>CSA 44 Zone G (Linne Estates)</b>				
	<b>171 Parcels</b>			
Acreage Fee Component	69.0 acres		\$0.26	\$17.94
Pumping Fee Component (Included in CSA 44)	0.0 AF demand		\$1.16	\$0.00
Population Fee Component	514.8 population		\$9.66	\$4,972.97
<b>Total Fee</b>				<b>\$4,990.90</b>

**Table 6**  
**County of San Joaquin GSA Tracy Regulatory Fee**  
**Non-Delta Management Area**  
**County Service Area and Maintenance District Fees**

CSA/MD	Count	Item	Fee Rates	Fees
<b>Maurland Manor Maintenance District</b>		<b>37 Parcels</b>		
Acreage Fee Component	14.0 acres		\$0.26	\$3.63
Pumping Fee Component (Included in CSA 44)	0.0 AF demand		\$1.16	\$0.00
Population Fee Component	92.4 population		\$9.66	\$892.58
<b>Total Fee</b>				<b>\$896.20</b>
<b>Corral Hollow Maintenance District</b>		<b>51 Parcels</b>		
Acreage Fee Component	37.9 acres		\$0.26	\$9.84
Pumping Fee Component	88.0 AF demand		\$1.16	\$102.08
Population Fee Component	158.4 population		\$9.66	\$1,530.14
<b>Total Fee</b>				<b>\$1,642.06</b>
<b>San Joaquin River Club</b>		<b>1071 Parcels</b>		
Acreage Fee Component	141 acres		\$0.26	\$36.66
Pumping Fee Component	338.7 AF demand		\$1.16	\$392.85
Population Fee Component	600 population		\$9.66	\$5,796.00
<b>Total Fee</b>				<b>\$6,225.50</b>

## **Total Fee Calculation and Examples**

The total calculated fee is determined by first calculating the acreage fee, population fee, and pumping fee for each parcel and rounding each component to the nearest cent. The three rounded components are then summed, and the total calculated fee is rounded down to the nearest even cent. All non-exempt parcels within the County GSA are subject to a base fee of \$2 to account for the administrative burden of collecting and administering the fee. The total fee levied is the calculated amount when it exceeds \$2 and is \$2 when it does not.

$$\text{Total Calculated Fee}_{\text{parcel}} = \text{Acreage Fee}_{\text{parcel}} + \text{Population Fee}_{\text{parcel}} + \text{Pumping Fee}_{\text{parcel}}$$

If  $\text{Total Calculated Fee} \geq \$2$ ,

$$\text{Total Fee}_{\text{parcel}} = \text{Total Calculated Fee}_{\text{parcel}}$$

If  $\text{Total Calculated Fee} < \$2$ ,

$$\text{Total Fee}_{\text{parcel}} = \$2$$

### **Example Fee Calculations – Non-Delta MA**

All example fees are presented for parcels outside of CSAs and MDs within the Non-Delta MA.

#### **Example 1: Irrigated Orchard, 50 acres, 0 structures**

1. Calculate Acreage Fee
  - a. Acreage Fee = Fee Acreage × Acreage Fee Rate (**Table 4**)
  - b. 50 acres × \$0.26 per acre = \$13.00
2. Calculate Pumping Fee
  - a. Pumping Fee = Fee Acreage × Pumping Demand Factor (**Table 2**) × Pumping Fee Rate (**Table 4**)
  - b. 50 acres × 2.8 AF per acre × \$1.16 per AF = \$162.40
3. Calculate Population Fee
  - a. Population Fee = Number of Dwelling Units × PPHU Rate (**Table 2**) × Population Fee Rate (**Table 4**)
  - b. 0 Dwelling Units × 3.3 PPHU × \$9.66 per person equivalent = \$0.00
4. Calculate Total Fee
  - a. Calculated Total Fee = Acreage Fee + Pumping Fee + Population Fee
  - b. Calculated Total Fee = \$13.00 + \$162.40 + \$0.00 = \$175.40
5. Round Calculated Total Fee down to nearest 2 cents to determine Total Fee, then increase to \$2.00 if below \$2.00
  - a. Total Fee = \$175.40

**Example 2:** Single Family Residential, 0.25 acres, 1 structure

1. Residential parcel is less than 5 acres → *De minimis* extractor → Exempt from Fee

**Example 3:** Commercial Structure, 1 acre, 6,000 sq. ft. structure

1. Calculate Acreage Fee
  - a. Acreage Fee = Fee Acreage × Acreage Fee Rate (**Table 4**)
  - b. 1 acre × \$0.26 per acre = \$0.26
2. Calculate Pumping Fee
  - a. Pumping Fee = Fee Acreage × Pumping Demand Factor (**Table 2**) × Pumping Fee Rate (**Table 4**)
  - b. 1 acre × 2 AF per acre × \$1.16 per AF = \$2.32
3. Calculate Population Fee
  - a. Population Fee = Assessor's Structure Size × EE / 1k Sq. Ft. (**Table 2**) ÷ 1,000 × Population Fee Rate (**Table 4**)
  - b. 6,000 Sq. Ft. × 2.2 EE ÷ 1,000 Sq. Ft. × \$9.66 per person equivalent = \$127.51
4. Calculate Total Fee
  - a. Calculated Total Fee = Acreage Fee + Pumping Fee + Population Fee
  - b. Calculated Total Fee = \$0.26 + \$2.32 + \$127.51 = \$130.09
5. Round Calculated Total Fee down to nearest 2 cents to determine Total Fee, then increase to \$2.00 if below \$2.00
  - a. Total Fee = \$130.08

**Example 4:** Rural Residential, 10 acres, 1 structure

1. Calculate Acreage Fee
  - a. Acreage Fee = Fee Acreage × Acreage Fee Rate (**Table 4**)
  - b. 10 acres × \$0.26 per acre = \$2.60
2. Calculate Pumping Fee
  - a. Pumping Fee = Fee Acreage × Pumping Demand Factor (**Table 2**) × Pumping Fee Rate (**Table 4**)
  - b. 10 acres × 2.5 AF per acre × \$1.16 per AF = \$29.00
3. Calculate Population Fee
  - a. Population Fee = Number of Dwelling Units × PPHU Rate (**Table 2**) × Population Fee Rate (**Table 4**)
  - b. 1 Dwelling Unit × 3.3 PPHU × \$9.66 per person equivalent = \$31.88
4. Calculate Total Fee
  - a. Calculated Total Fee = Acreage Fee + Pumping Fee + Population Fee
  - b. Calculated Total Fee = \$2.60 + \$29.00 + \$31.88 = \$63.46
5. Round Calculated Total Fee down to nearest 2 cents to determine Total Fee, then increase to \$2.00 if below \$2.00
  - a. Total Fee = \$63.46

## **Appeals**

Any property owner who believes his or her property has been incorrectly classified for purposes of the fee may submit a written appeal to the San Joaquin County Public Works Director. Appeals are limited to the classification of the property and the resulting application of the fee.

Appeals must include a statement describing the basis for the requested reclassification and should include supporting documentation. Appeals must be submitted no later than June 30 preceding the fiscal year for which the fee is being imposed. Appeals received after this date will be considered for the subsequent fiscal year.

Upon receipt of an appeal, the Public Works Director, or designee, will review the appeal and supporting materials and may request additional information or conduct additional review, as appropriate. Following review, the Public Works Director will make a determination regarding the appeal.

If the Public Works Director determines that a reclassification is warranted, the fee roll will be adjusted accordingly for the subsequent fiscal year. Appeals shall apply prospectively only. Adjustments to prior fiscal years will not be made, and no refunds will be issued for fees paid in prior fiscal years, except in cases of demonstrated administrative error, as determined by the Public Works Director. Any such refund shall be limited in scope and duration, consistent with applicable law and County policy.

Written Appeals should be submitted to the following address:

San Joaquin County Department of Public Works  
1810 East Hazelton Avenue / P.O. Box 1810  
Stockton, CA 95201

(209) 468-3000  
Email: [sgmafeeappeal@sjgov.org](mailto:sgmafeeappeal@sjgov.org)

Include in the email subject line: **SGMA Regulatory Fee**

## Appendix A – Groundwater Demand Assumptions and County Use Codes

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Groundwater demand assumptions by land use are based on the methodology developed in the North San Joaquin Water Conservation District (NSJWCD) Engineer’s Report<sup>7</sup> (North San Joaquin Water Conservation District, 2022) to fund SGMA implementation. The approach was implemented to ensure consistency with San Joaquin County’s approach to funding SGMA compliance in the Eastern Subbasin. It is important to note that, for purposes of developing the Fee, the absolute value of the groundwater demand estimates does not determine the total amount of the Fee or the overall revenue requirement. Rather, the demand estimates are used only to allocate the pumping component of the Fee among property owners based on *relative* groundwater demand by land use. Accordingly, if pumping demand estimates in the Tracy Subbasin differ from estimates in the Eastern San Joaquin Subbasin, those differences would not affect the total Fee or materially change fee apportionment, provided the relative relationships among land uses and crop types remain reasonably similar. In that case, the pumping demand factors developed for the Eastern San Joaquin Subbasin would continue to serve as a reasonable basis for proportionally allocating regulatory costs among parcels in the Tracy Subbasin.

The NSJWCD methodology estimates groundwater use by assigning representative AF per acre demand factors to each land use classification in lieu of parcel-level metered data. The demand factors, presented in the 2022 Engineer’s Report (Appendix A, Table 2) and are derived from regional planning documents, technical studies, and groundwater modeling efforts prepared for the Eastern San Joaquin Groundwater Authority, including work by Woodard & Curran using the IWFM Demand Calculator (Woodard & Curran, 2018). This analysis provides a consistent, basin-wide framework for estimating groundwater demand across land uses and reflects locally vetted assumptions regarding agricultural and urban water use. Accordingly, utilizing these demand factors ensures that groundwater pumping estimates for the County GSA are based on an established, technically supported methodology that is consistent with the broader subbasin planning framework.

For purposes of establishing the County GSA Fee rates, total groundwater use estimated for the Fee calculation is not intended to match groundwater use estimates developed for the Eastern Subbasin’s Groundwater Sustainability Plan. The GSP model employs a basin-wide analytical approach using aggregated land use data and tools such as aerial imagery to estimate actual cropped acreage and overall groundwater demand. In contrast, the Fee is to be applied on a parcel-by-parcel basis using administrable and defensible assumptions, where parcel-specific conditions cannot always be reliably resolved. Accordingly, the Fee’s methodology conservatively assumes that the full parcel area utilizes groundwater at a typical standardized use rate in order to ensure consistency and proportional allocation of regulatory costs. All demand estimates utilized for this fee are shown in **Table 2**.

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<sup>7</sup> <https://www.nsjwcd.com/files/2ce6ad1b6/engineers-report-final-april-2022.pdf>

### ***Irrigated Agricultural Land Uses***

Irrigated agricultural land uses are assigned groundwater demand factors derived from the agricultural water demand estimates developed for the ESJ GSP. These estimates are based on crop-specific evapotranspiration, effective precipitation, and irrigation efficiency as calculated using the IWFM Demand Calculator and documented in the Woodard & Curran technical memoranda supporting the ESJ Water Resources Model. Average applied water demand values are assigned by agricultural land use category to represent maximum long-term conditions.

Livestock-related land uses frequently include irrigated cropland for feed production or mixed agricultural operations (e.g., pasture, hay, orchards, or vineyards). These parcels are assigned an average irrigated agricultural demand of 2.5 AF per acre.

### ***Non-Irrigated Agricultural Land Uses***

This includes parcels identified as dry farming or grazing; it also includes parcels without any aerial indication of irrigation. The pumping demand factor for these land uses is set to 0, based on the assumption that no groundwater is being extracted.

### ***Residential Land Uses***

Residential parcels smaller than 5 acres are considered *de minimis* groundwater users and are excluded from the Fee.

Residential parcels 5 acres or greater are assumed to include irrigated land uses beyond indoor residential demand. Review of aerial imagery and land use patterns in the Tracy Subbasin indicates that many large residential parcels support irrigated agricultural production (e.g., orchards, vineyards, pasture). Consistent with agricultural demand assumptions used in the ESJ GSP, these parcels are assigned an average irrigated agricultural demand of 2.5 AF per acre using the full Fee Acreage.

### ***Commercial Land Uses***

Commercial land uses encompass a wide range of activities, including office, retail, industrial, and food processing uses. Groundwater demand for commercial parcels is represented using an average applied water demand of 2.0 AF per acre, consistent with groundwater use estimates reported in regional water planning documents and comparable municipal water master plans within the County of San Joaquin.

## ***Other Land Uses***

Park irrigation demand is set at 3.0 AF per acre per year, based on University of California, Riverside (Robert L. Green, 2005) evaluating annual irrigation requirements for golf courses. Published studies indicate that golf courses in California typically apply approximately 2 to 4 AF per acre annually, with actual demand varying by climate, turf type, and irrigation efficiency. Given the similarity in irrigated turf characteristics and management practices, this range provides a reasonable and defensible basis for estimating park irrigation demand. The selected 3.0 AF per acre value represents a mid-range planning assumption that is appropriate for parks within the County GSA and broadly representative of Central Valley conditions.

Vacant and Utility land uses are exempt from the Fee.

**Table A-1**  
**County of San Joaquin GSA Tracy Regulatory Fee**  
**County Use Codes and Dwelling Unit Assumptions**

<b>Use Code</b>	<b>Description</b>	<b>Regulatory Fee Categorization</b>	<b>Dwelling Units</b>
0	USE CODE NOT ASSIGNED	Exempt	0
1	VAC RES LOT - DEV W/UTIL.	Exempt	0
1A	VAC RES LOT - DEV W/UTIL.	Exempt	0
2	VAC LOT W/PROB. W/C PRECLUDES BLDG A RE	Exempt	0
2A	VAC LOT W/PROB. W/C PRECLUDES BLDG A RE	Exempt	0
3	VAC LOT - TOTALLY UNUS. (INCURABLE)	Exempt	0
3A	VAC LOT - TOTALLY UNUS. (INCURABLE)	Exempt	0
4	VAC RES LOT W/MICS. RES. IMPRS (GARAGE,	Exempt	0
4A	VAC RES LOT W/MICS. RES. IMPRS (GARAGE,	Exempt	0
5	VAC RES SUBDIVISION SITE	Exempt	0
5A	VAC RES SUBDIVISION SITE	Exempt	0
6	VAC RES LOT-UNDEV	Exempt	0
6A	VAC RES LOT-UNDEV	Exempt	0
7	POTENTIAL RESIDENTIAL SUBDIVISION	Exempt	0
7A	POTENTIAL RESIDENTIAL SUBDIVISION	Exempt	0
10	SINGLE FAMILY DWELLING(SFD)	Residential	1
11	CONDOMINIUM UNIT	Residential	1
12	PLANNED UNIT RESIDENTAIL DEV. (PURD)	Exempt	0
13	SINGLE FAMILY RESIDENCE W/ SECONDARY RES SQ FT	Residential	2
13I	SINGLE FAMILY RESIDENCE W/ SECONDARY RES SQ FT	Residential	2
14	SFD W/SECONDARY USE (I.E. BARBER SHOP,	Residential	1
15	ZERO LOT LINE RES	Residential	1
16	RES LOT W/MOBILEHOME	Mobile Home	1
17	SINGLE FAMILY with COMMON WALL (DUET, HALF-PLEX, etc)	Residential	1
20	VAC LOT (ZONED FOR TWO UNITS)	Exempt	0
21	ONE DUPLEX - ONE BLDG	Residential	2
22	TWO SFDS ON SINGLE PARCEL	Residential	2
30	VACANT LOT ZONED FOR 3 OR 4 UNITS	Exempt	0
31	SINGLE TRIPLEX -(3 UNITS, 1 STRUC.)	Residential	3
32	THREE UNITS - 2 OR MORE STRUCTURES	Residential	3
34	SINGLE FOURPLEX	Residential	4
35	FOUR UNITS, 2 OR MORE STRUCTURES	Residential	4
40	VACANT LOTS ZONED FOR APARTMENTS	Exempt	0
41	5-10 RES. UNITS - SINGLE BLDG	Multi Family Residential	Varies
42	5-10 RES. UNITS - 2 OR MORE BLDGS.	Multi Family Residential	Varies
43	11-20 RES. UNITS - ONE STRUCTURE	Multi Family Residential	Varies
44	11-20 RES. UNITS - 2 OR MORE BLDGS.	Multi Family Residential	Varies
45	21-40 UNITS	Multi Family Residential	Varies
46	41-100 UNITS	Multi Family Residential	Varies
47	OVER 100 UNITS	Multi Family Residential	Varies

**Table A-1**  
**County of San Joaquin GSA Tracy Regulatory Fee**  
**County Use Codes and Dwelling Unit Assumptions**

<b>Use Code</b>	<b>Description</b>	<b>Regulatory Fee Categorization</b>	<b>Dwelling Units</b>
48	HIGH RISE APARTMENTS	Multi Family Residential	Varies
50	RURAL RESIDENTIAL - VACANT HOMESITE	Rural Residential	0
51	RURAL RESIDENCE - 1 RES.	Rural Residential	1
52	RURAL RESIDENTIAL - 2 OR MORE RES.	Rural Residential	2
53	RURAL RESIDENTIAL - VACANT - DEV. WITH	Rural Residential	0
54	RURAL RES. - WITH MISC. RES. IMPS; ONLY	Rural Residential	1
55	LABOR CAMP	Non-Irrigated Agricultural	0
56	RURAL RESIDENTIAL W/MOBILHOME	Rural Residential	1
59	RESIDENTIAL CARE HOME (6 UNITS OR LESS)	Commercial	N/A
60	MOTELS LESS THAN 50 UNITS	Commercial	N/A
61	MOTELS OVER 50 UNITS	Commercial	N/A
62	MOTELS LESS THAN 50 UNITS W/SOME KIT.	Commercial	N/A
63	MOTELS OVER 50 UNITS W/SOME KITCHENS	Commercial	N/A
64	MOTELS LESS THAN 50 UNITS W/SHOPS	Commercial	N/A
65	MOTELS OVER 50 UNITS W/SHOPS	Commercial	N/A
68	RESORT MOTELS - CABINS ETC.	Commercial	N/A
70	HOTEL W/O RESTAURANT	Commercial	N/A
71	HOTEL W/RESTAURANT	Commercial	N/A
78	ROOMING HOUSE - CONVENT - RECTORY ETC.	Commercial	N/A
80	COMMON AREAS - NO STRUCTURES	Exempt	0
81	COMMON AREAS - W/STRUCTURES	Exempt	0
82	COMMON AREAS - ROADS & STREETS	Exempt	0
90	MOBILE HOME PARK	Commercial	N/A
91	OVERNIGHT TYPE TRAILER PARK	Commercial	N/A
92	MOBILE HOME PARK W/OVERNIGHT FACILITIES	Commercial	N/A
93	RESORT TYPE TRAILER PARK	Commercial	N/A
94	MOBILE HOME CONDOMINIUM LOT	Mobile Home	1
95	MOBILEHOME APPURTENANCES	Mobile Home	1
96	MOBILE HOME	Mobile Home	1
100	VACANT COMMERCIAL LAND - UNDEV.	Commercial	N/A
101	VACANT COMMERCIAL LAND W/UTIL.	Commercial	N/A
102	VACANT COMMERCIAL LAND W/MISC IMPS	Commercial	N/A
107	POTENTIAL COMMERCIAL SUBDIVISION	Commercial	N/A
110	SINGLE STORY	Commercial	N/A
111	MULTIPLE STORY STORIES	Commercial	N/A
112	MULTIPLE STORES IN ONE BUILDING	Commercial	N/A
113	STORE WITH RES. UNIT OR UNITS	Commercial	N/A
114	STORE CONDO	Commercial	N/A
120	1 STORE & 1 OFFICE	Office	N/A
121	MULTIPLE COMBINATION OF OFFICES, SHOPS,	Office	N/A

**Table A-1**  
**County of San Joaquin GSA Tracy Regulatory Fee**  
**County Use Codes and Dwelling Unit Assumptions**

<b>Use Code</b>	<b>Description</b>	<b>Regulatory Fee Categorization</b>	<b>Dwelling Units</b>
130	1 STORY DEPARTMENT STORE	Commercial	N/A
131	2 STORY DEPARTMENT STORE	Commercial	N/A
132	MULTI-STORY DEPARTMENT STORE	Commercial	N/A
140	GROCERY STORE	Commercial	N/A
141	SUPERMARKETS	Commercial	N/A
142	CONVENIENCE STORE	Commercial	N/A
143	CONVENIENCE STORE WITH GAS SALES	Commercial	N/A
144	FRUIT STAND	Commercial	N/A
150	REGIONAL SHOPPING CENTER	Commercial	N/A
151	COMMUNITY SHOPPING CENTER	Commercial	N/A
152	NEIGHBORHOOD SHOPPING CENTER	Commercial	N/A
153	INDIVIDUAL PARCEL WITHIN REGIONAL SHOPP	Commercial	N/A
154	INDIVIDUAL PARCEL WITHIN COMMUNITY CEN	Commercial	N/A
155	INDIVIDUAL PARCEL W/IN NEIGHBORHOOD SHO	Commercial	N/A
156	SHOPPING CENTER COMMON AREA	Commercial	N/A
170	1 STORY OFFICE BUILDING	Office	N/A
171	2 STORY OFFICE BUILDING	Office	N/A
172	3 OR MORE STORY OFFICE BLDG.	Office	N/A
173	OFFICE BLDG W/RES UNIT OR UNITS	Office	N/A
180	ASSISTED LIVING RESIDENCE	Commercial	N/A
181	CONGREGATE SENIORS HOUSING	Multi Family Residential	Varies
182	CONTINUING CARE RETIREMENT COMMUNITY	Commercial	N/A
183	SKILLED NURSING FACILITY	Commercial	N/A
184	SPECIALTY HOME (DEVELOPMENTALLY DISABLE)	Commercial	N/A
189	OTHER SENIOR HOUSING TYPE OF PROPERTIES	Commercial	N/A
190	MEDICAL OFFICES	Office	N/A
191	DENTAL OFFICES	Office	N/A
192	MEDICAL DENTAL COMPLEX	Office	N/A
193	VETERINARY HOSPITALS	Commercial	N/A
194	ONE STORY OFFICE CONDO.	Office	N/A
195	TWO STORY OFFICE CONDO.	Office	N/A
196	MEDICAL OFFICE CONDO.	Office	N/A
197	DENTAL OFFICE CONDO.	Office	N/A
200	COMMERCIAL COMMON AREA - NON SHOPPING C	Commercial	N/A
201	MISC. MULTIPLE USES - NONE FULLY DOMINA	Commercial	N/A
202	COMMERCIAL USE(DOES'NT REASONABLY FIT A	Commercial	N/A
203	ANIMAL TRAINING FACILITY	Commercial	N/A
204	DAY CARE CENTER	Commercial	N/A
210	RESTAURANTS	Commercial	N/A
211	FAST FOOD RESTAURANTS	Commercial	N/A

**Table A-1**  
**County of San Joaquin GSA Tracy Regulatory Fee**  
**County Use Codes and Dwelling Unit Assumptions**

<b>Use Code</b>	<b>Description</b>	<b>Regulatory Fee Categorization</b>	<b>Dwelling Units</b>
212	FOOD PREPARATION - TAKE OUT ONLY	Commercial	N/A
213	COCKTAIL LOUNGE - BARS	Commercial	N/A
214	RESTAURANT W/RES UNIT OR UNITS	Commercial	N/A
230	WALK-IN THEATERS	Commercial	N/A
231	MULTIPLE SCREEN THEATERS	Commercial	N/A
240	BANKS	Commercial	N/A
250	FULL SERVICE STATIONS	Commercial	N/A
251	SELF SERV. STATION(HAS NO FACILITIES FO	Commercial	N/A
252	SERVICE STATION W/CAR WASH	Commercial	N/A
253	TRUCK TERMINALS	Commercial	N/A
254	BULK PLANTS	Commercial	N/A
255	SELF SERVICE STATION W/MINI MART	Commercial	N/A
256	CONVENIENCE STORE (MINI-MART) W/ GAS SA	Commercial	N/A
260	AUTO SALES W/SERVICE CENTER	Commercial	N/A
261	AUTO SALES W/O SERVICE CENTER	Commercial	N/A
262	USED CAR LOT	Commercial	N/A
263	OTHER SALES CENTERS (TRAILERS, MOBILE H	Commercial	N/A
270	FARM OR CONTS. MACH. SALES & SERVICE	Commercial	N/A
271	FARM OR CONTS. MACH. SALES ONLY	Commercial	N/A
272	FARM OR CONST. MACH. SERVICE ONLY	Commercial	N/A
280	AUTO & TRUCK REPAIRS & ACCESSORIES	Commercial	N/A
281	SPECIALTY SHOPS (TIRES, BRAKES, ETC.)	Commercial	N/A
282	CAR WASH	Commercial	N/A
283	SELF SERVICE CAR WASH	Commercial	N/A
284	LAUNDRY	Commercial	N/A
285	AUTO BODY SHOP	Commercial	N/A
290	RETAIL NURSERY	Commercial	N/A
291	COMMERCIAL/WHOLESALE NURSERY	Commercial	N/A
300	VACANT INDUSTRIAL LAND UNDEVELOPED	Exempt	0
301	VACANT INDUSTRIAL LAND - DEVELOPED WITH	Exempt	0
302	VACANT INDUSTRIAL LAND W/MISC IMPS	Exempt	0
307	POTENTIAL INDUSTRIAL SUBDIVISION	Exempt	0
310	LIGHT MFG. & LIGHT INDUSTRIAL	Industrial	N/A
311	LIGHT INDUSTRIAL & WAREHOUSING	Industrial	N/A
312	LIGHT INDUSTRIAL WHSE MULTIPLE TENNANTS	Industrial	N/A
313	INDUSTRIAL CONDO	Industrial	N/A
314	SHOP-WORK AREA W/SMALL OFFICE	Industrial	N/A
320	WAREHOUSING - ACTIVE	Industrial	N/A
321	WAREHOUSING - INACTIVE	Industrial	N/A
323	WAREHOUSING - YARD	Exempt	N/A

**Table A-1**  
**County of San Joaquin GSA Tracy Regulatory Fee**  
**County Use Codes and Dwelling Unit Assumptions**

<b>Use Code</b>	<b>Description</b>	<b>Regulatory Fee Categorization</b>	<b>Dwelling Units</b>
324	MINI STORAGE WAREHOUSING	Industrial	N/A
330	LUMBER MILLS	Industrial	N/A
331	RETAIL LUMBER YARDS	Industrial	N/A
332	SPECIALTY LUMBER PRODUCTS(MOULDINGS, SA	Industrial	N/A
340	PACKING PLANTS	Industrial	N/A
341	COLD STORAGE OR REFRIGERATED WHSE	Industrial	N/A
342	BOTTLING PLANT	Industrial	N/A
350	FRUIT & VEGETABLE	Industrial	N/A
351	MEAT PRODUCTS	Industrial	N/A
352	LARGE WINERY	Industrial	N/A
353	SMALL/BOUTIQUE WINERY	Industrial	N/A
354	SUGAR REFINERY	Industrial	N/A
355	OTHER FOOD PROCESSING	Industrial	N/A
360	FEED & GRAIN MILLS	Industrial	N/A
361	RETAIL FEED & GRAIN SALES	Industrial	N/A
362	STOCKYARDS	Industrial	N/A
363	AG CHEMICAL SALES AND/OR APPLICATION	Industrial	N/A
370	HEAVY INDUSTRY	Industrial	N/A
371	SHIPYARD	Industrial	N/A
380	MINERAL PROCESSING	Industrial	N/A
381	SAND & GRAVEL - SHALE	Industrial	N/A
382	GAS OR OIL WELL	Exempt	N/A
390	INDUSTRIAL COMMON AREA	Industrial	N/A
391	MISC. INDUSTRIAL MULT. USES - NONE FULL	Industrial	N/A
392	INDUST. USE(DOES'NT REASONABLY FIT ANY	Industrial	N/A
393	AIRPORT(PRIVATE	Industrial	N/A
400	IRRIGATED ORCHARD	Irrigated Orchard	0
401	IRRIGATED ORCHARD W/RESIDENCE	Irrigated Orchard	1
410	IRRIGATED NUT ORCHARD W/O RESIDENCE **Retired 12/2005 (Re-assigned to Use 400)	Irrigated Orchard	0
411	IRRIGATED NUT ORCHARD W/RESIDENCE **Retired 12/2005 (Re-assigned to Use 401)	Irrigated Orchard	1
420	IRRIGATED VINEYARD	Irrigated Vineyard	0
421	IRRIGATED VINEYARD W/RESIDENCE	Irrigated Vineyard	1
422	MIXED ORCHARD & VINEYARD **Retired 12/2005	Irrigated Orchard	0
423	MIXED ORCHARD & VINEYARD W/RESIDENCE **Retired 12/2005	Irrigated Orchard	1
450	IRRIGATED ROW CROPS	Irrigated Row Crops	0
451	IRRIGATED ROW CROPS W/RESIDENCE	Irrigated Row Crops	1
460	IRRIGATED PASTURE	Irrigated Pasture	0

**Table A-1**  
**County of San Joaquin GSA Tracy Regulatory Fee**  
**County Use Codes and Dwelling Unit Assumptions**

<b>Use Code</b>	<b>Description</b>	<b>Regulatory Fee Categorization</b>	<b>Dwelling Units</b>
461	IRRIGATED PASTURE W/RESIDENCE	Irrigated Pasture	1
462	HORSE RANCH	Non-Irrigated Agricultural	0
463	HORSE RANCH W/RESIDENCE	Non-Irrigated Agricultural	1
470	DAIRY	Dairy	0
471	DAIRY W/RESIDENCE	Dairy	1
480	POULTRY RANCH	Poultry Ranch	0
481	POULTRY RANCH W/RESIDENCE	Poultry Ranch	1
500	DRY FARM	Non-Irrigated Agricultural	0
501	DRY FARM W/RESIDENCE	Non-Irrigated Agricultural	1
510	DRY GRAZE	Non-Irrigated Agricultural	0
511	DRY GRAZE W/RESIDENCE	Non-Irrigated Agricultural	1
520	NON-IRRIGATED VINEYARDS	Non-Irrigated Agricultural	0
521	NON-IRRIGATED VINEYARDS W/RESIDENCE	Non-Irrigated Agricultural	1
530	SPECIALTY FARMS	Non-Irrigated Agricultural	0
540	PASTURE **Retired 12/2005 (Re-assigned to Use 510)	Non-Irrigated Agricultural	0
541	PASTURE W/RES **Retired 12/2005 (Re-assigned to Use 511)	Non-Irrigated Agricultural	1
550	TREE FARM	Irrigated Orchard	0
551	TREE FARM (W/ OR W/O RESIDENCE)	Irrigated Orchard	0
570	WASTE LAND **Retired 12/2005 (Re-assigned to Use 590)	Exempt	0
580	TIDELANDS **Retired 12/2005 (Re-assigned to Use 590)	Exempt	0
590	WASTE LANDS	Exempt	0
591	BERMS	Exempt	0
610	SWIM CENTERS	Commercial	N/A
611	RECREATOPMAL CENTERS	Commercial	N/A
612	MARINA OR YACHTING CLUB	Commercial	N/A
613	RAQUETBALL CLUB	Commercial	N/A
614	TENNIS CLUB	Commercial	N/A
615	PRIVATE CAMPGROUND OR RESORT	Commercial	N/A
620	PRIVATELY OWNED DANCE HALLS	Commercial	N/A
630	BOWLING ALLEYS	Commercial	N/A
631	ARCADES & AMUSEMENT CENTERS	Commercial	N/A
632	SKATING RINK	Commercial	N/A
640	CLUBS, LODGE HALLS	Commercial	N/A
650	PRIVATELY OWNED AUDITORIUMS & STADIUMS	Commercial	N/A
651	MUSEUMS	Commercial	N/A
660	18 HOLE PUBLIC GOLF COURSE	Parks	0
661	9 HOLE PUBLIC GOLF COURSE	Parks	0
662	COUNTRY CLUB	Commercial	N/A
663	MINIATURE	Commercial	N/A

**Table A-1**  
**County of San Joaquin GSA Tracy Regulatory Fee**  
**County Use Codes and Dwelling Unit Assumptions**

<b>Use Code</b>	<b>Description</b>	<b>Regulatory Fee Categorization</b>	<b>Dwelling Units</b>
664	DRIVING RANGE	Parks	0
670	PRIVATELY OWNED RACE TRACKS	Commercial	N/A
680	NON-PROFIT ORG. CAMPS (BOY SCOUTS, ETC.)	Commercial	N/A
681	OTHER PRIVATELY OWNED CAMPS	Commercial	N/A
690	PRIVATELY OWNED PARKS	Parks	0
691	PRIVATELY OWNED GAME REFUGE	Exempt	0
710	CHURCH, SYNAGOGUE OR TEMPLE	Commercial	N/A
711	OTHER CHURCH PROPERTY	Commercial	N/A
720	PRIVATE SCHOOL	Commercial	N/A
721	PAROCHIAL SCHOOL	Commercial	N/A
722	SPECIAL SCHOOL	Commercial	N/A
730	PRIVATE COLLEGES	Commercial	N/A
740	FULL SERVICE HOSPITAL	Commercial	N/A
742	CLINIC	Commercial	N/A
760	ORPHANAGES	Commercial	N/A
770	CEMETERIES (NON-PROFIT)	Parks	0
771	MORTUARIES & FUNERAL HOMES	Commercial	N/A
772	CEMETARY TAXABLE (PROFIT)	Parks	0
780	VOLUNTEER FIRE DEPTS.	Commercial	N/A
810	SBE VALUED	Commercial	N/A
811	UTILITY WATER COMPANY	Exempt	0
812	MUTUAL WATER COMPANY	Exempt	0
813	CABLE T.V.	Commercial	N/A
814	RADIO & TV BROADCAST SITE	Commercial	N/A
815	PIPELINE RIGHT-OF-WAY	Exempt	1
820	MINTERAL PRODUCING PROPERTY	Exempt	0
821	MINING RIGHTS	Exempt	0
822	TIMBER RIGHTS	Exempt	0
823	PROPERTY IN A STEAM PRODUCING FIELD	Exempt	0
824	STEAM RIGHTS	Exempt	0
830	PETROLEUM & GAS PRODUCING PROPERTIES	Exempt	0
840	WATER RIGHTS	Exempt	0
841	AIR RIGHTS	Exempt	0
850	RIGHT-OF-WAY	Exempt	0
851	PRIVATE ROAD	Exempt	0
860	WELL SITE	Exempt	0
861	TANK SITE	Exempt	0
862	SPRINGS & OTHER WATER SOURCES	Exempt	0
870	RIVERS & LAKES	Exempt	0
890	PARKING LOTS - FEE	Exempt	0

**Table A-1**  
**County of San Joaquin GSA Tracy Regulatory Fee**  
**County Use Codes and Dwelling Unit Assumptions**

<b>Use Code</b>	<b>Description</b>	<b>Regulatory Fee Categorization</b>	<b>Dwelling Units</b>
891	PARKING LOTS - NO FEE	Exempt	0
892	PARKING GARAGES	Exempt	0
900	VACANT FEDERAL LANDS	Exempt	0
901	FEDERAL BUILDINGS	Exempt	0
902	MILITARY INSTALLATION	Exempt	0
903	MISC FEDERAL PROPERTY	Exempt	0
910	VACANT STATE LANDS	Exempt	0
911	STATE BUILDINGS	Commercial	N/A
912	STATE SHOPS & YARDS	Commercial	N/A
913	STATE PARKS & OTHER REC FACILITIES	Commercial	N/A
914	STATE SCHOOLS, COLLEGES	Commercial	N/A
915	STATE HOSPITALS	Commercial	N/A
916	MISC STATE PROPERTY	Exempt	0
920	VACANT COUNTY LAND	Exempt	0
921	COUNTY BUILDINGS	Commercial	N/A
922	COUNTY SHOPS & YARDS	Commercial	N/A
923	COUNTY PARKS & OTHER REC FACILITIES	Parks	0
924	COUNTY HOSPITALS	Commercial	N/A
925	MISC COUNTY PROPERTY	Commercial	N/A
930	VACANT CITY LANDS	Exempt	0
931	CITY BUILDINGS	Commercial	N/A
932	CITY SHOPS & YARD	Commercial	N/A
933	CITY PARKS & OTHER REC. FACILITIES	Commercial	N/A
934	MUNI. UTILITY PROP.(RESERVOIRS,SEWER PL	Exempt	0
935	PARKING LOTS - GARAGES	Exempt	0
936	MUNICIPAL AIRPORTS	Commercial	N/A
937	MISC CITY PROPERTY	Exempt	0
940	SCHOOL DISTRICT PROPERTIES	Commercial	N/A
941	FIRE DISTRICTS	Exempt	0
942	FLOOD CONTROL DISTRICT PROPERTY	Exempt	0
943	WATER DISTRICT PROPERTY	Exempt	0
944	MISC. DISTRICT PROPERTY	Exempt	0
950	PUBLIC OWNED LAND - NON-TAXABLE	Exempt	0
951	PUBLIC OWNED LAND - TAXABLE [Section 11]	Exempt	0

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## **Appendix B – FY 2026/2027 Fee Roll**

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**County of San Joaquin GSA Tracy Regulatory Fee  
 FY 2026/2027 Fee Roll**

#	APN	Fee	#	APN	Fee	#	APN	Fee
1	129-030-190-000	7.68	45	129-050-270-000	75.36	89	129-200-130-000	76.32
2	129-030-200-000	2.52	46	129-050-280-000	2.00	90	129-200-140-000	76.32
3	129-030-210-000	9.00	47	129-050-520-000	151.66	91	129-200-150-000	135.84
4	129-030-220-000	5.40	48	129-050-540-000	14.66	92	129-200-350-000	231.18
5	129-030-230-000	26.64	49	129-050-550-000	32.96	93	129-200-390-000	2.00
6	129-030-240-000	2.00	50	129-050-560-000	58.90	94	129-200-410-000	133.14
7	129-030-250-000	2.76	51	129-050-600-000	54.76	95	129-200-420-000	131.38
8	129-030-260-000	7.44	52	129-070-010-000	6.82	96	129-210-010-000	51.60
9	129-030-270-000	43.38	53	129-080-030-000	49.92	97	129-270-010-000	53.06
10	129-030-280-000	2.00	54	129-080-570-000	63.24	98	129-270-020-000	45.60
11	129-030-290-000	9.64	55	129-080-630-000	84.88	99	129-300-010-000	23.36
12	129-030-300-000	6.54	56	129-080-640-000	2.40	100	129-310-010-000	108.96
13	129-030-310-000	4.52	57	129-080-650-000	14.64	101	129-310-020-000	43.56
14	129-030-320-000	51.26	58	129-080-670-000	20.70	102	129-310-030-000	2.00
15	129-030-330-000	61.68	59	129-080-720-000	55.94	103	129-310-040-000	2.00
16	129-040-280-000	2.00	60	129-080-730-000	34.98	104	129-310-050-000	31.10
17	129-040-370-000	19.20	61	129-080-740-000	21.34	105	129-310-060-000	36.84
18	129-040-380-000	20.66	62	129-080-750-000	133.92	106	129-310-070-000	29.08
19	129-040-390-000	40.98	63	129-080-770-000	81.80	107	129-310-080-000	2.00
20	129-040-400-000	23.82	64	129-090-020-000	10.32	108	129-310-090-000	54.58
21	129-040-410-000	72.18	65	129-130-010-000	59.28	109	129-310-100-000	51.14
22	129-040-420-000	118.24	66	129-140-010-000	108.96	110	129-310-110-000	79.54
23	129-040-430-000	972.50	67	129-150-010-000	20.40	111	129-310-130-000	30.74
24	129-050-010-000	32.40	68	129-150-070-000	71.82	112	129-310-140-000	107.58
25	129-050-020-000	15.60	69	129-150-080-000	71.82	113	129-310-150-000	66.00
26	129-050-030-000	33.80	70	129-160-010-000	106.32	114	131-020-050-000	13.24
27	129-050-040-000	14.60	71	129-160-020-000	159.84	115	131-020-060-000	19.04
28	129-050-050-000	48.00	72	129-170-020-000	2.00	116	131-020-070-000	8.64
29	129-050-060-000	47.38	73	129-170-030-000	2.00	117	131-020-080-000	9.46
30	129-050-070-000	27.34	74	129-170-070-000	3.18	118	131-020-100-000	14.04
31	129-050-080-000	40.04	75	129-170-130-000	608.88	119	131-020-110-000	38.40
32	129-050-090-000	110.68	76	129-180-230-000	100.80	120	131-020-160-000	2.00
33	129-050-110-000	42.70	77	129-180-340-000	69.62	121	131-020-180-000	8.06
34	129-050-120-000	19.00	78	129-180-350-000	218.70	122	131-020-190-000	7.86
35	129-050-130-000	93.28	79	129-180-370-000	50.74	123	131-020-200-000	8.14
36	129-050-140-000	71.32	80	129-190-020-000	2.76	124	131-020-220-000	12.52
37	129-050-150-000	24.90	81	129-190-290-000	761.52	125	131-020-230-000	10.40
38	129-050-160-000	46.36	82	129-190-310-000	902.40	126	131-020-240-000	2.00
39	129-050-170-000	62.30	83	129-200-070-000	245.76	127	131-020-250-000	64.54
40	129-050-180-000	48.00	84	129-200-080-000	104.88	128	131-020-260-000	2.00
41	129-050-190-000	48.00	85	129-200-090-000	41.28	129	131-020-280-000	51.86
42	129-050-240-000	43.58	86	129-200-100-000	75.84	130	131-020-300-000	22.02
43	129-050-250-000	45.30	87	129-200-110-000	111.12	131	131-020-310-000	70.66
44	129-050-260-000	40.18	88	129-200-120-000	106.32	132	131-020-330-000	2.00

**County of San Joaquin GSA Tracy Regulatory Fee  
 FY 2026/2027 Fee Roll**

#	APN	Fee	#	APN	Fee	#	APN	Fee
133	131-020-340-000	12.30	177	131-120-030-000	49.38	221	131-220-270-000	156.48
134	131-030-120-000	27.96	178	131-120-040-000	216.72	222	131-220-280-000	16.86
135	131-030-130-000	2.00	179	131-130-040-000	2.00	223	131-220-290-000	2.00
136	131-030-140-000	2.00	180	131-130-050-000	2.00	224	131-220-300-000	11.48
137	131-030-150-000	2.00	181	131-170-010-000	2.00	225	131-220-310-000	5.98
138	131-040-020-000	11.62	182	131-170-030-000	16.84	226	131-220-320-000	13.54
139	131-040-030-000	35.26	183	131-170-040-000	64.76	227	131-220-330-000	4.40
140	131-040-040-000	23.86	184	131-180-030-000	31.64	228	131-220-340-000	15.40
141	131-040-050-000	10.00	185	131-180-040-000	14.88	229	131-220-350-000	5.14
142	131-040-060-000	6.78	186	131-180-050-000	63.38	230	131-240-010-000	2.00
143	131-040-070-000	2.22	187	131-180-070-000	9.60	231	131-240-020-000	14.78
144	131-040-080-000	3.60	188	131-180-080-000	87.06	232	131-240-030-000	21.04
145	131-040-090-000	12.32	189	131-190-030-000	47.42	233	131-240-040-000	33.82
146	131-040-110-000	59.16	190	131-190-040-000	14.10	234	131-240-060-000	91.10
147	131-050-010-000	144.76	191	131-190-050-000	14.32	235	131-240-070-000	5.76
148	131-050-040-000	4.80	192	131-190-070-000	2.00	236	131-240-080-000	2.32
149	131-050-050-000	2.00	193	131-190-100-000	2.70	237	131-240-090-000	3.70
150	131-060-010-000	75.30	194	131-190-110-000	28.28	238	131-240-100-000	2.00
151	131-060-030-000	2.00	195	131-190-120-000	30.62	239	131-240-110-000	7.08
152	131-060-040-000	32.70	196	131-200-050-000	68.46	240	131-250-010-000	52.34
153	131-060-050-000	33.06	197	131-200-070-000	14.98	241	131-250-020-000	19.20
154	131-060-060-000	2.04	198	131-200-080-000	18.34	242	131-250-030-000	9.60
155	131-070-020-000	37.86	199	131-200-090-000	15.64	243	131-250-040-000	37.82
156	131-070-070-000	2.00	200	131-210-030-000	6.94	244	131-250-060-000	27.80
157	131-070-090-000	34.98	201	131-210-130-000	10.04	245	131-260-010-000	2.00
158	131-070-120-000	3.60	202	131-210-150-000	59.80	246	131-260-020-000	26.10
159	131-070-130-000	11.04	203	131-210-190-000	40.86	247	131-260-030-000	8.04
160	131-070-150-000	24.84	204	131-210-200-000	19.48	248	131-260-050-000	37.40
161	131-080-110-000	2.00	205	131-220-010-000	22.40	249	131-260-080-000	20.30
162	131-080-120-000	50.88	206	131-220-020-000	5.28	250	131-260-110-000	9.88
163	131-080-150-000	2.62	207	131-220-080-000	2.00	251	131-260-120-000	17.18
164	131-080-160-000	5.52	208	131-220-090-000	4.70	252	131-270-040-000	87.82
165	131-080-170-000	2.02	209	131-220-100-000	23.84	253	131-270-050-000	29.94
166	131-090-210-000	2.00	210	131-220-110-000	26.36	254	131-270-090-000	17.32
167	131-090-220-000	7.38	211	131-220-120-000	29.20	255	131-280-010-000	38.40
168	131-100-010-000	2.00	212	131-220-130-000	48.78	256	131-280-020-000	17.38
169	131-100-020-000	2.00	213	131-220-150-000	2.00	257	131-280-030-000	30.42
170	131-100-030-000	2.00	214	131-220-160-000	2.00	258	131-290-030-000	61.84
171	131-100-050-000	82.38	215	131-220-180-000	7.82	259	131-290-040-000	33.50
172	131-100-070-000	2.02	216	131-220-190-000	18.88	260	131-300-020-000	37.58
173	131-110-050-000	179.24	217	131-220-220-000	37.54	261	131-300-030-000	2.00
174	131-110-070-000	98.64	218	131-220-230-000	31.44	262	131-300-080-000	20.88
175	131-120-010-000	42.78	219	131-220-240-000	6.96	263	131-310-010-000	17.16
176	131-120-020-000	153.08	220	131-220-260-000	7.52	264	131-310-020-000	25.44

**County of San Joaquin GSA Tracy Regulatory Fee  
 FY 2026/2027 Fee Roll**

#	APN	Fee	#	APN	Fee	#	APN	Fee
265	131-310-030-000	48.88	309	162-040-030-000	22.90	353	162-080-010-000	47.92
266	131-320-010-000	13.00	310	162-040-230-000	33.22	354	162-080-020-000	4.46
267	131-320-020-000	4.84	311	162-040-240-000	14.80	355	162-080-030-000	56.52
268	131-320-050-000	8.08	312	162-040-250-000	7.98	356	162-080-050-000	22.34
269	131-320-070-000	2.00	313	162-050-010-000	20.14	357	162-080-070-000	2.00
270	131-320-080-000	16.84	314	162-050-020-000	11.04	358	162-090-010-000	9.12
271	131-320-090-000	9.54	315	162-050-030-000	2.00	359	162-090-020-000	25.88
272	131-330-010-000	47.94	316	162-050-040-000	2.00	360	162-090-030-000	40.78
273	131-330-020-000	38.28	317	162-050-050-000	6.04	361	162-100-010-000	24.78
274	131-340-010-000	36.88	318	162-050-070-000	15.18	362	162-100-030-000	40.20
275	131-340-030-000	36.86	319	162-050-080-000	18.10	363	162-110-050-000	2.00
276	131-350-020-000	19.92	320	162-050-090-000	53.08	364	162-110-060-000	12.00
277	131-350-030-000	19.22	321	162-050-100-000	8.06	365	162-110-070-000	14.28
278	131-350-040-000	19.20	322	162-050-120-000	23.58	366	162-110-080-000	33.42
279	131-350-050-000	22.40	323	162-050-130-000	22.80	367	162-110-090-000	8.58
280	131-360-010-000	19.80	324	162-050-140-000	9.60	368	162-110-110-000	44.30
281	131-360-020-000	9.02	325	162-050-150-000	24.00	369	162-110-170-000	15.58
282	131-360-060-000	13.12	326	162-050-160-000	24.04	370	162-110-180-000	2.00
283	131-360-080-000	8.80	327	162-060-010-000	19.94	371	162-110-190-000	2.00
284	131-360-090-000	4.00	328	162-060-020-000	19.94	372	162-110-200-000	2.00
285	131-360-100-000	6.02	329	162-060-030-000	19.20	373	162-120-010-000	37.34
286	131-360-120-000	31.40	330	162-060-040-000	8.36	374	162-120-030-000	3.74
287	131-360-130-000	27.44	331	162-060-050-000	9.40	375	162-120-040-000	2.32
288	131-360-190-000	2.00	332	162-060-060-000	4.36	376	162-120-050-000	2.32
289	131-360-200-000	7.70	333	162-060-080-000	9.40	377	162-120-060-000	20.10
290	131-370-010-000	26.16	334	162-060-090-000	18.92	378	162-120-070-000	9.30
291	131-370-020-000	6.84	335	162-060-100-000	9.60	379	162-120-080-000	9.30
292	131-370-030-000	6.56	336	162-060-110-000	9.60	380	162-120-090-000	27.08
293	131-370-050-000	19.20	337	162-060-120-000	9.42	381	162-120-100-000	19.42
294	131-370-060-000	24.54	338	162-060-140-000	11.00	382	162-120-120-000	7.76
295	131-390-020-000	2.54	339	162-060-150-000	38.80	383	162-120-130-000	8.44
296	131-390-060-000	37.32	340	162-060-160-000	2.00	384	162-120-140-000	7.86
297	131-400-010-000	14.04	341	162-060-170-000	9.56	385	162-130-010-000	18.68
298	131-400-020-000	9.60	342	162-070-010-000	62.84	386	162-130-020-000	29.54
299	131-400-030-000	9.50	343	162-070-020-000	7.20	387	162-130-050-000	3.38
300	131-400-050-000	9.80	344	162-070-030-000	9.42	388	162-130-060-000	15.04
301	131-400-060-000	3.12	345	162-070-040-000	2.00	389	162-130-070-000	13.72
302	131-400-070-000	15.54	346	162-070-050-000	9.00	390	162-130-080-000	38.14
303	131-400-080-000	9.60	347	162-070-060-000	9.36	391	162-130-090-000	2.40
304	131-400-090-000	2.60	348	162-070-080-000	7.20	392	162-150-010-000	2.00
305	162-030-040-000	2.00	349	162-070-090-000	9.44	393	162-150-030-000	11.06
306	162-030-080-000	2.96	350	162-070-100-000	11.98	394	162-150-040-000	11.68
307	162-040-010-000	2.00	351	162-070-110-000	2.00	395	162-150-060-000	9.62
308	162-040-020-000	2.00	352	162-070-120-000	9.66	396	162-150-070-000	5.62

**County of San Joaquin GSA Tracy Regulatory Fee  
 FY 2026/2027 Fee Roll**

#	APN	Fee	#	APN	Fee	#	APN	Fee
397	162-150-080-000	5.74	441	189-120-220-000	32.22	485	189-210-250-000	45.46
398	162-150-090-000	15.60	442	189-150-010-000	373.38	486	189-210-280-000	2.00
399	162-150-130-000	2.26	443	189-150-020-000	186.96	487	189-210-300-000	11.34
400	162-150-140-000	2.00	444	189-150-030-000	253.90	488	189-210-310-000	4.70
401	162-150-150-000	3.82	445	189-150-040-000	39.10	489	189-210-320-000	4.82
402	162-150-160-000	13.88	446	189-150-050-000	2.00	490	189-210-330-000	16.56
403	162-150-170-000	2.38	447	189-150-060-000	133.00	491	189-210-350-000	2.00
404	162-160-030-000	14.40	448	189-160-030-000	27.04	492	189-220-010-000	2.00
405	162-160-040-000	7.44	449	189-160-070-000	14.50	493	189-220-020-000	36.66
406	162-160-050-000	6.98	450	189-160-080-000	14.66	494	189-220-060-000	17.34
407	162-160-060-000	2.32	451	189-160-090-000	26.50	495	189-220-070-000	17.42
408	162-160-070-000	9.10	452	189-160-110-000	15.32	496	189-220-100-000	49.96
409	162-160-080-000	11.52	453	189-160-150-000	36.34	497	189-220-110-000	4.86
410	189-040-090-000	2.00	454	189-160-190-000	18.20	498	189-220-130-000	41.00
411	189-040-100-000	24.48	455	189-160-220-000	26.58	499	189-220-140-000	41.06
412	189-040-110-000	197.28	456	189-160-230-000	30.18	500	189-220-170-000	18.54
413	189-040-120-000	324.98	457	189-160-240-000	2.00	501	189-220-210-000	19.22
414	189-050-200-000	37.86	458	189-160-250-000	2.00	502	189-220-230-000	43.58
415	189-050-210-000	149.02	459	189-160-260-000	4.18	503	189-220-240-000	30.82
416	189-050-220-000	72.36	460	189-170-010-000	19.28	504	189-230-020-000	38.12
417	189-050-230-000	61.56	461	189-170-030-000	2.00	505	189-230-110-000	54.18
418	189-050-250-000	57.18	462	189-170-050-000	2.00	506	189-230-130-000	2.00
419	189-050-260-000	175.38	463	189-170-070-000	253.12	507	189-230-150-000	16.32
420	189-050-330-000	57.86	464	189-170-080-000	2.00	508	189-230-160-000	12.48
421	189-050-340-000	6.90	465	189-190-020-000	56.54	509	189-230-170-000	12.66
422	189-050-390-000	2.00	466	189-190-070-000	30.54	510	189-230-180-000	10.84
423	189-050-410-000	35.86	467	189-190-080-000	2.94	511	189-230-190-000	11.42
424	189-050-420-000	2.88	468	189-190-090-000	3.96	512	189-230-200-000	13.00
425	189-050-430-000	281.10	469	189-190-100-000	23.58	513	189-230-230-000	57.82
426	189-060-060-000	2.00	470	189-200-030-000	2.00	514	189-230-240-000	57.66
427	189-060-070-000	13.64	471	189-200-040-000	11.56	515	189-230-280-000	16.96
428	189-060-130-000	2.00	472	189-200-050-000	2.00	516	189-230-300-000	22.18
429	189-060-150-000	8.28	473	189-200-060-000	253.80	517	189-230-310-000	16.32
430	189-100-020-000	92.36	474	189-210-020-000	25.18	518	189-230-320-000	2.00
431	189-100-030-000	153.38	475	189-210-060-000	54.30	519	189-230-330-000	19.20
432	189-100-040-000	122.96	476	189-210-080-000	8.16	520	189-230-340-000	2.00
433	189-100-050-000	137.88	477	189-210-090-000	63.92	521	189-240-150-000	4.96
434	189-100-060-000	114.08	478	189-210-100-000	22.78	522	189-240-180-000	134.04
435	189-120-080-000	2.00	479	189-210-110-000	25.08	523	189-240-200-000	36.14
436	189-120-100-000	61.26	480	189-210-120-000	51.50	524	189-240-210-000	98.70
437	189-120-120-000	2.22	481	189-210-150-000	21.48	525	189-240-220-000	2.40
438	189-120-190-000	2.00	482	189-210-160-000	48.00	526	189-250-010-000	2.00
439	189-120-200-000	2.00	483	189-210-170-000	5.10	527	189-250-020-000	2.66
440	189-120-210-000	24.46	484	189-210-200-000	2.74	528	189-250-040-000	160.64

**County of San Joaquin GSA Tracy Regulatory Fee  
 FY 2026/2027 Fee Roll**

#	APN	Fee	#	APN	Fee	#	APN	Fee
529	189-250-070-000	113.04	573	191-050-180-000	2.60	617	191-120-060-000	8.62
530	189-250-140-000	67.68	574	191-050-210-000	15.78	618	191-120-070-000	12.72
531	189-250-200-000	122.16	575	191-060-010-000	22.76	619	191-120-090-000	24.44
532	189-250-210-000	2.20	576	191-060-020-000	11.38	620	191-130-030-000	29.56
533	189-250-220-000	82.56	577	191-060-030-000	23.88	621	191-130-050-000	29.24
534	189-250-230-000	168.00	578	191-060-050-000	12.24	622	191-130-060-000	2.00
535	189-250-240-000	109.96	579	191-060-060-000	31.82	623	191-130-070-000	2.00
536	189-250-280-000	432.16	580	191-070-010-000	8.24	624	191-130-080-000	2.00
537	189-250-310-000	2.40	581	191-070-020-000	8.30	625	191-130-110-000	37.86
538	189-250-320-000	367.18	582	191-070-030-000	8.30	626	191-140-010-000	60.46
539	189-250-340-000	310.14	583	191-070-050-000	8.30	627	191-140-020-000	2.00
540	189-250-350-000	2.40	584	191-070-100-000	12.66	628	191-140-030-000	2.00
541	189-260-010-000	43.34	585	191-070-140-000	7.72	629	191-140-040-000	81.60
542	189-260-020-000	2.52	586	191-070-150-000	2.00	630	191-150-040-000	39.84
543	189-260-030-000	40.38	587	191-070-160-000	31.26	631	191-150-050-000	23.78
544	189-260-040-000	40.18	588	191-070-170-000	25.64	632	191-150-080-000	18.70
545	189-260-050-000	60.70	589	191-070-230-000	2.00	633	191-150-090-000	19.62
546	189-260-090-000	2.54	590	191-080-050-000	32.44	634	191-150-100-000	19.62
547	189-260-100-000	2.84	591	191-080-070-000	67.40	635	191-150-110-000	19.62
548	189-260-150-000	18.62	592	191-080-090-000	36.88	636	191-160-020-000	41.52
549	189-260-160-000	2.40	593	191-080-100-000	2.40	637	191-160-030-000	49.20
550	189-260-170-000	2.40	594	191-090-020-000	31.84	638	191-170-010-000	50.62
551	189-260-180-000	32.72	595	191-090-030-000	13.20	639	191-170-020-000	23.64
552	191-020-010-000	18.52	596	191-090-040-000	37.60	640	191-170-030-000	44.94
553	191-030-010-000	15.10	597	191-090-060-000	42.92	641	191-170-060-000	23.50
554	191-030-020-000	3.60	598	191-090-070-000	23.32	642	191-170-070-000	13.14
555	191-030-030-000	5.02	599	191-090-080-000	19.04	643	191-180-020-000	102.62
556	191-030-060-000	40.42	600	191-090-090-000	2.00	644	191-180-030-000	16.80
557	191-040-010-000	11.72	601	191-090-100-000	17.42	645	209-080-180-000	2.28
558	191-040-020-000	10.54	602	191-100-010-000	29.52	646	209-080-190-000	6.64
559	191-040-030-000	10.54	603	191-100-020-000	29.92	647	209-080-200-000	2.00
560	191-040-040-000	5.78	604	191-100-030-000	21.12	648	209-090-070-000	21.86
561	191-040-050-000	4.02	605	191-100-050-000	19.20	649	209-090-110-000	10.06
562	191-040-060-000	21.04	606	191-100-080-000	3.60	650	209-090-140-000	24.00
563	191-040-070-000	17.76	607	191-100-090-000	7.28	651	209-090-150-000	23.94
564	191-040-100-000	2.00	608	191-100-110-000	9.60	652	209-090-160-000	5.64
565	191-040-110-000	16.86	609	191-100-120-000	19.70	653	209-090-170-000	3.14
566	191-050-030-000	18.14	610	191-110-010-000	23.62	654	209-090-180-000	10.12
567	191-050-040-000	22.00	611	191-110-020-000	23.88	655	209-090-190-000	2.00
568	191-050-050-000	21.98	612	191-110-040-000	12.14	656	209-090-270-000	62.46
569	191-050-060-000	24.92	613	191-120-010-000	9.84	657	209-090-460-000	3.96
570	191-050-110-000	2.00	614	191-120-020-000	28.80	658	209-100-020-000	31.04
571	191-050-150-000	2.00	615	191-120-040-000	12.44	659	209-100-040-000	45.96
572	191-050-160-000	20.66	616	191-120-050-000	8.60	660	209-100-180-000	37.00

**County of San Joaquin GSA Tracy Regulatory Fee  
 FY 2026/2027 Fee Roll**

#	APN	Fee	#	APN	Fee	#	APN	Fee
661	209-100-260-000	51.00	705	209-290-360-000	2.00	749	212-030-170-000	95.06
662	209-100-290-000	41.60	706	209-290-370-000	30.22	750	212-030-190-000	140.58
663	209-100-300-000	10.40	707	209-290-380-000	177.46	751	212-030-200-000	54.86
664	209-100-310-000	9.36	708	209-300-060-000	127.20	752	212-030-210-000	82.78
665	209-100-320-000	4.18	709	209-300-090-000	47.68	753	212-030-230-000	2.00
666	209-100-330-000	37.76	710	209-300-120-000	47.68	754	212-030-250-000	212.70
667	209-100-340-000	5.02	711	209-300-130-000	89.46	755	212-040-020-000	329.18
668	209-100-350-000	16.40	712	209-300-140-000	47.68	756	212-040-130-000	139.28
669	209-100-380-000	10.48	713	209-300-160-000	428.42	757	212-040-160-000	42.18
670	209-100-390-000	42.26	714	209-300-180-000	342.00	758	212-040-290-000	68.12
671	209-100-400-000	49.10	715	209-300-190-000	6.66	759	212-040-300-000	101.64
672	209-110-040-000	44.20	716	209-300-200-000	80.48	760	212-040-710-000	174.08
673	209-110-090-000	30.72	717	209-310-050-000	53.98	761	212-040-720-000	12.20
674	209-110-190-000	156.28	718	209-310-080-000	224.66	762	212-040-730-000	12.26
675	209-140-110-000	2.00	719	209-310-220-000	119.88	763	212-040-740-000	17.04
676	209-150-290-000	66.66	720	209-310-240-000	7.64	764	212-050-010-000	58.70
677	209-150-300-000	19.68	721	209-310-320-000	143.48	765	212-050-040-000	47.70
678	209-230-190-000	36.32	722	209-310-340-000	43.98	766	212-050-050-000	47.70
679	209-230-210-000	35.06	723	209-310-350-000	134.30	767	212-050-060-000	47.70
680	209-230-220-000	72.22	724	209-310-360-000	4.22	768	212-050-070-000	79.58
681	209-230-230-000	2.00	725	209-310-380-000	24.46	769	212-060-010-000	6.56
682	209-270-050-000	9.04	726	209-310-390-000	119.22	770	212-060-210-000	60.00
683	209-280-030-000	47.68	727	209-310-410-000	56.34	771	212-060-220-000	220.36
684	209-280-080-000	48.38	728	209-310-420-000	91.78	772	212-060-230-000	66.56
685	209-280-120-000	122.48	729	209-310-450-000	283.50	773	212-070-020-000	59.82
686	209-280-230-000	47.74	730	209-310-460-000	106.74	774	212-070-030-000	27.60
687	209-280-250-000	47.74	731	209-310-470-000	37.64	775	212-070-040-000	105.38
688	209-280-290-000	47.74	732	209-410-190-000	2.00	776	212-070-090-000	28.12
689	209-280-300-000	33.18	733	212-020-050-000	149.28	777	212-070-100-000	28.12
690	209-280-320-000	98.60	734	212-020-070-000	61.28	778	212-070-110-000	33.20
691	209-280-360-000	5.50	735	212-020-080-000	61.34	779	212-080-030-000	78.74
692	209-280-370-000	190.76	736	212-020-130-000	13.66	780	212-080-060-000	19.54
693	209-280-390-000	105.50	737	212-020-140-000	13.66	781	212-080-070-000	54.50
694	209-280-450-000	119.26	738	212-020-150-000	13.66	782	212-080-090-000	20.24
695	209-280-500-000	135.08	739	212-020-160-000	146.72	783	212-080-110-000	60.00
696	209-280-510-000	34.48	740	212-030-010-000	117.00	784	212-080-120-000	149.74
697	209-290-030-000	256.84	741	212-030-050-000	159.18	785	212-080-130-000	62.28
698	209-290-060-000	102.72	742	212-030-080-000	156.12	786	212-080-140-000	62.12
699	209-290-070-000	155.12	743	212-030-090-000	187.66	787	212-080-150-000	58.48
700	209-290-150-000	158.34	744	212-030-110-000	98.50	788	212-080-160-000	7.42
701	209-290-160-000	216.44	745	212-030-130-000	67.14	789	212-080-170-000	19.82
702	209-290-300-000	43.80	746	212-030-140-000	32.00	790	212-080-180-000	16.14
703	209-290-340-000	503.98	747	212-030-150-000	127.94	791	212-080-190-000	5.44
704	209-290-350-000	54.02	748	212-030-160-000	53.86	792	212-080-200-000	26.90

**County of San Joaquin GSA Tracy Regulatory Fee  
 FY 2026/2027 Fee Roll**

#	APN	Fee	#	APN	Fee	#	APN	Fee
793	212-080-210-000	19.80	837	212-100-400-000	5.62	881	212-170-390-000	2.00
794	212-080-220-000	7.38	838	212-100-410-000	71.30	882	212-170-420-000	39.54
795	212-080-230-000	26.48	839	212-100-420-000	56.86	883	212-170-440-000	67.16
796	212-090-010-000	270.66	840	212-100-430-000	56.82	884	212-180-050-000	2.00
797	212-090-050-000	88.98	841	212-100-440-000	152.18	885	212-180-280-000	90.16
798	212-090-080-000	62.52	842	212-100-450-000	37.56	886	212-190-270-000	32.62
799	212-090-100-000	61.08	843	212-100-460-000	129.64	887	212-190-630-000	210.46
800	212-090-110-000	61.08	844	212-100-470-000	56.24	888	212-260-040-000	2.00
801	212-090-150-000	61.08	845	212-100-480-000	30.26	889	212-260-190-000	13.64
802	212-090-170-000	25.98	846	212-100-490-000	35.28	890	212-260-210-000	2.00
803	212-090-220-000	62.40	847	212-100-500-000	40.32	891	212-260-240-000	2.00
804	212-090-230-000	62.40	848	212-100-510-000	45.34	892	212-260-250-000	2.00
805	212-090-300-000	5.62	849	212-100-520-000	56.24	893	213-020-020-000	197.68
806	212-090-310-000	43.04	850	212-100-530-000	46.56	894	213-020-030-000	81.46
807	212-090-320-000	27.26	851	212-110-010-000	204.48	895	213-020-040-000	58.90
808	212-090-330-000	27.26	852	212-110-020-000	67.94	896	213-020-050-000	135.40
809	212-090-400-000	27.26	853	212-110-040-000	59.52	897	213-020-110-000	307.68
810	212-090-430-000	88.22	854	212-110-060-000	4.80	898	213-020-200-000	340.80
811	212-090-440-000	26.84	855	212-110-080-000	386.74	899	213-020-210-000	52.98
812	212-090-450-000	26.82	856	212-110-090-000	421.56	900	213-020-260-000	174.62
813	212-090-460-000	77.52	857	212-120-010-000	28.32	901	213-020-290-000	105.02
814	212-090-470-000	5.22	858	212-120-020-000	2.00	902	213-020-310-000	102.76
815	212-100-040-000	135.50	859	212-120-030-000	2.00	903	213-020-340-000	258.16
816	212-100-050-000	2.00	860	212-120-080-000	301.38	904	213-020-390-000	63.48
817	212-100-060-000	3.42	861	212-120-090-000	277.02	905	213-020-400-000	78.20
818	212-100-090-000	64.20	862	212-120-100-000	5.62	906	213-020-420-000	6.80
819	212-100-100-000	80.44	863	212-120-110-000	2.28	907	213-020-430-000	59.86
820	212-100-130-000	70.16	864	212-120-120-000	2.00	908	213-020-440-000	126.00
821	212-100-160-000	85.66	865	212-120-140-000	2.58	909	213-020-450-000	14.90
822	212-100-170-000	153.24	866	212-130-040-000	81.00	910	213-020-460-000	38.62
823	212-100-180-000	66.96	867	212-130-050-000	299.70	911	213-020-480-000	39.30
824	212-100-200-000	65.46	868	212-130-090-000	140.94	912	213-020-500-000	113.32
825	212-100-220-000	2.00	869	212-130-100-000	33.74	913	213-020-510-000	134.32
826	212-100-250-000	53.48	870	212-130-110-000	462.30	914	213-020-540-000	83.42
827	212-100-260-000	27.26	871	212-130-190-000	138.62	915	213-020-550-000	2.00
828	212-100-270-000	27.26	872	212-140-010-000	113.28	916	213-020-560-000	17.80
829	212-100-280-000	55.38	873	212-140-020-000	113.34	917	213-020-570-000	9.86
830	212-100-290-000	53.70	874	212-140-030-000	103.14	918	213-020-580-000	2.00
831	212-100-300-000	42.48	875	212-140-040-000	198.24	919	213-020-590-000	47.02
832	212-100-310-000	65.82	876	212-140-060-000	232.12	920	213-020-600-000	171.50
833	212-100-320-000	91.02	877	212-160-170-000	4578.26	921	213-020-610-000	3.12
834	212-100-370-000	74.16	878	212-160-200-000	893.52	922	213-020-620-000	3.98
835	212-100-380-000	5.62	879	212-170-330-000	2.00	923	213-030-010-000	132.90
836	212-100-390-000	5.62	880	212-170-340-000	2.00	924	213-030-110-000	175.40

**County of San Joaquin GSA Tracy Regulatory Fee  
 FY 2026/2027 Fee Roll**

#	APN	Fee	#	APN	Fee	#	APN	Fee
925	213-030-120-000	116.24	969	213-080-110-000	39.90	1013	213-140-050-000	146.24
926	213-030-160-000	3.88	970	213-080-120-000	5.62	1014	213-140-070-000	281.22
927	213-030-170-000	82.78	971	213-080-190-000	99.32	1015	213-140-090-000	30.40
928	213-030-180-000	254.50	972	213-080-260-000	46.90	1016	213-140-100-000	221.44
929	213-030-190-000	63.48	973	213-080-300-000	87.22	1017	213-150-010-000	307.76
930	213-030-200-000	153.98	974	213-080-320-000	68.04	1018	213-150-060-000	145.52
931	213-030-210-000	60.00	975	213-080-350-000	95.36	1019	213-150-070-000	156.88
932	213-030-250-000	5.62	976	213-080-360-000	370.60	1020	213-150-080-000	193.20
933	213-030-260-000	5.62	977	213-090-040-000	103.22	1021	213-150-130-000	176.16
934	213-030-270-000	5.62	978	213-090-050-000	240.08	1022	213-150-160-000	2.00
935	213-030-290-000	2.00	979	213-090-130-000	90.22	1023	213-150-170-000	57.16
936	213-030-300-000	2.00	980	213-090-140-000	56.24	1024	213-150-220-000	207.58
937	213-030-310-000	66.48	981	213-090-150-000	85.28	1025	213-150-240-000	106.34
938	213-030-320-000	31.10	982	213-090-160-000	124.60	1026	213-150-280-000	172.58
939	213-030-330-000	44.96	983	213-090-170-000	3.46	1027	213-150-300-000	287.32
940	213-030-340-000	113.60	984	213-090-180-000	51.92	1028	213-160-010-000	97.62
941	213-030-350-000	2.00	985	213-090-190-000	112.90	1029	213-160-020-000	78.76
942	213-030-360-000	76.04	986	213-090-200-000	134.84	1030	213-160-030-000	55.56
943	213-030-370-000	3.42	987	213-090-260-000	37.06	1031	213-160-040-000	65.82
944	213-030-380-000	3.42	988	213-090-270-000	232.88	1032	213-160-070-000	141.44
945	213-030-390-000	166.68	989	213-090-340-000	116.04	1033	213-160-090-000	130.56
946	213-040-010-000	137.38	990	213-100-160-000	113.78	1034	213-160-100-000	96.56
947	213-040-020-000	91.50	991	213-100-250-000	4.32	1035	213-160-110-000	102.12
948	213-040-030-000	54.96	992	213-100-260-000	246.52	1036	213-170-020-000	123.48
949	213-040-060-000	53.60	993	213-100-340-000	123.72	1037	213-170-030-000	65.88
950	213-040-070-000	73.10	994	213-100-350-000	63.92	1038	213-170-040-000	44.88
951	213-040-080-000	122.42	995	213-100-360-000	60.82	1039	213-170-050-000	57.58
952	213-040-090-000	55.48	996	213-100-390-000	106.86	1040	213-170-090-000	87.16
953	213-050-020-000	91.06	997	213-100-400-000	37.50	1041	213-170-100-000	62.80
954	213-050-030-000	31.66	998	213-100-410-000	43.90	1042	213-170-110-000	112.80
955	213-050-070-000	400.62	999	213-100-420-000	118.92	1043	213-170-140-000	62.34
956	213-050-100-000	143.52	1000	213-100-430-000	30.26	1044	213-170-150-000	86.84
957	213-050-110-000	37.50	1001	213-100-440-000	224.32	1045	213-170-230-000	105.82
958	213-050-130-000	39.82	1002	213-100-450-000	137.28	1046	213-170-240-000	111.08
959	213-060-040-000	111.24	1003	213-100-460-000	6.36	1047	213-170-250-000	41.04
960	213-060-090-000	55.62	1004	213-100-470-000	43.58	1048	213-170-260-000	11.36
961	213-060-100-000	55.62	1005	213-100-480-000	216.12	1049	213-170-270-000	376.04
962	213-060-110-000	111.88	1006	213-100-490-000	25.16	1050	213-170-370-000	126.02
963	213-060-170-000	45.04	1007	213-100-500-000	98.56	1051	213-170-390-000	199.36
964	213-060-180-000	7.22	1008	213-100-510-000	54.80	1052	213-170-440-000	54.02
965	213-060-220-000	109.36	1009	213-100-520-000	39.02	1053	213-170-470-000	31.86
966	213-080-010-000	70.52	1010	213-100-530-000	146.40	1054	213-170-550-000	72.52
967	213-080-030-000	139.16	1011	213-100-540-000	31.90	1055	213-170-560-000	66.72
968	213-080-090-000	20.12	1012	213-140-030-000	164.28	1056	213-180-010-000	87.92

**County of San Joaquin GSA Tracy Regulatory Fee  
 FY 2026/2027 Fee Roll**

#	APN	Fee	#	APN	Fee	#	APN	Fee
1057	213-180-110-000	28.74	1101	213-270-270-000	91.66	1145	239-110-120-000	173.56
1058	213-180-220-000	33.94	1102	213-270-280-000	103.08	1146	239-110-130-000	140.32
1059	213-180-250-000	49.86	1103	213-270-290-000	81.38	1147	239-110-180-000	49.50
1060	213-180-260-000	139.58	1104	213-270-300-000	61.14	1148	239-110-200-000	28.38
1061	213-180-350-000	110.42	1105	213-270-310-000	42.02	1149	239-110-210-000	35.08
1062	213-180-360-000	3.74	1106	213-270-320-000	17.28	1150	239-110-220-000	865.78
1063	213-180-370-000	2.00	1107	213-280-030-000	230.38	1151	239-110-230-000	127.44
1064	213-180-420-000	112.48	1108	213-280-070-000	78.08	1152	239-110-250-000	47.68
1065	213-180-430-000	152.72	1109	213-280-090-000	7.60	1153	239-110-260-000	66.86
1066	213-180-470-000	241.28	1110	213-280-100-000	259.54	1154	239-110-280-000	430.50
1067	213-180-540-000	131.16	1111	213-280-110-000	84.30	1155	239-120-020-000	38.32
1068	213-180-550-000	61.04	1112	213-280-120-000	119.86	1156	239-130-020-000	70.88
1069	213-180-560-000	39.02	1113	214-180-310-000	26.24	1157	239-130-040-000	1617.14
1070	213-180-570-000	51.68	1114	214-180-330-000	14.66	1158	239-130-050-000	142.20
1071	213-190-020-000	306.52	1115	214-180-360-000	2.00	1159	239-140-030-000	184.00
1072	213-190-090-000	307.02	1116	214-180-450-000	88.44	1160	239-140-060-000	238.98
1073	213-190-120-000	110.84	1117	239-050-020-000	569.68	1161	239-140-070-000	993.16
1074	213-190-130-000	174.28	1118	239-050-030-000	373.12	1162	239-140-080-000	680.02
1075	213-190-140-000	138.74	1119	239-050-040-000	131.02	1163	239-140-090-000	42.12
1076	213-190-150-000	2.00	1120	239-050-050-000	59.70	1164	239-140-100-000	112.84
1077	213-190-160-000	243.18	1121	239-050-140-000	168.34	1165	239-140-110-000	44.26
1078	213-190-170-000	36.84	1122	239-050-150-000	144.36	1166	239-140-120-000	44.22
1079	213-260-050-000	103.46	1123	239-050-190-000	144.82	1167	239-150-010-000	669.08
1080	213-260-070-000	147.40	1124	239-050-200-000	197.28	1168	239-150-020-000	184.06
1081	213-260-100-000	3.56	1125	239-050-280-000	143.96	1169	239-150-030-000	8.56
1082	213-260-180-000	41.86	1126	239-060-110-000	96.42	1170	239-170-020-000	820.86
1083	213-260-230-000	308.04	1127	239-060-130-000	234.48	1171	239-170-030-000	979.46
1084	213-260-250-000	170.08	1128	239-060-180-000	147.48	1172	239-170-100-000	95.68
1085	213-260-270-000	120.52	1129	239-060-190-000	175.78	1173	239-180-020-000	1207.58
1086	213-260-290-000	54.86	1130	239-060-200-000	165.78	1174	239-180-040-000	433.82
1087	213-260-300-000	203.24	1131	239-060-210-000	2.00	1175	239-210-050-000	373.42
1088	213-260-310-000	33.46	1132	239-070-020-000	42.72	1176	239-220-050-000	310.98
1089	213-260-330-000	2.00	1133	239-070-080-000	14.58	1177	239-230-080-000	106.54
1090	213-260-340-000	124.48	1134	239-090-030-000	2.80	1178	239-230-090-000	101.02
1091	213-260-350-000	41.72	1135	239-090-070-000	567.58	1179	239-230-100-000	4.80
1092	213-270-060-000	49.70	1136	239-090-080-000	550.14	1180	239-230-110-000	167.38
1093	213-270-130-000	73.50	1137	239-100-050-000	22.34	1181	239-230-120-000	138.80
1094	213-270-150-000	75.50	1138	239-100-060-000	62.74	1182	239-230-130-000	138.94
1095	213-270-180-000	243.14	1139	239-100-080-000	553.62	1183	239-230-140-000	138.98
1096	213-270-190-000	2.80	1140	239-100-090-000	90.82	1184	239-230-150-000	142.74
1097	213-270-200-000	217.44	1141	239-110-080-000	189.46	1185	239-260-010-000	244.22
1098	213-270-220-000	201.00	1142	239-110-090-000	140.32	1186	239-260-030-000	78.68
1099	213-270-250-000	93.10	1143	239-110-100-000	140.32	1187	239-260-040-000	69.14
1100	213-270-260-000	100.28	1144	239-110-110-000	140.32	1188	239-260-050-000	118.64

**County of San Joaquin GSA Tracy Regulatory Fee  
 FY 2026/2027 Fee Roll**

#	APN	Fee	#	APN	Fee	#	APN	Fee
1189	239-260-060-000	135.26	1233	241-140-010-000	3.20	1277	250-140-150-000	215.84
1190	239-260-080-000	313.80	1234	241-150-010-000	6225.50	1278	250-140-160-000	241.64
1191	239-270-010-000	150.94	1235	241-160-020-000	88.20	1279	250-140-170-000	300.82
1192	239-270-020-000	345.60	1236	241-160-040-000	7.18	1280	250-150-010-000	43.00
1193	239-270-030-000	123.38	1237	241-170-030-000	22.36	1281	250-150-020-000	45.98
1194	239-270-040-000	34.46	1238	241-170-060-000	49.10	1282	250-150-030-000	75.96
1195	239-270-050-000	66.82	1239	241-170-070-000	17.20	1283	250-150-040-000	13.18
1196	239-270-060-000	38.76	1240	241-170-080-000	17.26	1284	250-150-070-000	72.34
1197	239-270-070-000	67.44	1241	241-170-090-000	17.28	1285	250-150-080-000	75.24
1198	239-270-080-000	62.84	1242	241-380-020-000	1437.06	1286	250-150-090-000	66.34
1199	239-270-090-000	63.48	1243	241-380-030-000	47.68	1287	250-150-100-000	247.20
1200	239-270-100-000	92.80	1244	241-380-040-000	1647.80	1288	250-150-140-000	20.84
1201	239-270-110-000	109.66	1245	241-380-070-000	896.46	1289	250-150-150-000	25.48
1202	239-270-120-000	123.72	1246	248-060-130-000	12.28	1290	250-150-190-000	120.40
1203	239-270-130-000	120.92	1247	250-040-090-000	43.46	1291	250-150-210-000	32.34
1204	239-270-140-000	118.10	1248	250-050-050-000	13.26	1292	250-150-270-000	1923.76
1205	240-090-220-000	72.14	1249	250-050-100-000	55.28	1293	250-150-450-000	19.30
1206	240-680-020-000	87.78	1250	250-050-170-000	2.00	1294	250-150-470-000	353.90
1207	240-680-030-000	47.68	1251	250-050-220-000	2.00	1295	250-150-480-000	78.48
1208	240-680-040-000	47.86	1252	250-060-030-000	117.60	1296	250-200-040-000	194.46
1209	240-680-050-000	53.46	1253	250-060-060-000	32.16	1297	251-040-010-000	42.40
1210	241-110-010-000	289.32	1254	250-060-070-000	2.00	1298	251-040-070-000	71.28
1211	241-110-160-000	62.60	1255	250-060-080-000	10.96	1299	251-040-090-000	65.50
1212	241-110-170-000	27.34	1256	250-060-100-000	31.62	1300	251-040-100-000	13.18
1213	241-110-210-000	54.54	1257	250-070-020-000	216.88	1301	251-040-140-000	37.26
1214	241-110-290-000	171.00	1258	250-080-220-000	28.42	1302	251-040-150-000	36.50
1215	241-110-310-000	68.80	1259	250-090-050-000	172.20	1303	251-040-200-000	37.24
1216	241-110-320-000	68.80	1260	250-090-060-000	227.84	1304	251-050-130-000	2.00
1217	241-110-340-000	63.48	1261	250-090-070-000	7.02	1305	251-050-140-000	2.26
1218	241-110-350-000	63.48	1262	250-090-090-000	311.68	1306	251-050-260-000	2.00
1219	241-110-360-000	112.38	1263	250-100-020-000	176.46	1307	251-060-390-000	12.46
1220	241-110-370-000	87.28	1264	250-100-140-000	100.36	1308	251-070-010-000	55.30
1221	241-110-390-000	78.78	1265	250-110-020-000	18.40	1309	251-320-010-000	16.88
1222	241-110-410-000	92.18	1266	250-110-030-000	36.64	1310	251-320-020-000	15.40
1223	241-110-440-000	57.92	1267	250-110-090-000	23.36	1311	251-320-030-000	22.82
1224	241-110-460-000	68.30	1268	250-110-140-000	63.42	1312	251-320-050-000	18.84
1225	241-110-470-000	77.62	1269	250-140-060-000	27.14	1313	251-320-060-000	52.08
1226	241-110-490-000	96.68	1270	250-140-070-000	43.66	1314	251-320-100-000	25.74
1227	241-110-500-000	28.12	1271	250-140-090-000	303.62	1315	251-320-110-000	96.72
1228	241-110-520-000	136.32	1272	250-140-100-000	36.14	1316	251-320-120-000	2.00
1229	241-110-530-000	46.92	1273	250-140-110-000	80.54	1317	251-320-140-000	44.20
1230	241-110-540-000	110.62	1274	250-140-120-000	44.78	1318	251-320-150-000	2.00
1231	241-110-550-000	96.50	1275	250-140-130-000	24.90	1319	252-020-170-000	4.92
1232	241-110-560-000	85.46	1276	250-140-140-000	69.78	1320	252-020-280-000	97.82

**County of San Joaquin GSA Tracy Regulatory Fee  
 FY 2026/2027 Fee Roll**

#	APN	Fee	#	APN	Fee	#	APN	Fee
1321	253-020-110-000	66.84	1365	253-180-040-000	32.52	1409	255-270-290-000	332.72
1322	253-030-160-000	6.60	1366	253-180-060-000	15.68	1410	255-270-430-000	148.36
1323	253-040-050-000	156.16	1367	253-180-070-000	2.76	1411	255-270-440-000	148.60
1324	253-040-110-000	14.86	1368	253-180-080-000	3.50	1412	255-270-450-000	205.80
1325	253-050-010-000	65.48	1369	253-180-090-000	3.50	1413	255-270-490-000	183.92
1326	253-070-010-000	67.44	1370	253-180-100-000	289.40	1414	255-270-500-000	182.34
1327	253-070-020-000	9.46	1371	253-180-110-000	641.44	1415	255-270-510-000	182.28
1328	253-080-010-000	166.40	1372	253-180-120-000	178.06	1416	255-270-520-000	182.20
1329	253-090-010-000	38.38	1373	253-180-130-000	30.84	1417	255-270-530-000	1009.60
1330	253-090-020-000	37.10	1374	253-260-030-000	45.78	1418	255-310-110-000	47.68
1331	253-090-100-000	8.14	1375	253-260-140-000	15.36	1419	255-310-230-000	25.16
1332	253-090-110-000	75.94	1376	253-270-040-000	3.74	1420	255-310-390-000	35.52
1333	253-090-170-000	7.34	1377	253-270-230-000	151.40	1421	255-340-010-000	183.08
1334	253-090-180-000	47.68	1378	253-270-240-000	379.08	1422	255-340-020-000	148.94
1335	253-090-190-000	81.96	1379	253-270-260-000	7.58	1423	255-340-040-000	144.38
1336	253-090-200-000	49.36	1380	253-270-280-000	466.64	1424	255-340-050-000	175.56
1337	253-090-210-000	65.30	1381	253-270-290-000	55.90	1425	255-340-060-000	175.68
1338	253-090-220-000	53.30	1382	253-280-020-000	26.18	1426	255-340-070-000	149.92
1339	253-090-230-000	28.56	1383	253-280-030-000	47.22	1427	255-340-080-000	47.68
1340	253-100-070-000	2.00	1384	255-200-130-000	401.90	1428	255-340-090-000	41.24
1341	253-100-180-000	257.68	1385	255-200-190-000	12.42	1429	265-030-010-000	2.00
1342	253-100-190-000	35.48	1386	255-200-220-000	741.82	1430	265-040-010-000	85.52
1343	253-100-200-000	33.54	1387	255-230-110-000	32.18	1431	265-050-010-000	162.24
1344	253-120-410-000	255.82	1388	255-230-140-000	47.68	1432	265-060-030-000	31.20
1345	253-130-020-000	2.00	1389	255-230-150-000	83.34	1433	265-060-050-000	84.46
1346	253-130-110-000	136.30	1390	255-230-170-000	140.32	1434	265-060-060-000	52.68
1347	253-130-230-000	425.26	1391	255-230-180-000	140.32	1435	265-060-070-000	20.96
1348	253-140-070-000	20.82	1392	255-230-190-000	42.28	1436	265-060-080-000	41.90
1349	253-140-090-000	10.74	1393	255-230-200-000	66.96	1437	265-070-070-000	46.04
1350	253-140-130-000	90.84	1394	255-230-210-000	35.08	1438	265-070-080-000	5.04
1351	253-140-150-000	45.32	1395	255-230-220-000	35.08	1439	265-070-090-000	234.12
1352	253-140-190-000	21.74	1396	255-230-230-000	637.48	1440	265-070-120-000	34.10
1353	253-140-220-000	62.54	1397	255-240-020-000	553.38	1441	265-070-160-000	50.52
1354	253-140-240-000	32.48	1398	255-240-070-000	590.52	1442	265-070-170-000	2.00
1355	253-150-010-000	62.14	1399	255-240-080-000	199.58	1443	265-080-030-000	2.00
1356	253-150-030-000	20.80	1400	255-240-110-000	330.16	1444	265-120-010-000	13.80
1357	253-150-040-000	66.30	1401	255-240-120-000	343.56	1445	265-130-010-000	166.40
1358	253-150-050-000	82.58	1402	255-240-130-000	275.44	1446	265-140-010-000	165.56
1359	253-150-060-000	53.92	1403	255-240-140-000	35.08	1447	265-150-010-000	70.88
1360	253-160-010-000	153.04	1404	255-240-150-000	35.08	1448	265-220-030-000	2.00
1361	253-170-050-000	17.08	1405	255-240-160-000	35.08	1449	265-230-010-000	118.36
1362	253-170-060-000	83.20	1406	255-240-170-000	584.92	1450	265-240-010-000	166.40
1363	253-170-070-000	12.58	1407	255-270-070-000	1697.38	1451	265-250-020-000	34.58
1364	253-170-080-000	58.16	1408	255-270-090-000	370.82	1452	265-250-030-000	41.60

**County of San Joaquin GSA Tracy Regulatory Fee  
FY 2026/2027 Fee Roll**

#	APN	Fee	#	APN	Fee	#	APN	Fee
1453	265-250-040-000	116.06						
1454	265-260-020-000	20.02						
1455	267-260-010-000	2.00						
1456	267-280-010-000	40.32						
1457	267-290-010-000	30.04						