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## NOTICE OF ASSESSMENTS AND CHARGES FOR 2026

The Board of Directors of the Natomas Central Mutual Water Company (The Company) has approved the 2026 Annual Assessments. The budget uses a rate structure which accurately reflects the financial requirements for 1) administering the corporate duties, 2) funding the fixed water service costs, and 3) providing irrigation water to the Shareholders and their agents. The rate structure consists of two land-based rates applicable to all Shareholders and one water-based rate for those Shareholders requesting irrigation water.

For 2026, The Board has approved a credit to the land-based rates, utilizing funds from the 2022 USBR Drought Relief Fund.

### LAND BASED FEES – ALL SHAREHOLDERS

**The Administration Fee** set at **\$33.60** (*\$40.36 budgeted rate minus \$6.76 drought relief credit*) per share of Natomas stock held by each parcel. This rate reflects the “per share” charge required for funding the administrative fixed costs of the Company.

**The Standby Service Charge**, set at **\$46.40** (*\$55.70 budgeted rate minus \$9.30 drought relief credit*) per share, is an assessment that reflects the “per share” charge required to fund the water service fixed costs of the Company. The expenses associated with this rate are those costs related to water service regardless of how much water is delivered annually or how many acres receive water. Most of these costs are directly related to the Company’s fixed labor costs, the maintenance of the water service infrastructure and the fixed portion of the Company’s Central Valley Project Settlement Contract with United States Bureau of Reclamation.

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### WATER BASED USAGE FEES – WATER USERS ONLY

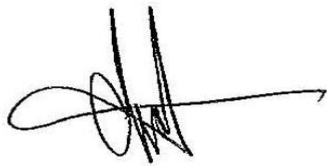
*The 2026 Water Tolls* have been adjusted to reflect those variable costs associated with the delivery of water and are closely associated with the volumetric measurement of the water delivery to specified crops. Most of these costs are directly related to the Company's electrical power costs, overtime labor costs, and a portion of the USBR CVP contract.

These rates reflect the desire of the Board of Directors to equitably spread the cost of operating the Company among all Shareholders, regardless of their individual, annual decision to request water. This rate structure is fiscally sound and will assure the Company of adequate financial resources under a wide range of annual water-use scenarios. The Directors adopted these rates to 1) maintain the Company's fiscal integrity, 2) fulfill all of its financial obligations to its shareholders and, 3) set rates in a manner which treats shareholders in an equitable fashion.

Please take time to reacquaint yourself with the attached information. If you have any questions, please contact the office at (916) 419-5936.

Sincerely,

Natomas Central Mutual Water Company

A handwritten signature in black ink, appearing to read 'Amanda Davis', with a long horizontal stroke extending to the right.

Amanda Davis

Office Manager

## PROCEDURES APPLICABLE TO ALL ASSESSMENTS

### DELINQUENT ACCOUNTS:

All charges become past-due thirty (30) days after the date of the invoice. A penalty set at an annual rate of 18%, as specified in Company Bylaws, is charged against any past-due billing. No irrigation water will be supplied to any lands on which a billing remains 30 days or more past-due.

Furthermore, a shareholder is considered delinquent in paying assessments and charges if that shareholder is 90 or more days late in paying assessments and charges at which point collection proceedings can commence.

**No Irrigation Water** will be supplied to any lands on which a billing remains delinquent. In addition, the following delinquency policy applies:

***“Any account still unpaid at ninety (90) days after the initial billing date is considered critically delinquent... The lien procedure will include a formal notice from the Company that the account will, from that point on, only be considered current if all current charges are paid as well as all charges for both maintenance and water are paid one full year in advance.”***

***Delinquency Policy, Board of Directors  
Approved June 11, 1996***

### CHARGES AS LIENS ON THE LAND:

Under the Company bylaws, all charges are due and payable at the time of the billing. Should any charges remain delinquent after 90 days, lien proceedings may commence to place a lien upon the land. The landowner would be responsible for the delinquent charges and all legal fees associated with this action.

**2026 LAND-BASED ASSESSMENTS**

**THE 2025 ADMINISTRATION FEE**

<i><b>Billing Dates</b></i>	<i><b>Amount of Bill</b></i>
March 15, 2026	\$16.80 per share
December 15, 2026	\$16.80 per share
<i>Annual Amount</i>	<i>\$33.60 per Share</i>

**THE 2025 STANDBY SERVICE CHARGE**

<i><b>Billing Dates</b></i>	<i><b>Amount of Bill</b></i>
March 15, 2026	\$23.20 per share
December 15, 2026	\$23.20 per share
<i>Annual Amount</i>	<i>\$46.40 per Share</i>

**LANDOWNER OWNERSHIP FORMS:**

The Bureau of Reclamation landowner (RRA) forms will be mailed, upon request, to stockholders and tenants. They are also available in electronic form at [https://www.usbr.gov/rra/RRA\\_landholder\\_forms.html](https://www.usbr.gov/rra/RRA_landholder_forms.html). These forms must be completed and returned to the Company's office before any water is delivered. If you need assistance or have questions about these forms, please call the office and a staff member will schedule an appointment to assist you.

**LAND TRANSFERS:**

It is the Shareholder's responsibility to notify the office immediately when planning to sell and/or transfer their land in the service area. Natomas Central Mutual Water Company is required by law to either file new Bureau of Reclamation forms or file corrected forms immediately after a land ownership change. In addition to filing the RRA forms, office staff must reissue Natomas Water Company stock in the name of the new owners.

## 2026 WATER TOLLS

<b>CROP</b>	<b>Rate per acre foot</b>	<b>Acre feet per acre duty</b>	<b>Total cost per acre</b>
Wild Rice	\$10.35	5.5	\$56.93
All Other Rice	\$10.35	6.5	\$67.28
Managed Marsh	\$10.35	7.5	\$77.63
Alfalfa	\$10.35	4.7	\$48.65
Clover	\$10.35	3.9	\$40.37
Corn	\$10.35	2.6	\$26.91
Grass Hay	\$10.35	4.3	\$44.51
Kiwi	\$10.35	2	\$20.70
Milo	\$10.35	2.6	\$26.91
Melons	\$10.35	2.2	\$22.77
Oats	\$10.35	1	\$10.35
Onions	\$10.35	1.4	\$14.49
Pasture	\$10.35	5.1	\$52.79
Pears	\$10.35	3.8	\$39.33
Pumpkins	\$10.35	2.2	\$22.77
Safflower	\$10.35	1	\$10.35
Squash	\$10.35	2.2	\$22.77
Sunflowers	\$10.35	2.9	\$30.02
Tomatoes	\$10.35	3	\$31.05
Trees	\$10.35	1	\$10.35
Truck Farms	\$10.35	2.2	\$22.77
Turf	\$10.35	5.3	\$54.86
Wheat	\$10.35	1	\$10.35
Rice Straw Decomp	\$10.35	2	\$20.70
Fallow-One Irrigation	\$10.35	1	\$10.35

*(Water will not be supplied to fallow fields during the "Critical Months", July through September)*

**\* "Acre Foot Charge Calculator" is "Rate per Acre Foot" (column 2) times "Acre Foot per Acre Assignment" (column 3)**

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### **REQUESTS FOR WATER DELIVERY:**

Whether the owner or a tenant occupies the land, all requests for water are deemed to be under the authorization of the owner; and, therefore, are ultimately the financial responsibility of the property owner. Water will be furnished at the request of either the owner or the tenant. The owner may limit the authority of the tenant, by advising the Secretary of the Company, in writing, prior to the first delivery of water, that water should only be delivered with his/her authorization.

### **DRAIN WATER RATES:**

A Drain Rate, at 50% of the above rates, will be charged when the water user has installed their own method of lifting the water out of the drain. Each field designated as Drain Water Rate should be labeled as such on the Water Application upon submittal.

### **WATER APPLICATIONS:**

A completed Water Application form is required before any water can be delivered to shareholder property. These forms are available at the Company office or on our website at [www.natomaswater.com](http://www.natomaswater.com). The Company requests that Water Applications be submitted by March 31<sup>th</sup> for budgeting and planning purposes. A separate application must be submitted for each crop planted over the course of the season (i.e. double-cropping). Notify the office if there are any changes to the original water application

### **WATER TOLL BILLINGS:**

All water charges will be billed on June 15, August 15, and October 15 of each year. A December billing will be required for Rice Reflood water and those irrigations that occur after the October 15 billing date. Water tolls will be invoiced based upon the information provided on the Water Application Form. Payment for invoices will be accepted from only the party shown on the Water Application and/or the shareholder. The Company will not accept payment from third parties unless arrangements are made in writing and in advance of the water billing.