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January 13, 2014

Heather Halsey
Executive Director
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814

**Re: Agricultural Water Measurement Test Claim No. 12-TC-01
and Water Conservation Act of 2009 Test Claim No. 10-TC-12
– Substitution of Parties**

Dear Ms. Halsey:

Pursuant to the “Notice of Pending Dismissal of Test Claim and Notice of Opportunity for a Local Agency, Subject to the Tax and Spend Limitation of Article XIII A and B of the California Constitution and Subject to the Requirements of the Alleged Mandate to Take Over the Test Claim by a Substitution of Parties” (Notice), which was issued in the above-referenced matter on November 12, 2013, Oakdale Irrigation District (OID) respectfully requests that it be substituted in as a party to Agricultural Water Measurement Test Claim No. 12-TC-01 and Water Conservation Act of 2009 Test Claim No. 10-TC-12 (Claims). These claims challenge the mandates imposed by Agricultural Water Measurement, California Code of Regulations, Title 23 (Water), Division 2 (Department of Water Resources), Chapter 5.1 (Water Conservation Act of 2009), Article 2 (Agricultural Water Measurement), commencing with Section 597(Agricultural Water Measurement Regulations) and by the Water Conservation Act of 2009, S.B. x7-7 (An act to amend and repeal Section 10631.5 of, to add Part 2.55 (commencing with Section 10608) to Division 6 of, and to repeal and add Part 2.8 (commencing with Section 10800) of Division 6 of, the Water Code, relating to water).

The Notice provided that a local agency, subject to the tax and spend limitations of California Constitution Articles XIII A and B and subject to the alleged mandates in the Claims, may submit a request to take over the Claims. The Notice further provided that the last day to take over the Claims was January 12, 2013. Pursuant to 2 C.C.R. § 1183.01(a)(1), because the last day to take over the Claims fell on a Sunday, the substitution period ends on Monday,

January 13, 2014. OID's request for substitution is being submitted electronically using the CSM Dropbox on Monday, January 13, 2014. This request for substitution is therefore timely.

OID is local public agency formed and operating under Division 11 of the Water Code (California Water Code §§ 20500-26677). OID (1) is subject to the tax and spend limitations of Articles XIII A and B of the California Constitution, (2) is an "agricultural water supplier" subject to the mandates imposed by the Agricultural Water Measurement Regulations (2 C.C.R. §§597 et seq.) and the Water Conservation Act of 2009, and (3) has incurred costs in excess of \$1,000 to comply with the mandate imposed by the Agricultural Water Measurement Regulations and the Water Conservation Act of 2009. In support of its request for substitution, OID submits herewith the Declarations of OID's General Manager, Steve Knell, and of OID's Chief Financial Officer, Kathy Cook, and accompanying exhibits.

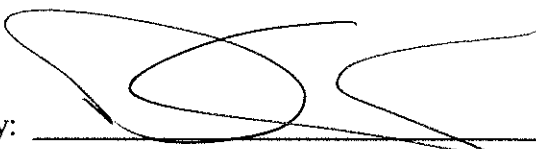
OID designates the following person to act as its representatives in this test claim:

Dustin C. Cooper
Minasian, Meith, Soares, Sexton & Cooper, LLP
P.O. Box 1679
1681 Bird Street
Oroville, CA 95965
(530) 533-2885 phone
(530) 533-0197 fax
dcooper@minasianlaw.com

All correspondence and communications regarding this claim should be forwarded to the representative listed above. Please feel free to contact our office if you have any questions or require any additional information.

Very truly yours,

Minasian, Meith, Soares, Sexton & Cooper, LLP

By: 
DUSTIN C. COOPER

Declaration of Steve Knell on Behalf of
Oakdale Irrigation District in Support of Substitution into
Agricultural Water Measurement Test Claim No. 12-TC-01 and
Water Conservation Act of 2009 Test Claim No. 10-TC-12

I, STEVE KNELL, declare as follows:

1. I make this declaration based on my personal knowledge, except for matters set forth herein on information and belief, and as to those matters I believe them to be true, and if called upon to testify, I could and would competently testify to the matters set forth herein under oath.

2. I am employed by Oakdale Irrigation District (hereinafter "OID") as its General Manager. I have held my current position since January 1, 2002. My duties include managing the day-to-day operation of OID, including overseeing 72 employees. I report to the OID Board of Directors, which holds regular monthly meetings on the first and third Tuesday of each month.

3. OID is an irrigation district formed pursuant to the California Irrigation District Law, California Water Code sections 20500-26677. OID consists of approximately 64,569 acres of land in Stanislaus and San Joaquin Counties, California. OID serves approximately 2,940 service irrigation customers.

4. I have reviewed the Water Conservation Act of 2009 (hereinafter "Act") approved by the Governor of the State of California on November 10, 2009, and am familiar with the requirements of the Act as it applies to OID. I have reviewed the regulations adopted in the California Code of Regulations, Title 23, Division 2, Chapter 5.1, Article 2 (Agricultural Water Measurement) (hereinafter "Regulations") approved by the Office of Administrative Law on July 11, 2012, and am familiar with the requirements of the Regulations as they apply to OID. I have reviewed the narrative accompanying the test claim filing and, as to those matters applicable to OID, attest to the truth of the statements made therein.

5. Based on my understanding of the requirements of the Act and Regulations, OID is an "agricultural water supplier" and subject to the Act's and Regulations' mandates applicable to agricultural water suppliers. It is my belief that the Act and Regulations constitute a new program and/or a higher level of service that was not mandated prior to the Act or Regulations and which are almost exclusively unique to local governmental entities like OID.

6. I am informed and believe and on that basis declare that the new programs and/or higher levels of service mandated on OID by the Act include:

- a. Measuring the volume of water delivered to OID's customers using best professional practices to achieve a minimum level of measurement accuracy at each farm-gate (i.e., at each customer's point of delivery);
- b. Adopting a pricing structure for water customers based on the quantity of water delivered;
- c. If "locally cost effective" and technically feasible, implementing up to fourteen additional efficient management practices, such as financing capital improvements for on-farm irrigation systems, designating an existing employee or hiring a new employee to be a "water conservation coordinator", and expanding line or pipe water distribution systems; and
- d. Preparing, on or before December 31, 2012, an agricultural water management plan, including all the required components of such plan, and publishing notifications for and conducting at least one public hearing prior to adoption of the plan.

7. I am informed and believe and on that basis declare that the new programs and/or higher levels of service mandated by the Regulations include:

- a. Acquiring and/or retrofitting measuring devices to measure the volume of water delivered to OID's customers using best professional practices to achieve accuracy of $\pm 12\%$ by volume for existing measuring devices, $\pm 5\%$ by volume for new or replacement measuring devices if laboratory certified, or $\pm 10\%$ by volume if using non-laboratory certification; and
- b. Certifying, inspecting, analyzing, and reporting on the water measurement devices in OID's agricultural water management plan; and
- c. Retaining records of compliance with the Regulations for 10 years; and
- d. Maintenance, operation, repair, and replacement of the agricultural measurement devices on an annual and as-needed basis.

8. None of the new programs or higher levels of service described above in paragraphs 6 and 7 and in the test claim narrative were required prior to the Act's or Regulations' enactment.

9. I am informed and believe and on that basis declare that each of the new programs and/or higher levels of service described in paragraphs 6 and 7 exceed \$1,000 to implement.

8. OID's current fiscal year 2014 runs from January 1, 2014 through December 31, 2014. To date OID has incurred in excess of approximately \$150,000 in direct and indirect costs in beginning to implement the Act's and Regulations' mandates.

I estimate that OID will expend approximately \$350,000 in Fiscal Year 2014 to comply with the Act's and Regulations' mandates.

9. Estimating the exact cost of compliance in Fiscal Year 2015 and future fiscal years is difficult to predict at this time. Notwithstanding the difficulty in prediction, I am informed and believe and on that basis declare that the direct and indirect costs of compliance with the Act and Regulations on OID will exceed the \$1,000 jurisdictional limit per Fiscal Year and cumulatively through 2020 will exceed \$1,000,000 and could possibly be much more. OID does not currently implement farm-gate measurement and, instead, charges for water on the basis of acreage serviced. Thus, in order to comply with the Act and Regulations, OID must install and/or retrofit existing measurement devices at each of its approximately 2,000 farm-gate turnouts at an estimated average cost per turnout of \$10,000. OID's labor costs will dramatically increase to maintain and operate the farm-gate measurement devices.

11. The Act and Regulations do not generally apply to all residents and entities in the State of California. I am informed and believe and on that basis declare that the predominant majority of "agricultural water suppliers" are local governmental agencies such as OID. Accordingly, it is my belief that the Act and Regulations impose unique requirements primarily on local agencies.

12. The Act and Regulations are mandated by the State of California, Department of Water Resources, not as a result of any federal requirement that requires water measurement or conservation or related measures.

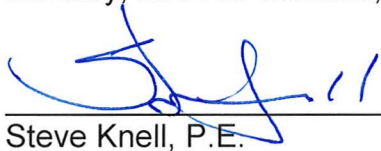
13. OID is subject to the tax and spend limitations of articles XIII A and B of the California Constitution. OID receives an annual share of ad valorem property tax revenue from Stanislaus and San Joaquin counties. OID received \$5,701,730 in property taxes for 2011 - 2013 and expects to receive approximately \$1.9 million in 2014. Based on OID's cost estimate of compliance with the Act and Regulations, property tax revenue appropriations are not sufficient to cover the cost of the Act's and Regulations' mandates.

14. OID does not receive any dedicated state funds for implementation of the Act or Regulations or for any other purpose; nor am I aware of any dedicated state funds currently available for implementation of the Act or Regulations. OID does not receive any dedicated federal funds for implementation of the Act or Regulations or for any other purpose; nor am I aware of any dedicated federal funds currently available for implementation of the Act or Regulations. OID does not receive any other non-local agency funds for implementation of the Act or Regulations or for any other purpose; nor am I aware of any non-local agency funds currently available for implementation of the Act or Regulations. Accordingly, because the anticipated costs of complying with the Act's and Regulations' mandates exceed the amount of dedicated funds OID receives for such services, OID must use some of its general purpose property tax revenue appropriations to make up the shortfall and comply with the Act's and Regulations' mandates. These funds, however, are insufficient to cover the cost of compliance.

15. I am unaware of any authority available to OID to assess a fee for complying with the Act's or Regulations' mandates. OID is subject to Proposition 218, which divests OID of authority to impose assessments or increase fees without the consent and authorization of its landowners and/or customers. Given this lack of authority, it is noteworthy that OID's customers could reject an assessment or fee increase, yet OID would still be subject to the Act's and Regulations' mandates.

16. I am informed by OID's Special Legal Counsel, Dustin C. Cooper, that there are no other test claims addressing the issue of whether the Act or Regulations constitute reimbursable state mandates. I am also informed by Mr. Cooper that there are no previous joint requests made to the California Legislature to determine if the Act or Regulations constitute reimbursable state mandates.

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 was executed this 13th day of January, 2014 at Oakdale, California.



Steve Knell, P.E.
General Manager

Declaration of Kathy Cook on Behalf of
Oakdale Irrigation District in Support of Substitution into
Agricultural Water Measurement Test Claim No. 12-TC-01 and
Water Conservation Act of 2009 Test Claim No. 10-TC-12

I, Kathy Cook, declare as follows:

1. I make this declaration of my own personal knowledge, except matters set forth herein on information and belief, and as to those matters I believe them to be true, and if called upon to testify, I could and would competently testify to the matters set forth herein under oath.
2. I am the Chief Financial Officer of Oakdale Irrigation District ("OID"), serving in that position since May 1996. My duties include: (a) directing, training, supervising, evaluating and disciplining employees within the Department; (b) providing support services and expertise as is necessary to assure that District equipment and works are efficiently utilized; (c) provide highly responsible financial and accounting assistance necessary to provide for the safe and efficient operation of assigned Department; (d) review reports and make recommendations to the Board of Directors; (e) prepare and present reports to the Board of Directors; (f) plan, direct, supervise and coordinate financial planning, accounting, revenue administration and billing and collection of service charges and (g) to manage the District's financial resources to maximize benefits from cash management, investment, and banking services.
3. Attached as Exhibit A are true and correct copies of invoices received from Stanislaus and San Joaquin County's Auditor-Controller during OID's last three fiscal years. Among other items, the OID's receipt of property tax revenue from Stanislaus and San Joaquin Counties totaled \$5,701,730 from calendar years 2011 through 2013.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct. Executed this the 13th day of January, 2014, at Oakdale, California.



Kathy Cook, Chief Financial Officer
Oakdale Irrigation District

County of Stanislaus
 Statement of Expenditures, Encumbrances and Appropriations
 Current Period: JUN-13

Date: 06-AUG-13 17:20:59
 Page: 1

Currency: USD
 Fund=6768 (Oakdale Irrigation Dist)
 Account

Account	YTD Legal Budget	MTD Actual Expenditures	YTD Actual Expenditures	Encumbrances Outstanding	YTD Expend + Enc as % of Budget	Unencumbered/ Unexpended Bala
62400 Miscellaneous expense		215,934.83	1,769,884.37			(1,769,884.37)
63490 Property tax administration c		33,161.33	33,161.33			(33,161.33)
Services & Supplies		249,096.16	1,803,045.70			(1,803,045.70)
Segment Total		249,096.16	1,803,045.70			(1,803,045.70)

County of Stanislaus
 Statement of Expenditures, Encumbrances and Appropriations
 Current Period: JUN-12

Date: 09-AUG-12 10:08:16
 Page: 1

Currency: USD
 Fund=6768 (Oakdale Irrigation Dist)
 Account -----

Account	YTD Legal Budget	MTD Actual Expenditures	YTD Actual Expenditures	Encumbrances Outstanding	YTD Expend + Enc as % of Budget	Unencumbered/Unexpended Bala
62400 Miscellaneous expense		45,574.18	1,625,462.14			(1,625,462.14)
63490 Property tax administration c		33,321.30	33,321.30			(33,321.30)
Services & Supplies		78,895.48	1,658,783.44			(1,658,783.44)
Segment Total		78,895.48	1,658,783.44			(1,658,783.44)

Received

AUG - 9 2012

Oakdale ID

County of Stanislaus
 Statement of Expenditures, Encumbrances and Appropriations
 Current Period: JUN-11

Date: 11-JUL-11 14:34:42
 Page: 1

Currency: USD
 Fund=6768 (Oakdale Irrigation Dist)
 Account

----- Account	YTD Legal Budget	MTD Actual Expenditures	YTD Actual Expenditures	Encumbrances Outstanding	YTD Expend + Enc as % of Budget	Unencumbered/ Unexpended Bala
62400 Miscellaneous expense		8,091.85	1,533,542.08			(1,533,542.08)
63490 Property tax administration c Services & Supplies		0.00	33,691.83			(33,691.83)
		8,091.85	1,567,233.91			(1,567,233.91)
 Segment Total		 8,091.85	 1,567,233.91			 (1,567,233.91)

Fund Expenditure Report -YTD

As of June 30, 2011

FINAL

46901 - OAKDALE IRRIGATION

Expenditures

	For the Month	Year to Date	Budget	Budget Less Actuals
6000000003 KK-SAL AND FB	-	-	-	-
SALARIES	-	-	-	-
FRINGE BENEFITS	-	-	-	-
SALARIES AND BENEFITS	-	-	-	-
6220001000 AUDITORS PROLL AND A/P CHARGES	-	160.00	-	(160.00)
6220009500 AUDITORS DRCT ASSMT SERV CHRG	-	0.76	-	(0.76)
6221010200 TAX ADMINISTRATION CHARGES	-	6,563.00	-	(6,563.00)
SERVICES AND SUPPLIES	-	6,723.76	-	(6,723.76)
CENTRALLY BUDGETED EXPENSE	-	-	-	-
OTHER CHARGES	-	-	-	-
OTHER FINANCING USES	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-
COST REIMBURSEMENTS	-	-	-	-
TRANSFERS OUT	-	-	-	-
PROVISION FOR CONTINGENCY	-	-	-	-
LOAN TO OTHER FUNDS	-	-	-	-
CLEARING ACCOUNTS	-	-	-	-
PUBLIC WORKS PROJECT EXP	-	-	-	-

Exhibit A

Page 4 of 6

		Activities for :		Balance
		Current Month	Year to Date	As of June 30, 2012
Fund Balance - Beginning of the Fiscal Year		-	-	<u>1,480.69</u>
Revenues				
REVENUES-GENERAL				
4100100010	PROPERTY TAX-SECURED	-	259,971.22	259,971.22
4100200070	PROPERTY TAX-SECURED-SB813	-	(248.33)	(248.33)
4101000000	PROPERTY TAX-UNSECURED	243.59	16,397.93	16,397.93
4101000007	PROPERTY TAX-UNSECURED-SB813	-	(81.26)	(81.26)
4101000020	PROPERTY TAX-SB 813-PRIOR	-	1.25	1.25
4101000030	PROPERTY TAX-UNSECURED-PRIOR	340.51	364.08	364.08
TAXES		584.10	276,404.89	276,404.89
LICENSES, PERMITS, FRANCHISES		-	-	-
FINES, FORFEITURES, PENALTIES		-	-	-
4400000000	INTEREST INCOME	(166.00)	10.00	10.00
USE OF MONEY AND PROPERTY		(166.00)	10.00	10.00
4505500000	ST-HOMEOWNER PROP TAX	-	3,650.82	3,650.82
INTERGOVERNMENTAL REVENUES		-	3,650.82	3,650.82
4605110000	SPECIAL ASSESSMENTS-CURRENT	-	4,009.30	4,009.30
CHARGES FOR SERVICES		-	4,009.30	4,009.30
MISCELLANEOUS REVENUES		-	-	-
TRANSFERS IN		-	-	-
OTHER FINANCING SOURCES		-	-	-
SELF INS FUND SPECIAL REVENUES		-	-	-
MP-TEL-RADIO ISF REVENUES		-	-	-
SOLID WASTE SPECIAL REVENUES		-	-	-
HOSPITAL SPECIAL REVENUES		-	-	-
AIRPORT SPECIAL REVENUES		-	-	-
RETIREMENT FUND SPECIAL REV		-	-	-
AGENCY FUNDS - DEPOSITS		-	-	-
Total Revenues		<u>418.10</u>	<u>284,075.01</u>	<u>284,075.01</u>
Expenditures				
SALARIES				
FRINGE BENEFITS				
Total Salaries and Benefits				
6220001000	AUDITORS PROLL AND A/P CHARGES	161.00	161.00	161.00
6220009500	AUDITORS DRCT ASSMT SERV CHRG	-	42.49	42.49
6221010200	TAX ADMINISTRATION CHARGES	-	6,530.00	6,530.00
SERVICES AND SUPPLIES-TOTAL		<u>161.00</u>	<u>6,733.49</u>	<u>6,733.49</u>
OTHER CHARGES				
OTHER FINANCING USES				
CAPITAL EXPENDITURES				
COST REIMBURSEMENTS				
TRANSFERS OUT				
PROVISION FOR CONTINGENCY				
LOAN TO OTHER FUNDS				

✓ #01297511
 Claim examined and approved
 pursuant to Gov. Code Sec. 29741
 ADRIAN J. VAN HOUTEN
 County Auditor
 by [Signature]
 deputy

Exhibit A

Page 5 of 6

DECLARATION OF SERVICE BY EMAIL

I, the undersigned, declare as follows:

I am a resident of the County of Yolo and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On January 15, 2014, I served the:

**Glenn-Colusa Irrigation District Request to Take Over Test Claim;
Oakdale Irrigation District Request to Take Over Test Claim; and
Notice of Substitution of Parties and Notice of Hearing**

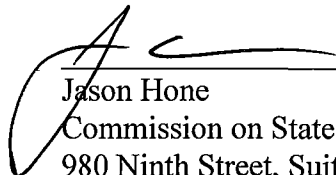
Water Conservation, 10-TC-12 and 12-TC-01

Water Conservation Act of 2009 et al.

South Feather Water & Power Agency, Paradise Irrigation District, Glenn-Colusa Irrigation District, and Oakdale Irrigation District, Co-Claimants

by making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

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 was executed on January 15, 2014 at Sacramento, California.



Jason Hone
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814
(916) 323-3562

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 1/15/14

Claim Number: 10-TC-12 and 12-TC-01

Matter: Water Conservation

Claimants: Glenn-Colusa Irrigation District
Oakdale Irrigation District
Paradise Irrigation District
South Feather Water and Power Agency

TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.2.)

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Phone: (916) 939-7901
achinnrcs@aol.com

Dustin Cooper, *Minasian, Meith, Soares, Sexton & Cooper, LLP*

Claimant Representative

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rid@pulsarco.com

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Phone: (916) 442-7887

dorothyh@csda.net

Mark Ibele, *Senate Budget & Fiscal Review Committee*

California State Senate, State Capitol Room 5019, Sacramento, CA 95814

Phone: (916) 651-4103

Mark.Ibele@sen.ca.gov

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Auditor-Controller's Office, 500 W. Temple Street, Room 603, Los Angeles, CA 90012

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Matt Jones, *Commission on State Mandates*

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Jill Kanemasu, *State Controller's Office*

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skenner@water.ca.gov

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Jean Kinney Hurst, Senior Legislative Representative, Revenue & Taxation, *California State Association of Counties (CSAC)*

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Jay Lal, *State Controller's Office (B-08)*

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Michael Lauffer, *State Water Resources Control Board*

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