

STATE OF CALIFORNIA
STATE WATER RESOURCES CONTROL BOARD

ORDER WR 2014-0012-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), Imperial Irrigation District, Westlands Water District, Glenn-Colusa Irrigation District, Placer County Water Agency, Byron-Bethany 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) 2013-14. 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

¹ State Water Board Resolution 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 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.

Water Board or the State Board of Equalization (BOE). The State Water Board finds that its decision to impose the fees was appropriate and proper and denies petitioners' request for reconsideration.

2.0 STATUS OF LITIGATION

Each year since 2003, NCWA, CVPWA, and CFBF have filed suit against the State Water Board and BOE alleging that the water right fees are unconstitutional and invalid. The NCWA, CVPWA, and CFBF actions over the FY 2003-04 fees have been consolidated, and the other actions have been stayed pending resolution of the consolidated cases. Thus, the active litigation has involved issues regarding the constitutionality of the statute authorizing the water right fees and the implementing annual fee regulations adopted for FY 2003-04. 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. The California Supreme Court subsequently granted review.

In 2011, the California Supreme Court issued a decision on the statute authorizing the water right fees and the State Water Board's annual fee regulations for FY 2003-04. (*CFBF v. State Water Resources Control Bd.* (2011) 51 Cal.4th 421 (*Farm Bureau*).) The Supreme Court upheld the water right fee statutes (e.g., Wat. Code, §§ 1525, 1540, 1560). (*Farm Bureau, supra*, at p. 446.) It 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. (*Farm Bureau, 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.

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.

In December 2012, a trial was held in the Sacramento Superior Court on the application of the water right fees for FY 2003-04. On November 12, 2013, the Superior Court issued its Final Statement of Decision, invalidating the FY 2003-04 fee regulations. That decision explicitly acknowledges that it is not directed at fee regulations applied in subsequent years, including the fees at issue in the present petition. The State Water Board disagrees with the trial court's decision on the FY 2003-04 fee regulations and will appeal the decision.

3.0 GROUND FOR RECONSIDERATION

According to the State Water Board's regulations governing reconsideration of fees, only a fee payer may petition for reconsideration of the board's determination that the fee payer is required to pay a fee, or the board's determination regarding the amount of the fee. (§ 1077.) A fee payer may petition for reconsideration on any of the following grounds: (1) irregularity in the proceeding, or any ruling, or abuse of discretion, by which the fee payer was prevented from having a fair hearing; (2) the fee determination is not supported by substantial evidence; (3) there is relevant evidence that, in the exercise of reasonable diligence, could not have been produced; or (4) error in law. (§§ 768, 1077.) Pursuant to Water Code section 1537, subdivision (b)(4), the State Water Board's adoption of the regulations may not be the subject of a petition for reconsideration. When a State Water Board decision or order applies those regulations, a petition for reconsideration may include a challenge to the regulations as they have been applied in the decision or order.

A petition for reconsideration of a fee assessment must include certain information, including the name and address of the petitioner, the specific State Water Board action of which the petitioner requests reconsideration, the reason the action was inappropriate or improper, the reason why the petitioner believes that no fee is due or how the petitioner believes that the amount of the fee has been miscalculated, and the specific action that the petitioner requests.

(§§ 769, subd. (a)(1)-(6), 1077, subd. (a).) A petition for reconsideration of a fee assessed by BOE must include either a copy of the notice of assessment or certain information.

(§ 1077, subd. (a)(2).) Section 769, subdivision (c) of the regulations further provides that a petition for reconsideration shall be accompanied by a statement of points and authorities in support of the legal issues raised in the petition.

If the subject of the petition relates to an assessment of a fee by BOE, the State Water Board's decision regarding the assessment is deemed adopted on the date of assessment by BOE. (§ 1077, subd. (b).) A petition is timely filed only if the State Water Board receives it within 30 days of the date the assessment is issued. (*Ibid.*) The deadline for filing a petition for reconsideration of the November 5, 2013 assessment was December 5, 2013. The State Water Board will not consider late petitions or late-filed letters referencing the jointly filed petition for reconsideration.

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).)

4.0 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 through a continuous appropriation discussed below) 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 31, 2014, entitled "Recommended Water Right Fee Schedule for Fiscal Year 2013-14" (hereinafter "Evoy Memorandum"), in FY 2013-14, the Legislature appropriated \$18.908 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 \$13.0 million for the support of the State Water Board from the Water Rights Fund and a continuous appropriation from the Water Rights Fund of \$3.75 million for enforcement positions,⁴ for a total of \$16.75 million appropriated to the State Water Board from the Water Rights Fund (not including an approximately \$17,000 carryover from prior years' continuous appropriations). The State Water Board's budget for the water right program also includes \$1.067 million in General Fund and \$499,000 from other sources. In addition to the amounts appropriated to the State Water Board, the Legislature appropriated \$475,000 from the Water Rights Fund to BOE for its water right fee collection efforts, \$39,000 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, and \$78,000 to the Financial Information System of California.

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 appropriations made from the fund, taking into account money in the fund from other sources.⁵ As explained in the Evoy Memorandum, the Water Rights Fund had a reserve of \$3.758 million at the beginning of the fiscal year. In calculating the amount needed to be collected through fee revenues, the Division also considered the Water Rights Fund balance at the beginning of the fiscal year, which serves as a prudent reserve for economic uncertainty. In reviewing the fee schedule, the Division considers a 10 percent fund reserve to be prudent. In recent years, the fund reserve has been drawn down by collecting less revenue annually than is expended. Without any annual fee increase, the projected reserve for FY 2013-14 would be 9.1 percent, which is below the amount the Division considers to be prudent. To prevent the

⁴ 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.)

⁵ 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.

projected fund reserve from being drawn down below 10 percent, the Division proposed increasing annual permit, license and pending application fees by increasing the per acre-foot charge from \$0.05 to \$0.053. The Division also proposed adjusting the caps on application and petition filing fees based on changes in the consumer price index, and amending section 1068 to specify that the \$250 registration fee for any person who registers an appropriation of water for small domestic, livestock stock pond or small irrigation use is non-refundable. With these increases, the projected fee revenue is \$16.181 million. With estimated total expenditures of \$17.462 million for the fiscal year, expenditures will exceed fee revenues by \$1.281 million, thereby decreasing the total amount in reserve to \$2.477 million, which amounts to a 14.2 percent fund reserve. Although this fee schedule will not draw down the fund reserve to 10 percent of annual expenditures, the fund is expected to reach a 10 percent reserve level in FY 2014-15 based on the Governor's proposed budget for FY 2014-15 and the current fee schedule. For the purposes of calculating this year's fees, the Division forecasted a total of \$15.100 million to be collected in regulatory fees for FY 2013-14. The total projected revenue for the Water Rights Fund in FY 2013-14 is \$16.181 million.

On October 8, 2013, the State Water Board accepted the Division's recommendations and adopted Resolution 2013-0032, revising the emergency regulations governing water right fees for FY 2013-14. The Office of Administrative Law approved the emergency regulations on October 31, 2013. On November 5, 2013, the State Water Board issued the annual fee assessments.

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 Imperial Irrigation District, Westlands Water District, Glenn-Colusa Irrigation District, Placer County Water Agency, Byron-Bethany 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. (§ 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 petitioners' counsel (Somach, Simmons & Dunn) to be petitioners under the fee 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 5, 2013. 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

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 2013-0010-EXEC.⁶

As Petitioners acknowledge, the Supreme Court's 2011 opinion in *Farm Bureau* disposes of petitioners' claims regarding the constitutionality of the fee statutes.⁷ With respect to those

⁶ 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 separate petitions, most recently by Order 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. 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.

This year's petition omits petitioners' arguments made previously about Proposition 26, which imposes a two-thirds vote requirement on certain types of charges that previously could be established by statutes enacted by majority vote. (Cal. Const., Article XIII A, § 3, amended by initiative, Gen. Elec. (Nov. 2, 2010).) The petition, however, contains the unsupported statement that Proposition 26 effectively overturned legal precedent regarding regulatory fees and that charges "are now measured against Proposition 26's more stringent standards." (Petition, p. 6, fn. 4.) To the extent that Petitioners intended this statement to suffice as an argument that the State Water Board has made an error in law subject to reconsideration, they have not offered legal support for this position and their petition fails to meet the requirements for reconsideration on this point. (§ 769, subd. (c).) Moreover, the State Water Board need not address this issue further because it has previously addressed the applicability of Proposition 26 to the annual water right fees in Order WR 2012-0003-EXEC, which is incorporated by reference.

⁷ 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

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's and CVPWA's petitions for reconsideration, including Order WR 2013-0010-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.). 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 and previous similar memoranda, the State Water Board's limited program costs, that are related to regulation of non-fee payers and unrelated to the regulation of post-1914 appropriative rights or unauthorized diversions, are supported by sources of funding other than the Water Rights Fund. The water right program budget includes general funds amounting to approximately \$1.067 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 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. Funding of water right program costs for activities unrelated to the administration of the permit and license 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.⁸

regulatory fee is not a tax, if the regulations impose a valid regulatory fee then they are not subject to challenge based on Proposition 13's limitation on taxation of real property. (*Farm Bureau, supra*, 51 Cal.4th at p. 443.)

⁸ 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 (CVP) 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." (*Farm Bureau, supra*, 51 Cal.4th at 444.) The Supreme Court

7.0 PETITIONERS' CONTENTION THAT THE FEES ARE ARBITRARY IS WITHOUT MERIT

Petitioners contend that the water right fees are arbitrary because “[t]he [State Water Board] and its predecessors [sic], over time, have issued water rights differently.” (Petition, p. 9.) Specifically, Petitioners posit that because some water rights issued and managed by the State Water Board contain multiple uses and/or multiple points of diversion and rediversion, while other diverters hold separate permits or licenses for their multiple uses and/or points of diversion and rediversion, this “results in fee payers being treated disparately for similar activities.” (*Ibid.*)

The water right fee structure covers applications, permits, requests for water quality certification for FERC-licenses hydropower projects, petitions for change, and many other activities and requests for Division action. Each type of activity is subject to a different type of fee. Petitioners suggest, as an example of similar activities that are billed disparately, that the water right permits held by the Imperial Irrigation District (IID) to appropriate water initially diverted from the Colorado River are akin to rights held by the Department of Water Resources (DWR) for water released from Lake Oroville. Petitioners contend, based solely on this one example of two somewhat similarly situated fee payers, that the fees are arbitrary.

As discussed by the California Supreme Court in *Farm Bureau*, permissible fees “need not be finely calibrated to the precise benefit each individual fee payor might derive.” (*Farm Bureau, supra*, 51 Cal.4th at 438.) “The question of proportionality is not measured on an individual basis. Rather, it is measured collectively, considering all rate payors.” (*Ibid*, citing *California Assn. of Professional Scientists v. Dept. of Fish & Game* (2000) 79 Cal.App.4th 935, 948.) IID generates hydropower under six different permits for six different diversions from the All American Canal. DWR, at least under the particular operations Petitioners are seemingly concerned with, generates power at a number of locations that are part of the State Water Project under one permit. DWR also holds many separate permits for consumptive and non-consumptive uses relating to the State Water Project and Lake Oroville, and is billed for each of

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 (Bureau) water right permits. (*Id.*, at p. 446.) As discussed in the Evoy Memorandum, the State Water Board has determined in FY 2013-14 that it is reasonable to pass through 100 percent of the Bureau’s CVP-related fees to the CVP contractors.

those permits in the same manner as IID. That IID holds multiple permits for activities that seemingly could, based on DWR's operations under the complained-about permit, be conducted pursuant to a single permit simply does not answer the question of whether the fees incurred by IID are appropriately related to the overall cost of the program, which is the touchstone of valid fees. (See *Farm Bureau, supra*, 51 Cal.4th at 438.)

A fee is not invalid "simply because the fee may be disproportionate to the service rendered to individual payors." (*Farm Bureau, supra*, 51 Cal.4th at 438, citing *Brydon v. East Bay Mun. Utility Dist.* (1994) 24 Cal.App.4th 178, 194, 29 Cal.Rptr.2d 128.) As such, it is not instructive that these two particular situations might be billed the same under a different structure, or even under the same structure, as IID could request changes in its permits that would allow similar permitting to DWR's. The question is whether the structure is appropriate considering most situations. There is in fact a broad spectrum of hydropower diversion practices covered by water right permits and licenses, and IID's situation seems to fall more towards one end of the spectrum based on the IID's particular location, water source, operations, and, in part, the Division's historic permitting practices. Petitioners do not offer any feasible means of recalculating the fees for hydropower diversions in a manner that reasonably addresses the spectrum of hydropower diversion practices, as opposed to the fees charged to a single fee-payer, and would allow calculation of the fees on a timely basis. This one particular situation could be easily remedied by IID—which could petition for consolidation of its rights into fewer permits, if it so desired—and does not by itself support a conclusion that the fee structure, or the fees incurred by IID under that structure, is arbitrary.

Petitioners, do not reasonably appear to be arguing that any particular fee for FY 2013-14, including IID's, has been miscalculated under the fee regulations, and do not appear to request any specific action besides that the fees be vacated and rescinded in total and that all fees paid be refunded. Petitioners' memorandum of points and authorities does not provide any justification for recalculation of any fees billed to any of the named petitioners.

8.0 CONCLUSION

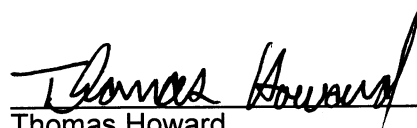
The State Water Board finds that its decision to impose water right fees was appropriate and proper. This order addresses the principal issues raised by the NCWA, CVPWA, CFBF and the individual petitioners. To the extent that this order does not address all of the issues raised by

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: 2/3/14



Thomas Howard
Executive Director

Attachment

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

Attachment 1: Petitioners for Reconsideration FY 13/14

Primary owner	Water Right 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, 1989	A017754
1989 SPENCE TRUST DATED APRIL 4, 1989	A017755
1989 SPENCE TRUST DATED APRIL 4, 1989	A017753
1991 SPENCE TRUST DATED 4/11/91	A017756
1991 SPENCE TRUST DATED 4/11/91	A017758
A & G MONTNA PROPERTIES LP	A011058
AGENCY 5	A005549
ALAN LAUPPE	A010900
ALLEN FAMILY TRUST	A013849
ANGELO PRONSOLINO	A015691
ARTHUR S DEAN	A011516
ARVIN-EDISON WATER STORAGE DISTRICT	USBR1061
ARVIN-EDISON WATER STORAGE DISTRICT	USBR1326
B & K LAUPPE	USBR1024
B & K LAUPPE	USBR1029
BANTA-CARBONA IRRIGATION DISTRICT	A001933
BANTA-CARBONA IRRIGATION DISTRICT	A005248
BANTA-CARBONA IRRIGATION DISTRICT	USBR1115
BARTON FAMILY LIMITED PARTNERSHIP	A011366
BELLA VISTA WATER DISTRICT	USBR1214
BERT OWENS	A022438
BERT OWENS	A024574
BEWLEY-MOTLUK FAMILY LIMITED PARTNERSHIP	A018702
BEWLEY-MOTLUK FAMILY LIMITED PARTNERSHIP	A022328
BEWLEY-MOTLUK FAMILY LIMITED PARTNERSHIP	A030373
BEWLEY-MOTLUK FAMILY LIMITED PARTNERSHIP	22328P050419
BEWLEY-MOTLUK FAMILY LIMITED PARTNERSHIP	30373P050419
BOB J MURPHY	A029071
BONGARD'S TREESCAPE NURSERY	A016619
BRADLEY H KIRKPATRICK	A014995
BYRON BETHANY IRRIGATION DISTRICT	USBR1180

Primary owner	Water Right ID
CENTRAL SAN JOAQUIN WATER CONSERVATION DISTRICT	USBR1248
CHARLES F CROHARE	A025082
CHARLES N BACIGALUPI	A020264
CHARLES TERRITO	A025246
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
COLUSA COUNTY WATER DISTRICT	USBR1082
COLUSA COUNTY WATER DISTRICT	USBR1335
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	A024937
CORDELIA TRUST OF 1982	A024938
CORDELIA TRUST OF 1982	A024939A
CORDELIA TRUST OF 1982	A024940
CORDELIA TRUST OF 1982	A024941
CORDELIA TRUST OF 1982	A025705
CORDELIA TRUST OF 1982	A027685A
CURTIS REICHERT	A025880
DAVID STARE	A017551
DAVID A SHIELDS	A016918
DAVID RICHARD WILKEY	A028991
DEL PUERTO WATER DISTRICT	USBR1233
DELANO-EARLIMART IRRIGATION DISTRICT	USBR1300
DELANO-EARLIMART IRRIGATION DISTRICT	USBR1301

Primary owner	Water Right ID
DELTA FARMS R D #2030	A002956
DELTA FARMS R D #2041	A002957
DELTA FARMS R D #2042	A002958
DELTA WETLANDS PROPERTIES	A029062
DELTA WETLANDS PROPERTIES	A029066
DELTA WETLANDS PROPERTIES	A030268
DELTA WETLANDS PROPERTIES	A030270
DENNER RANCHES, INC	A012510
DENNER RANCHES, INC	A020491
DENNER RANCHES, INC	A022667
DENNIS M TUOHY	A011315
DERIDERE APER VINEA LP	A021235
DERIDERE APER VINEA LP	A030815
DERIDERE APER VINEA LP	A030132
DONNELLY CREEK VINEYARDS LLC	A030722
DONNELLY CREEK VINEYARDS LLC	A031434
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
ELDORADO IRRIGATION DISTRICT	FERC184
EUNICE KATHRYN HARRIGAN WOODS TRUST	A015759
FAY RANCH, INC	A016376
FRANCIS R BURKE III	A026709
FRANK M WOODS	A013890
FRANK M WOODS	A015760
G & M RANCHES, INC	A002930
G & M RANCHES, INC	A007392
GARY M BARTON	A012987
GARY M BARTON	A013099
GARY M BARTON	A013100
GARY M BARTON	A018715
GERALD B ENGLER	A017554

Primary/owner	Water Right ID
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
GREENWOOD VINEYARDS, LLC	A031824
HARRY A BAKER	A022554
HARRY A. BAKER REVOCABLE TRUST	A021223
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
JACALYN GAY WINJE	A012364
JAMES D MILOVINA	A006855
JAMES IRRIGATION DISTRICT	USBR1155
JAMES K MOONEY	A009885
JAMES R CHANCE	A027593
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
JEAN M. VARNER	A026366
JELITO LIVING TRUST DATED 7/29/89	A020459B
JENNIFER ROYCELYNN THOMSON	A018650
JOHN SEEGER	A005210
JOHN ZUPPAN	A012899

Primary owner	Water Right ID
JOHN ZUPPAN	A014447
JOHN BACIGALUPI	A027757
JOHN BACIGALUPI	A029671
JOHN BACIGALUPI	A020979
JOHN CHARLES BACIGALUPI	A020769
JOHN E CUNEO	A021360
JOHN R POWERS III & JANEY H POWER	A026073
JOHNEVAN M SHAY	A013900
JOHNEVAN M SHAY	A014503
KEITH BROWN	A031001
LARRY J BUNNING	A016790
LARRY J BUNNING	A017172
LARRY J BUNNING	A020348A
LARRY J BUNNING	A018708
LARRY R WILLMORE	A000245
LAWRENCE B GROTEGUTH	A020506
LAWRENCE B GROTEGUTH	A020512
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
LEWIS CREEK WATER DISTRICT	USB1045
LOREN D BOTTORFF	A010905
LOREN D BOTTORFF	A010769
LOREN D BOTTORFF	A007988A
LOREN D BOTTORFF	A012926
LOREN D BOTTORFF	A014686
MARGARET KULLBERG	A029402
MARGARET KULLBERG	A029678
MARGARET KULLBERG	A030592
MARY HILDLEBRAND REVOCABLE TRUST	A019194
MARY KATHLEEN HILDEBRAND REVOCABLE TRUST	A017950
MASTERTON PROPERTIES	A019903
MASTERTON PROPERTIES	A019904
MASTERTON PROPERTIES	A020727
MASTERTON PROPERTIES	A020849

Primary owner	Water Right ID
MASTERSON PROPERTIES	A026206
MASTERSON WEST	A019905
MASTERSON WEST	A025928
MATTHEW ALEXANDER THOMSON TRUST	A013510
MCM PROPERTIES, A CALIF CORPORATION	A015150
MCM PROPERTIES, A CALIF CORPORATION	A015152
MCM PROPERTIES, INC	USBR1176
MERCY SPRINGS WATER DISTRICT	USBR1086
MICHAEL J MILOVINA	A031315
MICHAEL J MILOVINA	A031399
MIKE LANDINI	A019913
MIKE LANDINI	A024810
MIKE LANDINI	A024811
MIKE LANDINI	A025118
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
MILOVINA VINEYARDS	A031988
MJM	A028685
ODYSSEUS FARMS PARTNERSHIP	USBR1218
O'FARRELL AND BORGWARDT FAMILY TRUST	A020015
ORO LOMA WATER DISTRICT	USBR1175
OSHA B READER	A013684
OSTROM FAMILY TRUST	A011120
OSTROM FAMILY TRUST	A011501
OSTROM FAMILY TRUST	A017135
OSTROM FAMILY TRUST	A017137
OSTROM FAMILY TRUST	A018782
OSTROM FAMILY TRUST	A023778
PANOCHÉ WATER DISTRICT	USBR1181
PATRICIA PEREIRA	A025952
PATTERSON IRRIGATION DISTRICT	USBR1098
PAUL L WATTIS JR	A016765

Primary owner	Water Right ID
PAUL L WATTIS JR	A017073B
PAUL L WATTIS JR	A017073A
PAUL L WATTIS JR	A022734
PHIL KNOX LEISER TRUST	A000882B
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
RANCHO CAMPANA LLC	A013817
RANCHO CAMPANA LLC	A018352
RANCHO CAMPANA LLC	A005648C09
RANCHO CAMPANA LLC	A005648C01
RAY J BARTOLOMEI	A023663
RAY J BARTOLOMEI	A024898
RAYMOND W LARSEN	A006410
REASON FARMS	A012282
REASON FARMS	A018284
RECLAMATION DISTRICT NO. 1606	USBR1101
RECLAMATION DISTRICT #1004	A000027
RECLAMATION DISTRICT #1004	A023201
RECLAMATION DISTRICT #2037	A004943
RECLAMATION DISTRICT #2038	A004944
RECLAMATION DISTRICT #2039	A004945
RECLAMATION DISTRICT #548	A014907
RICHARD MOSS	A019237
RICHARD MOSS	A027468
RICHARD MOSS	A028206
RICHARD L JENNINGS	A000135
RICHARD L JENNINGS	A000486
RICHARD L JENNINGS	A012903

Primary owner	Water Right ID
ROBERT COMSTOCK	A014136
ROBERT KLINTWORTH	A023109
ROBERT KLINTWORTH	A024766
ROBERT FOSTER	A006287
ROGER NICHOLSON	A014937
ROGER NICHOLSON	A020344
ROGER NICHOLSON	A022001
ROY C PURSCHE	A011161
SACRAMENTO MUNICIPAL UTILITY DISTRICT	USBR1135
SACRAMENTO MUNICIPAL UTILITY DISTRICT	FERC2101
SACRAMENTO MUNICIPAL UTILITY DISTRICT	A012323
SACRAMENTO MUNICIPAL UTILITY DISTRICT	A012624
SACRAMENTO MUNICIPAL UTILITY DISTRICT	A031595
SAINI DRY CREEK PROPERTIES, LLC	A023539
SAMRA FAMILY TRUST	A015034
SAN BENITO COUNTY WATER DISTRICT	USBR1268
SAN JOAQUIN RIVER WATER USERS CO, INC	A013715
SAN JOAQUIN RIVER WATER USERS CO, INC	A017948
SAN JUAN WATER DISTRICT	A005830
SAN JUAN WATER DISTRICT	USBR1254
SAUCELITO IRRIGATION DISTRICT	USBR1294
SAUCELITO IRRIGATION DISTRICT	USBR1295
SHAFTER-WASCO IRRIGATION DISTRICT	USBR1107
SHAFTER-WASCO IRRIGATION DISTRICT	USBR1108
SHASTA FORESTS TIMBERLANDS, LLC	A015559
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
STEVE FIELDS	A028166
STEVINSON WATER DISTRICT	A001885
STEVINSON WATER DISTRICT	A005724
STEVINSON WATER DISTRICT	A006111
STEVINSON WATER DISTRICT	A007012
STOCKTON EAST WATER DISTRICT	USBR1247
STOCKTON EAST WATER DISTRICT	USBR1306
STOCKTON EAST WATER DISTRICT	A006522

Primary owner	Water Right ID
STOCKTON EAST WATER DISTRICT	A030603A
STOCKTON EAST WATER DISTRICT	A030602
STOCKTON EAST WATER DISTRICT	A031534
STOCKTON EAST WATER DISTRICT	A031535
STOCKTON EAST WATER DISTRICT	A013333X01
STOCKTON EAST WATER DISTRICT	A013334X01
STOCKTON EAST WATER DISTRICT	A013335X01
STOCKTON EAST WATER DISTRICT	A013336X01
STOCKTON EAST WATER DISTRICT	A013337X01
STOCKTON EAST WATER DISTRICT	A013338X01
STURTZ RANCH LLC	A017889
SUTTER EXTENSION WATER DISTRICT	A010529
SUTTER EXTENSION WATER DISTRICT	A011319
SUTTER EXTENSION WATER DISTRICT	A012230A
SUTTER EXTENSION WATER DISTRICT	A013349
SUTTER EXTENSION WATER DISTRICT	A014588
SUTTER EXTENSION WATER DISTRICT	A014665
SUTTER EXTENSION WATER DISTRICT	A015177
SUTTER EXTENSION WATER DISTRICT	A015178
SUTTER EXTENSION WATER DISTRICT	A015179
SUTTER EXTENSION WATER DISTRICT	A015587
SWEETWATER COMPANY	A001150
SWEETWATER COMPANY	A004124
SWEETWATER COMPANY	A004123
THOMAS ELKE	A030718
THOMAS ELKE	A031003
THOMAS D H CONNICK & E R CONNICK	A011059
THOMAS MEAD OCZKEWECZ	A009486
THOMAS MEAD OCZKEWECZ	A011983
TRI-VALLEY WATER DISTRICT	USB1216
VERYL T KUCHAR	A004026
VERYL T KUCHAR	A011258A
WEST STANISLAUS IRRIGATION DISTRICT	USB1016
WEST STANISLAUS IRRIGATION DISTRICT	A001987
WESTLANDS WATER DISTRICT	USB1187
WESTLANDS WATER DISTRICT	USB1088
WESTLANDS WATER DISTRICT	USB1131
WESTLANDS WATER DISTRICT	USB1273
WESTLANDS WATER DISTRICT	USB1265

Primary owner	Water Right ID
WESTLANDS WATER DISTRICT	USBR1185
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
WILLIAM O JAMISON	A022726
WILLIAM O JAMISON	A022724
WILLIAM O JAMISON	A019227
WILLIAM O JAMISON	A022727
WILLIAM R HANKINS	A005648C02
WILLIAM T JOHNSON	A004307
WILLIAM T JOHNSON	A024056
WILLIAM T JOHNSON	A023536
WILLIAM T JOHNSON	A026250
WILLIAM T JOHNSON	A029592
WILLIAM T JOHNSON	A029591
WILLIAM T JOHNSON	A030036
WOODLAND-DAVIS CLEAN WATER AGENCY	A030358
WOODLAND-DAVIS CLEAN WATER AGENCY	A001199A
WOODLAND-DAVIS CLEAN WATER AGENCY	A012073A
YOLO COUNTY F C & W C DISTRICT	A011389
YOLO COUNTY F C & W C DISTRICT	A015975
YOLO COUNTY F C & W C DISTRICT	A026469