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Government Code § 6103

6 Attorneys for  
7 Antelope Valley Watermaster

8 **SUPERIOR COURT OF THE STATE OF CALIFORNIA**  
9 **FOR THE COUNTY OF LOS ANGELES - CENTRAL DISTRICT**

10  
11 Coordination Proceeding,  
Special Title (Rule 1550(b))

Judicial Council Coordination  
Proceeding No. 4408

12 LASC Case No.: BC 325201

13 **ANTELOPE VALLEY**  
14 **GROUNDWATER CASES**

Santa Clara Court Case No. 1-05-CV-049053  
Assigned to the Hon. Jack Komar, Judge of  
the Santa Clara Superior Court

15 **WATERMASTER'S MOTION FOR**  
16 **MONETARY, DECLARATORY AND**  
17 **INJUNCTIVE RELIEF AGAINST TAPIA;**  
18 **DECLARATIONS OF CRAIG A.**  
**PARTON AND PATRICIA ROSE,**  
**EXHIBITS A - G**

19 **AND ALL RELATED ACTIONS**

Date: October 28, 2021  
Time: 9:00 a.m.  
Dept: By Courtcall

20  
21 **TO ALL PARTIES AND THEIR RESPECTIVE COUNSEL OF RECORD:**

22 **PLEASE TAKE NOTICE** that on October 28, 2021, at 9:00 a.m., or as soon thereafter as  
23 this matter may be heard by telephonic appearance via Courtcall, the Antelope Valley  
24 Watermaster ("**Watermaster**") will, and hereby does, move this Court for an order pursuant to  
25 Paragraph 18.4.12 of the December 23, 2015 Judgment and Physical Solution in the Antelope  
26 Valley Groundwater Adjudication (the "**Judgment**"), awarding monetary relief in favor of the  
27 Watermaster and against the Trustee of the Charles and Nellie Tapia Family Trust established  
28 u/t/a dated January 12, 1990 ("**Tapia**") in an amount equal to all delinquent Replacement Water

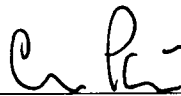
1 Assessments (“**RWAs**”) owed by Tapia for the years 2018 and 2019 in the total amount of  
2 \$183,022.68, plus all delinquent Administrative Assessments (“**AAs**”) for the year 2019 in the  
3 amount of \$492.38, plus accrued interest, plus attorneys’ fees of \$3,433, and for declaratory and  
4 injunctive relief as is necessary to prohibit Tapia from producing any further groundwater from  
5 the Antelope Valley Adjudicated Basin (“**Basin**”) until: (a) all such delinquent RWAs and AAs  
6 with interest and fees are paid in full, and (b) Tapia either ceases all further groundwater  
7 production or submits an application for New Production and installs meters on all wells .

8 This Motion is based on this Notice, the attached Memorandum of Points and Authorities,  
9 the Declarations of Craig A. Parton and Patricia Rose, Exhibits A - G, and on any other evidence  
10 and argument that may be presented on or before the hearing on this matter.

11 Respectfully submitted,

12 Dated: September 29, 2021

PRICE, POSTEL & PARMA LLP

13  
14 By:   
15 CRAIG A. PARTON  
16 TIMOTHY E. METZINGER  
17 CAMERON GOODMAN  
18 Attorneys for  
19 Antelope Valley Watermaster  
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1 MEMORANDUM OF POINTS AND AUTHORITIES

2 I. INTRODUCTION

3 The Watermaster is charged with administering the December 23, 2015 Judgment and  
4 Physical Solution (“**Judgment**”). The Watermaster’s duties under the Judgment include, among  
5 other responsibilities, the levying and collection of Replacement Water Assessments (“**RWA(s)**”).

6 Tapia is a Defaulted Party named in Paragraph 3(e) of the Judgment as having “no right to  
7 pump groundwater from the Antelope Valley Adjudication Area except under the terms of the  
8 Physical Solution,” and it is also identified as a Small Pumper Class Member. The Watermaster  
9 may, in its discretion, treat a Defaulted Party who is also on the Small Pumper list (such as Tapia)  
10 the same as it treats applicants for New Production, using a Material Injury standard and  
11 conditioning future New Production on the payment of RWAs; such a Party is *not* entitled to the  
12 Small Pumper Class benefit of producing up to 3 acre-feet per year without payment of RWAs.  
13 Moreover, the Court’s Statement of Decision dated December 23, 2015, makes clear that Tapia has  
14 “failed to establish rights to groundwater pumping based on the evidence and there is no statutory  
15 or equitable basis to give [Tapia] an allocation of water under the physical solution.” (Statement of  
16 Decision, 14:2-4.) As such, the Court has made clear that Tapia is not entitled to any rights to  
17 groundwater, whether as a Defaulted Party, a Small Pumper Class Member, or otherwise.

18 RWA payments enable the Watermaster to purchase water from other sources to replace the  
19 groundwater produced by Parties such as Tapia who have no right to pump groundwater from the  
20 Basin, thereby mitigating the harm to the Basin caused by such production. (*Id.*, ¶ 9.2.) The  
21 Judgment provides that the Court “retains and reserves full jurisdiction, power and authority for the  
22 purpose of enabling the Court, upon a motion of a Party or Parties . . . to make such further or  
23 supplemental order or directions as may be necessary or appropriate to interpret, enforce, administer  
24 or carry out this Judgment . . . .” (*Id.*, ¶ 6.5.)

25 On January 22, 2019, the Watermaster invoiced Tapia for 2018 RWAs in the amount of  
26 \$137,365, based on Tapia’s reported 2018 production of 334 acre-feet at a cost of \$415 per acre-  
27 foot, but inadvertently included a credit for 3 acre-feet per year as a Small Pumper Class Member,  
28 to which Tapia is not legally entitled. On February 11, 2021, the Watermaster invoiced Tapia for

1 2019 RWAs in the amount of \$43,059, based on Tapia's reported 2019 production of 98.476 acre-  
2 feet at a cost of \$451 per acre-foot, but again inadvertently included a credit for 3 acre-feet per  
3 year as a Small Pumper Class Member, to which Tapia is not legally entitled. Tapia reported zero  
4 groundwater production in 2020.

5 To date, Tapia has failed to pay *any* RWAs, notwithstanding the Watermaster's repeated  
6 demands therefor. Tapia has used groundwater from the Basin without any right to do so, and yet  
7 has failed to pay *any* RWAs. Tapia's payment of these delinquent RWAs is essential to the  
8 fundamental purpose of the Judgment and Physical Solution: preserving the health of the Basin.

9 For the reasons set forth below, the Watermaster respectfully requests monetary relief  
10 against Tapia for delinquent RWAs for the years 2018 and 2019 in the amount of \$183,022.68,  
11 plus all delinquent AAs for the year 2019 in the amount of \$492.38, plus accrued interest, plus  
12 attorneys' fees of \$3,433. The Watermaster further requests declaratory and injunctive relief as is  
13 necessary to prohibit Tapia from producing any further groundwater from the Basin until: (a) all  
14 such delinquent RWAs and AAs, interest and fees are paid in full; and (b) Tapia either ceases all  
15 further groundwater production and de-commissions all existing wells, or submits an application  
16 for New Production and installs meters on their wells. Any further delay in Tapia's payment of  
17 RWAs will only exacerbate the harm to the Basin which has already been caused by Tapia's  
18 defiance of the Judgment.

## 19 **II. STATEMENT OF FACTS**

20 The Watermaster is charged with levying and collecting RWAs for the purpose of paying  
21 all costs related to Replacement Water necessary to replace all water produced in excess of any  
22 Party's Production Rights. (Judgment ¶¶ 3.5.41, 7.3, 9.2.) "The amount of the [RWA] shall be the  
23 amount of such excess Production multiplied by the cost to the Watermaster of Replacement  
24 Water, including any Watermaster spreading costs." (*Id.* ¶ 9.2.) The RWA rate is expressed in  
25 dollars per acre-foot, and is multiplied by the Replacement Obligation (in acre-feet) to determine  
26 a Party's total RWA. As set forth below, Tapia is obligated to pay—and the Watermaster is  
27 charged with collecting—RWAs for all water Tapia takes from the Basin.

28 ///

1       Tapia owns real property identified with Kern County Assessor's Parcel Number 374-020-  
2 53-00-6, which according to Tapia consists of 137.36 total acres, 110 acres of which are irrigated  
3 by two wells located on the property. Tapia is identified as a Defaulted Party in Paragraph 3(e) of  
4 the Judgment as having "no right to pump groundwater from the Antelope Valley Adjudication  
5 Area except under the terms of the Physical Solution," and is also identified in Exhibit C of the  
6 Judgment as a Small Pumper Class Member.

7       Tapia has reported total groundwater production in the amount of 334 acre-feet for 2018,  
8 and 98.476 acre-feet for 2019. (Parton Decl. ¶ 3, Exh. A; Rose Decl. ¶ 5, Exh. E.) Tapia reported  
9 zero acre-feet of groundwater production in 2020.

10       Because Tapia is a Defaulted Party with no groundwater rights under the Judgment, it  
11 must pay RWAs for all groundwater it uses. On January 22, 2019, the Watermaster invoiced  
12 Tapia for 2018 RWAs in the amount of \$137,365, based on Tapia's reported 2018 production of  
13 334 acre-feet at a cost of \$415 per acre-foot, but erroneously included a credit for 3 acre-feet per  
14 year as a Small Pumper Class Member to which Tapia is not legally entitled. The 2018 RWAs  
15 were due by February 1, 2019. On February 11, 2021, the Watermaster invoiced Tapia for 2019  
16 RWAs in the amount of \$43,059, based on Tapia's reported 2019 production of 98.476 acre-feet  
17 at a cost of \$451 per acre-foot, but again erroneously included a credit for 3 acre-feet per year as a  
18 Small Pumper Class Member. The 2019 RWAs were due by March 13, 2021. To date, Tapia has  
19 not paid any RWAs to the Watermaster. (Rose Decl. ¶¶ 6-9, Exh. F - G.)

20       The Watermaster General Counsel repeatedly requested that Tapia: (1) pay RWAs and  
21 AAs based on the amounts Tapia has reported; and (2) either ceases all groundwater production  
22 and de-commission all wells, or submits an application for New Production and installs meters on  
23 all wells. To date, Tapia has refused to make any payments or submit an application for New  
24 Production. (Parton Decl. ¶¶ 3- 4.)

### 25   **III.   ARGUMENT**

26       The Judgment and the R&Rs explicitly authorize the Watermaster to bring the instant  
27 motion to collect delinquent RWAs, together with interest thereon, attorneys' fees and costs.  
28 "Any assessment which becomes delinquent, as defined by rules and regulations promulgated by

1 the Watermaster shall bear interest at the then current real property tax delinquency rate for the  
2 county in which the property of the delinquent Party is located.” (Judgment ¶ 18.4.12.) “The  
3 delinquent assessment, together with interest thereon, costs of suit, attorneys’ fees and reasonable  
4 costs of collection, may be collected pursuant to . . . motion by the Watermaster giving notice to  
5 the delinquent Party only . . . [or] such other lawful proceeding as may be instituted by the  
6 Watermaster or the Court.” (*Ibid.*; *see also* R&Rs § 19.g (“Watermaster may recover delinquent  
7 assessments [including RWAs], together with interest thereon plus costs of suit, attorneys’ fees  
8 and reasonable costs of collection, by filing a motion with the Court to enforce the terms of the  
9 Judgment pursuant to Code of Civil Procedure section 664.6.”).) “The Watermaster shall also  
10 have the ability to seek to enjoin Production of those Parties . . . who do not pay assessments  
11 pursuant to this Judgment.” (*Ibid.*; *see also* R&Rs § 19.i (“Any other remedy available to the  
12 Watermaster in law or equity may be employed at the discretion of Watermaster to address any  
13 circumstance related to management of the Basin in accordance with the Judgment and these  
14 R&Rs.”).)

15 **A. Collection of Delinquent RWAs**

16 The Judgment makes clear that the Watermaster has the authority to levy and collect  
17 RWAs from Tapia pursuant to Paragraph 9.2, and is explicitly authorized—and obligated—to  
18 impose RWAs on Tapia for all groundwater it uses in the Basin. The December 23, 2015  
19 Statement of Decision found that Tapia “failed to prove” its groundwater use and that the  
20 evidence and testimony presented at trial as to Tapia’s groundwater use “was not credible in any  
21 way” and that Tapia’s evidence was “inherently contradictory.” (Statement of Decision, 13:25-  
22 28). The Court further found that Tapia has “failed to establish rights to groundwater pumping  
23 based on the evidence and there is no statutory or equitable basis to give [Tapia] an allocation of  
24 water under the physical solution. The Tapia Parties (Charles Tapia is included) will be subject to  
25 the provisions of the Physical Solution.” (Statement of Decision, 14:2-5.) The Judgment  
26 accordingly determined that Charles Tapia “has no right to pump groundwater from the Antelope  
27 Valley Adjudication Area except under the terms of the Physical Solution.” (Judgment at 2:22-  
28 25.)

1       Tapia may allege that it must be treated as a Small Pumper Class Member (and therefore  
2 entitled to a reduction in the Assessments requested herein by 3 acre-feet per year) because this  
3 Court vacated the default entered against Tapia by order dated October 10, 2014. This is  
4 immaterial. Regardless of the effect of the 2014 Order on Tapia's status as a Defaulted Party, the  
5 Court's Statement of Decision—which was rendered *after* the Order vacating Tapia's default—  
6 makes clear that Tapia has no rights to Produce Groundwater in the Basin, whether as a Defaulted  
7 Party, a Small Pumper Class Member, or otherwise.

8       Protection and preservation of the health of the Basin is paramount under the Judgment.  
9 One of the central components of the Watermaster's role in the underlying adjudication is to  
10 collect sufficient funds from the Parties to purchase Replacement Water to replenish all Basin  
11 groundwater pumped in excess of any Party's water rights. In Tapia's case, in order to avoid  
12 Material Injury to the Basin, the Judgment explicitly requires that all water pumped by Tapia be  
13 replaced using RWA proceeds.

14       Based on Tapia's own calculations, Tapia is currently delinquent in payment of a total of  
15 \$138,610 in RWAs for 2018, which represents Tapia's self-reported use of 334 acre-feet for 2018,  
16 and \$44,412.68 in RWAs for 2019, which represents Tapia's self-reported use of 98.476 acre-feet  
17 for 2019. Because Tapia has not paid these RWAs, the groundwater extracted by Tapia in 2018-  
18 2019 has yet to be replenished. Tapia also has not paid AAs for 2019 in the amount of \$492.38,  
19 which represents Tapia's self-reported use of 98.476 acre-feet at the rate of \$5.00 per acre-foot.  
20 Moreover, Tapia has failed to submit a New Production application if it intends to continue  
21 producing groundwater from the Basin.

22       The health of the Basin relies on importation of State Water Project water to replenish all  
23 groundwater produced by Tapia, and any further delay in bringing the aquifer back to sustainable  
24 levels could have deleterious results. Such a result is inconsistent with the explicit purpose of the  
25 Physical Solution, which is to bring the Basin into balance by allowing groundwater usage only  
26 within the Native Safe Yield of the Basin. (Judgment ¶ 7.4.) For these reasons, the Court (by  
27 stipulation of the Parties) conferred enforcement authority on the Watermaster to levy and collect  
28 RWAs.

1 Although Tapia has not denied that it owes these RWAs, it has failed to make any  
2 reasonable or good faith efforts to pay even some of what it owes. The Watermaster's sole  
3 remedy to collect these much-needed RWAs is through enforcement of a Court order for  
4 monetary relief. The Judgment expressly requires Tapia to pay the RWAs in accordance with  
5 Watermaster schedules and procedures, and allows the Watermaster to seek an injunction  
6 prohibiting Tapia from producing water from the Basin until all delinquent RWAs and AAs are  
7 paid in full. Despite this clear directive, Tapia continues to produce groundwater from the Basin  
8 without paying RWAs. In accordance with its retention of jurisdiction to fully enforce the  
9 Judgment, the Court should order the payment of the delinquent RWAs and enjoin Tapia from  
10 producing any additional groundwater from the Basin until such delinquent RWAs and AAs,  
11 interest, fees and costs are fully paid, and until Tapia submits an application for New Production  
12 and meters all wells.

13 **B. Interest, Attorneys' Fees and Costs of Collection**

14 The Judgment and the R&Rs explicitly authorize the Watermaster to collect Tapia's  
15 delinquent RWAs together with interest thereon (accruing from the due date at the current real  
16 property tax delinquency rate for the county in which the property of the delinquent Party is  
17 located), costs of suit, attorneys' fees and reasonable costs of collection. (Judgment ¶ 18.4.12;  
18 R&Rs § 19.g.)

19 **i. Interest**

20 Tapia's property is located in Kern County, where the following penalties are imposed  
21 upon delinquent property tax payments: (1) if the first installment of the property tax is not paid  
22 by the deadline, a penalty of 10% of the tax owed will be imposed; (2) if the second installment of  
23 the property tax is not paid by the deadline, a penalty of 10% of the tax amount owed, plus \$10,  
24 will be imposed; and (3) beginning 12 months following the first property tax installment due  
25 date, additional penalties are imposed at the rate of 1.5% of the tax amount owed per month, plus  
26 a \$15 redemption fee. (Parton Decl. ¶ 11; Rev. & Tax. Code §§ 2617, 2618.)

27 The Watermaster sends invoices for RWAs to the Parties at different times each year,  
28 depending upon when the RWA rates for that year are approved by the Watermaster Board, and

1 depending upon when Watermaster staff finalizes RWA calculations. In each instance, RWAs are  
2 due 30 days after the invoice date in a lump sum (rather than in installments), and are assessed a  
3 single 10% delinquency penalty thereafter. (Rose Decl. ¶ 5.)

4 At its August 28, 2019 meeting, the Watermaster Board considered and adopted  
5 Resolution No. R-19-27, setting the RWA rates applicable to Tapia for 2018. At its April 24,  
6 2019 meeting, the Watermaster Board considered and adopted Resolution No. R-19-11, setting  
7 the RWA rates applicable to Tapia for 2019. Tapia's 2018 RWAs were due on February 21, 2019,  
8 and Tapia's 2019 RWAs were due on March 13, 2021. To date, Tapia has failed to pay any of the  
9 RWAs demanded in the aforementioned invoices. (Rose Decl. ¶ 9.) As such, the Watermaster  
10 hereby seeks interest on the delinquent 2019 RWAs at the rate of 10% in the amount of  
11 \$4,441.27. The Watermaster further seeks interest on the delinquent 2018 RWAs at the rate of  
12 10% in the amount of \$13,861, plus 1.5% per month (\$2,079.15 per month) beginning February  
13 22, 2019 through the date of entry of Judgment. The Watermaster will not seek collection of the  
14 \$15 redemption imposed by the Kern County Tax Collector.

15 **ii. Attorneys' Fees and Costs of Collection**

16 Attached to the Declaration of Craig A. Parton as Exhibit "B" is a compilation of the  
17 Watermaster's billing records from June 2018 through August 2021, reflecting all legal expenses  
18 the Watermaster has incurred in seeking to collect Tapia's delinquent RWAs, including but not  
19 limited to handling Tapia's failure to reasonably or in good faith respond to any Watermaster efforts  
20 to resolve this matter without litigation. The Declaration of Mr. Parton establishes the  
21 reasonableness of the fees sought. The procedure for determining the reasonable attorneys' fees  
22 normally begins with the "lodestar" (*i.e.*, the reasonable hourly rate) multiplied by the number of  
23 hours reasonably expended. (*Press v. Lucky Stores, Inc.* (1983) 34 Cal. 3d 311, 322.)

24 **a. Price, Postel & Parma's Rates Are Reasonable**

25 The reasonable market value of the attorney's services is the measure of a reasonable  
26 hourly rate. (*PLCM Group, Inc. v. Drexler* (2000) 22 Cal. 4th 1084, 1095.) To determine  
27 reasonable market value, the court must determine whether the requested rates are "within the  
28 range of reasonable rates charged by and judicially awarded comparable attorneys for comparable

work.” (*Children’s Hosp. & Med. Ctr. v. Bonta* (2002) 97 Cal. App. 4th 740, 783.) Evidence that the prevailing party’s counsel charges the same rates in other matters is probative that the rates charged are reasonable. (*Margolin v. Reg’l Planning Com.* (1982) 134 Cal. App. 3d 999, 1005.) The Watermaster’s general counsel, Price, Postel & Parma LLP (“PPP”), provided the Watermaster with monthly billing statements during the course of the RWA dispute with Tapia, reflecting the billing entries attached as Exhibit “B” to Mr. Parton’s Declaration. (Parton Decl. ¶ 6.)

The rates that were charged by PPP for attorney time in this matter ranged from \$270 to \$395 per hour. Cameron Goodman, an associate of the firm, billed an average rate of \$292.50 per hour; and Craig A. Parton, a partner of the firm, billed an average rate of \$395 per hour. These rates reflect the firm’s public agency rates, which are between 25% and 34% lower than PPP’s customary hourly rates. (Parton Decl. ¶ 7.) The rates charged by PPP in this matter were fair and reasonable. (Parton Decl. ¶ 8.)

**b. The Time Expended by PPP on This Matter Was Reasonable**

The time expended on this case by PPP was reasonable under the circumstances. Tapia has shown continuous obstinance in the face of its clear obligation under the Judgment to pay RWAs for the water it takes from the Basin as a Defaulted Party without any rights to Produce Groundwater in the Basin. The Watermaster General Counsel has provided Tapia every opportunity to pay what Tapia owes and avoid litigation. However, Tapia refuses to come to the table despite having acknowledged and admitted to its obligations under the Judgment. (Parton Decl. ¶ 4.)

The billing entries set forth in Exhibit B attached to Mr. Parton’s Declaration reflect in detail the legal services provided to the Watermaster in this matter.

For these reasons, the Watermaster respectfully requests the Court award attorneys’ fees to the Watermaster in the amount of **\$3,433**.

**C. DECLARATORY AND INJUNCTIVE RELIEF**

At this point in time, Tapia’s ongoing violation of the Judgment is clear. Tapia continues to pump groundwater from the Basin and refuses to pay all past-due RWAs. If Tapia wishes to

1 continue pumping groundwater, it must pay all delinquent RWAs and submit a New Production  
2 application. As such, in accordance with Paragraph 18.4.10 of the Judgment, the Watermaster  
3 requests a declaration from this Court that Tapia is currently, and shall be, prohibited from  
4 Producing groundwater in the Basin until Tapia: (a) pays in full all such delinquent RWAs and  
5 AAs, interest and fees, and (b) submits an application for New Production and meters all wells, or  
6 ceases all Production and de-commissions all wells.

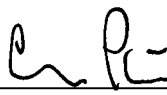
7 **IV. CONCLUSION**

8 For the reasons discussed above, the Watermaster respectfully requests that this Court  
9 enter a money judgment against Tapia for all RWAs in the amount set forth herein, and also  
10 declare that Tapia is prohibited from producing any further groundwater from the Basin unless  
11 and until it pays all past-due RWAs and AAs, and submits an application for New Production and  
12 meters all wells.

13 Dated: September 29, 2021

Respectfully submitted,

14 PRICE, POSTEL & PARMA LLP

15  
16 By:   
17 CRAIG A. PARTON  
18 TIMOTHY E. METZINGER  
19 CAMERON GOODMAN  
20 Attorneys for  
21 Antelope Valley Watermaster  
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1 hours of partner time at \$395 per hour, and 5 hours of associate time at \$270 per hour) are estimated  
2 for the period of September 21, 2021 through the time of the hearing on the instant motion.

3 Therefore, the Watermaster seeks a total of **\$3,433** in attorneys' fees related to efforts to collect  
4 Tapia's RWAs.

5 7. Throughout PPP's representation of the Watermaster on this matter, the hourly rate  
6 billed to the Watermaster reflected PPP's public agency rates. The public agency rates reflect an  
7 approximate 25% to 34% reduction in our customary rates.

8 8. Tapia could and should have paid the RWAs it owed pursuant to the clear terms of  
9 the Judgment, rather delaying the inevitable. The attorneys' fees incurred by the Watermaster in  
10 seeking to recover the RWAs owed by Tapia were necessary in order to protect against the  
11 substantial harm that would be caused to the Basin if Tapia were allowed to merely ignore its  
12 obligation to pay these vitally important RWAs so that the Watermaster can purchase water to  
13 replenish the Basin.

14 9. Additional PPP time has been necessary to evaluate legal options for consideration  
15 by the Watermaster Board in collecting Tapia's delinquent RWAs, and also to bring the instant  
16 motion. Further PPP time will be necessary to reply to Tapia's opposition to this motion, attend the  
17 hearing thereon, and subsequently to enforce the money judgment sought herein.

18 10. As set forth in Paragraph 18.4.12 of the Judgment, the Watermaster is authorized to  
19 collect interest on delinquent RWAs "at the then current real property tax delinquency rate for the  
20 county in which the property of the delinquent Party is located." The real property tax delinquency  
21 rates for the Kern County Tax Collector are posted online at  
22 <https://www.kcttc.co.kern.ca.us/index.cfm?fuseaction=kcttcinternet.showAvoidPenalties>.

23 11. In accordance with California Revenue & Taxation Code Sections 2617 and 2618,  
24 the Kern County Tax Collector imposes penalties on delinquent real property taxes as follows: (1) if  
25 the first installment of the property tax is not paid by the deadline, a penalty of 10% of the tax owed  
26 will be imposed; (2) if the second installment of the property tax is not paid by the deadline, a  
27 penalty of 10% of the tax amount owed, plus \$10, will be imposed; and (3) beginning 12 months  
28 following the first property tax installment due date, additional penalties are imposed at the rate of

1 1.5% of the tax amount owed per month, plus \$15 redemption fee.

2 I declare under penalty of perjury under the laws of the State of California that the  
3 foregoing is true and correct.

4  
5 Dated: Sept 29, 2021

  
CRAIG A. PARTON

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8. The Watermaster sends invoices for RWAs at different times each year, depending upon when the RWA rates for that year are approved by the Watermaster Board, and depending upon when Watermaster staff finalizes RWA calculations. In each instance, RWAs are due 30 days after the invoice date in a lump sum (rather than in installments), and are assessed a single 10% delinquency penalty thereafter.

9. To date, Tapia has not paid the RWAs due for 2018 or 2019, and has not paid the AAs due for 2019.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration is executed on September 28, 2021, at Palmdale, California.

Patricia Rose  
PATRICIA ROSE

## **Exhibit A**

## **Tapia – Response to Requested Information from Watermaster**

Date: 10/30/18  
Property owner: Charles Tapia, Trustee of the Nellie Tapia Trust  
Property address: 8301 Avenue A, Rosamond, California  
Contact phone number and email: c/o Robert Brumfield  
Contact relation to property owner: Attorney  
All APN numbers for Tapia Property: 374-020-53-00-6

### **For each APN:**

- Year purchased or first leased (and indicate if own or lease) – OWN; ACQUIRED IN 1981.
- Name of Seller of parcel (and indicate if they were Parties to the Judgment, if you know) – I AND I FARMS, INC.; UNKNOWN.
- Total acreage of parcel – 137.36.
- Acres of this parcel leased to others – NONE.
- Dates leased out to others – N/A.
- Do the lessees have any Production Rights in the Judgment and, if so, are they using these rights on this parcel? N/A.
- Number of residences/houses on the parcel – 2 TRAILERS.
- Number of occupants living in these residences in 2016, 2017, 2018 – 3.
- Number of wells on the parcel – 2 (SMALL ONE AND LARGER ONE USED FOR AGRULULTURAL PRODUCTION).
- Well information for each well such as date drilled, depth, diameter, screened interval, meter information, depth to water, pumping capacity – DRILLED 2009-2010 AFTER AVEK ADVISED THAT IT WOULD HAVE NO DITCH WATER AVAILABLE IN 2010; 750' DEPTH; WATER DEPTH AROUND 210'; DRILLING INFORMATION ATTACHED TO TAPIA'S RESPONSE TO REQUESAT FOR PRODUCTION IN THE LITIGATION WHICH IS SUBMITTED HEREWITH; SMALL WELL HAS A METER THAT ISN'T READ; LARGE WELL CAN PRODUCE 2400 GALLONS/MINUTE; SMALL WELL WAS DRILLED IN ABOUT 1990 – 4 TO 5 HP MOTOR, 5 GALONS/MINUTE, 10 GALLON TANK, USED FOR WASHING TRUCKS AND RESIDENTIAL.
- Irrigated acreage in 2016, 2017, and 2018 - 110
- Crops grown in 2016, 2017, 2018 and associated acreages of each – ABOUT 70 TO 80 ACRES FOR PUMPKINS AND 35-40 ACRES FOR CORN.
- Annual production in 2016, 2017, and 2018 – 560.95 ACRE FEET; 725.49 ACRE FEET; 334 ACRE FEET.
- Method used to estimate production – kWh/581 kWh PER ACRE FOOT PER LAST SCE TEST WHICH IS SUBMITTED WITH TAPIA'S DECLARATION.
- Water uses of each well (irrigation, livestock, domestic, etc.) – IRRIGATION.
- Dates and annual amounts of use of other water sources such as imported water from AVEK – NONE SINCE 2009.
- Future use of parcel – FARMING.
- Estimated annual water use in the future – 334 ACRE FEET TO 560 ACRE FEET/YEAR.

## **Exhibit B**

Status	Date	Timekeeper	Matter	Task Code	Hours	Rate	Amount	Bill	Billed Amount	Narrative
Billed	08/17/2021	CG	00001		0.2	270	\$54.00	186884	54.00	Correspondence with Robert Brumfield regarding Tapia litigation/settlement options.
Paid	04/14/2021	CG	00001		0.1	270	\$27.00	183043	0.00	Intraoffice conference with Mr. Parton regarding next steps in enforcement/collection against Tapia for delinquent Assessments, review client documents regarding same.
Paid	03/26/2021	CG	00001		0.1	270	\$27.00	182129	0.00	Finalize final warning letter to Tapia per comments from staff and engineer; intraoffice conference with Mr. Parton regarding same.
Paid	10/31/2018	CG	00001		0.2	270	\$54.00	156814	54.00	Compile information from Tapia documents regarding water usage.
Grand Totals:					0.6		\$162.00		108.00	

## **Exhibit C**

**RESOLUTION NO. R-19-27**

**ADOPTING REPLACEMENT WATER ASSESSMENTS FOR YEARS 2016, 2017 and 2018 FOR ANTELOPE VALLEY STATE WATER CONTRACTORS ASSOCIATION**

WHEREAS, the Antelope Valley Watermaster, formed by the Antelope Valley Groundwater Cases Final Judgment ("Judgment"), Santa Clara Case No. 1-05-CV-049053 signed December 23, 2015, is to administer the Judgment; and

WHEREAS, the Judgment provides that the Watermaster shall calculate, assess and collect Replacement Water Assessments pursuant to Section 9.2 of the Judgment; and

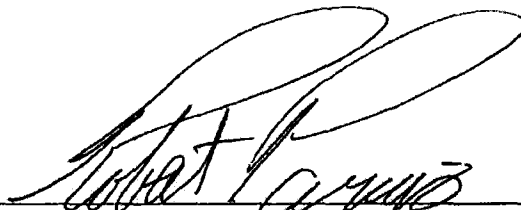
WHEREAS, the Watermaster has taken and considered public comment on the issue and has calculated that a Replacement Water Assessment of \$415 an acre foot for Producers within the Antelope Valley State Water Contractors Association ("AVSWCA") boundaries in Years 2016 and 2017, and a Replacement Water Assessment of \$888 an acre foot for Producers outside the AVSWCA boundaries for Year 2016, \$896 an acre foot for Year 2017, and \$914 an acre foot for Year 2018, which are reflective of the proportional share of State Water Project fixed costs applicable to those Producers outside the AVSWCA boundaries, are consistent with the terms of the Judgment and are based on the actual cost of Replacement Water, including Watermaster spreading costs; and

WHEREAS, these Producers will also be responsible for applicable Administrative Assessments in addition to a Replacement Water Assessment.

NOW, THEREFORE, BE IT RESOLVED, that the Watermaster Board unanimously adopts a Replacement Water Assessment for Years 2016 and 2017 in the amount of \$415 an acre foot for Producers within the AVSWCA boundaries, and a Replacement Water Assessment in the amount of \$888 an acre foot in 2016, \$896 an acre foot for Year 2017, and \$914 an acre foot for Year 2018, for Producers outside the AVSWCA boundaries.

**I certify that this is a true copy of Resolution No. R-19-27 as passed by the Board of Directors of the Antelope Valley Watermaster at its meeting held August 28, 2019, in Palmdale, California.**

Date: 8/28/19

  
Robert Parris, Chairman

ATTEST:   
Patricia Rose – Secretary

**AV State Water Contractors Boundaries**

	Inside		Outside
2019	\$451.00		\$948.00
2018	\$415.00		\$914.00
2017	\$415.00		\$896.00
2016	\$415.00		\$888.00

# **ANTELOPE VALLEY WATERMASTER BOARD MEMORANDUM**

**DATE:** August 21, 2019

**TO:** ANTELOPE VALLEY WATERMASTER BOARD

**FROM:** Mr. Matthew Knudson, Administrator  
Mr. Peter Thompson, Jr., Assistant Administrator

**RE:** *SETTING REPLACEMENT WATER ASSESSMENT RATES FOR 2016 AND 2017 PRODUCTION WITHIN AND OUTSIDE OF THE ANTELOPE VALLEY STATE WATER CONTRACTORS ASSOCIATION BOUNDARIES; AND 2018 PRODUCTION OUTSIDE THE ANTELOPE VALLEY STATE WATER CONTRACTORS ASSOCIATION BOUNDARIES*

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**Recommendation:**

Antelope Valley Watermaster Administrative staff recommends the Board Approve Resolution No. R-19-x, which sets the following Replacement Water Assessment Rates for producers inside and outside of the Antelope Valley State Water Contractors Association (AVSWCA) boundaries:

<u>Calendar Year</u>	<u>Inside AVSWCA Boundaries</u>	<u>Outside AVSWCA Boundaries</u>
2016	\$415/Ac-Ft	\$888/Ac-Ft.
2017	\$415/Ac-Ft.	\$896/Ac-Ft.
2018	Previously Approved	\$914/Ac-Ft.

The Antelope Valley Watermaster Board previously approved Resolution No.'s R-18-08, R-19-10, and R-19-11 which set the following Replacement Water Assessment Rates:

<u>Calendar Year</u>	<u>Inside AVSWCA Boundaries</u>	<u>Outside AVSWCA Boundaries</u>
2018	\$415/Ac-Ft.	See above
2019	\$451/Ac-Ft.	\$948/Ac-Ft.

**Background:**

The Antelope Valley Watermaster is compelled by the court to require groundwater pumpers to replace water in the Antelope Valley Groundwater Basin when they have pumped over their adjudicated right. The AVSWCA member agencies will be a primary source for providing this replacement water due to their collective ability to import water and recharge the basin. To this end, AVSWCA contracted with Raftelis to determine a rate structure that included replacement costs for pumpers both inside and outside of the AVSWCA collective service area. This is important as those pumpers within our service area have helped pay the fixed costs of the State Water Project (SWP) through their property taxes while those outside have not. The cost for

replacement water to be charged to pumpers is based on cost to deliver raw water plus an additional 10% to capture the loss of water expected when recharging the replacement water. Pumpers outside of our service areas will pay this rate plus a charge to cover their proportional share of SWP fixed costs.

Raftelis has provided the AVSWCA with the financial model that allows staff to update it on an annual basis to account for changes in the average consumer price index and the annual fixed costs and deliveries as updated in the Department of Water Resources' annual Bulletin 132.

## **Exhibit D**

**RESOLUTION NO. R-19-11**

**ADOPTING REPLACEMENT WATER ASSESSMENTS FOR YEAR 2019**

WHEREAS, the Antelope Valley Watermaster, formed by the Antelope Valley Groundwater Cases Final Judgment ("Judgment"), Santa Clara Case No. 1-05-CV-049053 signed December 23, 2015, is to administer the Judgment; and

WHEREAS, the Judgment provides that the Watermaster shall calculate, assess and collect Replacement Water Assessments pursuant to Section 9.2 of the Judgment; and

WHEREAS, the Watermaster has taken and considered public comment on the issue and has calculated that a Replacement Water Assessment of \$451 an acre foot for Producers within the Antelope Valley State Water Contractors Association ("AVSWCA") boundaries, and a Replacement Water Assessment of \$948 an acre foot for Producers outside the AVSWCA boundaries which is reflective of the proportional share of State Water Project fixed costs applicable to those Producers outside the AVSWCA boundaries, are consistent with the terms of the Judgment and are based on the actual cost of Replacement Water, including Watermaster spreading costs; and


WHEREAS, these Producers will also be responsible for applicable Administrative Assessments in addition to a Replacement Water Assessment.

NOW, THEREFORE, BE IT RESOLVED, that the Watermaster Board unanimously adopts a Replacement Water Assessment for Year 2019 in the amount of \$451 an acre foot for Producers within the AVSWCA boundaries, and a Replacement Water Assessment in the amount of \$948 an acre foot for Producers outside the AVSWCA boundaries.

**I certify that this is a true copy of Resolution No. R-19-11 as passed by the Board of Directors of the Antelope Valley Watermaster at its meeting held April 24, 2019, in Palmdale, California.**

Date:

APR. 24, 2019

  
Robert Parris, Chairman

ATTEST:

Patricia Rose  
Patricia Rose – Secretary

## **Exhibit E**

# **ANTELOPE VALLEY**

**STATE WATER CONTRACTORS ASSOCIATION**

## **Financial Analysis Study for Replacement Water Assessment**

**Final Report / March 6, 2019**





March 6, 2019

Mr. Matthew Knudson  
General Manager  
Antelope Valley State Water Contractors Association  
2029 East Avenue Q  
Palmdale, CA 93550

**Subject: Financial Analysis Study for Replacement Water Assessment**

Dear Mr. Knudson,

Raftelis Financial Consultants, Inc. (Raftelis) is pleased to provide this Financial Analysis Study for Replacement Water Assessment Report (Report) for the Antelope Valley State Water Contractors Association (AVSWCA). The primary objective of the study was to perform a financial analysis of the imported water costs associated with AVSWCA's groundwater basin recharge, and to develop Replacement Water Assessment fees to be assessed to property owners or agencies outside of AVSWCA's service area.

This Report summarizes the key findings and recommendations related to the financial analysis conducted as part of the study. It has been a pleasure working with you, and we thank you and other key staff from Antelope Valley-East Kern Water Agency, Littlerock Creek Irrigation District, and Palmdale Water District for the support provided during the course of this study.

Sincerely,  
Raftelis Financial Consultants, Inc.

A handwritten signature in dark ink, appearing to read 'Sudhir Pardiwala'.

**Sudhir Pardiwala**  
*Executive Vice President*

A handwritten signature in dark ink, appearing to read 'Charles Diamond'.

**Charles Diamond**  
*Consultant*

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# Introduction

The Antelope Valley State Water Contractors Association (AVSWCA) is a joint powers authority created in 1999 to optimize the use of water resources and to protect surface water and groundwater storage within the Antelope Valley. AVSWCA's three member agencies include the Antelope Valley-East Kern Water Agency (AVEK), Littlerock Creek Irrigation District (LCID), and Palmdale Water District (PWD). Each of the member agencies has a contract with the California Department of Water Resources for entitlement to and delivery of imported water from the State Water Project (SWP).

The AVSWCA's service area lies within the adjudicated Antelope Valley Groundwater Basin. As part of the adjudication judgement, the Antelope Valley Watermaster is tasked with determining the amount of imported Replacement Water from the SWP to be used to recharge the groundwater basin in order to ensure that the basin's Total Safe Yield is not exceeded. Imported SWP water to be utilized as Replacement Water will be purchased from AVSWCA's member agencies or other entities. AVSWCA is therefore interested in determining the per acre-foot (AF) cost for Replacement Water Assessments to be charged to groundwater producers within and surrounding its service area who do not have any entitlement in the SWP or rights in the Groundwater Basin.

Property owners subject to the proposed Replacement Water Assessments that reside within the service areas of AVSWCA's three member agencies contribute to the recovery of SWP capital costs through property taxes. However, property owners outside of the three member agencies' service areas (herein referred to as "Outside Users") do not own any entitlement rights and do not contribute to SWP costs. Therefore, it is appropriate for Replacement Water Assessments to be charged to Outside Users who are not SWP members or own rights in the Groundwater Basin. Although AVSWCA has preliminarily set the Replacement Water Assessment fee for groundwater users within its member agencies' service areas at \$415 per acre-foot for 2018, Replacement Water Assessment fees for Outside Users have to be developed.

The AVSWCA engaged Raftelis Financial Consultants, Inc. (Raftelis) in 2018 to conduct a Financial Analysis Study for Replacement Water Assessment (Study). The primary objective of the Study was to conduct financial analyses necessary to develop the proposed Replacement Water Assessments for Outside Users related to AVSWCA's groundwater recharge activities. This Financial Analysis Study for Replacement Water Assessment Report (Report) details the analysis performed by Raftelis as well as all results and recommendations.

## Methodology & Assumptions

### METHODOLOGY

Based on discussions with staff from each of AVSWCA's member agencies, Raftelis recommends establishing Replacement Water Assessment fees for Outside Users based on fixed cost payments made by each member agency to the California Department of Water Resources for the importation of SWP water as well as the variable cost associated with delivering Replacement Water. The member agencies and the property owners within their service areas continue to fund the fixed costs associated with importing SWP water. Therefore, if any SWP water entitlement of the three member agencies is utilized as Replacement Water by Outside Users, it is reasonable and equitable for the Outside Users to pay a Replacement Water Assessment based in part on the investments of the SWP members. AVSWCA's member agencies have been paying the capital costs of the SWP since the 1960s. The present value of those investments in the SWP should be accounted for in determining a fair price for the Replacement Water.

The primary steps required to calculate the proposed Replacement Water Assessment to charge to Outside Users are outlined below:

1. Calculate the unit rate designed to recover SWP fixed costs:
  - a) Determine the present value of SWP fixed costs through 2017 (delivery data, used in the analysis, was available through 2017) for all three member agencies as defined in Tables A, C, D, E, F, and G of each member agencies' water supply contract with the California Department of Water Resources. The SWP fixed costs included are the Capital Cost Component of the Transportation Charge, the Minimum OMP&R Component of the Transportation Charge, Delta Water Charges, Water System Revenue Bond Surcharge and Off-Aqueduct Power Facilities costs. The capital costs in each year is then converted to 2018 dollars using an average cost escalation factor of 3.9 percent which is equal to the average annual increase in the Consumer Price Index (CPI) between 1962 and 2017 as shown below in Table 1.

Table 1: Annual Cost Escalation

Key Assumption	Value	Notes
Annual Cost Escalation	3.90%	Average CPI from 1962 to 2017

- b) Calculate the fixed payment per acre-foot by dividing the result from Step 1a by total SWP deliveries received through 2017 across all three member agencies. This number represents the value of the SWP delivered water in dollars per acre-foot. This would represent the approximate value of purchasing SWP water entitlement and the corresponding deliveries.
2. Calculate the unit rate designed to recover variable water costs:
  - a) Take the existing Untreated Water Availability Charge rate in dollars per acre-foot for agricultural water delivered under terms of water service agreements through AVEK-owned facilities and adjust to account for 10% water loss due to leakage.
3. Add the SWP fixed cost unit rate from Step 1 and the variable cost unit rate from Step 2 to determine the Replacement Water Assessment for Outside Users to be charged by AVSWCA.

The following key inputs were utilized to calculate the proposed Water Replacement Assessment fees presented in this Report. Firstly, total SWP deliveries through 2017 to each member agency are shown below in **Table 2**. AVEK and LCID first began receiving SWP water in 1972, while PWD began receiving SWP water in 1985. Information on SWP deliveries was provided to Raftelis by member agency staff.

Table 2: Total SWP Deliveries through 2017 in Acre-Feet

Member Agency	SWP Deliveries
AVEK	2,242,419 AF
LCID	13,310 AF
PWD	338,659 AF
<b>Total</b>	<b>2,594,388 AF</b>

# Analysis & Results

This section outlines the calculation of the proposed Replacement Water Assessment for AVSWCA. Table 3 below shows the determination of the present value of total annual SWP fixed cost payments for each member agency through 2017. As stated previously, SWP fixed costs included in this analysis are the Capital Cost Component of the Transportation Charge, the Minimum OMP&R Component of the Transportation Charge, Delta Water Charges, Water System Revenue Bond Surcharges, and Off-Aqueduct Power Facilities costs. Each of these annual costs in nominal USD are contained in Tables A, C, D, E, F, and G of each member agency's Water Supply Contract with the California Department of Water Resources. Raftelis then converted these costs into 2018 USD assuming annual cost escalation of 3.90% (as shown previously in Table 1). Table 3 below shows a summary of total SWP fixed cost payments through 2017 for each member agency in both nominal and 2018 USD. Please refer to Appendices A, B, and C for detailed SWP fixed costs by year and category for AVEK, LCID, and PWD respectively.

Table 3: Present Value of SWP Fixed Costs

Member Agency	Total SWP Fixed Cost Payments (Nominal)	Present Value of Total SWP Fixed Cost Payments (2018 USD)
AVEK	\$518,309,936	\$1,110,446,654
LCID	\$8,009,081	\$17,901,835
PWD	\$77,201,475	\$160,873,533
<b>Total</b>	<b>\$602,520,492</b>	<b>\$1,289,222,022</b>

Table 4 below shows the development of SWP fixed cost payments per acre-foot of delivery for AVSWCA's member agencies. The present value of total SWP fixed cost payments (from Table 3) is simply divided by the SWP entitlements in acre-feet (from Table 2) to arrive at unit cost per acre-foot. This result represents the unit rate to recover SWP fixed costs as described previously in Step 1b on page 2. The SWP fixed cost unit rate constitutes the first of two rate components used to determine the proposed Replacement Water Assessment.

Table 4: Calculation of Unit Rate to Recover SWP Fixed Costs

Line	Description	Amount	Notes/Source
1	Present Value of Total SWP Fixed Cost Payments	\$1,289,222,022	Table 3
2	Total SWP Deliveries	2,594,388 AF	Table 2
3	SWP Fixed Cost Unit Rate	\$496.93 / AF	= [Line 1] / [Line 2]

The second of the two rate components used to determine the proposed Replacement Water Assessment is the variable cost unit rate. This unit rate is designed to recover the variable cost of Replacement Water and is determined by taking the 2019 Untreated Water Availability Charge rate of \$406 per AF for agricultural water delivered under terms of water service agreements through AVEK-owned facilities and adjusting to account for an assumed 10% of water loss due to the recharge process. This calculation is shown in Equation 1 below.

$$\text{Equation 1: Variable Cost Unit Rate} = \frac{\$406/\text{AF}}{100\% - 10\%} = \$451.11/\text{AF}$$

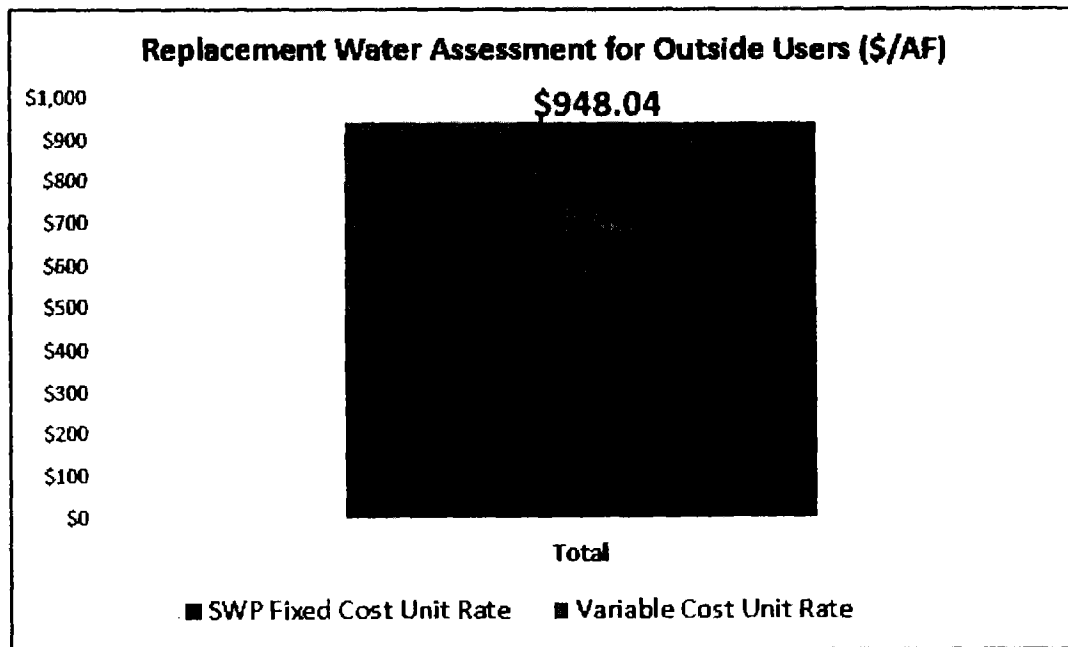
The proposed Replacement Water Assessment for Outside Users is determined by simply adding the SWP fixed cost unit rate (from Line 3 in Table 4) to the variable cost unit rate shown in Equation 1. The proposed Replacement Water Assessments for Outside is shown below in Table 5.

**Table 5: Proposed Replacement Water Assessment for Outside Users**

Line	Description	Amount	Notes/Source
1	SWP Fixed Cost Unit Rate	\$496.93 / AF	Table 4
2	Variable Cost Unit Rate	\$451.11 / AF	Equation 1
3	Proposed Replacement Water Assessment	\$948.04 / AF	= [Line 1] + [Line 2]

Figure 1 shows the proposed Replacement Water Assessment per acre-foot, as determined above in Table 5. The proposed Replacement Water Assessment of \$948.04 per acre-foot is split relatively evenly between the SWP fixed cost unit rate (52.4%) and variable cost unit rate (47.6%).

**Figure 1: Proposed Replacement Water Assessment for Outside Users**



## **APPENDIX A: SWP FIXED COSTS - AVEK**

**Tables A, C, D, E, F, and G  
of the  
Water Supply Contract  
between  
The State of California  
Department of Water Resources  
ANTELOPE VALLEY-EAST KERN WATER AGENCY**

(In dollars except where otherwise noted)

Calendar Year	Transportation Charge			Delta Water Charges	Water System Revenue Bond Surcharge	Off-Aquaduct Power Facilities	RAFFELIS CALCULATED Total Fixed Payments (Normal)	RAFFELIS CALCULATED Total Fixed Payments In 2010's
	Capital Costs (Table D)		Minimum OMP&R Component (Table E & G)					
	Annual Payment of Principal	Annual Interest Payment						
1960	-	-	-	-	-	-	-	-
1961	-	-	-	-	-	-	-	-
1962	-	-	-	-	-	-	-	-
1963	3,656	46,476	-	-	-	-	50,132	411,121
1964	7,020	75,472	-	-	-	-	82,492	651,106
1965	13,398	47,551	-	-	-	-	60,949	463,010
1966	24,589	178,207	-	-	-	-	202,796	1,482,750
1967	47,671	250,066	-	-	-	-	297,737	2,095,201
1968	77,671	591,387	114,164	-	-	-	783,222	5,304,717
1969	114,658	867,559	88,040	-	-	-	1,070,257	6,976,698
1970	152,774	1,166,566	135,082	-	-	-	1,454,422	9,125,081
1971	188,395	1,053,317	186,373	-	-	-	1,428,085	8,623,524
1972	211,795	1,406,105	377,265	160,756	-	-	2,155,921	12,529,912
1973	227,084	1,734,633	461,155	222,207	-	-	2,645,079	14,795,794
1974	239,569	1,690,415	164,921	279,090	-	-	2,373,995	12,780,972
1975	253,219	1,507,558	574,928	319,822	-	-	2,655,527	13,760,026
1976	266,367	1,481,561	405,268	431,018	-	-	2,584,214	12,887,880
1977	280,012	1,476,986	638,666	469,922	-	-	2,865,586	13,754,693
1978	294,057	1,496,166	693,608	600,180	-	-	3,084,011	14,247,472
1979	309,317	1,480,783	712,340	720,173	-	-	3,222,613	14,328,955
1980	325,592	1,477,558	1,000,550	857,818	-	-	3,661,518	15,669,386
1981	351,120	2,268,109	733,695	1,355,100	-	-	4,708,024	19,391,813
1982	366,401	938,765	1,436,719	1,551,434	-	-	4,293,319	17,019,738
1983	392,086	1,617,658	2,407,048	1,110,994	-	1,083,881	6,611,667	25,226,392
1984	421,808	2,625,413	2,004,478	450,405	-	2,499,848	8,001,952	29,384,923
1985	449,800	1,790,324	1,944,232	565,881	-	3,749,257	8,499,494	30,040,430
1986	475,597	1,745,690	2,206,227	635,066	-	3,159,857	8,222,437	27,970,361
1987	502,492	1,782,829	2,533,025	652,450	-	3,167,759	8,638,555	28,282,844
1988	527,761	1,813,260	2,193,436	711,641	64,266	2,688,113	7,998,479	25,204,253
1989	553,780	1,824,686	3,193,094	2,083,593	205,668	2,357,669	10,218,490	30,991,144
1990	586,519	1,815,427	1,719,784	2,207,667	185,010	2,528,625	9,043,032	26,396,686

**Tables A, C, D, E, F, and G  
of the  
Water Supply Contract  
between  
The State of California  
Department of Water Resources  
ANTELOPE VALLEY-EAST KERN WATER AGENCY**

(In dollars except where otherwise noted)

Calendar Year	Transportation Charge			Delta Water Charges	Water System Revenue Bond Surcharge	Off-Aquaduct Power Facilities	RAFFEL'S CALCULATED Total Fixed Payments (NBS In \$)	RAFFEL'S CALCULATED Total Fixed Payments In 2015 \$
	Capital Costs (Table D)		Minimum OMP&R Component (Table E & G)					
	Annual Payment of Principal	Annual Interest Payment						
1991	618,476	1,785,880	2,644,074	2,454,678	298,854	1,048,414	8,848,376	24,858,983
1992	653,283	1,773,406	2,998,849	2,804,695	402,015	2,760,199	11,392,447	30,805,003
1993	688,496	1,666,698	2,667,894	2,811,318	424,871	3,559,487	11,818,764	30,758,188
1994	725,604	1,639,187	2,922,011	2,694,116	424,023	3,963,982	12,368,923	30,981,685
1995	763,215	1,652,147	3,088,320	2,883,156	500,084	4,324,009	13,210,931	31,848,849
1996	802,713	1,565,704	3,333,727	2,834,460	606,388	3,572,856	12,715,848	29,504,440
1997	842,729	1,624,187	3,322,103	3,133,957	626,151	3,411,379	12,960,506	28,943,327
1998	886,136	1,605,665	3,270,632	3,165,093	602,091	3,977,988	13,497,605	29,011,332
1999	929,559	1,593,859	4,090,299	3,262,870	826,108	3,698,973	14,399,668	29,788,448
2000	975,533	1,528,659	4,232,460	3,314,278	940,325	2,372,130	13,383,385	26,607,026
2001	1,022,242	1,512,697	4,040,411	3,315,004	925,355	2,680,895	13,498,604	25,863,590
2002	1,078,342	1,658,005	3,949,101	3,437,351	974,814	1,868,457	12,766,070	23,545,385
2003	1,130,557	1,579,003	5,598,522	3,365,016	1,015,056	1,445,146	14,133,300	25,088,621
2004	1,183,761	1,530,822	2,549,377	3,333,008	1,016,092	1,813,317	11,426,377	19,522,086
2005	1,239,585	1,489,361	2,664,386	3,461,814	959,268	2,047,638	11,862,032	19,505,685
2006	1,300,414	1,427,276	4,436,843	3,507,524	1,038,026	2,845,985	14,556,068	23,037,251
2007	1,366,303	1,373,827	4,762,823	3,855,524	666,215	2,990,954	15,015,646	22,872,574
2008	1,434,181	1,334,202	5,654,630	3,943,904	999,433	3,547,772	16,914,102	24,797,301
2009	1,503,269	1,373,641	3,726,039	4,310,140	1,080,062	3,357,450	15,350,801	21,660,342
2010	1,585,038	1,297,433	5,686,181	5,385,764	1,033,467	4,321,133	19,309,016	26,223,130
2011	1,672,991	1,250,140	4,229,644	5,928,431	1,116,181	4,952,954	19,150,341	25,031,412
2012	1,758,667	1,210,162	4,248,790	6,189,558	1,090,934	5,401,397	19,899,508	25,034,310
2013	1,812,080	1,128,915	6,343,556	6,550,942	1,186,869	2,583,236	19,585,578	23,714,509
2014	1,899,283	1,533,728	5,209,033	6,368,143	1,345,233	1,148,978	17,504,398	20,399,023
2015	1,954,611	1,479,091	9,320,182	8,666,793	1,288,246	530,003	23,238,926	26,065,298
2016	1,978,002	1,495,875	7,174,136	10,359,280	1,287,598	153,406	22,448,297	24,233,408
2017	1,906,927	1,461,139	5,510,860	9,976,357	1,186,800	120,731	20,162,814	20,948,956

## **APPENDIX B: SWP FIXED COSTS – LCID**

**Tables A, C, D, E, F, and G**  
**of the**  
**Water Supply Contract**  
**between**  
**The State of California**  
**Department of Water Resources**  
**Little Rock Creek Irrigation District**  
(in dollars except where otherwise noted)

Calendar Year	Transportation Charge			Delta Water Charges	Water System Revenue Bond Surcharge	Off-Aqueduct Power Facilities	PARTIAL CALCULATED Total Fixed Payments (Nominal)	PARTIAL CALCULATED Total Fixed Payments in 2018 \$
	Capital Costs (Table D)		Minimum OMP&R Component (Table E & G)					
	Annual Payment of Principal	Annual Interest Payment						
1960	-	-	-	-	-	-	-	-
1961	-	-	-	-	-	-	-	-
1962	-	-	-	-	-	-	-	-
1963	-	-	-	-	-	-	-	-
1964	121	1,249	-	-	-	-	1,370	10,813
1965	227	1,459	-	-	-	-	1,686	12,808
1966	415	3,633	-	-	-	-	4,048	29,597
1967	809	4,875	-	-	-	-	5,684	39,999
1968	1,324	10,347	1,910	-	-	-	13,581	91,983
1969	1,966	15,024	1,474	-	-	-	18,464	120,362
1970	2,713	21,477	2,255	-	-	-	26,445	165,917
1971	3,413	20,231	3,119	-	-	-	26,783	161,609
1972	3,832	27,037	7,548	1,367	-	-	39,784	231,219
1973	4,113	31,588	9,581	2,577	-	-	47,839	267,597
1974	4,336	32,674	2,049	3,721	-	-	42,780	230,316
1975	4,580	28,656	10,631	4,752	-	-	48,619	251,927
1976	4,818	27,596	6,508	6,269	-	-	45,191	225,375
1977	5,063	28,048	11,038	6,861	-	-	51,010	244,846
1978	5,317	28,623	12,422	9,687	-	-	56,049	258,934
1979	5,590	28,167	12,223	11,889	-	-	57,869	257,307
1980	5,880	28,087	17,113	14,256	-	-	65,336	279,604
1981	6,327	42,899	13,032	22,946	-	-	85,004	350,118
1982	6,605	17,926	26,245	28,335	-	-	77,111	305,686
1983	7,051	30,737	41,811	19,002	-	1,250	99,851	380,975
1984	7,564	48,791	34,781	20,719	-	77	111,932	411,039
1985	8,060	33,467	35,571	24,474	-	-	101,572	358,994
1986	8,503	32,529	38,788	27,822	-	15,873	123,515	420,162
1987	8,946	33,733	44,658	29,064	-	95,994	212,395	695,387
1988	9,392	33,704	39,276	32,024	2,154	30,395	146,945	463,043
1989	9,846	34,245	56,576	36,301	3,763	50,948	191,679	581,334
1990	10,411	33,951	31,445	38,438	3,385	110,678	228,308	666,433

**Tables A, C, D, E, F, and G  
of the  
Water Supply Contract  
between  
The State of California  
Department of Water Resources  
Littlerock Creek Irrigation District**

(In dollars except where otherwise noted)

Calendar Year	Transportation Charge			Delta Water Charges	Water System Revenue Bond Surcharge	Off-Aquaduct Power Facilities	RAPTEL/B CALCULATED Total Fixed Payments (Nominal)	RAPTEL/B CALCULATED Total Fixed Payments In 2015
	Capital Costs (Table D)		Minimum OMP&R Component (Table E & G)					
	Annual Payment of Principal	Annual Interest Payment						
1991	10,942	33,591	46,035	40,793	5,236	65,111	201,708	566,687
1992	11,535	32,403	51,225	46,610	7,053	22,891	171,717	464,320
1993	12,141	30,180	48,657	46,720	7,437	60,615	205,750	535,462
1994	12,784	29,831	53,958	44,772	7,431	88,549	237,325	594,452
1995	13,436	30,107	51,919	47,914	8,789	43,892	196,037	472,802
1996	14,123	28,753	59,930	47,104	10,640	31,691	192,241	448,055
1997	14,821	29,517	64,464	52,082	10,972	24,319	196,175	438,097
1998	15,579	29,173	58,055	52,433	10,550	30,365	196,155	421,609
1999	16,340	28,928	81,350	54,224	14,475	18,305	213,622	441,918
2000	17,148	27,846	79,374	55,078	16,486	-	195,932	390,108
2001	17,970	27,200	67,728	55,090	16,224	-	184,210	353,002
2002	18,837	26,960	69,689	55,912	16,724	-	188,122	346,967
2003	19,745	25,148	114,340	54,735	17,415	-	231,383	410,738
2004	20,674	24,263	41,999	54,215	17,432	-	158,583	270,941
2005	21,648	23,526	37,282	56,310	16,457	-	155,223	255,246
2006	22,711	22,435	75,875	57,053	17,809	-	195,883	310,015
2007	23,854	21,500	81,033	62,714	11,413	-	200,514	305,433
2008	25,037	20,813	106,363	64,151	17,175	1,845	235,384	345,090
2009	26,245	20,274	57,372	70,109	18,529	3,269	195,798	276,279
2010	27,659	18,849	107,466	87,605	17,731	177	259,487	352,403
2011	29,173	18,001	68,537	96,432	19,149	407	231,699	302,854
2012	30,653	17,291	72,780	100,879	18,453	495	240,351	302,370
2013	32,195	15,825	116,196	106,557	20,052	3,270	294,097	356,097
2014	32,939	14,645	89,881	101,120	21,838	3,804	264,227	307,921
2015	33,975	13,707	161,605	137,621	20,924	2,214	370,046	415,052
2016	34,483	13,912	114,771	164,497	20,895	746	349,304	377,081
2017	33,301	13,387	92,259	158,416	19,257	658	317,278	329,652

## **APPENDIX C: SWP FIXED COSTS – PWD**

**Tables A, C, D, E, F, and G  
of the  
Water Supply Contract  
between  
The State of California  
Department of Water Resources  
PALMDALE WATER DISTRICT**

(In dollars except where otherwise noted)

Calendar Year	Transportation Charge			Delta Water Charges	Water System Revenue Bond Surcharge	Off-Aquaduct Power Facilities	RAFTELIS CALCULATED: Total Fixed Payments (Nominal)	RAFTELIS CALCULATED: Total Fixed Payments In 2018 \$
	Capital Costs (Table D)		Minimum OMP&R Component (Table E & G)					
	Annual Payment of Principal	Annual Interest Payment						
1960	-	-	-	-	-	-	-	-
1961	-	-	-	-	-	-	-	-
1962	-	-	-	-	-	-	-	-
1963	-	-	-	-	-	-	-	-
1964	946	8,222	-	-	-	-	9,168	72,363
1965	1,796	10,440	-	-	-	-	12,236	92,953
1966	3,323	24,593	-	-	-	-	27,916	204,109
1967	6,497	34,366	-	-	-	-	40,863	287,556
1968	10,751	73,446	14,340	-	-	-	98,537	667,385
1969	16,145	110,471	11,056	-	-	-	137,672	897,444
1970	22,300	153,990	16,970	-	-	-	193,260	1,212,518
1971	27,937	147,486	23,402	-	-	-	198,825	1,200,609
1972	31,440	193,968	52,963	13,021	-	-	291,392	1,693,530
1973	33,743	220,289	67,837	26,131	-	-	348,000	1,946,610
1974	35,597	233,427	16,970	39,631	-	-	325,625	1,753,080
1975	37,618	202,360	77,908	50,989	-	-	368,875	1,911,383
1976	39,587	199,484	49,562	67,591	-	-	356,204	1,776,445
1977	41,584	197,159	80,370	77,255	-	-	396,368	1,902,550
1978	43,662	201,374	90,048	98,345	-	-	433,429	2,002,349
1979	45,910	198,167	90,841	117,285	-	-	452,203	2,010,665
1980	48,293	197,299	126,792	138,590	-	-	510,974	2,186,702
1981	52,024	303,742	94,787	211,396	-	-	661,949	2,726,464
1982	54,285	122,914	188,716	235,100	-	-	601,015	2,382,568
1983	59,032	214,456	310,207	163,925	-	-	747,620	2,852,496
1984	63,894	346,012	258,244	174,500	-	-	842,650	3,094,396
1985	68,768	233,039	259,837	200,605	-	157,601	919,850	3,251,098
1986	73,550	225,068	284,701	223,785	-	301,486	1,108,590	3,771,104
1987	78,491	229,358	328,728	228,654	-	258,719	1,123,950	3,679,840
1988	83,316	229,980	270,456	248,146	16,240	126,839	974,777	3,071,650
1989	87,966	231,677	424,450	276,155	27,981	493,424	1,541,653	4,875,602
1990	93,341	228,640	227,818	289,119	24,956	545,342	1,409,216	4,113,513

**Tables A, C, D, E, F, and G  
of the  
Water Supply Contract  
between  
The State of California  
Department of Water Resources  
PALMDALE WATER DISTRICT**

(in dollars except where otherwise noted)

Calendar Year	Transportation Charge			Delta Water Charges	Water System Revenue Bond Surcharge	Off-Aquaduct Power Facilities	RAPFELIS CALCULATED Total Fixed Payments (Nominal)	RAPFELIS CALCULATED Total Fixed Payments in 2016\$
	Capital Costs (Table D)		Minimum OMP&R Component (Table E & G)					
	Annual Payment of Principal	Annual Interest Payment						
1991	97,336	226,192	340,042	306,835	38,641	486,207	1,497,253	4,206,443
1992	101,682	220,395	380,756	350,587	52,160	367,996	1,473,576	3,984,527
1993	106,683	204,334	353,768	351,415	55,045	640,919	1,712,164	4,455,886
1994	112,034	200,467	390,690	336,766	54,968	678,876	1,773,801	4,443,018
1995	117,527	201,835	404,431	360,394	64,852	636,541	1,785,580	4,304,641
1996	123,261	191,420	442,831	354,307	78,696	723,670	1,914,185	4,441,462
1997	129,259	195,880	478,826	391,745	81,146	648,652	1,925,508	4,300,033
1998	135,477	192,722	447,693	394,387	78,028	657,806	1,908,113	4,098,940
1999	141,897	190,165	607,048	407,859	107,060	710,674	2,164,703	4,478,099
2000	148,667	363,992	685,260	510,073	121,898	257,146	2,087,036	4,155,371
2001	155,717	231,130	595,727	510,185	135,581	445,872	2,074,212	3,974,820
2002	163,127	225,450	617,420	517,791	139,071	529,674	2,192,533	4,043,849
2003	170,744	213,868	961,287	506,894	144,812	277,984	2,275,589	4,039,495
2004	178,712	206,574	374,148	502,073	144,960	368,929	1,775,396	3,033,283
2005	187,084	200,581	367,640	521,475	136,853	400,828	1,814,461	2,983,663
2006	196,108	191,376	666,040	528,361	148,089	442,278	2,172,252	3,437,928
2007	205,998	183,285	707,653	580,783	95,550	710,515	2,483,784	3,783,423
2008	216,175	177,549	925,863	594,096	144,009	1,052,126	3,109,818	4,559,219
2009	226,411	173,072	517,546	649,264	154,087	1,154,433	2,874,813	4,056,482
2010	238,646	160,990	889,664	811,293	147,438	810,142	3,058,173	4,153,234
2011	251,751	154,104	642,842	893,038	159,239	551,068	2,652,042	3,466,484
2012	264,471	148,214	624,548	932,373	154,732	1,072,349	3,196,687	4,021,549
2013	277,541	135,890	1,030,792	986,811	168,130	512,798	3,111,962	3,768,010
2014	283,992	125,755	771,792	936,466	183,142	348,413	2,849,560	3,087,706
2015	292,536	117,899	1,383,482	1,274,493	175,577	131,952	3,375,939	3,786,529
2016	297,194	120,323	1,025,625	1,523,381	175,457	29,017	3,170,997	3,423,158
2017	288,693	114,988	786,871	1,467,071	161,746	21,152	2,840,521	2,951,301

**ANNUAL WATER PRODUCTION REPORT\***  
**2019 CALENDAR YEAR**  
**ANTELOPE VALLEY WATERMASTER**

Submit by March 1, 2020

Please mail to: Antelope Valley Watermaster, P.O. Box 3025, Quartz Hill, California 93586 OR email to: [info@avwatermaster.net](mailto:info@avwatermaster.net). Call Watermaster Administrative staff at 661-234-8233 with questions.

\* This form is used by the Watermaster for water accounting. Please report all water produced by the production right named below. All producers must report their own production.

NAME OF PRODUCTION RIGHT Tapia Brother Farms

(As listed in the Judgment or New Production Application)

Contact Name Tom Tapia

Address 5251 Haydenhurst Ave Encino CA 91436

Phone 818 705 6155 email tapiafarm@gmail.com

TOTAL GROUNDWATER PRODUCED 98.476 acre-feet in 2019

The amount of water available for use in 2019 has been summarized in tables on the **Antelope Valley Watermaster website**: <https://avwatermaster.net/>. See Table 1 for Public Water Suppliers (Exhibit 3 Parties); Table 2 for Overlying Producers (Exhibit 4 Parties); and Table 3 for Other Parties (other than those listed on Exhibits 3 and 4).

Amount of this production that is recovery of stored water (excluding Carry Over water) \_\_\_\_\_ acre-feet in 2019

Total number of production wells ONE

Did these wells produce water for another party? If so, which Parties? NO

Number of these wells that have had meter documentation approval by the Watermaster Engineer \_\_\_\_\_

Anticipated date that the remaining wells will have approved meter documentation \_\_\_\_\_

Please sign below and complete the information on the next page.

I certify to the best of my knowledge and belief that the information provided on this Production Report Form is true and correct.

Signature of Producer [Signature] Date 2-3-21

Section 18.5.12 (Production Reports) of the Judgment states: "The Watermaster Engineer shall require each Producer, other than unmetered Small Pumper Class Members, to file an annual Production report with the Watermaster. Producers shall prepare the Production reports in a form prescribed by the rules and regulations. The Production reports shall state the total Production for the reporting Party, including Production per well, rounded off to the nearest tenth of an acre foot for each reporting period. The Production reports shall include such additional information and supporting documentation as the rules and regulations may reasonably require."

Well Production Information for 2019 Watermaster ID # (as assigned)	State Well Number	APN's Associated with the Production	Well Designation	Production (acre-feet)	Method of Measurement
		374-20-53		98,476	meter read

Imported Water Use in 2019 Supplier of Imported Water	APN's Associated with the Imported Water Use	Point of Delivery	Imported Water Used (acre-feet)	Method of Measurement

## **Exhibit F**

Antelope Valley Watermaster  
5022 West Avenue N, Suite 102  
#158  
Palmdale, CA 93551  
(661) 234-8233  
www.avwatermaster.net

**BILL TO**

Charlie Tapia  
Tapia Brother Farms  
c/o Robert Brumfield, III  
2031 F Street  
Bakersfield, CA 93301

**INVOICE 1300CY18-2**

**DATE 01/22/2019**

**DUE DATE 02/21/2019**

TYPE	DESCRIPTION	ACRE FT.	RATE	AMOUNT
FIXED	Administrative Assessments CY 2016 per Reported Production	560.95	1.00	560.95
FIXED	Administrative Assessments CY 2017 per Reported Production	725.49	5.00	3,627.45
FIXED	Administrative Assessments CY 2018 per Reported Production	334	5.00	1,670.00
RWA	2018 Replacement Water Assessment (including credit of 3 acre feet for 1 well)	331	415.00	137,365.00

Please include invoice number on check payment.

**PLEASE NOTE:**

Delinquent balances are assessed a 10% late fee.

**TOTAL DUE \$137,365.00**

Per Resolution No. R-18-02 as passed by the Board of Directors of the Antelope Valley Watermaster at its meeting held  
January 24, 2018, in Palmdale, California

and

Judicial Council Coordination Proceeding No. 4408 Santa Clara Case No.: 1-05-CV-049053

**PLEASE REMIT PAYMENT TO:**

Antelope Valley Watermaster  
P.O. Box 3025  
Quartz Hill, CA 93586

## **Exhibit G**

Antelope Valley Watermaster  
5022 West Avenue N, Suite 102 #158  
Palmdale, CA 93551  
(661) 234-8233  
www.avwatermaster.net

**BILL TO**  
Charlie Tapia  
Tapia Brother Farms  
c/o Robert Brumfield, III  
2031 F Street  
Bakersfield, CA 93301

**INVOICE 1300CY19-2**

**DATE 02/11/2021**

**DUE DATE 03/13/2021**

TYPE	DESCRIPTION	ACRE FT.	RATE	AMOUNT
FIXED	Administrative Assessments CY 2019 per Reported Production	98.476	5.00	492.38
RWA	2019 Replacement Water Assessment (including credit of 3 acre feet for 1 well)	95.476	451.00	43,059.68

Please include invoice number on check payment.

**PLEASE NOTE:**  
Delinquent balances are assessed a 10% late fee.

**TOTAL DUE \$43,552.06**

Per Resolution No. R-18-30 as passed by the Board of Directors of the Antelope Valley Watermaster at its meeting held December 5, 2018, in Palmdale, California

and

Judicial Council Coordination Proceeding No. 4408 Santa Clara Case No.: 1-05-CV-049053

**PLEASE REMIT PAYMENT TO:**  
Antelope Valley Watermaster  
P.O. Box 3025  
Quartz Hill, CA 93586

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I am employed in the County of Santa Barbara, State of California. I am over the age of eighteen (18) and not a party to the within action. My business address is 200 East Carrillo Street, Fourth Floor, Santa Barbara, California 93101.

☒ **BY ELECTRONIC SERVICE:** I posted the document(s) listed above to the Santa Clara County Superior Court Website @ [www.scefiling.org](http://www.scefiling.org) and Glotrans website in the action of the Antelope Valley Groundwater Cases.

☐ (FEDERAL) I hereby certify that I am employed in the office of a member of the Bar of this Court at whose direction the service was made.

Signature \_\_\_\_\_  
Elizabeth Wright