

STATE OF CALIFORNIA
CALIFORNIA ENVIRONMENTAL PROTECTION AGENCY
STATE WATER RESOURCES CONTROL BOARD

ORDER WR 2023–0037–EXEC

In the Matter of the Petition for Reconsideration of the

**CALIFORNIA FARM BUREAU FEDERATION,
VARIOUS COUNTY FARM BUREAUS,
AND INDIVIDUAL PETITIONERS**

Regarding Annual Water Right Fee Determinations

ORDER DENYING RECONSIDERATION

BY THE EXECUTIVE DIRECTOR¹

1.0 INTRODUCTION

The California Farm Bureau Federation (Farm Bureau), various county farm bureaus, and individual persons or entities, collectively referred to herein as “Petitioners,”² petition the State Water Resources Control Board (State Water Board) for reconsideration and a refund of Fiscal Year (FY) 2014-15 water right fees assessed by the State Board of Equalization (BOE) on November 4, 2014 (hereafter Petition).

Petitioners challenge the State Water Board’s decision to impose the water right fees on

¹ State Water Board [Resolution No. 2012-0061](#) 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 State Water Board, the Executive Director’s consideration of petitions for reconsideration of disputed fees falls within the scope of the authority delegated under Resolution No. 2012-0061. 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 in this order and does not confer the legal status of petitioner.

the grounds that “there is no material difference between [the FY 2003-04 fees that are the subject of the fee litigation described below] and the fiscal year 2014-15 ‘fee.’” (Petition, p.7.) Petitioners also challenge the fees on the grounds that “[t]he actions of the State and the State Water Board were inappropriate and improper for the reasons stated in the petitions for reconsideration previously filed by the Farm Bureau challenging prior years’ ‘fees,’” specifically pointing to the fact that riparian and pre-1914 appropriative water right holders do not pay fees. They request the State Water Board to reconsider the water right fees that were imposed, refund all water right fees paid, and vacate and rescind State Water Board Resolution No. 2014-0052 and the fee regulations. The State Water Board finds that its decision to impose the fees was appropriate and proper and denies Petitioners’ petition for reconsideration.

2.0 STATUS OF LITIGATION

Beginning in 2003, the Northern California Water Association (NCWA), the Central Valley Project Water Association (CVPWA), and the Farm Bureau have filed suit against the State Water Board and BOE alleging that the water right fees are unconstitutional and invalid. The NCWA, CVPWA, and Farm Bureau 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 the Farm Bureau 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. (*Farm Bureau 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.

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.

On March 2, 2018, the Court of Appeal issued a 40-page decision completely reversing the trial court decision on the three key issues. (*Northern California Water Association v. State Water Resources Control Board* (Mar. 2, 2018, C075866) 20 Cal.App.5th 1204 [2018 WL 1127892].) The appellate court found that the State Water Board reasonably apportioned fees amongst the fee payers and that the fee payers in FY 2003-04 did not subsidize the State Water Board's work on behalf of non-fee payers. The court similarly found that the fees assessed on permit and license holders were proportionate to the benefits derived by them or the burdens they placed on the Division of Water Rights, satisfying the constitutional test for a regulatory fee.

The appellate court also concluded that the State Water Board's decision to allocate all of the United States Bureau of Reclamation's (Reclamation) annual permit and license fee for the federal Central Valley Project (CVP) to the water supply contractors was reasonable. The record and the case law establish that the CVP is a water supply project and that Reclamation provides the contractors with all available water after

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.

satisfying its obligations under state and federal law. As a result, the fees paid by CVP contractors were reasonably related to their beneficial interest in CVP water rights.

Finally, the appellate court concluded that the trial court erred in determining that the fee regulations were invalid based on their application to a single payer (Imperial Irrigation District). Prevailing law requires that the fees must be evaluated collectively, and a regulatory fee is not invalid simply because it may be disproportionate as applied to a particular fee payer.

On May 16, 2018, the California Supreme Court denied NCWA's petition for review. On October 15, 2018, the United States Supreme Court denied NCWA's petition for writ of certiorari.

3.0 GROUNDS FOR RECONSIDERATION

According to the State Water Board's regulations governing reconsideration of fees, only a fee payer may petition for reconsideration of the State Water Board's determination that the fee payer is required to pay a fee, or the State Water Board's determination regarding the amount of the fee. (Cal. Code Regs., tit. 23, § 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 4, 2014 assessment was December 4, 2014. The State Water Board will not consider late petitions or late-filed letters referencing the Farm Bureau 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 State Water Board's regulations. (§ 770, subd. (a)(1).) Alternatively, after review of the record, the State Water Board also may deny the petition if the State Water 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.⁴ (*Id.*, subd. (a)(2)(A)-(C).)

⁴ The State Water Board is directed to order or deny reconsideration on a petition within 90 days from the date on which the State Water 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 State Water 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 WR 2009-0061 at p. 2, fn. 1; State Water Board Order WQ 98-05-UST at pp. 3-4.)

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 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.)⁵

As explained in the Memorandum to File from Barbara Evoy, Deputy Director for the Division of Water Rights, dated March 10, 2015, entitled "Recommended Water Right Fee Schedule for Fiscal Year 2014-15" (hereinafter "Evoy Memorandum"), in FY 2014-15, the Legislature appropriated \$25.278 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 included \$13.84 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,⁶ with a total of \$17.59

⁵ As of June 27, 2017, the Department of Tax and Fee Administration was vested with many of the BOE's former authorities, including but not limited to collection of water right fees pursuant to the Water Code and the State Water Board's fee regulations. (Gov. Code, §§ 15570.22 & 15570.24.)

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

million appropriated to the State Water Board from the Water Rights Fund. The State Water Board also received additional expenditure authority through mid-year budget revision for two personnel expenditures of \$130,000 and \$712,000. Thus, in calculating fees, the State Water Board had to ensure sufficient revenues to support a total of \$18.441 million appropriated from the Water Rights Fund for FY 2014-15. The State Water Board's budget for the water right program also included \$7.18 million in General Fund, \$276,000 from Cigarette and Tobacco products, and \$223,000 from the Federal Trust Fund. In addition to the amounts appropriated to the State Water Board, the Legislature appropriated \$484,000 from the Water Rights Fund to BOE for its water right fee collection efforts, \$37,000 from the Water Rights Fund to the California Environmental Protection Agency for support functions that the agency provides for the State Water Board's water right program, and \$14,000 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.⁷ 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 considered a 10 percent fund reserve to be prudent. In some years, the fund reserve has been drawn down by collecting less revenue annually than is expended. As explained in the Evoy Memorandum, the Water Rights Fund had a reserve of \$3.851 million at the beginning

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 FY 2014-15. Without any annual fee increase, the projected reserve for FY 2015-16 was expected to be 9.1 percent, which would have been below the amount the Division considered to be prudent. To prevent the 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 \$0.053 to \$0.058 and increasing the annual Federal Energy Regulatory Commission (FERC) license-associated water quality certification per kilowatt charge from \$0.342 to \$0.43. The Division also proposed adjusting the caps on application and petition filing fees based on changes in the consumer price index. With these increases, the projected fee revenue was \$16.431 million and total Water Right Fund projected revenue was \$17.517 million. With estimated total expenditures of \$18.441 million for the fiscal year, expenditures were projected to exceed revenues by \$924,000, thereby ending the fiscal year with a reserve of \$2.927 million, which amounted to a 15.9 percent fund reserve. Although this fee schedule would not draw down the fund reserve to 10 percent of annual expenditures, the Evoy Memorandum later stated, based on the Budget Act for FY 2014-15, the Governor's proposed budget for FY 2015-16, and implementation of projected fees for FY 2015-16, that the fund reserve was expected to get closer to a minimum prudent reserve level in FY 2016-17⁸. The proposed and adopted FY 2014-15 fee schedule was intended to maintain a prudent reserve while minimizing the need for a larger increase in future fiscal years.

On September 23, 2014, the State Water Board accepted the Division's recommendations and adopted Resolution No. 2014-0052, revising the emergency regulations governing water right fees for FY 2014-15. The Office of Administrative Law approved the emergency regulations on October 30, 2014. The BOE issued the annual fee assessments, on behalf of the State Water Board on November 4, 2014.

⁸ On September 16, 2015, the State Water Board adopted Resolution No. 2015-0061, increasing the annual per acre-foot fee for permits and licenses consistent with the projections made prior to adoption of the FY 2014-15 fee increases discussed in this order.

5.0 FEE ASSESSMENTS ADDRESSED IN THIS ORDER

The Farm Bureau's petition for reconsideration identifies itself, county farm bureaus representing themselves and the interests of their individual members in their respective counties, Chimney Rock Ranch, Pollenator Ranch, Lawrence B. Groteguth, William A. Gruenthal, Bob J. Murphy, and Patricia Pereira as Petitioners. A number of persons or entities also filed petitions incorporating the Farm Bureau petition by reference. In Exhibit 1 of its petition, the Farm Bureau identifies water right holders by name and water right applications, which it purports to represent under the doctrine of associational standing. The State Water Board has previously rejected the Farm Bureau's argument that it, the county farm bureaus, and individuals identified in Exhibit 1 may be considered Petitioners under the State Water Board's regulations governing reconsideration of fees. (See Order WRO 2005-0002-EXEC, at pp. 5-7.) As explained in Order WRO 2005-0002-EXEC, each person who seeks reconsideration of fee assessment must independently meet the statutory and regulatory requirements for reconsideration of a fee assessment. The reasoning of Order WRO 2005-0002-EXEC is incorporated by reference herein to the extent that Petitioners intend to have their petition apply to non-fee payers and any fee payer for whom all information required by the State Water Board's regulations governing reconsideration of fees has not been provided.

Moreover, the State Water Board receives a very large number of petitions for reconsideration on annual fees, and certain identifying information is necessary to enable the State Water Board to know exactly which fee determinations are before it and to properly process the petitions. Accordingly, the State Water Board's regulations require a petition for reconsideration of a fee assessed by BOE to include either a copy of the notice of assessment or all of the following information: (i) the fee payer's name; (ii) the water right or BOE identification number; (iii) the amount assessed; and (iv) the billing period or assessment date. (§ 1077, subd. (a)(2).)⁹ Prior petitions submitted by Petitioners have stated that the amounts assessed to the water right holders identified in Exhibit 1 of its petition are unknown, but that the Farm Bureau believes that the

⁹ Section 1077, subdivisions (a)(2) and (b), refers to a "notice of assessment." BOE refers to this notice as a "notice of determination." These notices are the same thing.

amount assessed for the “vast majority” was \$100 per water right. Regardless, if the Farm Bureau’s petition and exhibits do not meet the requirements for a petition for reconsideration, including submitting a notice of assessment or specifying the amount assessed for each fee payer, as required by section 1077, then the petition is defective as to those fee payers. In other words, if information regarding the amount assessed has not been submitted for the fee payers identified in Exhibit 1, either in another Farm Bureau exhibit or by separate, timely-filed correspondence, then those fee payers are not properly considered Petitioners.

Only persons who were assessed a fee on November 4, 2014, and who met the State Water Board’s reconsideration requirements are considered Petitioners for purposes of this order.¹⁰ Those Petitioners are identified in Attachment 1.

The State Water Board will not consider late-filed letters referencing the Farm Bureau petition for reconsideration. The deadline for filing a petition for reconsideration of the November 4, 2014 assessment was December 4, 2014. (§ 1077, subd.(b).) Although the State Water Board requires strict adherence to the statute and regulations governing a petition for reconsideration, it can accept a timely filed petition that inadvertently omits required information if the information is provided before the State Water Board acts on the petition. Accordingly, if the Farm Bureau identified a person in a timely filed petition, and that person subsequently submitted a notice of assessment or required information before the State Water Board acted on the petition, the State Water Board considered that person to be a Petitioner subject to this order.

¹⁰ Petitioners contest the State Water Board’s decision to impose the water right fees, stating that the State Water Board decided to impose the FY 2014-2015 water right fees on September 23, 2014. On that date, the State Water Board adopted Resolution No. 2014-0052, which adopted emergency regulations revising the water right fee schedule and regulations in accordance with the Budget Act of 2014. For purposes of a petition for reconsideration relating to an assessment by BOE, however, the State Water Board’s decision is deemed adopted on the date of the assessment by BOE, which was November 4, 2014. (§ 1077, subd. (b).) Because, however, Petitioners have identified the assessment date, and included notices of determination with the date, the State Water Board will construe their request for reconsideration to include those assessments.

The Farm Bureau's 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.

Petitioners do not make specific arguments regarding annual application fees or the water quality certification fees. The Farm Bureau's petition and the petitions filed by reference do not include notices of assessment for these types of fees. To the extent that Petitioners' challenge to these fees is based on the same contentions as they make concerning the annual permit and license fees, those contentions are addressed in this order and in the orders incorporated by reference. If Petitioners intended to rely on other grounds, then their challenge is deficient because they failed to specify those grounds and to include points and authorities in support of the legal issues raised. (§ 769, subd. (c).) Additionally, the State Water Board will not consider allegations that Petitioners seek to incorporate by reference in other documents, such as its complaints or the Final Statement of Decision issued by the Sacramento County Superior Court on November 12, 2013 in *Farm Bureau* (FSD), if the Petitioners have failed to include the necessary points and authorities with their petition. (*Ibid.*)

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

Petitioners' petition relies solely on challenges they have made in the past in either prior petitions for reconsideration or in their challenge discussed in section 2, *supra*. The one specific issue Petitioners identify in their points and authorities is that "no fees are assessed against the holders of approximately 38% of all water rights in California" (Petition, at p. 7, quoting the FSD) and that therefore the fees don't "represent a fair, reasonable and substantially proportionate assessment of all costs related to the regulation of affected payers."¹¹ (Petition, at p. 7, quoting the FSD.) The State Water

¹¹ In order to be a valid regulatory fee, an assessment must bear a fair or reasonable relationship to the fee payers' burdens on or benefits from the regulatory activity.

Board has rejected Petitioners' arguments, including by Order WR 2010-0007-EXEC and more recent orders responding to joint petitions submitted by the Farm Bureau and NCWA, CVPWA et al. Petitioners have not provided any new arguments, new information, or supporting authorities that materially change any of the issues raised in the earlier petitions. With respect to any other issues that were raised in the previous petitions and that Petitioners attempt to incorporate by reference in the petition now before the State Water Board, this order adopts the reasoning of the State Water Board's orders addressing those petitions.

7.0 CONCLUSION

The State Water Board finds that its decision to impose water right fees was appropriate and proper. The petition for reconsideration is denied.

ORDER

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

Dated: July 13, 2023



Eileen Sobeck
Executive Director

(California Assn. of Professional Scientists v. Dept. of Fish and Game (2000) 79 Cal.App.4th 935.) The annual water right fees are imposed on the group of water users—permittees and licensees—that account for the majority of the State Water Board's regulatory efforts. (Wat. Code, § 1525, subds. (a), (c).) Certain water users who are regulated by the State Water Board to a far lesser degree, such as surface water users not under the permitting authority of the State Water Board, do not pay water right permit and license fees. To address concerns that certain water users benefit from, or place burdens on, the water right regulatory program, but do not pay fees, the Division has analyzed the program resources dedicated to those non-paying water users. As explained in the Evoy Memorandum regarding "Other Water Right Program Activities," the costs relating to implementation of the State Water Board's program for processing statements of water diversion and use (Wat. Code, § 5100 et seq.), groundwater issues, Delta Watermaster activities, and drought emergency issues other than administration and oversight of the water right permit and license program are paid for from General Fund appropriations and Tobacco Tax funds this fiscal year.

**Attachment 1:
 Petitioners for Fiscal Year 2014-15 Water Rights Fees in the Matter of the Petition
 for Reconsideration of the California Farm Bureau Federation, Various County
 Farm Bureaus, and Individual Petitioners**

State Water Board ID	Primary Owner
A017757	1982 BERGER TRUST DATED 7/19/82
A017759	1982 BERGER TRUST DATED 7/19/82
A017843	1982 BERGER TRUST DATED 7/19/82
A018050	1982 BERGER TRUST DATED 7/19/82
A018895	1982 BERGER TRUST DATED 7/19/82
A017754	1989 SPENCE TRUST DATED APRIL 4,
A011058	A & G MONTNA PROPERTIES LP
A013849	ALLEN FAMILY TRUST
A014051	ALVIN R CADD
A011366	BARTON FAMILY LIMITED PARTNERSHIP
A016619	BONGARD'S TREESCAPE NURSERY
A016609	CHIMNEY ROCK RANCH
A016829	CHIMNEY ROCK RANCH
A018673	CHIMNEY ROCK RANCH
A018754	CHIMNEY ROCK RANCH
A018762	CHIMNEY ROCK RANCH
A018763	CHIMNEY ROCK RANCH
A021153	CHIMNEY ROCK RANCH
A021262	CHIMNEY ROCK RANCH
A023341	CHIMNEY ROCK RANCH
A023917	CHIMNEY ROCK RANCH
A023918	CHIMNEY ROCK RANCH
A023919	CHIMNEY ROCK RANCH
USBR1336	CORTINA WATER DISTRICT
A017551	DAVID STARE
A011315	DENNIS M TUOHY
A015759	EUNICE KATHRYN HARRIGAN WOOD S TR
A013890	FRANK M WOODS
A015760	FRANK M WOODS
A023366	GARDINER F JONES
A012987	GARY M BARTON
A013099	GARY M BARTON
A013100	GARY M BARTON
A018715	GARY M BARTON
A018871	H MAX LEE
A022554	HARRY A BAKER
A021223	HARRY A. BAKER REVOCABLE TRUST

State Water Board ID	Primary Owner
A012835	HARRY GOLBAHAR
A028156	J E JENSEN
A013256	JACK W DEI SR
A006855	JAMES D MILOVINA
A025388	JAMES R CHANCE
A025390	JAMES R CHANCE
A025474	JAMES R CHANCE
A025475	JAMES R CHANCE
A025476	JAMES R CHANCE
A025477	JAMES R CHANCE
A025479	JAMES R CHANCE
A025481	JAMES R CHANCE
A027593	JAMES R CHANCE
A020459B	JELITO LIVING TRUST DATED 7/29/89
A003768	JERSEY ISLAND RECLAMATION DIST 830
A016548	JOHN MONHOFF
A024412	JOHN J BAZZANO
USBR1266	KIRKWOOD WATER DISTRICT
A020424	LAMMERS PROPERTIES LLC
A020779	LAMMERS PROPERTIES LLC
A026191	LAMMERS PROPERTIES LLC
A027071	LAMMERS PROPERTIES LLC
A016790	LARRY J BUNNING
A017172	LARRY J BUNNING
A018708	LARRY J BUNNING
A020348A	LARRY J BUNNING
A000245	LARRY R WILLMORE
A020506	LAWRENCE B GROTEGUTH
A020512	LAWRENCE B GROTEGUTH
A025669	LAWRENCE B GROTEGUTH
A025670	LAWRENCE B GROTEGUTH
A028511	LAWRENCE B GROTEGUTH
A004501	LAWRENCE R & RUTH VOTH SCHNEIDER
A012803	LAWRENCE R & RUTH VOTH SCHNEIDER
A007988A	LOREN D BOTTORFF
A010769	LOREN D BOTTORFF
A010905	LOREN D BOTTORFF
A012926	LOREN D BOTTORFF
A014686	LOREN D BOTTORFF
A019363	MANUEL A BRAZIL
A024573	MANUEL A BRAZIL

State Water Board ID	Primary Owner
A019903	MASTERSON PROPERTIES
A019904	MASTERSON PROPERTIES
A020727	MASTERSON PROPERTIES
A020849	MASTERSON PROPERTIES
A026206	MASTERSON PROPERTIES
A025928	MASTERSON WEST
A031315	MICHAEL J MILOVINA
A031399	MICHAEL J MILOVINA
A019913	MIKE LANDINI
A024810	MIKE LANDINI
A024811	MIKE LANDINI
A025118	MIKE LANDINI
A013030B	MILOVINA VINEYARDS
A013661	MILOVINA VINEYARDS
A018093A	MILOVINA VINEYARDS
A023926A	MILOVINA VINEYARDS
A024050	MILOVINA VINEYARDS
A025822A	MILOVINA VINEYARDS
A025822B	MILOVINA VINEYARDS
A030553	MILOVINA VINEYARDS
A030554	MILOVINA VINEYARDS
A031988	MILOVINA VINEYARDS
A028685	MJM
24139P060705	NELSON & SONS A CORPORATION
24140P060705	NELSON & SONS A CORPORATION
A024139	NELSON & SONS A CORPORATION
A024140	NELSON & SONS A CORPORATION
A020015	O'FARRELL AND BORGWARDT FMLY TRST
A025952	PATRICIA PEREIRA
A016765	PAUL L WATTIS JR
A017073A	PAUL L WATTIS JR
A017073B	PAUL L WATTIS JR
A022734	PAUL L. WATTIS JR.
A000882B	PHIL KNOX LEISER TRUST
A021545	POLLENATOR RANCH
A000135	RICHARD L JENNINGS
A000486	RICHARD L JENNINGS
A010835	RICHARD L JENNINGS
A012903	RICHARD L JENNINGS
A014136	ROBERT COMSTOCK
A015034	SAMRA FAMILY TRUST

State Water Board ID	Primary Owner
A004026	VERYL T KUCHAR
A011258A	VERYL T KUCHAR
A013874	WARNECKE RANCH & VNYD LTD .PTN
A014750	WARNECKE RANCH & VNYD LTD .PTN
A024051	WARNECKE RANCH & VNYD LTD .PTN
A003633	WESTSIDE GRAPES LLC
A025393A	WESTSIDE GRAPES LLC
A025393B	WESTSIDE GRAPES LLC
A013064	WILLIAM A GRUENTHAL
A013065	WILLIAM A GRUENTHAL
A020928	WILLIAM J FOGARTY
A025369	WILLIAM MICHAEL ROBISON
A025370	WILLIAM MICHAEL ROBISON
A025371	WILLIAM MICHAEL ROBISON
A025386	WILLIAM MICHAEL ROBISON
A004307	WILLIAM T JOHNSON
A023536	WILLIAM T. JOHNSON
A024056	WILLIAM T. JOHNSON
A026250	WILLIAM T. JOHNSON
A029591	WILLIAM T. JOHNSON
A029592	WILLIAM T. JOHNSON
A030036	WILLIAM T. JOHNSON