

STATE OF CALIFORNIA
STATE WATER RESOURCES CONTROL BOARD

ORDER WR 2008-0003-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 DIRECTOR:¹

1.0 INTRODUCTION

The California Farm Bureau Federation (Farm Bureau), various county farm bureaus, and other 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) 2007-2008 water right fees assessed by the State Board of Equalization (BOE) on October 15, 2007. Petitioners challenge the State Water Board's decision to impose the water right fees on several constitutional grounds, including a claim that the fees constitute an unconstitutional tax in violation of Article XIII A of the California Constitution (commonly referred to as "Proposition 13"). They request the State Water Board to reconsider the water right fees that were imposed, declare the fee statute invalid, refund all water right fees paid, and to vacate and rescind State Water Board Resolution Nos. 2006-0065 and 2006-0094-EXEC 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.

¹ State Water Board Resolution No. 2002-0104 delegates to the Executive Director the authority to 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. 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 in this order and does not confer the legal status of petitioner.

2.0 STATUS OF LITIGATION

The State Water Board must consider the petition for reconsideration at a time when the statute authorizing water right fees and the basic structure of the implementing regulations are being challenged in pending litigation. Each year since 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, in part, that the fee legislation and the State Water Board's fee regulations are unconstitutional and invalid. The NCWA, CVPWA, and Farm Bureau actions over the FY 2003-2004 fees have been consolidated, and the other actions have been stayed pending resolution of the consolidated case. 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. On January 17, 2007, the Third District Court of Appeal issued a decision upholding the fee statute and invalidating the fee regulations for FY 2003-2004. All parties petitioned the California Supreme Court for review, and the Court granted review on April 11, 2007.

3.0 GROUND FOR RECONSIDERATION

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.)³ 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 board action of which petitioner requests

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.

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 which petitioner requests. (§§ 769, subd. (a)(1)-(6), 1077, subd. (a).) A petition for reconsideration of a fee assessed by BOE must include a copy of the notice of assessment. (§ 1077, subd.(a).) 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); see also § 769, subd. (a)(3) [requiring petitioner to identify the date on which the State Water Board made its decision].) 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 October 15, 2007 assessment was November 14, 2007. (*Ibid.*)

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. (*Id.*, subd. (a)(2)(A)-(C).)

This order addresses the principal issues raised by the Farm Bureau 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 State Water Board's regulations. (§§ 768-769, 1077.)

4.0 LEGAL AND FACTUAL BACKGROUND

The State Water Board's Division of Water Rights (Division) is the entity primarily responsible for administering the State's water right program. The primary source of funding for the water rights 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) 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 set forth in the annual Budget Act. (*Id.*, § 1525, subd. (d)(3).) BOE is responsible for collecting the annual fees. (*Id.*, § 1536.)

In FY 2007-2008, the Budget Act authorizes the expenditure of \$11.592 million to support the regulatory activities of the State Water Board's water right program. Most of the funding for the water right program – a total of \$7.384 million – is appropriated from the Water Rights Fund.⁴ This allocation includes \$6.929 million for administration of the State Water Board's water right program, \$420,000 for the water right fee collection efforts of BOE and \$35,000 for support functions provided by the California Environmental Protection Agency. (Stats. 2007, ch. 171, as amended by Stats. 2007, ch. 172.) The State Water Board estimated that mid-year budget adjustments would increase the Water Rights Fund budget to \$7.984 million.⁵

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 Water Rights Fund in the annual Budget Act, taking into account money in the fund from other sources.⁶ The State Water Board has determined the current fee schedule for FY 2006-2007 will continue to generate sufficient revenues to support the water right program activities for FY 2007-2008.⁷ Accordingly, it did not revise the

⁴ In addition to appropriations from the Water Rights Fund, the State Water Board's budget for the water right program also includes \$3.848 million in general funds, \$212,000 in tobacco tax funds, and \$148,000 in federal trust funds.

⁵ In addition to making appropriations that are specific as to the particular fund and agency involved, the Budget Act includes appropriations that are allocated by the Department of Finance. The Budget Act also includes generally applicable sections that provide for adjustments of appropriations by the Department of Finance.

⁶ 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)), penalties collected for water right violations (*id.*, § 1551, subd. (b)), and money transferred from other funds.

⁷ As explained in the Memorandum to File dated January 7, 2008 from Victoria A. Whitney, Chief, Division of Water Rights, as of June 30, 2007 the Water Rights Fund had collected \$9.168 million from water right and water quality certification fees assessed in FY 2006-2007. After accounting for funds remaining from previous years and subtracting program costs and encumbrances, approximately \$0.082 million was left in the Water Rights Fund at the end of the fiscal year. The State Water Board has accounted for this excess by subtracting it from the budget target for FY 2007-2008. Thus, for the purposes of calculating this fiscal year's fees, the State Water Board's revenue target is \$7.902 million (\$7.984 - \$.082 million). Assuming a non-collection rate of 5 percent, the total amount to be collected from filing fees and billed under annual fees is \$8.318 million.

regulations this year. The fee schedule for this fiscal year is identical to the fee schedule for FY 2006-2007.

5.0 FEE DETERMINATIONS COVERED BY THE PETITION

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, Harry E. Blythe, Jr., for himself and as executor of the Estate of Bruce W. Blythe, Lawrence B. Groteguth, William A. Gruenthal, Horace G. Kelsey, 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 its Exhibit 1, the Farm Bureau identifies water right holders that it purports to represent under the doctrine of associational standing by name and water right application or fee account number. 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.) The reasoning of Order WRO 2005-0002-EXEC is incorporated by reference herein.

Only persons who were assessed a fee on October 15, 2007, and who met the State Water Board's reconsideration requirements are considered petitioners for purposes of this order.⁸ Those petitioners are identified in Attachment 1. 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. 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.

A petition for reconsideration must be received by the State Water Board within 30 days of the date the assessment is issued, i.e., November 14, 2007, for bills issued on October 15, 2007.

⁸ 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 2007-2008 annual water right fees on September 21, 2006. On that date, the State Water Board adopted Resolution No. 2006-0065, which adopted emergency regulations revising the water right and water quality certification fee schedule and regulations in accordance with the Budget Act of 2006. The emergency regulations adopted under Resolution No. 2006-0065 were not sent to the Office of Administrative Law for approval. On November 30, 2006, the State Water Board's Executive Director revised and re-adopted the FY 2006-2007 emergency regulations. (State Water Board Res. No. 2006-0094-EXEC.) Because Petitioners included notices of determination dated October 15, 2007, however, the State Water Board will construe their request for reconsideration to include those assessments.

(§ 1077, subd. (b).) The State Water Board will not consider late-filed letters referencing the Farm Bureau petition for reconsideration.

Petitioners do not make specific arguments regarding annual application fees, the annual petition fees, the federal water supply contractor fees, or the water quality certification 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 the complaint or the Court of Appeal's January 17, 2007 decision,⁹ 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 raise a variety of constitutional challenges to Senate Bill 1049 and the fee regulations, including claims that the fees (1) constitute an unconstitutional tax in violation of Proposition 13; (2) unconstitutionally deprive Petitioners of their property rights without due process of law; (3) unconstitutionally deprive Petitioners of their property rights and constitute a taking; and (4) unconstitutionally deprive Petitioners of their equal protection rights. Petitioners previously raised these issues, nearly verbatim, in the petitions that the Farm Bureau previously filed challenging annual fees issued in Fiscal Years 2003-2004, 2004-2005, 2005-2006, and 2006-2007. The State Water Board denied those petitions in Orders WRO 2004-0010-EXEC, WRO 2005-0002-EXEC, WR 2006-0004-EXEC, and WR 2007-0008-EXEC. 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 the issues that were raised in the previous petitions and are repeated in the petition now before the State Water

⁹ Petitioners assert that the State Water Board's actions were inappropriate and improper for the reasons set forth by the Court of Appeal in its January 17, 2007, opinion. The appellate court's opinion, however, was superseded when the California Supreme Court granted review. The opinion is no longer considered published and may not be cited. (Cal. Rules of Court, Rule 8.1105 and Rule 8.1115.)

Board, this order adopts the reasoning of Order WR 2007-0008-EXEC and the orders incorporated by reference in that Order.

7.0 **CONCLUSION**

For the reasons discussed above, 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: 1-11-08



Dorothy Rice
Executive Director

Attachment

**In the matter of the Petition for Reconsideration of the California Farm Bureau Federation, et. al.
Attachment 1: Petitioners for Reconsideration**

Name	State Water Board ID
A. Marie Jackson	A004942
A. Perry Davilla	A026511
Abbe Family Trust VAD 10/11/04	24544P050504
Abbe Family Trust VAD 10/11/04	A024544
Alan T. Ingham	A028452
Alba C. Houston Orchard Co.	A015094
Albert Brocchini	A009834
Albert Brocchini	A013628
Albert Brocchini Farms	A010864
Albert E. Dehoff	A024376
Alexander Hildebrand	A017950
Alexander Hildebrand	A019194
Alfred Martinoni	A025710
Alfred Martinoni	A027963
Alice Elizabeth Bissett	A029375
Alice Elizabeth Bissett	A027048
Alice Elizabeth Bissett	A021697
Alice Elizabeth Bissett	A017700B
Alice K. Marks	A000657
Allen Ramage	A016632
Alma L. Waddington	A021106
Alturas Ranches LLC	A013339
Alturas Ranches LLC	A016048
Alturas Ranches LLC	A021557
Alturas Ranches LLC	A016047
Alturas Ranches LLC	A013526
Alturas Ranches LLC	A014759
Alturas Ranches LLC	A010079
Alturas Ranches LLC	A002383
Andy Romo	A026085
Anne Read	A025232
Anne Read	A025234
Anne Read	A025236
Anne Read	A025233
Anne V. Crawford-Hall	A004007
Antinori California	A020372
Antone Fahden	A025940
Antone Fahden	A028386
Arnaudo Brothers, A Partnership	A009519
Arnaudo Brothers, A Partnership	A012239
Arnaudo Brothers, A Partnership	A004921
Arnaudo Brothers, A Partnership	A021687
Arnaudo Brothers, A Partnership	A006397
Arnaudo Bros	A004429
Art Richards	A027696
Arthur S. Dean	A011516
August Knittle	A023313
August Knittle	A023257

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Name	State Water Board ID
August Knittle	A023258
Ausaymas Cattle Company	A009481
Ausaymas Cattle Company	A016900A
Ausaymas Cattle Company	A016901A
Ausaymas Cattle Company	A020673A
Ausaymas Cattle Company	A024981
Austin Lemenager	A017992
Austin Lemenager	A015363
B & B Farms	A009201
B & B Farms	A016255
B. J. Deis	A027088
B. J. Deis	A027087
B. J. Deis	A027089
B. J. Deis	A025917
Belle C. Hays	A023175B
Belle Terre Ranch Inc.	A014339
Belle Terre Ranch Inc.	A013391
Bergluno Family Vineyards	A015281
Bert Owens	A022438
Bert Owens	A024574
Betty A. Foster	A029401
Betty A. Foster	A025334
Betty Mankins	A017646
Betty Mankins	A016971
Betty Mankins	A017648
Betty Mankins	A017649
Betty Mankins	A017647
Birdie C. Vanderford - Trust B	A010134
Bob J. Baldwin	A027768
Bob J. Murphy	A029071
Bonnie B. Potter	A005184
Brent Wiggin, Inc.	A027660
Brocchini Farms Inc.	A006963
Brooks Walker	A015559
Brutocao Vineyards	A029760
Brutocao Vineyards	29760P041129
Brutocao Vineyards	A030656
Brutocao Vineyards	30656P041129
Burrows Ranch Inc.	A028673
Burrows Ranch Inc.	A030273
Burrows Ranch Inc.	A029674
Burrows Ranch Inc.	A028618
Burrows Ranch Inc.	A028675
Burta Hout Herger	A013553
Burta Hout Herger	A004507
Butte Slough Irrigation District	A006743
Carl A. Elkins	A003830
Carol Ann Bunning	A020348B

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Name	State Water Board ID
Cathie E. Walton	A001177
Cecelia Setty	A026400
Central Land Company	A007988F
Charles & Leslie McDowell Family Trust	A009252
Charles & Leslie McDowell Family Trust	A013488
Charles A. Orwick	A030922
Charles A. Orwick	A029440
Charles E. Spinney Jr.	A022808B
Charles E. Spinney Jr.	A022877
Charles Kluge	A029323
Charles Kluge	A029324
Chavez-Leeds Vineyard	A026453A
Chavez-Leeds Vineyard	A026453B
Chavez-Leeds Vineyard	A023930
Chimney Rock Ranch	A021262
Chimney Rock Ranch	A018763
Chimney Rock Ranch	A016829
Chimney Rock Ranch	A018673
Chimney Rock Ranch	A016609
Chimney Rock Ranch	A021153
Chimney Rock Ranch	A023341
Chimney Rock Ranch	A018762
Chimney Rock Ranch	A023918
Chimney Rock Ranch	A023919
Chimney Rock Ranch	A023917
Chimney Rock Ranch	A018754
Clifton E. J. Hodge	A020574
Cottonwood Creek Vineyard PTN	A023231
Crook Revocable 1992 Trust	A021329
Crook Revocable 1992 Trust	A000862
Dan Silva	A026674
Dan Silva	A029133
Dan W. Forbes	A000211
Dante A. Calvi	A025222
Dante A. Calvi	A025221
Dante A. Calvi	A023725
David B. Burbank Jr.	A019195
David B. Burbank Jr.	A017920
David C. Creps	A029429
David C. Creps	A029404
David C. Creps	A011025
David C. Creps	A013710
David Richard Wilkey	A028991
David S. Wiczorek	A027925
David S. Wiczorek	A031002
Dean Porter	A017352
Dean R. Houk	A013552
Dennis Bunning	A018513

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Name	State Water Board ID
Dennis Bunning	A018402
Dennis M. Tuohy	A011315
Devin W. Gordon	A016308
Diane J. Stuller	A030298
Dino E. Andreotti	A004357
Dino E. Andreotti	A022596
Donald R. Eutenier	A024336
Donald R. Eutenier	A026123
Donald R. Eutenier	A029355
Donald R. Eutenier	A029356
Douglas A. Nickell	A028159
Douglas C. Milton	A013168
Douglas C. Milton	A012253
E. D. Willey	A007641A
E. D. Willey	A015745
Earnest Righetti	21061P990713
Edward S. Wineman	A016990
Edward S. Wineman	A022219
Elizabeth H. Rickert	A020722
Elizabeth H. Rickert	A020721
Ernest Righetti	A021061
Ernest Righetti	22704P990713
Ernest Righetti	A022704
Ernest Righetti	17840P90713
Ernest Righetti	A017840
Ernest Righetti	28883P990713
Ernest Righetti	A028883
Fedora Farms Inc.	USBR1079
Fedora Farms Inc.	A013511
Fedora Farms Inc.	A013512
Fedora Farms Inc.	A009032
Feliz Creek Limited Partnership	A030779
Feliz Creek Limited Partnership	A030780
Francis C. Lile Trust	A004554
Francis E. McNamara	A023030
Frank J. Romeo	A023986A
FRE 288 LLC	A014023
Fred E. Weibel	A017868
Fred E. Weibel	A021950
Fred E. Weibel	A023748
Fred N. Sutter	A027671
Fred N. Sutter	A027504
Fredrick J. Flook	A024952
Fredrick R. Anklin	A014070
Fredrick R. Anklin	A013659
Friedhelm Engelm	A023558
Fruit Growers Supply Company	A024249
Furlan Joint Venture	A012469A

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Name	State Water Board ID
Furlan Joint Venture	USBR1021
Galen and Maryn Whitney Family Trust	A011887
Gardiner F. Jones	A023366
Gary Abate	A011739
Gary E. Quick	A021887
Gary E. Quick	A017700A
Gary E. Quick	A016794
Gary E. Quick	A025225
Gary M. Barton	A013099
Gary M. Barton	A013100
Gary M. Barton	A012897
Gary M. Graham	A005064
Gary W. Little	A012329
George A. Grossi	A014000
George A. Grossi	A018480
George Casini	A013317
George Vierra	A017592
George Vierra	A017475
George W. Fay	A016376
Gerna D. Grohl	A021190
Gerna D. Grohl	A020598
Gerna D. Grohl	A018947
Gottfried Herrmann	A014179
Gravelly Ford Water District	A023031
Gravelly Ford Water District	USBR1012
Guido Venturi	A021966
H. Max Lee	A018871
Hale & Marks	USBR1037
Hale & Marks	USBR1169
Hanabi, A California General Partnership	A024124
Hans Fahden Vineyards	A031180
Hans Fahden Vineyards	A031147
Hans Fahden Vineyards	A029044
Harry A. Baker	A022554
Harry A. Baker Revocable Trust	A021223
Harry B. Peters	A023698
Heinz Eichenseer	A029528
Herbert W. Jasper	A022678
Herman Corporation	A014128
Horace G. Kelsey	A018348
Horace G. Kelsey	A018347
Horace G. Kelsey	A018346
Horace G. Kelsey	A018345
Horace G. Kelsey	A018344
Horace G. Kelsey	A011814
Howald Farms, Inc.	USBR1014
Howard Kirkland	A018362
J. H. Jonson & Sons Inc.	A010193

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Name	State Water Board ID
Jack L. Cox	A031513
Jack L. Cox	A021429A
Jack L. Cox	A024130
Jack L. Cox	024028
Jack L. Cox	A013974
Jack L. Cox	A031418
Jack L. Cox	24130P021104
Jack L. Cox	25600P021104
Jack L. Cox	24028P021104
Jack L. Cox	A023387
Jack L. Cox	A025600
Jack Sparrowk	A021253A
James A. Beck	A024879
James D. Milovina	A006855
James E. Tarke	A019749B
James E. Tarke	A013605
James F. Rutherford	A017160
James K. Mooney	A009885
James R. Chance	A025476
James R. Chance	A020364B
James R. Chance	A027593
James R. Chance	A027591
James R. Chance	A028216
James R. Chance	A025752
James R. Chance	A025390
James R. Chance	A025391
James R. Chance	A025474
James R. Chance	A025475
James R. Chance	A025388
James R. Chance	A022977B
James R. Chance	A025481
James R. Chance	A025479
James R. Chance	A025477
James S. Miller	A021889
James Testa	A023802
James Testa	A024344
James V. Alford	A027604
James V. Alford	A025160
James V. Alford	A025161
James V. Alford	A025672
James W. Long	A022237
Jane M. Mathis Barnes & Franklin L. Barnes Jr. Trust	A019740
Janet E. Lopez	A021198
Janet Mast Haynes	A022902
Jay A. Moon	A017214
Jay A. Moon	A017215
Jay A. Moon	A017216
Jay A. Moon	A017217

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Name	State Water Board ID
Jay A. Moon	A017218
Jay A. Moon	A017220
Jay A. Moon	A017222
Jay A. Moon	A017226
Jay A. Moon	A017227
Jay A. Moon	A017228
Jay A. Moon	A017528
Jay J. Colombini	A006623
Jay J. Colombini	A002380
Jef H. Schmidt	A016864
Jef H. Schmidt	A016865
Jerry Drew Spurlock	A019912
Jerry Drew Spurlock	A019910
Jerry Drew Spurlock	A019437
Jim Alford	A026105
Joe Heidrick Family Trust	A003466
Joe Russ	A024016
Joe Russ	A012005
Joe Russ	A021454
John and Jane Fitzgerald Family Revocable Trust	A028801
John and Jane Fitzgerald Family Revocable Trust	A017537
John C. Brunk	A018757A01A
John C. Kelley Ranches, LLC	A011266
John F. Cook	A011155
John G. Bourdet	A026315
John G. Bourdet	A020673C
John G. Bourdet	A016901C
John Hancock Mutual Life Insurance	A028943
John M. Lasgoity	A025323
John M. Lasgoity	A025324
John M. Lasgoity	A025373
John R. McArthur	A020916
Joseph Russ	A009609
Joseph Russ	A020109
Joseph Russ	A020936
Joseph Russ	A009610
Joseph Sequeira	A017964
Kathleen S. Spencer	A017641
Kaweah River Power Authority	A026607
Keith Brown	A031001
Kenneth L. Barr	A006904
Kenneth L. Foster	A029719
Kenneth L. Fountain	A001036
Kenneth R. Elston	A029464
Kenneth W. Rosenthal	A030496
Kenneth W. Rosenthal	A030495
Kenneth W. Rosenthal	A026766
Kenneth W. Rosenthal	A026260

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Name	State Water Board ID
Kevin Deierling	A027601
Kimmel & Sons	A025070
Kimmel & Sons	A028116
Kimmel & Sons	A028824
Kurt H. Hertlein	A027054
Larry J. Bunning	A020348A
Larry J. Bunning	A017172
Larry J. Bunning	A016790
Las Viboras Ranch	A017524
Las Viboras Ranch	A017610
Lawrence Schneider and Ruth Schneider Family Revocable Trust	A004501
Lawrence Schneider and Ruth Schneider Family Revocable Trust	A012803
Lawrence B. Groteguth	A020506
Lawrence B. Groteguth	A020512
Lawrence B. Groteguth	A025669
Lawrence B. Groteguth	A025670
Lawrence B. Groteguth	A028511
Lile Farms	A013862
Lloyd Wells	A026926
Lois A. Long	A013641
Lois A. Long	A013352
Lois E. Smith Trust	A017360
Lorraine A. Wedekind	A009881
Louie Figone	A023846
Louie Figone	A026837
Louis W. Herbert	A029223
Lourence A. Alvares	A022510
Lourence A. Alvares	A022509
Lourence A. Alvares	A022508
Lourence A. Alvares	A022507
Lourence A. Alvares	A022471
Lourence A. Alvares	A022470
Mable G. Sonnichsen	A025195
Mable G. Sonnichsen	A024953
Mable G. Sonnichsen	A023765
Magdalen U. Saunders	A018255
Magneson Revocable Trust	A013344
Marcia Barinaga	A019939
Margaret M. Crossley	A016326
Margie A. Neff	A016290
Mark Alfred Lemieux	A015074
Mark C. Alderson	A024724
Mark Desoto	A019067
Mark Evans	A011354
Masterson Properties	A026206
Masterson Properties	A019903
Masterson Properties	A019904
Masterson Properties	A019905

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Name	State Water Board ID
Masterson Properties	A020727
Masterson Properties	A020849
Masterson Properties	A025928
Maudrie M. Smith	A029726
McGarva Ranch	A013525
McGarva Ranch	A014758
MCM Properties, Inc.	A015152
MCM Properties, Inc.	A015150
MCM Properties, Inc.	USB1176
Merlo Corporation	29562P001130
Merlo Corporation	A029562
Merlo Corporation	A025964
Merlo Corporation	A031254
Merlo Corporation	29628P0C1130
Merlo Corporation	A029628
Milovina Brothers	A018093A
Milovina Brothers	A030554
Milovina Brothers	A030553
Milovina Brothers	A024050
Milovina Brothers	A023926A
Milovina Brothers	A013661
Montmorency Crushing & Fermentation Company	A021466
Morris Land Company	A016139
Morris Land Company	A017668
Morris Land Company	A026386
Napa Vineyards Inc.	A026572
Nora Naraghi	A004061
Nora Naraghi	A009225
North Bypass Ranch	A025114
Nova Partners LTD	A013528
Nova Partners LTD	A017622
Oakdale Irrigation District	A001081
Oakdale Irrigation District	A003091
Oakdale Irrigation District	A010978
Oakdale Irrigation District	A010872
Oakdale Irrigation District	A011105
Oakdale Irrigation District	A012614
Oakdale Irrigation District	A013309
Oakdale Irrigation District	A013310
Oakdale Irrigation District	A012490
Oakdale Irrigation District	A012873
Oakdale Irrigation District	A005648A
Oakdale Irrigation District	A026791
Oakdale Irrigation District	A008892
Oakdale Irrigation District	A009666
Orlopp Caviglia Farms	A009384
Owen W. Hamel	A024974
Owen W. Hamel	A025265

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Name	State Water Board ID
Owen W. Hamel	A024975
Pamela Giacomini	A025545
Pamela Giacomini	A028209
Patricia Echandi Wooster	A026796
Patricia Harless	A026246
Patricia Pereira	A025952
Patrick Bransford	A027424
Paul Dennis Clary IV	A028372
Paul Dennis Clary IV	A025753
Paul Dennis Clary IV	28372P070326
Paul Dennis Clary IV	A025726
Paul Dennis Clary IV	A025754
Paul E. Marciel	A025933
Paul E. Marciel	A028530
Paul E. Marciel	A025934
Paul Norman Boos	A024878
Paul R. Dean	A030630
Peggy Dickson	A027281A
Peggy Dickson	A027281B
Peggy Dickson	A019567
Peter D. Barra	A023836
Peter D. Barra	A024244
Peter D. Barra	A004428
Peter N. Gerig	A002093
Peter N. Gerig	A010407
Peter N. Gerig	A010109
Philip Dickerson	A004607
Philip Dickerson	A001633
Phillip W. Wasson	A015696
Phillip W. Wasson	A013176
Phillip W. Wasson	A031097
Pollenator Ranch	A021545
R. Donald Warden	A027652
R. Donald Warden	A027653
R. Donald Warden	A025664
R. Donald Warden	A025665
R. W. Rose	A004372
Ralph B. Grunauer Jr.	A004276
Ray E. Stewart	A030007
Ray F. Billet	A000518A
Reason Farms	A018284
Reason Farms	A012282
Reclamation District No. 2060	A003769
Reclamation District No. 833	A007925
Redtop Jerseys, LLC	A011048
Richard & Sandra Giusti Family Trust Dated 8/13/90	A018061
Richard C. Brand	A026382
Richard G. Barnes	A024437

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Name	State Water Board ID
Richard G. Barnes	A015769
Richard Giusti, et al.	USBR1109
Richard H. Swierstra	A020087
Richard J. Giovannoni	A017293
Richard Moore	A015811
Richard Moore	A012411
Richard Moss	A028206
Richard Moss	A027468
Richard Moss	FERC6885
Richard Moss	A019237
Robert C. McDonald	A022203
Robert E. Vierra	A021339
Robert Grisak	A023875
Robert Klintworth	A024766
Robert Klintworth	A023109
Robert N. Boddy	A019141
Robert N. Huston	A012463
Robin R. Moerman	A030564
Robin R. Moerman	A022433
Robin R. Moerman	A030566
Roger Nicholson	A020344
Roger Nicholson	A014937
Roger Nicholson	A022001
Ron C. Cooke	A011477
Ron C. Cooke	A021842
Ronald Kaiser	A029397
Ronald Kaiser	A013135
Ronald McGehee	A021429B
Roswell Messing III	A021210
Roy H. Elliot Jr.	A025449
Roy H. Elliot Jr.	A015437
Roy Lanza	A007988B
Roy N. Tallman	A017362
Roy N. Tallman	A017363
Roy N. Tallman	A017364
Royce Whitney	A019388
Royce Whitney	A020328
RSC Development Corporation	A021876
Ruddick Ranch Inc.	A015782
Ruddick Ranch Inc.	A022391
Russell L. Young	USBR1073
Sally Hettick	A026135
Sally Hettick	A025757
Sally Hettick	A026131
Sally Hettick	A026134
Sally Hettick	A026133
Sammann Family Trust	A022031
Scott K. Smith	A017859

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Name	State Water Board ID
Sean Wells	A020678
Shawna B. Todd	A030363
Snowstorm Ranches	A017735
South Fork Irrigation District	A007860
South Fork Irrigation District	A019309
Spencer Family LLC	A020691
Spencer Family LLC	A020690
Spring Valley Homeowners Association	A025139
Spring Valley Homeowners Association	A014773B
Spring Valley Homeowners Association	A020632
Stan Wangberg	USBR1085
Steve Fields	A028166
Steven E. Linnet	A029266
Swauger Ranch, Inc.	A015104
Thomas Jones	A016105
Thomas K. Scott	A021131
Tim Todd	A023408
V. A. Rodden Inc.	A030613
V. A. Rodden Inc.	A016933
V. A. Rodden Inc.	A016931
V. A. Rodden Inc.	A016937
V. A. Rodden Inc.	A016938
V. A. Rodden Inc.	A011438
Veryl T. Kuchar	A011258A
Veryl T. Kuchar	A004026
W. G. Irving	A017560
Warren R. Ware	A022222
Wayne E. Nader	A011797
West Coast Grape Farms	A025900
Willard J. Freeman Family Trust Dated 1981	A013631
William A. Gruenthal	A013064
William A. Gruenthal	A013065
William Bartow	A021677
William Bartow	A018677
William C. Fredricks 1990 Trust-Marital	A021232
William C. Fredricks 1990 Trust-Marital	A016885
William G. Bailey	A021811
William Graham	A012181
William M. Demartin	A030673
William O. Jamison	A019227
William O. Jamison	A022724
William R. Berryhill	A018997
Wilson F. Mallery	A019186
Wood & Company, A General Partnership	A022844