



July 29, 2026

City of Bakersfield
1600 Truxtun Avenue, 4th Floor
Bakersfield, CA 93301

Re: Payment Under Protest of Sewer User Rates Imposed Pursuant to Resolution No. 064-2026

To the City of Bakersfield:

The County of Kern ("**County**"), acting as a property owner and as administrator of County Service Areas ("**CSAs**"), hereby provides notice that all payments the County makes to the City of Bakersfield ("**City**") for sewer user rates, fees, or charges imposed pursuant to Resolution No. 064-2026, adopted by the City Council on May 27, 2026 (the "**Resolution**"), or pursuant to contract are made under protest and with a full reservation of rights to challenge the rates.

The County contends that the City's sewer user rates are unlawful and invalid for the reasons set forth in the County's reverse validation action filed in Kern County Superior Court, Case No. 26CUB02363.

This notice applies to all sewer user rates, fees, or charges imposed pursuant to the Resolution for each parcel owned by the County and subject to the challenged rates, including those identified in the County's complaint, and to all charges by the City in connection with the CSAs local sewer service. The County will make payments solely to avoid any interruption in service and to comply with the City's billing requirements, and the County's payments do not constitute an admission that the rates are lawful or a waiver of any rights or defenses.

The County makes payments under protest pursuant to Health and Safety Code section 5472 and any other applicable protest requirement, to preserve the County's right to challenge and seek a full refund or credit of all charges paid in excess of the lawful amount.

This notice of protest is continuing and applies to all sewer charge payments made by the County or on behalf of the CSAs to the City for as long as the rates under the Resolution remain in effect. The County reserves all rights to amend this protest and to assert all legal objections, claims, and defenses available under state and federal law, including the right to seek a refund or credit of all unlawfully collected amounts with interest.

Sincerely,

A handwritten signature in blue ink, appearing to read "Elsa T. Martinez".

Elsa T. Martinez
Assistant County Administrative Officer

cc: Claire H. Collins, Partner
Hanson Bridgett LLP

Kendra Graham, County Counsel

BUDFIS: Payment Under Protest_City of Bakersfield