Not About Water, etc. v. Solano County Board of Supervisors, Jan. 31, 2002, 95 Cal.App.4th 982

Not About Water challenged the creation of an assessment for water facilities within an existing assessment district. While most of the case deals with the validation of the assessment (the court ruled that the assessment was established legally), one portion of the challenge dealt with the CEQA analysis for the assessment. The court held that where there is no physical project to analyze, the assessment was "not a project" for purposes of CEQA.