

STATE OF CALIFORNIA
STATE WATER RESOURCES CONTROL BOARD

ORDER WR 2009-0005-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 or Board) for reconsideration and a refund of Fiscal Year (FY) 2008-2009 water right fees assessed by the State Board of Equalization (BOE) on November 10, 2008. 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 No. 2008-0074 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. The case is still pending before the Court.

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 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 or certain information. (§ 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 November 10, 2008 assessment was December 10, 2008. (*Ibid.*) 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 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'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 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) 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 2008-2009, the Budget Act appropriates \$11.377 million to the State Water Board for regulatory activities included in the Board's water right program. Most of this funding – a total of \$7.382 million – is appropriated from the Water Rights Fund.⁴ In addition to the amounts appropriated to the State Water Board, the Budget Act appropriates \$420,000 from the Water Rights Fund to BOE for its water right fee collection efforts and appropriates \$35,000 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. (Stats. 2008, ch. 268, as amended by Stats. 2008, ch. 269.)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 annual permit and license fee schedule for FY 2007-2008 will continue to generate sufficient revenues to support the water right program activities for FY 2008-2009.⁷ Accordingly, it did not revise the regulations applicable to annual permits and licenses this year, and the annual permit and license fee schedule for FY 2008-09 is identical to the fee schedule for FY 2007-2008.⁸

⁴ In addition to appropriations from the Water Rights Fund, the State Water Board's budget for the water right program includes \$3.558 million in general funds, \$289,000 in tobacco tax funds, and \$148,000 in federal trust funds. The calculations used to determine water right fees do not include appropriations from funds other than the Water Rights Fund, and do not include appropriations from the Water Rights Fund that are attributable to transfers from other 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 October 6, 2008 from Victoria A. Whitney, Chief, Division of Water Rights, as of June 30, 2008 the Water Rights Fund had collected \$10.1 million in revenues from water right and water quality certification fees associated with water supply actions. The Division ultimately anticipates total fee revenues of \$5.91 million for FY 2008-2009.

⁸ The State Water Board, however, revised other portions of the fee schedule for FY 2008-2009. By Resolution No. 2008-0074, the State Water Board increased water quality certification fees, increased the upper limit on certain filing fees, and decreased fees for most temporary permits filed under Water Code section 1425. Fees for most fee payers, however, remained unchanged from the previous fiscal year.

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, Harry E. Blythe, Jr., 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 by name and water right application, 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.

Moreover, the State Water Board receives a very large number of petitions for reconsideration on annual fees, which must be decided in a relatively brief period of time, and certain identifying information is necessary to enable the 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: (1) the fee payer's name; (2) the water right or BOE identification number; (3) the amount assessed; and (4) the billing period or assessment date. (§ 1077, subd. (a)(2).) The Farm Bureau's petition states 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 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 under section 1077 for each fee payer, 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 10, 2008, and who met the State Water Board's reconsideration requirements are considered petitioners for purposes of this order.⁹ 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 petitions for reconsideration have been filed, those contentions are not within the scope of the petitions for reconsideration.

Petitioners do not make specific arguments regarding annual application fees, annual petition fees, federal water supply contractor fees, or 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,¹⁰ 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

⁹ Petitioners contest the State Water Board's decision to impose the water right fees, stating that the Board decided to impose the FY 2008-2009 annual water right fees on or about October 7, 2008. On October 7, 2008, the State Water Board adopted Resolution No. 2008-0074, which adopted emergency regulations revising the water right and water quality certification fee schedule and regulations in accordance with the Budget Act of 2008. 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 10, 2008. (§ 1077, subd. (b).) Because Petitioners have identified the assessment date, and included notices of determination with the November 10, 2008 date, the State Water Board will construe their request for reconsideration to include those assessments.

¹⁰ 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.)

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 since 2004. The State Water Board has rejected Petitioners' arguments, most recently by Order WR 2008-0003-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 Board, this order adopts the reasoning of Order WR 2007-0008-EXEC and the orders incorporated by reference in that Order.¹¹


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: FEB 05 2009



Dorothy Rice
Executive Director

Attachment

¹¹ 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.)

In the matter of the Petition for Reconsideration of the
California Farm Bureau Federation, et al.

Attachment 1: Petitioners for Reconsideration FY 08/09

Name	State Water Board ID
1982 BERGER TRUST DATED 7/19/82	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
1989 SPENCE TRUST DATED APRIL 4, 1989	A017754
ADRIAN R RUSSELL	A022376
AGENCY 5	A005549
ALLISON S FAHEY	A015789
ALVIN R CADD	A014051
ANNE READ	A025232
ANNE READ	A025233
ANNE READ	A025234
ANNE READ	A025236
ARCH J CAMPBELL TRUSTEE-A PARTNER	A011900
ARCH J CAMPBELL TRUSTEE-A PARTNER	A011909
AUSTIN LEMENAGER	A015363
AUSTIN LEMENAGER	A017992
B.J. DEIS	A025917
B.J. DEIS	A027087
B.J. DEIS	A027088
B.J. DEIS	A027089
BERT OWENS	A022438
BERT OWENS	A024574
BIEL PROPERTIES	A025244
BIEL PROPERTIES	A027657
BOB J MURPHY	A029071
BONGARD'S TREESCAPE NURSERY	A016619
BONNIE B POTTER	A005184
BRIAN R WHITE	A027583
BROOKS WALKER	A015559
BUCKS LAKE SUMMER WATER ASSOCIATION	A011477
BUCKS LAKE SUMMER WATER ASSOCIATION	A021842
BUTTE SLOUGH IRRIGATION COMPANY	A006743
CAMPBELL BROTHERS FAMRS, INC	A011902
CAROL ANN BUNNING	A020348B
CHARLES KLUGE	A029323
CHARLES L BARRA	A020657
CHARLES L BARRA	A023337
CHARLES L BARRA	A024488
CHARLES L BARRA	A027791
CHARLES N BACIGALUPI	A020264
CHARLES N BACIGALUPI	A020769
CHARLES N BACIGALUPI	A020979
CHARLES N BACIGALUPI	A027757
CHARLES N BACIGALUPI	A029671
CHARLES TERRITO	A021786
CHARLES TERRITO	A025246
CHARLES W MURRAY	A028239
CHARLES W MURRAY	A029688
CHIMNEY ROCK RANCH	A016609

Name	State Water Board ID
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
CONAWAY PRESERVATION GROUP,LLP	A012073
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
CROOK REVOCABLE 1992 TRUST	A000862
CROOK REVOCABLE 1992 TRUST	A021329
DAVID ROSENTHAL	A026168
DEAN PORTER	A017352
DEBBY BOLLINGER	A019394
DENNIS BUNNING	A018402
DENNIS BUNNING	A018513
DENNIS M TUOHY	A011315
DON BARBER	A016526
DON BARBER	A021923
DONALD R EUTENIER	A024336
DONALD R EUTENIER	A026123
DONALD R EUTENIER	A029355
DONALD R EUTENIER	A029356
EDWARD D TOMPKINS	A025593
EDWARD D TOMPKINS	A025594
ELIZABETH H RICKERT	A020721
ELIZABETH H RICKERT	A020722
ERNEST RIGHETTI	17840P990713
ERNEST RIGHETTI	21061P990713
ERNEST RIGHETTI	22704P990713
ERNEST RIGHETTI	A017840
ERNEST RIGHETTI	A021061
ERNEST RIGHETTI	A022704
ERNEST RIGHETTI AND SONS INC	A028883
ERNEST RIGHETTI AND SONS INC	28883P990713
ERNEST W BRUCE	A017857
FANDANGO LLC	28684P000324
FANDANGO LLC	28730P000324
FANDANGO LLC	28796P000324
FANDANGO LLC	28797P000324
FANDANGO LLC	A028684
FANDANGO LLC	A028730
FANDANGO LLC	A028796

Name	State Water Board ID
FANDANGO LLC	A028797
FANDANGO LLC	A029255
FANDANGO LLC	A029256
FANDANGO LLC	A029257
FAY RANCH, INC	A016376
FRANK PENDELL	A025072
FRED N SUTTER JR	A027504
FRED N SUTTER JR	A027671
FRIANT POWER AUTHORITY	A025882
FRIANT POWER AUTHORITY	A030593
FRIANT POWER AUTHORITY	A031186
FROSTY ACRES INCORPORATED	A011557
FROSTY ACRES INCORPORATED	A011736
FROSTY ACRES INCORPORATED	A011737
FROSTY ACRES INCORPORATED	A019491
FROSTY ACRES INCORPORATED	A021478
GALEN AND MARYN WHITNEY FAMILY TRUST	A011887
GALEN AND MARYN WHITNEY FAMILY TRUST	A018075
GARY E QUICK	A016794
GARY E QUICK	A017700A
GARY E QUICK	A025225
GARY M BARTON	A012987
GARY M BARTON	A013099
GARY M BARTON	A013100
GARY M BARTON	A018715
GOECKEN FAMILY PARTNERSHIP	A018217
GOECKEN FAMILY PARTNERSHIP	A024168
GORDON A RAUB	A010973
GORDON A RAUB	A010974
H MAX LEE	A018871
HARRY A BAKER	A022554
HARRY A. BAKER REVOCABLE TRUST	A021223
HEIDRICK, EMMETT & MILDRED, TRUST	USBR1036
HEIDRICK, EMMETT & MILDRED, TRUST	USBR1207
HIGH CHAPARRAL VINEYARDS	A023001
HORACE G KELSEY	A011814
HORACE G KELSEY	A018344
HORACE G KELSEY	A018345
HORACE G KELSEY	A018346
HORACE G KELSEY	A018347
HORACE G KELSEY	A018348
HUNT-TOWER FARMS	A018322
J B OVERSTREET	A022796
J B OVERSTREET	A022797
J B OVERSTREET	A022798
JACK L COX	24028P021104
JACK L COX	24130P021104
JACK L COX	25600P021104
JACK L COX	A021429A
JACK L COX	A023387
JACK L COX	A024028
JACK L COX	A024130
JACK L COX	A025600

Name	State Water Board ID
JACK L COX	A031418
JACK L COX	A031513
JAMES CURTONI	A020272
JAMES H BICKFORD	A025000
JANET E LOPEZ	A021198
JAY J COLOMBINI	A002380
JAY J COLOMBINI	A006623
JEANNETTE PLANTE ROSSON	A021435
JERRY SPURLOCK	A019912
JERRY D SPURLOCK	A019437
JERRY DREW SPURLOCK	A019910
JOHN B ESTILL	A019499
JOHN B ESTILL	A020508
JOHN B ESTILL	A022765
JOHN B ESTILL	A031063
JOHN B ESTILL	A031064
JOHN B ESTILL	A031066
JOHN E AHMANN	A027551
JOHN E AHMANN	A027552
JOHN E AHMANN	A029640
JOHN E FETZER	14997BP030218
JOHN E FETZER	16561P040412
JOHN E FETZER	31159P040412
JOHN E FETZER	A014997B
JOHN E FETZER	A016561
JOHN E FETZER	A030877
JOHN E FETZER	A030878
JOHN E FETZER	A031093
JOHN E FETZER	A031159
JOHN F PARRISH	A004700
JOHN M LASGOITY	A025323
JOHN M LASGOITY	A025324
JOHN M LASGOITY	A025373
JOHN O VARIAN	A029807
JOHNEVAN M SHAY	A013900
JOHNEVAN M SHAY	A014503
JONATHAN L VERBITSKY	A017726
JOSEPH H MENDOZA	A027563
JOSEPH H MENDOZA	A027697
KIMMEL & SONS	A025070
KIMMEL & SONS	A028116
KIMMEL & SONS	A028824
LARRY J BUNNING	A016790
LARRY J BUNNING	A017172
LARRY J BUNNING	A020348A
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 M RANKIN	A008445
LAWRENCE SCHNEIDER AND RUTH SCHNEIDER	A004501

Name	State Water Board ID
LAWRENCE SCHNEIDER AND RUTH SCHNEIDER	A012803
LEONARD SYNKOWICZ	A018444
LEROY C RADER	A025625
LOIS M PARKS	A025497
LYNDA L SNYDER-KELBAUGH	A022617
LYNDA L SNYDER-KELBAUGH	A022618
MARGARET KULLBERG	A029402
MARGARET KULLBERG	A029678
MARGARET KULLBERG	A030592
MASTERSON PROPERTIES	A019903
MASTERSON PROPERTIES	A019904
MASTERSON PROPERTIES	A020727
MASTERSON PROPERTIES	A020849
MASTERSON PROPERTIES	A026206
MASTERSON WEST	A019905
MASTERSON WEST	A025928
MCM PROPERTIES, A CALIF CORP	A015150
MCM PROPERTIES, A CALIF CORP	A015152
MCM PROPERTIES, INC.	USBR1176
MICHAEL CHAZEN	A022663
MICHAEL J DOMENICI	A025763
MILDRED HEIDRICK	A007598
MYERS-MARSH MUTUAL WATER COMPANY	USBR1340
OJI BROTHERS FARM, INC.	USBR1099
OJI BROTHERS, A CO-PARTNERSHIP	A000880B
OJI BROTHERS, A CO-PARTNERSHIP	A000880C
OJI BROTHERS, A CO-PARTNERSHIP	A003290A
OJI BROTHERS, A CO-PARTNERSHIP	A010951
OJI BROTHERS, A CO-PARTNERSHIP	A013590
OJI, MITSUE, FAMILY PARTNERSHIP	USBR1068
OSTROM FAMILY TRUST	A011120
OSTROM FAMILY TRUST	A011501
OSTROM FAMILY TRUST	A017135
OSTROM FAMILY TRUST	A017137
OSTROM FAMILY TRUST	A018782
OSTROM FAMILY TRUST	A023778
OWEN W HAMEL	A024974
OWEN W HAMEL	A024975
OWEN W HAMEL	A025265
PATRICIA PEREIRA	A025952
PATRICK H FORD	A022881
PAUL L WATTIS JR	A016765
PAUL L WATTIS JR	A017073B
PESCADERO RECLAMATION DIST NO 205	A004991
R DONALD WARDEN	A025664
R DONALD WARDEN	A025665
R DONALD WARDEN	A027652
R DONALD WARDEN	A027653
RAY F BILLET	A000518A
RICHARD MOUNTS	A016524
RICHARD MOUNTS	A020573
RICHARD LIAL & JOSEPHINE LIAL	A026674
RICHARD LIAL & JOSEPHINE LIAL	A029133

Name	State Water Board ID
ROBIN R MOERMAN	A022433
ROBIN R MOERMAN	A030560
ROBIN R MOERMAN	A030564
RODNEY & IRENE 2000 REV TRUST	A015817
ROY N TALLMAN	A017362
ROY N TALLMAN	A017363
ROY N TALLMAN	A017364
STEVE P TETRICK	A026787
STURTZ RANCH LLC	A017889
SX RANCH	A000338
SX RANCH	A000421
SX RANCH	A001108
SX RANCH	A020904
SX RANCH	A023280
TERESA FETZER OSTER	A023282
THE MCARTHUR 1989 TRUST	A020916
THOMAS RICETTI	A026111
THOMAS RICETTI	A029338
VERNON YOUNG	A016657
VIRGINIA M ALLEN TRUST	A013849
W D FAHEY TRUST	A020636
WALTER RICHARD COCHRAN	A019311
WILLIAM BARTOLUCCI	A010078
WILLIAM GRAHAM	A012181
WILLIAM A GRUENTHAL	A013064
WILLIAM A GRUENTHAL	A013065
WILLIAM R ASH	A011886
ZUMWALT MUTUAL WATER COMPANY	A011028
ZUMWALT MUTUAL WATER COMPANY	A011314
ZUMWALT MUTUAL WATER COMPANY	A011959
ZUMWALT MUTUAL WATER COMPANY	A014619