

STATE OF CALIFORNIA
STATE WATER RESOURCES CONTROL BOARD

ORDER WR 2012-0003-EXEC

In the Matter of the Petition for Reconsideration of the

**NORTHERN CALIFORNIA WATER ASSOCIATION,
CENTRAL VALLEY PROJECT WATER ASSOCIATION,
CALIFORNIA FARM BUREAU FEDERATION,
AND INDIVIDUAL PETITIONERS**

Regarding Annual Water Right Fee Determinations

ORDER DENYING RECONSIDERATION

BY THE EXECUTIVE DIRECTOR¹

1.0 INTRODUCTION

The Northern California Water Association (NCWA), the Central Valley Project Water Association (CVPWA), the California Farm Bureau Federation (CFBF), Glenn Colusa Irrigation District, Imperial Irrigation District, Stevinson Water District, and other persons and entities, collectively referred to herein as "petitioners,"² petition the State Water Resources Control Board (State Water Board) for reconsideration of annual water right fees imposed for Fiscal Year (FY) 2011-2012. Petitioners allege that the annual fees constitute an unconstitutional tax in violation of Article XIII A of the California Constitution (commonly referred to as "Proposition 13") and violate the Supremacy Clause of the United States Constitution. They request the State Water Board to vacate and rescind the water right fees and refund with interest all fees paid to the State Water Board or the State Board of Equalization (BOE). The State Water Board finds

¹ State Water Board Resolution No. 2002-0104 delegates to the Executive Director the authority to conduct and supervise the activities of the State Water Board. Unless a petition for reconsideration raises matters that the State Water Board wishes to address or requires an evidentiary hearing before the board, the Executive Director's consideration of petitions for reconsideration of disputed fees falls within the scope of the authority delegated under Resolution No. 2002-0104. Accordingly, the Executive Director has the authority to refuse to reconsider a petition for reconsideration, deny the petition, or set aside or modify the fee assessment.

² The term "Petitioners" is used for ease of reference and does not confer the legal status of petitioner.

that its decision to impose the fees was appropriate and proper and denies petitioners' request for reconsideration.

2.0 STATUS OF LITIGATION

On January 31, 2011, and modified on April 20, 2011, the California Supreme Court issued a decision in long-standing litigation over the statute authorizing the water right fees and the implementing regulations adopted for FY 2003-2004. (*CFBF v. State Water Resources Control Bd.* (2011) 51 Cal.4th 421.) Each year since 2003, NCWA, CVPWA, and CFBF have filed suit against the State Water Board and BOE, alleging, in part, that the fee legislation and the State Water Board's fee regulations are unconstitutional and invalid. The NCWA, CVPWA, and CFBF actions over the FY 2003-2004 fees have been consolidated, and the other actions have been stayed pending resolution of the consolidated cases. In 2005 the Sacramento County Superior Court issued a judgment upholding the water right fees in their entirety, and NCWA, CVPWA, and CFBF appealed. In January 2007 the Third District Court of Appeal issued a decision upholding the fee statute and invalidating the fee regulations for FY 2003-2004. The California Supreme Court granted review in April 2007.

In its 2011 decision, the Supreme Court upheld the water right fee statutes (e.g., Wat. Code, §§ 1525, 1540, 1560). (*CFBF, supra*, at p. 446.) The Supreme Court also reversed the two adverse holdings of the Court of Appeal concerning the State Water Board's regulations governing annual permit and license fees and the annual fees passed through to the federal water contractors. (*Id.*, at pp. 446-447; see Cal. Code Regs., tit. 23, § 1066, 1073.)³ The Supreme Court remanded issues concerning the application of these fees through the State Water Board's regulations back to the trial court for further fact-finding. Specifically, the Supreme Court directed the trial court to make factual findings as to whether the annual permit and license fees were reasonably related to the costs of the regulatory activity and findings related to the annual water right fees passed through to the federal water contractors. (*CFBF, supra*, at pp. 442, 446.) The Supreme Court's decision otherwise left intact the appellate court's holdings that were favorable to the State Water Board. A trial on the application of the fees will be held in 2012.

³ All further regulatory references are to the State Water Board's regulations located in title 23 of the California Code of Regulations unless otherwise indicated.

The State Water Board may refuse to reconsider a decision or order if the petition for reconsideration fails to raise substantial issues related to the causes for reconsideration set forth in section 768 of the board's regulations. (§ 770, subd. (a)(1).) Alternatively, after review of the record, the State Water Board also may deny the petition if the board finds that the decision or order in question was appropriate and proper, set aside or modify the decision or order, or take other appropriate action. (*Id.*, subd. (a)(2)(A)-(C).)⁴

4.0 LEGAL AND FACTUAL BACKGROUND

The State Water Board is the state agency entity primarily responsible for administering the State's water right program. The State Water Board administers the program through its Division of Water Rights (Division). The funding for the water right program is scheduled separately in the Budget Act and includes funding from several different sources. The primary source of funding for the water right program is regulatory fees deposited in the Water Rights Fund in the State treasury. Legislation enacted in 2003 (Sen. Bill No. 1049, Stats. 2003, ch. 741 (S.B. 1049)) required the State Water Board to adopt emergency regulations revising and establishing water right fees and revising fees for water quality certification. (Wat. Code, §§ 1525, 1530.) Pursuant to this legislation, the State Water Board reviews the fee schedule each fiscal year and, as necessary, revises the schedule so that the fees will generate revenues consistent with the amount appropriated by the Legislature from the Water Rights Fund, taking into account the reserves in the fund. (*Id.*, § 1525, subd. (d)(3).) If the revenue collected in the preceding year was greater, or less than, the amounts appropriated, the State Water Board may adjust the annual fees to compensate for the over- or under-collection of revenue. (*Ibid.*) BOE is responsible for collecting the annual fees. (*Id.*, § 1536.)

As explained in the Memorandum to File from Barbara Evoy, Deputy Director for the Division of Water Rights, dated January 23, 2012, entitled "Recommended Water Right Fee Schedule for Fiscal 2011-12" (hereinafter "Evoy Memorandum"), in FY 2011-2012, the Legislature appropriated \$17.769 million from all funding sources for water right program expenditures by the State Water Board. The Evoy Memorandum provides more detail, but in sum, this amount includes a \$12.591 million appropriation from the Water Rights Fund in the Budget Act of 2011⁵

⁴ The State Water Board is directed to order or deny reconsideration on a petition within 90 days from the date on which the board adopts the decision or order. (Wat. Code, § 1122.) If the State Water Board fails to act within that 90-day period, a petitioner may seek judicial review, but the board is not divested of jurisdiction to act upon the petition simply because it failed to complete its review of the petition on time. (State Water Board Order WR 2009-0061 at p. 2, fn. 1; see *California Correctional Peace Officers Ass'n v. State Personnel Bd.* (1995) 10 Cal.4th 1133, 1147-1148, 1150-1151; State Water Board Order WQ 98-05-UST at pp. 3-4.)

⁵ Stats. 2011, ch. 33.

and a continuing appropriation from the Water Rights Fund of \$3.75 million for enforcement positions,⁶ for a total of \$16.341 million appropriated to the State Water Board from the Water Rights Fund. The State Water Board's budget for the water right program also includes \$1 million in general funds and \$428,000 from other sources. In addition to the amounts appropriated to the State Water Board, the Budget Act appropriates \$437,000 from the Water Rights Fund to BOE for its water right fee collection efforts and appropriates \$38,000 from the Water Rights Fund to the California Environmental Protection Agency for support functions that the agency provides for the board's water right program.

In accordance with the Water Code, the State Water Board sets a fee schedule each fiscal year so that the amount collected and deposited into the Water Rights Fund during that fiscal year will support the appropriation made from the fund in the annual Budget Act, taking into account money in the fund from other sources.⁷ As explained in the Evoy Memorandum, the Water Rights Fund had a beginning balance of \$5.52 million for the fiscal year, and the Division determined that the fund condition projections for FY 2011-2012 should include a reserve for economic uncertainty of about 20 percent of annual expenditures, which is approximately \$3.36 million. Without a fee increase for the FY 2011-12, however, the Water Rights Fund would have an ending balance of \$149,000, which is below a prudent reserve. Thus, the Division proposed a fee increase for FY 2011-12 in which the Water Rights Fund balance would be drawn down to an ending balance of \$5.09 million, leaving the fund with a 30 percent reserve. For the purposes of calculating this year's fees, the amount by which reserves would be spent down to reduce the fund balance to a \$5.09 million reserve was subtracted from the total amount that would otherwise be collected in fee revenues, resulting in a fee revenue target of \$14.419 million.

As described in the Evoy Memorandum, the Division recommended amending the annual permit and license fee by increasing the base fee from \$100 to \$150 and increasing the rate per acre-foot from \$0.03 per acre-foot to \$0.05 per acre-foot for diversions exceeding 10 acre-feet. (See Cal. Code Regs., tit. 23, § 1066.) The Division also recommended revising other portions

⁶ In addition to the annual Budget Act, Senate Bill No. 8 of the 2009-2010 Seventh Extraordinary Session (Stats. 2009 (7th Ex. Sess.) ch 2) (SB 7X 8), § 11, makes a continuous appropriation from the Water Rights Fund of \$3.75 million for water right enforcement. In 2011, the Legislature amended Water Code section 1525, subdivision (d)(3) to clarify that the amounts collected through fees should be sufficient to cover the appropriations set forth in the Budget Act and the continuous appropriation in SB 7X 8. (Stats. 2011, ch. 579, § 9.)

⁷ Other sources of money in the Water Rights Fund, in addition to fee collections made during the fiscal year, include unexpended reserves from fee collections in previous years (see Wat. Code, § 1525, subd. (d)(3)) and penalties collected for water right violations (*id.*, § 1551, subd. (b)). The calculations used to determine water right fees do not include appropriations from funds other than the Water Rights Fund.

of the fee schedule for FY 2011-2012, which are not the subject of this petition for reconsideration.

On September 19, 2011, the State Water Board accepted the Division's recommendations and adopted Resolution No. 2011-0043, revising the emergency regulations governing water right fees for FY 2011-2012. The Office of Administrative Law approved the emergency regulations on October 20, 2011.

5.0 FEE ASSESSMENTS ADDRESSED IN THIS ORDER

According to their petition, petitioners are NCWA, CVPWA, CFBF, individual petitioners listed in the caption of the petition (only Glenn Colusa Irrigation District, Imperial Irrigation District, and Stevinson Water District were listed in the caption), and fee payers referencing the petition. NCWA, CVPWA, and CFBF are not fee payers and cannot be considered petitioners in this order. (Cal. Code Regs., tit. 23 § 1077.) The State Water Board will consider the petitioners identified in the caption and the fee payers who timely filed letters referencing a petition by NCWA, CVPWA, CFBF or petitioner's counsel (Somach, Simmons & Dunn) to be petitioners under its regulations if those persons otherwise meet the requirements for a petition for reconsideration. Attachment 1 of this order identifies the persons who were assessed an annual water right fee, have met the regulatory requirements for filing a petition for reconsideration, and are properly considered petitioners for purposes of this order.

The State Water Board's review in this order is limited to annual fee assessments issued on November 2, 2011. The petition is dismissed to the extent it seeks review of any fee determinations other than the fee determinations identified for petitioners listed in Attachment 1 of this order. Moreover, to the extent that petitioners' contentions are not relevant to any of the annual fee assessments for which their petition for reconsideration has been filed, those contentions are not within the scope of the petitions for reconsideration.

6.0 PETITIONERS' ARGUMENTS REGARDING THE CONSTITUTIONALITY OF THE FEES AND THE ADMINISTRATION OF THE FEES ARE WITHOUT MERIT

6.1 Petitioners' Previous Arguments Have No Merit

Petitioners contend that the water right fees are unlawful taxes, adopted in violation of Proposition 13, and that the fees violate the Supremacy Clause of the United States Constitution. Petitioners incorporate the arguments set forth in their previous petitions

challenging the imposition of annual water right fees in prior years. The State Water Board has rejected Petitioners' legal arguments, most recently by Order WR 2011-0007-EXEC.⁸

As petitioners' acknowledge, the Supreme Court's 2011 opinion in *CFBF v. State Water Resources Control Bd.* disposes of petitioners' claims regarding the constitutionality of the fee statutes.⁹ With respect to those issues not resolved by the Supreme Court's opinion, and except as discussed below, Petitioners have not provided any new arguments, new information, or supporting authorities that materially change any of the issues raised in their previous petitions challenging the annual water right fees. With respect to the issues that are incorporated in the petition now before the State Water Board, this order adopts and incorporates the reasoning of its prior orders regarding NCWA-CVPWA's petitions for reconsideration, including Order WR 2011-0007-EXEC and Order WR 2007-0007-EXEC and the orders incorporated by reference in that order.

As in past years, petitioners argue that the water right fees impose the entire cost of the Division's program on permittees and licensees, alleging that the fees ignore the Division's activities that are related to other water rights not subject to the fees, such as pre-1914 and riparian rights, and the time spent on issues related to the public generally (public trust actions, etc.). This year is no exception—as in past years, petitioners have their facts wrong. Water right fees do not bear the entire cost of the water right program. Nor do the annual fees support the Water Rights Fund in its entirety. Moreover, as explained in the Evoy Memorandum, the State Water Board's program costs related to non-fee payers are de minimis relative to the resources expended on regulatory actions relating to permittees and licensees. The water right program budget includes general funds amounting to \$1.0 million and additional funds from sources other than the Water Rights Fund, and these funds are sufficient to support these other program activities. In short, while annual permit and license fees are the primary source of

⁸ Petitioners incorporate the arguments set forth in the petitions filed by "NCWA, CVPWA, and others" challenging the annual water right fees in previous years. The State Water Board has agreed petitioners may incorporate by reference the arguments made in their previous petitions. Petitioners' counsel now also represents the CFBF, which was represented by other counsel and filed petitions separately from NCWA and CVPWA in prior years. (The State Water Board has rejected CFBF's legal arguments made in its previous petitions, most recently by Order WR 2011-0008-EXEC.) This year's petition outlines prior arguments made by NCWA and CVPWA, largely repeating the arguments made in previous petitions filed by counsel for NCWA and CVPWA (with the exception of one new argument). Accordingly, this order addresses the arguments in this year's petition and those arguments incorporated by reference in petitions filed in previous years by NCWA and CVPWA.

⁹ Nonetheless, citing section 3 of Proposition 13, petitioners argue that the water right fees constitute a tax based solely on real property ownership. To the extent that petitioners continue to argue that the water right fees are ad valorem taxes, the Supreme Court has disposed of this argument. The Supreme Court determined that the water right fee statute does not assess a new ad valorem tax on real property. The court further opined that because a regulatory fee is not a tax, if the regulations impose a valid regulatory fee then they are not subject to challenge based on the Proposition 13 limitation on taxation of real property. (*CFBF, supra*, 51 Cal.4th at p. 443.)

revenues deposited in the Water Rights Fund, and the Water Rights Fund is the primary source of funding for the water rights program, arguments based on the assumption that annual permit and license fees are the sole source of program funding are misleading at best. Payment of a substantial portion of the cost of the water right program from these other sources belies petitioners' argument that water right permit and license holders are being burdened with program costs that do not bear a fair and reasonable relationship to their activities. Petitioners' legal claims have been addressed in more detail in the orders incorporated by reference by this order.¹⁰

6.2 The Increase in Water Right Fees Does not Violate Proposition 26

On November 2, 2010, California voters approved Proposition 26, which amended the California Constitution to require that any change in state statute resulting in higher taxes be approved by a two-thirds vote of the Legislature.¹¹ (Cal. Const., Article XIII A, § 3, amended by initiative, Gen. Elec. (Nov. 2, 2010).) Proposition 26 applies retroactively to statutes enacted after January 1, 2010, but does not apply to previously enacted statutes. (See *id.*, subd. (c).) With respect to regulatory fees, Proposition 26 imposes a two-thirds vote requirement on some types of charges that previously could be established by statutes enacted by majority vote. The proposition recognizes certain exceptions from the two-thirds vote requirement, including statutes establishing charges for (i) a specific benefit conferred or privilege granted directly to the payor, (ii) a specific government service or product provided directly to the payor, and (iii) the reasonable regulatory costs incident to issuing licenses and permits, performing inspections, and enforcement. (*Id.*, subd. (b)(1)-(3).) The State has the burden to demonstrate by a preponderance of the evidence that a levy, charge, or other exaction is not a tax. (*Id.*, subd. (d).)

Petitioners argue that the increase in annual water right fees specified in the regulations governing water right fees for FY 2011-2012 violates Proposition 26. In essence, petitioners allege that the fee increases are subject to Proposition 26 because the annual water right fees

¹⁰ Petitioners also continue to argue that the water right fees unlawfully seek to assess the federal government and its contractors. (Wat. Code, §§ 1540, 1560; see Cal.Code Regs., tit. 23, § 1073 [providing for pass through of fees to Central Valley Project water supply contractors].) This order incorporates by reference the prior State Water Board orders addressing this issue. But it merits noting that the Supreme Court determined that neither Water Code section 1540 nor section 1560 "authorizes imposition of a fee that facially violates the supremacy clause or state and federal rights to equal protection and due process." (*CFBF, supra*, 51 Cal.4th at 444.) The Supreme Court agreed with the State Water Board that "the federal contractors have a taxable interest in the 'face value' of the United States Bureau of Reclamation's water right permits, leaving the trial court on remand to determine the federal contractors' beneficial interest for purposes of evaluating the fee regulation as applied." (*Id.*, at p. 446.)

¹¹ Proposition 26 also amended constitutional provisions applicable to local fees, which are not relevant here.

pay for activities beyond services provided directly to the fee payer, i.e., activities that benefit the public generally.¹² They claim that the increased appropriation from the Water Rights Fund in the Budget Act of 2011 is a “change in state statute” within the meaning of Proposition 26 and that the resulting increase in water right fees violates Proposition 26.

As a preliminary matter, Proposition 26 only applies to changes in state statutes, not to administrative regulations. (*Id.*, subd. (a).) Thus, a Proposition 26 challenge necessarily is a challenge to the validity of a statute enacted by the Legislature, and any changes in the water right fee regulations are not subject to Proposition 26 except insofar as the regulations are challenged on grounds that they apply or rely on authority provided by an invalid statute.

Petitioners' claim that enactment of the Budget Act is a “change in state statute” subject to Proposition 26. Because Proposition 26 applies to statutes, not administrative regulations, this amounts to an argument that the Budget Act of 2011 is invalid because it was enacted by majority vote. The Budget Act includes appropriations for the water rights program and other state regulatory programs supported by regulatory fees. (See *Planned Parenthood Affiliates of California v. Swoap* (1985) 173 Cal.App.3d 1187, 1197 [“The main purpose of the annual budget bill is that of ‘itemizing recommended expenditures’ for the ensuing fiscal year.”]) Because regulatory fees are based on program costs, annual appropriations will affect amounts recovered through fees, and thus may indirectly increase the amounts recovered through regulatory fees, even without any change in the statutes establishing those regulatory fees. But this does not mean that a Budget Act appropriation requires a two-thirds vote, simply because it may result in higher fees.

Proposition 26 applies to changes in the statutes that set taxes and fees, not enactments that affect tax and fee revenues only indirectly. Otherwise, any statute that affected regulatory agencies' administrative costs would require a two-thirds vote, because pre-existing fees statutes provide for the recovery of increased program costs. The Budget Act did not enact or amend any tax or fee statute. While the State Water Board must adjust the water right fees as

¹² This argument is based on the erroneous assumption that if there is a benefit to the public as a whole, the governmental activity cannot be characterized as a service to the specific individual or group to whom the governmental activity is directed. It also appears to focus on the exception to the two-thirds vote requirement for statutes establishing fees for government services or products. (Cal. Const., art. XIII A, § 3, subd. (b)(2).) Proposition 26 also includes an exception for “reasonable regulatory costs” incident to issuing and overseeing licenses and permits. (*Id.*, § subd. (b)(3).) Reasonable regulatory costs include costs of regulating permittees and licensees to prevent harm to the public interest or the public trust. Regulatory program costs incurred to protect third parties or the public in general from harm that might otherwise result from the activities of permit and license holders, as opposed to conferring a specific benefit on those regulated entities, are still reasonable regulatory costs.

necessary to generate revenues consistent with the amounts appropriated by the Legislature from the Water Rights Fund, the Budget Act itself does not increase the fee. Instead, the State Water Board makes a decision to set the fee on a number of factors, including other sources of revenue in the Water Rights Fund, the amount of revenue collected the previous year, and the maintenance of a prudent reserve. These factors are considered during the rulemaking process, which is not subject to Proposition 26.

Even assuming that Proposition 26 applies to statutes that affect fees only indirectly, it does not operate to require a two-thirds vote for Budget Act appropriations. Proposition 25, enacted in the same election as Proposition 26 and approved by a larger number of voters provides: "Notwithstanding any other provision of law or of this Constitution, the budget bill . . . may be passed in each house by roll call vote entered in the journal, a majority of the membership concurring . . ." (Cal. Const, art. IV., § 12, subd. (e)(1).) Accordingly, Proposition 26 cannot reasonably be interpreted to require a two-thirds vote for a Budget Act appropriation, merely because some of the appropriations in the Budget Act will be recovered through regulatory fees.

The fee statutes were enacted in 2003 as part of S.B. 1049. The State Water Board's adoption of a new fee schedule based on the fee statutes is not subject to Proposition 26, even though those fees necessarily are affected by changes in program costs resulting from statutes enacted after January 1, 2010.¹³

¹³ Even if Proposition 26 were found to apply to the increase in water right fees, the State Water Board has explained at length over the years in its orders on reconsideration and annual fee memoranda that the fee revenues collected do not surpass the costs of the water right program and that the cost allocations to individual fee payers bear a fair or reasonable relationship to the payer's burdens on, or benefits received from the regulatory activity. It has already met any burden arguably imposed by Proposition 26. In addition to repeating previous arguments that fees cannot be charged for regulatory costs incurred to protect third parties or the general public from harm, as opposed to conferring a specific benefit on the fee payer, petitions argue that under Proposition 26 fee revenues cannot include costs attributable to general planning activities. This argument is without merit as applied to the water rights program, because the general planning activities included in the water rights program involves adoption of regulations, plans, and policies that provide the framework for implementation through orders and decisions involving water right permits and licenses. (See, e.g., Wat. Code, § 1259.4 [requiring adoption of policy setting principles and guidelines for water rights administration]; *State Water Resources Control Bd. Cases* (2006) 136 Cal.App.4th 674, 701-05 [summarizing water quality control plan for the Delta].) Hence, these planning activities are included within the reasonable regulatory costs for regulatory oversight of water right permits and licenses.

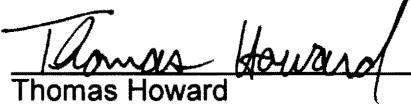
7.0 CONCLUSION

The State Water Board finds that its decision to impose water right fees was appropriate and proper. This order addresses the principal issues raised by the NCWA, CVPWA, CFBF, and the individual petitioners. To the extent that this order does not address all of the issues raised by petitioners, the State Water Board finds that either these issues are insubstantial or that petitioners have failed to meet the requirements for a petition for reconsideration under the board's regulations. (§§ 768-769, 1077.) The petition for reconsideration is denied.

ORDER

IT IS HEREBY ORDERED THAT the petition for reconsideration is denied.

Dated: FEB 3 2012



Thomas Howard
Executive Director

Attachment

10/10/10

In the matter of the Petition for Reconsideration of the
Northern California Water Association, et al.

Attachment 1: Petitioners for Reconsideration FY 11/12

Primary owner	Application ID
1982 BERGER TRUST DATED 7/19/82	A017759
1982 BERGER TRUST DATED 7/19/82	A017757
1982 BERGER TRUST DATED 7/19/82	A017843
1982 BERGER TRUST DATED 7/19/82	A018050
1982 BERGER TRUST DATED 7/19/82	A018895
1989 SPENCE TRUST DATED APRIL 4	A017754
1989 SPENCE TRUST DATED APRIL 4	A017755
1989 SPENCE TRUST DATED APRIL 4	A017753
1991 SPENCE TRUST DATED 4/11/91	A017756
1991 SPENCE TRUST DATED 4/11/91	A017758
A & G MONTNA PROPERTIES L.P.	A031175
A & G MONTNA PROPERTIES L.P.	A031176
A & G MONTNA PROPERTIES L.P.	A006348
A & G MONTNA PROPERTIES L.P.	A019083
A & G MONTNA PROPERTIES L.P.	A009515
A & G MONTNA PROPERTIES L.P.	A006582
A & G MONTNA PROPERTIES L.P.	A007989
ALICE ELIZABETH BISSETT	A017700B
ALICE ELIZABETH BISSETT	A021697
ALICE ELIZABETH BISSETT	A027048
ALICE ELIZABETH BISSETT	A029375
ALLEN FAMILY TRUST	A013849
ANNE READ	A025232
ANNE READ	A025233
ANNE READ	A025234
ANNE READ	A025236
ANNE V CRAWFORD-HALL	A004007
ART RICHARDS	A025572
ART RICHARDS	A027696
ARVIN-EDISON WATER STORAGE DISTRICT	USBR1061
ARVIN-EDISON WATER STORAGE DISTRICT	USBR1326
BANTA-CARBONA IRRIGATION DISTRICT	A001933
BANTA-CARBONA IRRIGATION DISTRICT	A005248
BANTA-CARBONA IRRIGATION DISTRICT	USBR1115
BARNEY MCCULLOUGH	A001550
BERT OWENS	A022438

Primary owner	Application ID
BERT OWENS	A024574
BEWLEY-MOTLUK FAMILY LIMITED PARTNERSHIP	18702P050419
BEWLEY-MOTLUK FAMILY LIMITED PARTNERSHIP	22328P050419
BEWLEY-MOTLUK FAMILY LIMITED PARTNERSHIP	30373P050419
BONGARD'S TREESCAPE NURSERY	A016619
BUCKS LAKE SUMMER WATER ASSOCIATION	A011477
BUCKS LAKE SUMMER WATER ASSOCIATION	A021842
BURTA HOUK HERGER	A004507
BURTA HOUK HERGER	A013553
CHARLES N BACIGALUPI	A020264
CHARLES N BACIGALUPI	A020769
CHARLES N BACIGALUPI	A020979
CHARLES N BACIGALUPI	A027757
CHARLES N BACIGALUPI	A029671
CHIMNEY ROCK RANCH	A021262
CHIMNEY ROCK RANCH	A018754
CHIMNEY ROCK RANCH	A023917
CHIMNEY ROCK RANCH	A021153
CHIMNEY ROCK RANCH	A016609
CHIMNEY ROCK RANCH	A018673
CHIMNEY ROCK RANCH	A016829
CHIMNEY ROCK RANCH	A018763
CHIMNEY ROCK RANCH	A023919
CHIMNEY ROCK RANCH	A023918
CHIMNEY ROCK RANCH	A023341
CHIMNEY ROCK RANCH	A018762
CITY OF ROSEVILLE	USBR1094
CLEAR CREEK COMMUNITY SERVICES DISTRICT	USBR1130
COLUSA DRAIN MUTUAL WATER COMPANY	USBR1270
COLUSA DRAIN MUTUAL WATER COMPANY	A016305
CONTRA COSTA WATER DISTRICT	USBR1302
CONTRA COSTA WATER DISTRICT	A005941
CONTRA COSTA WATER DISTRICT	A020245
CONTRA COSTA WATER DISTRICT	A025516A
CONTRA COSTA WATER DISTRICT	A025829
CONTRA COSTA WATER DISTRICT	A027893
CORDELIA TRUST OF 1982	A024938
CORDELIA TRUST OF 1982	A024939A
CORDELIA TRUST OF 1982	A024940

Primary owner	Application ID
CORDELIA TRUST OF 1982	A024941
CORDELIA TRUST OF 1982	A025705
CORDELIA TRUST OF 1982	A027685A
CROOK REVOCABLE 1992 TRUST	A000862
CROOK REVOCABLE 1992 TRUST	A021329
DAVID B BURBANK JR	A017920
DAVID B BURBANK JR	A019195
DEAN R HOUK	A013552
DEL PUERTO WATER DISTRICT	USBR1233
DELANO-EARLIMART IRRIGATION DISTRICT	USBR1300
DELANO-EARLIMART IRRIGATION DISTRICT	USBR1301
DELTA FARMS R D #2030	A002956
DELTA FARMS R D #2042	A002958
DENNIS M TUOHY	A011315
DUNNIGAN WATER DISTRICT	USBR1103
EAGLE FIELD WATER DISTRICT	USBR1173
EAST BAY MUNICIPAL UTILITY DISTRICT	A000465
EAST BAY MUNICIPAL UTILITY DISTRICT	A004228
EAST BAY MUNICIPAL UTILITY DISTRICT	A004768
EAST BAY MUNICIPAL UTILITY DISTRICT	A005128
EAST BAY MUNICIPAL UTILITY DISTRICT	A006707
EAST BAY MUNICIPAL UTILITY DISTRICT	A013156
EAST BAY MUNICIPAL UTILITY DISTRICT	A015201
EAST BAY MUNICIPAL UTILITY DISTRICT	A018672
EAST BAY MUNICIPAL UTILITY DISTRICT	A025056
EAST BAY MUNICIPAL UTILITY DISTRICT	A002593
EAST BAY MUNICIPAL UTILITY DISTRICT	13156P001127
EAST BAY MUNICIPAL WATER DISTRICT	USBR1134
EL DORADO IRRIGATION DISTRICT	USBR1027
EL DORADO IRRIGATION DISTRICT	A000654
EL DORADO IRRIGATION DISTRICT	A001440
EL DORADO IRRIGATION DISTRICT	A001441
EL DORADO IRRIGATION DISTRICT	A001692
EL DORADO IRRIGATION DISTRICT	A005645B
EL DORADO IRRIGATION DISTRICT	A006383
EL DORADO IRRIGATION DISTRICT	A007478
EL DORADO IRRIGATION DISTRICT	A002270
EL DORADO IRRIGATION DISTRICT	A005645A
EL DORADO IRRIGATION DISTRICT	FERC184

Primary owner	Application ID
ELLIS FAMILY TRUST	A013796
ELOISE A FISCHER	A016509
FLIGHT RAIL CORPORATION	A014997A
FRY FAMILY TRUST OF 1999	A010531
GARDEN HIGHWAY MUTUAL WATER COMPANY	A001699
GARDEN HIGHWAY MUTUAL WATER COMPANY	A014415
GARDEN HIGHWAY MUTUAL WATER COMPANY	A015893
GARDEN HIGHWAY MUTUAL WATER COMPANY	A023045
GARDEN HIGHWAY MUTUAL WATER COMPANY	A026098
GLENN-COLUSA IRRIGATION DISTRICT	A000018
GLENN-COLUSA IRRIGATION DISTRICT	A001554
GLENN-COLUSA IRRIGATION DISTRICT	A001624
GLENN-COLUSA IRRIGATION DISTRICT	A008688
GLENN-COLUSA IRRIGATION DISTRICT	A012125
GLENN-COLUSA IRRIGATION DISTRICT	A023005
GLENN-COLUSA IRRIGATION DISTRICT	A030838
GLENN-COLUSA IRRIGATION DISTRICT	USBR1215
GRAVELLY FORD WATER DISTRICT	USBR1012
GRAVELLY FORD WATER DISTRICT	A023031
GUIDO VENTURI	A021966
GUIDO VENTURI	A023488
GUIDO VENTURI	A024502
H MAX LEE	A018871
HARRY A BAKER	A022554
HARRY A. BAKER REVOCABLE TRUST	A021223
HELEN M. DAVIS TRUST	A010769
HELEN M. DAVIS TRUST	A007988A
HELEN M. DAVIS TRUST	A010905
HELEN M. DAVIS TRUST	A014686
HELEN M. DAVIS TRUST	A012926
HILDRETH FARMS INCORPORATED	A016155
HILDRETH FARMS INCORPORATED	A021838
HILDRETH FARMS INCORPORATED	A023040
HILDRETH FARMS INCORPORATED	A023163
HORACE MEYER ESTATE	A016971
HORACE MEYER ESTATE	A017646
HORACE MEYER ESTATE	A017647
HORACE MEYER ESTATE	A017648
HORACE MEYER ESTATE	A017649

Primary owner	Application ID
IMPERIAL IRRIGATION DISTRICT	A007482
IMPERIAL IRRIGATION DISTRICT	A007739
IMPERIAL IRRIGATION DISTRICT	A007740
IMPERIAL IRRIGATION DISTRICT	A007741
IMPERIAL IRRIGATION DISTRICT	A007742
IMPERIAL IRRIGATION DISTRICT	A007743
IMPERIAL IRRIGATION DISTRICT	A008534
IRENE FISHER	A029170
IRENE FISHER	A028409
IRENE FISHER	A029169
IRENE FISHER	A029168
JACK L COX	A021429A
JACK L COX	A023387
JACK L COX	A024028
JACK L COX	A024130
JACK L COX	A025600
JACK L COX	A031418
JACK L COX	25600P021104
JACK L COX	24130P021104
JACK L COX	24028P021104
JACK L COX	A031513
JAMES D MILOVINA	A006855
JAMES IRRIGATION DISTRICT	USBR1155
JAMES R CHANCE	A025752
JAMES R CHANCE	A027593
JAMES R CHANCE	A028216
JAMES R CHANCE	A020364B
JAMES R CHANCE	A027591
JAMES R CHANCE	A025481
JAMES R CHANCE	A025479
JAMES R CHANCE	A025388
JAMES R CHANCE	A025476
JAMES R CHANCE	A025475
JAMES R CHANCE	A025474
JAMES R CHANCE	A025391
JAMES R CHANCE	A025390
JAMES R CHANCE	A025477
JAMES R CHANCE	A022977B
JANIS A HILDRETH	A023039

Primary owner	Application ID
JEF H SCHMIDT	A016865
JELITO LIVING TRUST DATED 7/29/89	A020459B
JOHN A YOUNGER	A023950
JOHN AND JANE FITZGERALD FAMILY R	A017537
JOHN E CUNEO	A021360
JOHN R POWERS III & JANEY H POWER	A026073
JOHNEVAN M SHAY	A014503
KATHLEEN S SPENCER	A017641
KATHLEEN S SPENCER	A016864
KAWEAH RIVER POWER AUTHORITY	A026607
KEITH BROWN	A031001
LAGUNA WATER DISTRICT	USBR1245
LARRY J BUNNING	A016790
LARRY J BUNNING	A017172
LARRY J BUNNING	A020348A
LARRY R WILLMORE	A000245
LAWRENCE B GROTEGUTH	A020506
LAWRENCE B GROTEGUTH	A025669
LAWRENCE B GROTEGUTH	A025670
LAWRENCE B GROTEGUTH	A028511
LAWRENCE SCHNEIDER AND RUTH SCHNEIDER	A004501
LAWRENCE SCHNEIDER AND RUTH SCHNEIDER	A012803
LEAL FAMILY TRUST	A008830
LEAL FAMILY TRUST	A031572
LEROY C RADER	A025625
LOIS M PARKS	A025497
LOWER TULE RIVER IRRIGATION DISTRICT	A026169
LOWER TULE RIVER IRRIGATION DISTRICT	USBR1296
LOWER TULE RIVER IRRIGATION DISTRICT	USBR1193
LOWER TULE RIVER IRRIGATION DISTRICT	USBR1297
MARK EVANS	A011354
MASTERTON PROPERTIES	A019903
MASTERTON PROPERTIES	A019904
MASTERTON PROPERTIES	A020727
MASTERTON PROPERTIES	A020849
MASTERTON PROPERTIES	A026206
MASTERTON WEST	A019905
MASTERTON WEST	A025928
MERIDIAN FARMS WATER COMPANY	A001074B

Primary owner	Application ID
MERIDIAN FARMS WATER COMPANY	A009737
MERIDIAN FARMS WATER COMPANY	USBR1211
MICHAEL J MILOVINA	A031315
MICHAEL L HILDRETH	A013270
MICHAEL L HILDRETH	A029511
MICHAEL L HILDRETH	A029512
MICHAEL L SANGUINETTI	A015360
MILOVINA VINEYARDS	A023926A
MILOVINA VINEYARDS	A025822B
MILOVINA VINEYARDS	A025822A
MILOVINA VINEYARDS	A013030B
MILOVINA VINEYARDS	A024050
MILOVINA VINEYARDS	A013661
MILOVINA VINEYARDS	A030553
MILOVINA VINEYARDS	A030554
MILOVINA VINEYARDS	A018093A
NICOLA D MUZZI	A026126
ODYSSEUS FARMS PARTNERSHIP	USBR1218
O'FARRELL AND BORGWARDT FMLY TRUST	A020015
PATRICIA PEREIRA	A025952
PATTERSON IRRIGATION DISTRICT	USBR1098
PAUL L WATTIS JR	A016765
PAUL L WATTIS JR	A017073B
PAUL L WATTIS JR	A017073A
PHIL KNOX LEISER TRUST	A000882B
PIXLEY IRRIGATION DISTRICT	USBR1194
PLACER COUNTY WATER AGENCY	USBR1133
PLACER COUNTY WATER AGENCY	A018084
PLACER COUNTY WATER AGENCY	A018085
PLACER COUNTY WATER AGENCY	A018086
PLACER COUNTY WATER AGENCY	A018087
PLACER COUNTY WATER AGENCY	A026637
PLACER COUNTY WATER AGENCY	A029721
PLACER COUNTY WATER AGENCY	FERC2079
POLLENATOR RANCH	A021545
R DONALD WARDEN	A025664
R DONALD WARDEN	A025665
R DONALD WARDEN	A027652
R DONALD WARDEN	A027653

Primary owner	Application ID
RECLAMATION DISTRICT NO. 1606	USBR1101
RECLAMATION DISTRICT #10004	A000027
RECLAMATION DISTRICT #10004	A023201
RECLAMATION DISTRICT NO. 1004	USBR1230
REDWOOD RANCH & VINEYARDS, FLP	A015728B
REDWOOD RANCH & VINEYARDS, FLP	A013281A02
REDWOOD RANCH & VINEYARDS, FLP	A013182A01
RICHARD LIAL	A029133
RICHARD LIAL	A026674
RICHARD N BLOOM	A029254
ROBERT KLINTWORTH	A024766
ROBERT L BRADFORD	A016249
ROBERT L BRADFORD	A027892
ROBERT L BRADFORD	A029632
ROGER NICHOLSON	A014937
ROGER NICHOLSON	A020344
ROGER NICHOLSON	A022001
SAINI DRY CREEK PROPERTIES, LLC	A023539
SAMRA FAMILY TRUST	A015034
SAN BENITO COUNTY WATER DISTRICT	USBR1268
SAN JUAN WATER DISTRICT	USBR1254
SAN LUIS WATER DISTRICT	USBR1174
SAUCELITO IRRIGATION DISTRICT	USBR1294
SAUCELITO IRRIGATION DISTRICT	USBR1295
SHAWNA B TODD	A030363
SILLER BROS., INC	A011058
SOUTH SUTTER WATER DISTRICT	A010221
SOUTH SUTTER WATER DISTRICT	A014430
SOUTH SUTTER WATER DISTRICT	A014804
SOUTH SUTTER WATER DISTRICT	A022102
SOUTH SUTTER WATER DISTRICT	A023838
SOUTH SUTTER WATER DISTRICT	A026162
STEVEN K EHLERS	A007474
STEVINSON WATER DISTRICT	A001885
STEVINSON WATER DISTRICT	A005724
STEVINSON WATER DISTRICT	A006111
STEVINSON WATER DISTRICT	A007012
SUSAN A. MACDONALD	A020459A
THE WEST SIDE IRRIGATION DISTRICT	USBR1263

Primary owner	Application ID
THOMAS D H CONNICK & E R CONNICK	A011059
TIM TODD	A023408
VERYL T KUCHAR	A004026
VERYL T KUCHAR	A011258A
WEST SIDE IRRIGATION DISTRICT	A000301
WEST STANISLAUS IRRIGATION DISTRICT	USBR1016
WEST STANISLAUS IRRIGATION DISTRICT	A001987
WILLIAM A GRUENTHAL	A013064
WILLIAM A GRUENTHAL	A013065
WILLIAM J FOGARTY	A016936
WILLIAM J FOGARTY	A019044
WILLIAM J FOGARTY	A020928
WILLIAM MICHAEL ROBISON	A025369
WILLIAM MICHAEL ROBISON	A025370
WILLIAM MICHAEL ROBISON	A025371
WILLIAM MICHAEL ROBISON	A025386