MADERA COUNTY

GROUNDWATER SUSTAINABILITY AGENCIES

2020 Groundwater Sustainability Fee Study Update

Final Report / July 13, 2020

RAFTELIS

RAFTELIS

July 13, 2020

Stephanie Anagnoson, Director
Water and Natural Resources Department
County of Madera
200 W. Fourth Street
Madera, CA 93637

Subject: 2020 Groundwater Sustainability Fee Study Update

Dear Ms. Anagnoson,

Raftelis is pleased to provide this Groundwater Sustainability Fee Study Update Report for the County of Madera to establish groundwater basin fees that fairly and reasonably recover costs on non-de minimis parcels in the County managed "white areas" and comply with the requirements of Propositions 26.

The major objectives of the 2019 Study included the following:

- Develop the County Groundwater Sustainability Agencies' (GSA) budget to adequately account for the complete costs associated with managing the agency and administering the Groundwater Sustainability Plan (GSP)
- Classify acreage and allocate costs according to demand on groundwater
- Develop fees in compliance with Propositions 26
- Assist with stakeholder and public engagement and understanding of the proposed fees

This Report revises the original 2019 Study with improved parcel data and summarizes the key assumptions, analyses, and calculation of the GSA fee. All other data and assumptions remain the same. The revised fee is $23.30 per irrigated acre of land (fee per acre rounded to the nearest nickel), an increase of $0.85 per irrigated acre as adopted in 2019.

It has been a pleasure working with you, and we thank you and County staff for the support provided during this study.

Sincerely,

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Vice President

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1. Executive Summary

1.1. Sustainable Groundwater Management Act

The Sustainable Groundwater Management Act (SGMA), comprised of AB 1739, SB 168, and SB 1319, was enacted in September of 2014 to provide a framework for managing groundwater supplies in the State. The State identified basins that are critically-overdrafted, high priority, and medium priority as the focus of the legislation. These basins are required to become sustainable within 20 years from Groundwater Sustainability Plan (GSP) implementation. Critically-overdrafted basins must reach sustainability by 2040, while high and medium priority basins have until 2042.

1.2. Madera County Groundwater Sustainability Agency

The Madera County Groundwater Sustainability Agencies (County GSA[1]) were formed to manage previously unmanaged areas (known colloquially as "white areas") which lay within the boundaries of the County of Madera and are without representation from another GSA. Madera County overlies parts of three subbasins:

1. Chowchilla Subbasin
2. Madera Subbasin
3. Delta-Mendota Subbasin

DWR designates all three subbasins as critically-overdrafted and high priority. As a result, all three subbasins are covered by a GSP, or multiple GSPs, as of January 2020 and must achieve sustainability by 2040. These subbasins contain multiple GSAs, which cover portions of each subbasin. The parcels not within the boundaries of these other agencies are the white areas under Madera County's management responsibility.

1.3. Study Purpose

The County GSA has acquired grant funds to develop the subbasin GSPs. This Study concerns the costs of operating, administering, and regulating the basin after GSP adoption, otherwise referred to as the GSP implementation. The County GSA currently has no way of recovering the costs of implementing the GSP. This Study documents the calculation of a GSA fee to recover implementation costs only from parcels that overlie the County GSA management areas. Plan implementation costs include activities associated with groundwater monitoring, data management, administration, periodic reporting, planning, outreach, and other activities. Projects, such as land acquisition and development of recharge basins, are not included in these costs. Project costs will be recovered in a future programmatic fee subject to the requirements of Proposition 218, a state constitutional amendment which grants voters the power to approve local fees for service.

[1] There are three County GSAs, one for each subbasin. For the sake of brevity, they will be referred to in the singular "County GSA."

1.4. Authority to Levy Fees

SGMA grants GSAs the power and authority to pass rules and ordinances, regulate the extraction of groundwater, carryout investigations, construct facilities, and register wells, among many other powers[2]. Section 10730 of the Water Code provides the authority and procedural requirements of imposing GSA fees. Such fees include, but are not limited to, "permit fees and fees on groundwater extraction or other regulated activity," and can be imposed "to fund the costs of a groundwater sustainability program, including, but not limited to, preparation, adoption, and amendment of a groundwater sustainability plan, and investigations, inspections, compliance assistance, enforcement, and program administration, including a prudent reserve."

The proposed fee is designed to help the County recover the administrative costs associated with GSA activities, such as outreach, grant administration, technical support services, legal and professional services, studies (e.g., for groundwater recharge), annual and five-year reporting, and reserve funding (as allowed under SGMA per Water Code section 10730). The goal of the fee is to ensure that GSAs operations are self-sustaining (and not dependent on the County's General Fund) and only assessed to the areas of each subbasin managed by the County. This fee will require adoption by a majority of the GSA Board of Directors.

1.5. Public Outreach

County GSA staff has conducted exhaustive SGMA-related public outreach, including presentations to the County GSA Board of Directors, the Madera County Groundwater Sustainability Agencies' Advisory Committee (Advisory Committee), agricultural interest groups, local community groups, public water agencies in each subbasin, and other stakeholder groups. The Advisory Committee consists of members from the different basins and includes membership from agricultural interests, residential interests, disadvantaged community (DAC) interests, public water agencies, and commercial interests. The Advisory Committee members serve as representatives and conduits of information between the GSA and stakeholders within each of the three subbasins. In 2019, the County GSA consolidated the three subbasin advisory committees into one advisory committee to facilitate the later stage of development of the GSPs. Prior to 2019, GSA staff met quarterly with the Advisory Committees which has now been increased to monthly. For a complete listing of outreach including coordination meetings, technical workshops, advisory committee meetings, and other public meetings please see the Madera County Water & Natural Resources website and the individual pages for the Madera, Chowchilla, and Delta-Mendota subbasins.

1.6. Annual GSA Budget

The annual GSA budget is based on estimates for fiscal year (FY) 2020/21. The budget was prepared by County GSA staff, with input from Raftelis. The costs depicted below rely on best available estimates from multiple bids, salaries and benefits of additional staff, estimated hours and effort from outside professional services firms, and overhead. The County GSA budget is divided into the following five main categories: Regulatory Requirements, Professional Services, Staff, Administrative Costs, and Reserves. **Table 1-1** provides a summarized budget for FY 2020/21 with a detailed budget and line item descriptions included in **Section 4**.

[2] Water Code Division 6 Part 2.74 Chapter 5 Section 10725-10726.9

Table 1-1: FY 2021 Detailed Budget

GSA Budget	FY 2020/21
Regulatory Requirements	$755,000
Professional Services	$670,000
GSA Staff (five positions)	$624,000
Administrative Expenses	$102,457
Reserves	$250,000
Total Budget	**$2,401,457**

1.7. Data and Decisions

Raftelis worked with County GSA staff and the County GSA Board of Directors (Board of Supervisors) to narrow down fee structure options and develop GSA fees that achieve the Board's objectives and priorities. Below is a list of critical decisions in developing the proposed GSA fee.

1. **Irrigated Acreage:** Fees will be assessed only on the irrigated acreage of a parcel. This correlates the fee for executing the GSP to those parcels benefiting from past and current use of groundwater.
2. **Classes Levied:** All irrigated acreage within the County GSA managed areas is subject to the GSA fee, except for de minimis users[3] of water.
3. **Rural Residential:** In the context of SGMA, rural residential parcels are de minimis extractors and are therefore exempt from the fee.
4. **Grazing/ Rangeland:** Any irrigated acreage of a parcel classified as Grazing/Rangeland is included in the Agriculture use class and the fee will be levied on the irrigated portion of the parcel.
5. **Overage Allowance:** Due to datasets from disparate sources, and subsequent merging and organizing of data, an allowance of 10 percent is made to account for variance between irrigated areas estimated across parcels.
6. **Equity between Classes:** The Board elects to treat all irrigated acreage the same, regardless of land classification or agricultural crop type. Therefore, each parcel levied will pay the same uniform rate per irrigated acre.

The resulting acreage subject to the fee is shown below in **Table 1-2**.

Table 1-2: Irrigated Acreage with Overage Allowance

Class	Total Irrigated Acreage	Total Irrigated Acreage Less Allowance (10%)
Agriculture	106,600	95,940
All Other Classes	7,932	7,139
Total	**114,532**	**103,079**

1.8. Proposed Fees

With irrigated acreage determined, the annual budget is divided across the total irrigated acreage to derive the proposed FY 2020/21 fee per irrigated acre. The fees are proposed to be effective in Fiscal Year (FY) 2020/21. The Board may elect to automatically adjust the fee annually by a relevant inflationary index. It is recommended that proposed fees be re-evaluated after five years, corresponding with the first interim GSP update.

[3] A de minimis extractor is defined as a person who extracts, for domestic purposes, two-acre feet or less per year.

Table 1-3: Proposed FY 2021 Fees

Class	Fee per Irrigated Acre
Agriculture	$23.30
All Other Classes	$23.30

2. Introduction

2.1. Sustainable Groundwater Management Act

SGMA was enacted in September 2014 to provide a framework for managing groundwater supplies in the State. The State identified subbasins that are critically overdrawn, high, and medium priority as the focus of the legislation. These subbasins must balance their pumping and recharge activities, therefore becoming sustainable over 20 years of GSP implementation. Critically-overdrafted basins must reach sustainability by 2040, while high and medium priority subbasins have until 2042. **Figure 2-1** illustrates the County GSA's SGMA timeline.

Figure 2-1: SGMA Timeline

SGMA defines sustainability, or sustainable groundwater management, as "the management and use of groundwater in a manner that can be maintained being the planning and implementation horizon without causing undesirable results." Undesirable results are defined as one or more of the following:

1. Chronic lowering of groundwater levels[4]
2. Significant and unreasonable reduction of groundwater storage
3. Significant and unreasonable seawater intrusion
4. Significant and unreasonable degraded water quality, including the migration of contaminant plumes that impair water supplies
5. Significant and unreasonable land subsidence that substantially interferes with surface land uses
6. Depletions of interconnected surface water that have significant and unreasonable adverse impacts on beneficial uses of the surface water

[4] The complete language reads, *"Chronic lowering of groundwater levels indicating a significant and unreasonable depletion of supply if continued over the planning and implementation horizon. Overdraft during a period of drought is not sufficient to establish a chronic lowering of groundwater levels if extractions and groundwater recharge are managed as necessary to ensure that reductions in groundwater levels or storage during a period of drought are offset by increases in groundwater levels or storage during other periods."*

2.2. Madera County Groundwater Sustainability Agency

The County GSA was formed in response to the passage of SGMA and lands not managed by another GSA within a subbasin within Madera County. Madera County overlaps three subbasins:

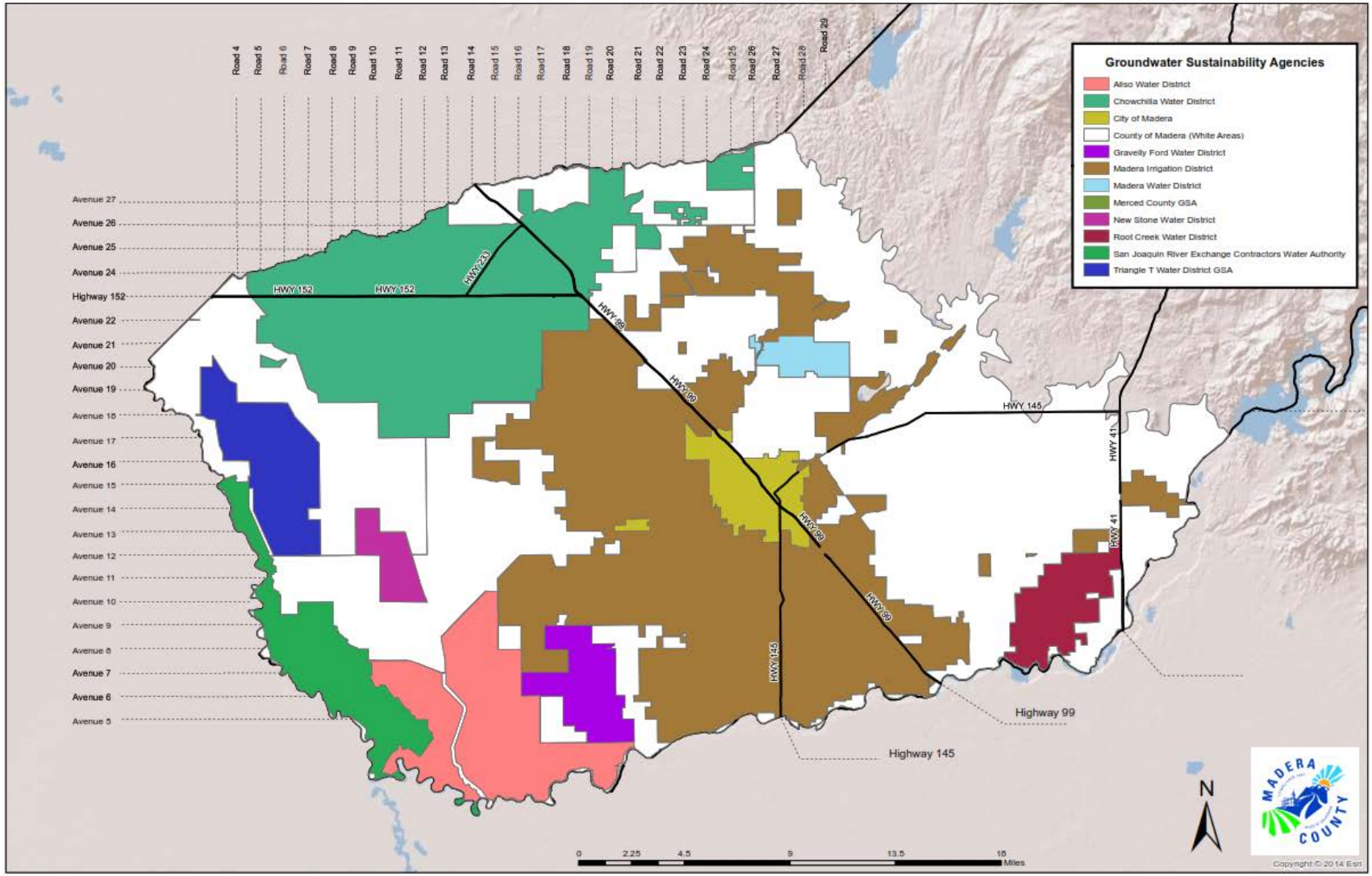
1. Chowchilla Subbasin
2. Madera Subbasin
3. Portion of the Delta-Mendota Subbasin

DWR designates all three basins as critically overdrawn and high priority. Resultantly, all three are covered by a GSP as of January 2020 and must achieve sustainability by 2040. These subbasins encompass multiple groundwater sustainability agencies, which cover portions of each and listed in **Table 2-1**. There are also parcels not within the boundaries of these agencies. These areas, not under the jurisdiction of any water agency, are called "white areas" or "islands," and fall under Madera County's responsibility for basin management since they do not otherwise have representation. While these areas have not historically been under the jurisdiction of a water agency, their impact on the groundwater subbasins must be included in order to adequately manage the basins' groundwater resources sustainably.

Table 2-1: Madera County Subbasins and GSAs

Subbasin	GSAs
Chowchilla	Chowchilla Water District Madera County Triangle T Water District Merced County
Madera	Madera County City of Madera Madera Irrigation District Root Creek Water District Madera Water District New Stone Water District Gravelly Ford Water District
Delta- Mendota	Aliso Water District Madera County San Joaquin River Exchange Contractors

Figure 2-2: County GSA Areas



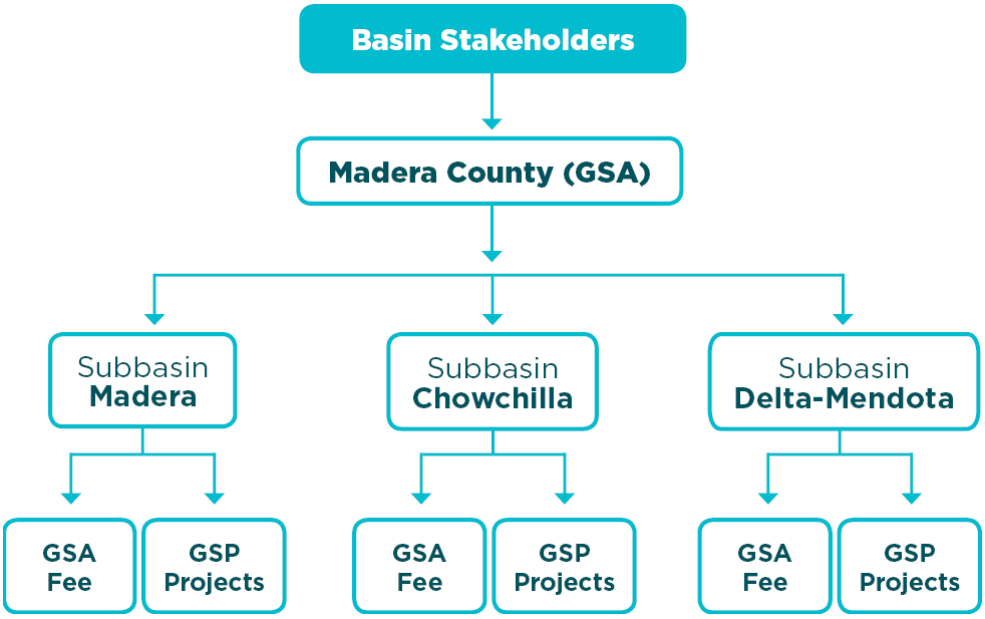
2.3. Study Purpose

The County GSA has acquired grant funds to develop the subbasin GSPs. This Study concerns the long-term costs of operating, administering, and regulating the basin after GSP adoption, otherwise referred to as the GSP implementation. The County GSA currently has no way of recovering the costs of administering the GSP. This Study documents the calculation of a GSA fee to recover implementation costs only from those parcels within the County GSA boundaries. GSP implementation costs include activities associated with groundwater monitoring, data management, administration, periodic reporting, planning, outreach, and other activities. Projects, such as land acquisition and development of recharge basins, are not included in these costs. Project costs will be recovered in a future programmatic fee which, pursuant to Water Code section 10730.2, is subject to the majority protest provisions of Proposition 218.

There are three major cost activities in the establishment and management of a GSA. The first activity is to develop the GSP. GSP development for the County GSA was funded entirely through grants. The GSPs were adopted in December 2019 and submitted to the State in January 2020. Second, the GSA must administer the GSP and ensure regulatory compliance. This effort will be funded by the parcels managed by the GSA, and is the focus of this Study report. The GSA fees developed in this report are based on FY 2020/21 costs. The fee will be levied each year. It is recommended that the fee be adjusted annually to account for inflation over the prior 12 months as measured by the United States Department of Labor, Bureau of Labor Statistics, Consumer Price Index (CPI). For reference, historical annual increases in the CPI are approximately 2.8 percent per year. Raftelis recommends that the fee methodology be re-evaluated after five-years, corresponding with the first interim update of the GSPs. Third, the GSA will have to fund some, or all, of the projects identified in the GSP. These costs may be borne wholly or partially by the parcels within the County GSA's management. A programmatic fee for GSP projects will be the subject of a separate future study.

Figure 2-3 provides an illustration of the relationship of the major stakeholders in the County GSA and the three subbasins, which all bear responsibility for the GSA fee calculated in this Study.

Figure 2-3: County GSAs Organizational Structure



In order to sufficiently recover the cost of managing the GSA and to comply with the SGMA, the County GSA must develop a GSA fee to levy on all parcels identified in the white areas. Costs associated with the administration of the County GSA include but are not limited to regulatory activities, groundwater monitoring, administration of the GSP, periodic reporting, public outreach, fee billing, legal services, staff salaries and benefits, and office expenses. This Study details the development of the budget which encompass all costs. This Study also explains the rationale for the allocation of costs to user classifications, different fee structure options considered by the County GSA, data analysis, and the fee calculation. The proposed fees will be adopted with the requirements of Water Code Section 10730.

2.4. Public Outreach

County GSA staff has conducted exhaustive SGMA related public outreach including presentations to the GSA Board of Directors, the GSA Advisory Committee, agricultural interest groups, local community groups, public water agencies in each subbasin, and other stakeholder groups. The GSA Advisory Committee consists of members from the different subbasins, and includes membership from agricultural interests, residential interests, DAC interests, public water agencies, and commercial interests. The GSA Advisory Committee serves as stakeholder representatives and a conduit of information between the GSA and interests in each of the three subbasins. In 2019, the County GSA consolidated the three subbasin advisory committees into one advisory committee to facilitate the later stage of development of the GSPs. Prior to 2019, GSA staff met quarterly with the Advisory Committees which has now been increased to monthly. For a complete listing of outreach including coordination meetings, technical workshops, advisory committee meetings, and other public meetings please see the Madera County Water & Natural Resources website and the individual pages for the Madera, Chowchilla, and Delta-Mendota subbasins. During the last half of 2019, a discussion of upcoming fees has been part of the County GSA as well as the Advisory Committee meetings. A short list of additional outreach directly related to the fee is included below:

- Madera Ag Water Association on July 24, 2019 and October 30, 2019 (upcoming)
- Clayton Water District on September 4, 2019
- Chowchilla Water District on September 11, 2019
- Madera/Chowchilla Resource Conservation District on September 11, 2019 and October 9, 2019
- Gravelly Ford Water District on September 16, 2019 and October 21, 2019
- Sierra Vista on October 22, 2019
- Red Top Landowners on October 23, 2019
- Chowchilla GSP Advisory Committee on October 23, 2019
- Regional Water Management Group on October 28, 2019

Note that the fee does not apply within the service areas of Chowchilla Water District and Gravelly Ford Water District, but some of those board members and growers also manage or own land within the County GSA.

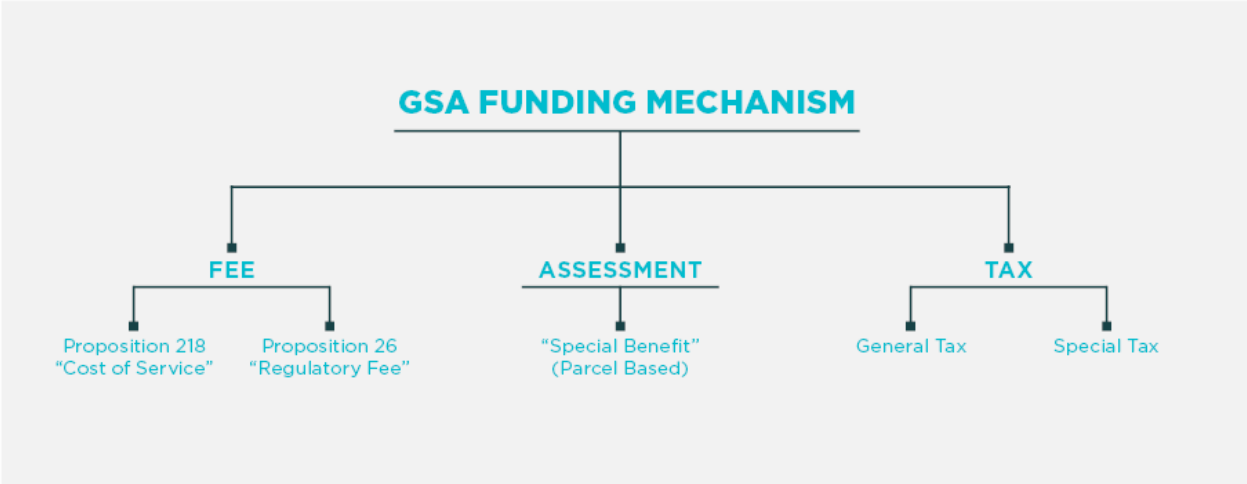
2.5. De Minimis Users

SGMA defines a "de minimis extractor" as "a person who extracts, for domestic purposes, two acre-feet or less per year." De minimis "extractors" or de minimis groundwater users cannot be charged fees "unless the agency has regulated the users pursuant to this part." The key operating phrase is "has regulated" and the term regulated is undefined, leaving the meaning up to legal interpretation. A GSA should consider the cost-benefit analysis of recovering management costs from de minimis users. Considering the language in the Water Code, the relatively small amount of water extraction by residential users, and the uncertainty of consumptive use by residential users within the County GSA managed areas, the Board has elected to exempt residential users (defined as a class in this Study as Rural-Residential) from the proposed GSA fee.

3. Funding Mechanism

Due to Constitutional limitations imposed through California's Propositions 13, 218, and 26, there are strict distinctions between, and regulations associated with, fees, special assessments, and taxes. Taxes and assessments require voter approval. Property-related fees and assessments under Proposition 218 are subject to noticing, a majority protest proceeding, and when required, a subsequent ratification election. However, fees, as well as other charges, are identified as exempt from the definition of a tax under Proposition 26, and thus can be adopted by the governing body of the Agency imposing the fee. **Figure 3-1** is a graphical illustration of the broad options available to an agency.

Figure 3-1: GSA Funding Options



The County GSA can levy fees that are exempt from the requirements of Proposition 26 (Prop 26). This Proposition, passed in 2010, states that every exaction is a tax under the California Constitution Article XIII C, section 1(e), except:

1. A charge imposed for a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or granting the privilege.
2. A charge imposed for a specific government service or product provided directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of providing the service or product.
3. A charge imposed for the reasonable regulatory costs to a local government for issuing licenses and permits, performing investigations, inspections, and audits, enforcing agricultural marketing orders, and the administrative enforcement and adjudication thereof.
4. A charge imposed for entrance to or use of local government property, or the purchase, rental, or lease of local government property.
5. A fine, penalty, or other monetary charge imposed by the judicial branch of government or a local government, as a result of a violation of law. Example: parking fines
6. A charge imposed as a condition of property development.
7. Assessments and property-related fees imposed in accordance with the provisions of Article XIII D.

Based on the GSA's role as an agency regulating groundwater, as well as case authority interpreting groundwater-related charges in the context of specific governmental benefits or privileges and specific services or products, the proposed GSA fee can fall under the first three exemptions. However, Proposition 26 requires that the fee bear a fair or reasonable relationship to the payer's burden on, or benefits received from, the governmental activity. In addition, the amount of the charge must be no more than necessary to cover the reasonable costs of the governmental activity.

4. Budget Development

4.1. Approved Budget

The annual GSA budget is based on estimates for FY 2020/21. The budget was prepared by County GSA staff, with input from Raftelis. Costs rely on best available estimates from multiple bids, salaries and benefits of additional staff, estimated hours and effort from outside professional services firms, and overhead. The County GSA budget is divided into the following five main categories: Regulatory Requirements, Professional Services, Staff, Administrative Costs, and Reserves.

1. **Regulatory requirements** - SGMA requires a data management system (DMS) for GSAs within the same subbasin to share data with one another. By sharing one data management system among the Madera and Chowchilla Subbasins, the County GSA is realizing a substantial cost savings. There are also requirements for reporting including annual reports by GSP group as well as a five-year update of the GSPs. Additional requirements budgeted in this section include one nested monitoring well installed per year to address the data gaps in the monitoring network. Although grant funds through Proposition 1 and possibly Proposition 68 will fund additional monitoring wells, they are typically funded in DACs and Severely Disadvantaged Communities (SDACs). There is a current gap in the Ranchos that needs to be filled as well as other areas that are not DACs and SDACs.

2. **Professional Services** - By keeping staff relatively lean, there will be consulting costs. Consulting costs include project-based studies, particularly an overall feasibility study for recharge, broken into phases for ease of implementation. Demand reduction analysis will also be conducted, including rate analysis for resting and/or retiring land, allocations and water market. Staff has been successful in applying for a Water Market Strategy grant in order to fund the exploration of a water market, but if this is a strategy that is chosen by the GSA, there will be additional other costs. Staff has also applied for a Strategic Agricultural Land Conservation grant, which could fund the analysis on resting/retiring land. Part of the strategy for projects involves amending the Bureau of Reclamation contract to provide water to the County GSA. There will be additional Central Valley Project (CVP)-related work, including environmental analysis, in order to bring this to fruition. Additionally, consulting services for reading monitoring wells as well as for legal analysis are included.

3. **Staff** - This budget category funds five positions, including a director, deputy director, planner, analyst and program assistant to staff a department to manage the County GSA. This budget includes “fully loaded” rates, which include benefits as well as salary.

4. **Administrative Expenses** - The County facilities pay an annual building depreciation fee by square feet used ("rent"). Additional expenses in this category include local and statewide travel, professional memberships, and office equipment and supplies.

5. **Reserves** - A "prudent" reserve of approximately 10% is kept for unanticipated expenses. There may be unanticipated costs because SGMA is relatively new.

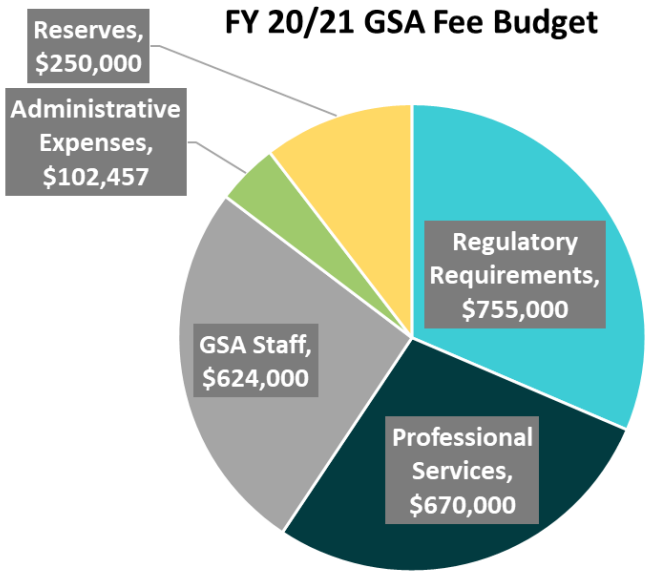
4.2. Budget Item Detail

Table 4-1 provides a detailed budget and line item descriptions. **Figure 4-1** illustrates the proportional share of each cost category relative to the total budget. The following subsections detail each individual budgetary item.

Table 4-1: County GSA Annual Operating Budget Detail

GSA Budget	FY 2021
Regulatory Requirements	
Monitoring Well Installation	$115,000
Data Management Systems	$100,000
Water Use Estimates (two methods)	$300,000
GSP Annual Reports	$80,000
GSP Interim/Five-Year Updates	$160,000
Subtotal	**$755,000**
Professional Services	
Project-Based Studies	$200,000
Management Action-Based Studies	$200,000
CVP Support	$100,000
Monitoring Well Readings	$50,000
Legal Services	$120,000
Subtotal	**$670,000**
Staff	**$624,000**
Administrative Expenses	
Office Expenses	$35,000
Standard Supplies	$28,000
Travel	$29,000
Memberships	$10,457
Subtotal	**$102,457**
Reserves	**$250,000**
Total Budget	**$2,401,457**

Figure 4-1: GSA Budget by Cost Category



5. Fee Structure Options

Raftelis and the County GSA discussed different bases for levying the fees on County managed areas. There are several broad options available to develop fees and recover the GSA budgetary costs presented in **Section 4**. Raftelis and County GSA staff presented the following bases to the GSA Board for discussion at a policy workshop on September 3, 2019.

1. **All Parcels:** Every parcel pays a flat charge
2. **Non-De Minimis Parcels:** Only non-residential parcels pay a flat charge
3. **Total Acreage:** Total area of a parcel
4. **Irrigated Acreage:** Irrigated area of a parcel
5. **Estimated Gross Pumping:** Irrigated area + land cover to estimate groundwater use
6. **Estimated Net Pumping:** Estimated gross pumping less estimated recharge (consumptive use)

5.1. Fee Option Discussion

As part of the policy discussion Raftelis presented both the method of recovering the fee as well as the attributes of each related to four objectives: Administration, Equity, Financial Stability, and Affordability for allocating the GSA costs across applicable land: The five options are summarized below, considering the advantages, disadvantages, data requirements, and any other policy considerations as identified by Raftelis.

All Parcels (Parcel Count)

Advantages: Parcel based approaches are generally simple to understand and to administer. There are few data requirements as the data necessary is simple and readily available.
Disadvantages: Approach assumes a broad benefit of groundwater, or a "general benefit logic." Requires a voter approval process to put on an election ballot.
Data requirements: County Assessor's parcel database.
Other/Policy Requirements: None identified.

Non-De Minimis Parcels (Parcel Count)

Advantages: Generally simple to understand and to administer. There are few data requirements, but it requires a good data set of parcel owners and non-de minimis classification.
Disadvantages: Inequitable among non-de minimis users. No relation to groundwater extraction.
Data requirements: Basin-wide count of non-de minimis parcels.
Other/Policy Requirements: None identified.

Total Acreage

Advantages: Simple to understand and to administer. Minimal data requirements. Data is readily available. Acts as a proxy for potential extraction.
Disadvantages: Assumes a general benefit but with a stronger nexus than parcel count. Not related to actual water extraction.
Data requirements: County Assessor's parcel database.
Other/Policy Requirements: None identified.

Irrigated Acreage

Advantages: Absent another source of supply, irrigated usage is directly tied to groundwater extraction. More equitable than parcel or acreage. Proxy for actual water extraction by land area and land cover data.
Disadvantages: Data intensive. Will require regular updates. May be prone to challenges and manual surveys for confirmation. Will require plant/crop type being irrigated.
Data requirements: Accurate geospatial land cover data and independent estimation.
Other/Policy Requirements: None identified.

Estimated Gross Pumping (Gross Extraction)

Advantages: Greatest equity since fee based on actual extraction. Easy to understand. Easy to administer provided metering plan adoption.
Disadvantages: Requires flow meter installation to implement. If not, more time, effort, and cost than other options (i.e. Parcel or acreage options) if remote data based. More difficult to administer. More opportunities for users to request audit of estimates.
Data requirements: Validated metered data or sophisticated water use estimation data relying on area and crop cover among other inputs.
Other/Policy Requirements: Requires adoption of metering plan or access to data allowing accurate estimated pumping considering well service area, crop type, and geographical location.

Estimated Net Pumping (Consumptive Use)

Advantages: Greater equity since fee based on actual extraction and accounts for permeable surfaces that allow for groundwater recharge. Promotes fairness and encourages adapting land to improve basin sustainability.
Disadvantages: Requires flow meter installation to implement. If not, more time, effort, and cost than other options (i.e. Parcel or acreage options) if remote data based. More difficult to administer. More opportunities for users to request audit of estimates. Most difficult to administer and understand.
Data requirements: Validated meter readings or sophisticated water use estimation data relying on modeling consumptive use.
Other/Policy Requirements: Requires adoption of metering plan access to data allowing accurate estimated pumping considering well service area, crop type, geographical location, and recharge estimates.

5.2. Fee Method Selection

After assessing these various options, the County GSA Board decided that a fee based on irrigated acreage would best serve the priorities of the GSA and balance the four objectives presented. Irrigated acreage promotes affordability by levying a charge only on those lands currently benefiting from groundwater use (and will benefit from the GSA's groundwater management), not the potential use in the future on non-irrigated land. The irrigated area of a parcel tends not to change over the short and mid-term and so the fee is financially stable. Data is currently available to be able to levy a charge on irrigated acreage; and while additional staff will be required over the long term, the fee is not administratively burdensome. Lastly, the fee will be levied on all irrigated acreage uniformly, regardless of the use of the land, which is equitable among all users of groundwater.

With the GSA Board directing Raftelis and staff on its preferred method of recovering the fee, the next step is to finalize the parcel database and calculate the proposed GSA fee. Parcels are categorized using multiple indicators to capture parcels in the correct grouping. This effort is discussed in detail in **Section 6**. A summary list of key indicators for grouping parcels follows.

1. **Irrigated Acreage:** Fees will be assessed only on the irrigated acreage of a parcel. This correlates the fee for executing the GSP to those parcels benefiting from past and current use of groundwater.

2. **Classes Levied:** All irrigated acreage within the County GSA managed areas are subject to the GSA fee, except for de minimis users[5] of water.
3. **Rural Residential:** In the context of SGMA rural residential parcels are de minimis extractors and are therefore exempt from the fee.
4. **Grazing/ Rangeland:** Any irrigated acreage of a parcel classified as Grazing/Rangeland is included in the Agriculture use class and the fee will be levied on the irrigated portion of the parcel.
5. **Overage Allowance:** Due to datasets from disparate sources, and subsequent merging and organizing of data, an allowance of 10 percent is made to account for variance between irrigated area estimated across parcels.
6. **Equity between Classes:** The Board elects to treat all irrigated acreage the same, regardless of land classification or agricultural crop type. Therefore, each parcel levied will pay the same uniform rate per irrigated acre.

[5] A de minimis extractor is defined as a person who extracts, for domestic purposes, two acre feet or less per year

6. Data

Raftelis worked in collaboration with the County Department of Water and Natural Resources, the County Assessor's office, and the County GSA's outside engineering firm to identify the relevant parcels for the GSA fee. Agency staff provided customer data including accessor parcel number (APN), subbasin information, subbasin summaries by use class and acreage, and the calculation of irrigated acreage. Land use code classifications were provided by the County Assessor's office. Source GIS data was provided by the outside engineering firm, Davids Engineering. Throughout the Study, Raftelis worked with Agency staff, the Assessor's office, and Davids Engineering, to properly categorize the white area parcels total acreage, irrigated acreage, and land use classifications. As previously stated, irrigated acreage of non-residential parcels in the white areas will be subject to the GSA fee.

The customer data was provided in several data sets: a list of all parcels in the County with use code classifications, a list of all parcels in the subbasins with total and irrigated acreage, and a list of use code definitions. Raftelis combined the first two customer parcel lists to determine the use code, total acreage, and irrigated acreage associated with each parcel number, and in each subbasin, within the white areas.

After merging the two data sets, Raftelis determined the customer classification based on the use code using the list of use code definitions. Each use code consists of four characters: the first character describes the overall customer classification (e.g., agricultural, commercial, industrial, etc.), the second character describes the type and number of dwelling units on the parcel (e.g., one dwelling, duplex, hospital, etc.), the third character describes the dwelling unit use (e.g., department store, food processing, warehouse, etc.), and the fourth character describes any agricultural use (e.g., almonds, dairy, grazing, etc.).

Raftelis categorized all parcels into the following five use classes: Agriculture, Grazing/Rangeland, Rural-Residential, Urban/Other, and Not Classified. Agriculture customers are parcels that are classified as agricultural (first use code character) and not grazing (fourth use code character). Grazing/Rangeland customers are parcels that are classified as both agricultural (first character) and grazing (fourth character). Rural-Residential customers are classified as residential (first character). Urban/Other customers are classified as commercial, industrial, or institutional (first character). Customers listed as Not Classified have placeholders or are designated as unclassified in the land use coding. **Table 6-1** shows the complete set of land use codes used to determine classification to one of the five use classes.

Table 6-1: County Assessor Land Use Coding

Use Code 1		Use Code 2		Use Code 3		Use Code 4	
A	Agricultural	A	One Dwelling	A	Auto Related	A	Almonds
B	Ag-Ind/Comm/Mfg	B	2+ Dwellings	B	Mini-Storage	B	Apricots
C	Commercial-Sales	C	Duplex	C	Convenience Store	C	Citrus
D	Commercial-Service	D	Triplex	D	Department Store	D	Dry Farm
E	Commercial-Rec	E	Fourplex	E	Farm Mach & Prod	E	Dairy
F	Commercial-Finance	F	5-15 Units	F	Food Processing	F	Figs
G	Commercial-Other	G	16+ Units	G	Gas/Service Station	G	Grapes
H		H	Hospital	H	Hotel/Motel/Bd &Bkfst	H	Grain
I	Industrial-Manufacture	I	Industrial Park	I	Farm Labor Camp	I	Irrigated Pasture
J	Industrial-Petroleum	J	High Speed Rail	J	Medical-Dental	J	Grazing
K	Industrial-Other	K		K	Mobilehome Park	K	Kiwi
L	Farmland Security Zone	L	Lodging	L	Lumber	L	Plums
M	Mining/Quarrying	M	One Mobile Home	M	Market	M	Pecans
N	Non-Renewal (Ag Pr)	N	2+ Mo Ho	N	Nursery/Flower/GrHs	N	Apples
O	Non-Renewal (FSZ)	O	Cabin	O	Petroleum/Natl Gas	O	Olives
P	Ag Preserve	P	Misc, Structure	P	Professional	P	Pistachios
Q	Ag Preserve-Business	Q	Ag Office	Q	Real Estate Trades	Q	Peaches
R	Res-SFD-Detached	R	Religious Bldg	R	Restaurant/Café/Bar	R	Row Crop
S	Res-SFD-0 Lot Line	S	Stand Alone Building	S	Supermarket	S	Pomegranates
T	Res-Multi-Fam Apartmt	T	Strip Development	T	Trucking	T	Commercial Animal
U	Res-Multi-Condo	U	Comm Ofc Complex	U		U	Commercial Poultry
V	Res-Other	V	Neighb Shoppg Center	V	Warehouse	V	Vacant Land
W	Recreational	W	Major Shopping Center	W	Winery	W	Walnuts
X	Placeholder	X	Placeholder	X	Placeholder	X	Placeholder
Y	Timber Preserve	Y	Schools	Y	Cotton Gin	Y	Nectarines
Z	Unclassifiable	Z	Unclassifiable	Z	Unclassifiable	Z	Unclassifiable
3	Government	3	Pipeline Right-of-Way	3	Licensed Mo Ho	3	Wholesale
4	Institutional	4	Blank	4	Unsec Mo Ho	4	Retail
5	Utilities	5	Blank	5	Secured Mo Ho	5	Pool

Use Code 1		Use Code 2		Use Code 3		Use Code 4	
6	Water Company	6	Blank	6	Cell Towers	6	Permanent Foundation
7	Road	7	Blank	7	Conserv Easement	7	Pears
8	Blank	8	Sec 11	8	Cons Esmnt Subvened	8	Prunes
9	Timber	9	Blank	9	Blank	9	Blank

County staff provided irrigated acreage information for all parcels. Parcels are then classified into one of five use classes based on the land use codes in **Table 6-1**.

1. Agriculture
2. Grazing/Rangeland
3. Rural-Residential
4. Urban/Other
5. Not Classified

Agriculture is predominantly planted; however, some portions of Agriculture parcels may be unplanted, idle, or include residential dwellings and other buildings. These non-irrigated areas of Agricultural parcels are accounted for within the land cover data. Similarly, while most Grazing/Rangeland does not require irrigation, portions of grazing land may be planted with crops. To ensure that these properties pay their fair share of any irrigated land, we account for the portion of irrigated acreage on rangeland the same as any other agriculture use. Residential land uses extracting less than two (2) acre feet per year (AFY) of groundwater are designated as de-minimis users of water in the context of SGMA. Given the textual language of SGMA, existing data constraints, and the inability to reasonably estimate consumptive water use of residential users (i.e., indoor use, outdoor use, septic systems), all residential parcels are exempt from the GSA fee, and therefore all residential irrigated acreage is removed from the data for the purposes of calculating the fee. Lastly, Urban/Other irrigated acreage accounts for landscape irrigation requirements on non-residential and non-agricultural lands.

As the cost of managing the GSA is born equally across acreage regardless of location (i.e. subbasin), the irrigated acreage is combined across subbasins, by class, shown in **Table 6-2**.

Table 6-2: Total Acreage for All Basins by Class

Class	Irrigated Acreage
Agriculture	106,110
Grazing/Rangeland	490
Rural-Residential	141
Urban/Other	2,729
Not Classified	5,203
Total	**114,673**

The irrigated acreage for Rural Residential parcels is excluded from the fee as such parcels generally contain "de minimis" users. Agriculture and Grazing/Rangeland is combined to yield total Agriculture irrigated acreage. The remaining Urban/Other and Not-Classified is combined to yield All Other Classes. **Table 6-3** shows the condensed categorization of irrigated acreage. The categorized irrigated acreage is then reduced by 10 percent to account for data variances described in **Section 5.2**.

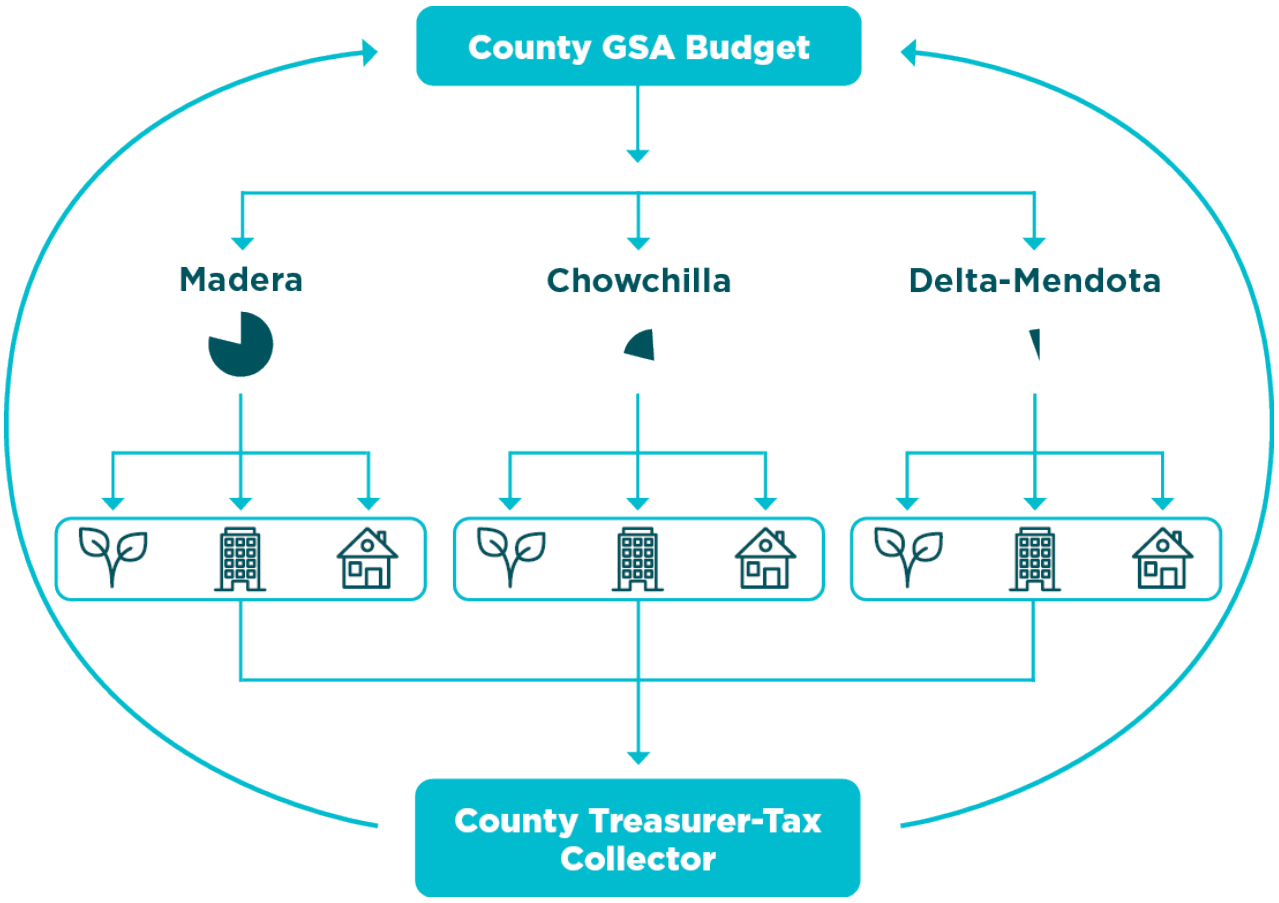
Table 6-3: Irrigated Acreage with Allowance

Class	Irrigated Acreage	Irrigated Acreage Less Data Allowance (-10%)
Agriculture	106,600	95,940
All Other Classes	7,932	7,139
Total	**114,532**	**103,079**

7. Fee Design

7.1. Fee Development

Having selected a fee structure and having processed the parcel data accordingly, Raftelis is able to develop the GSA fees. The figure below illustrates the flow between the County GSA budget, fee payors, and the County. The GSA budget is recovered across all managed areas of the three subbasins in proportion to the total, and all fees are recovered proportional to the irrigated acreage of a given parcel. The derived fee is submitted to the County assessor for inclusion on a properties' tax bill and is collected in two installments over the fiscal year. The revenues then are received by the County GSA to self-sustain the agency.



The budget items detailed in **Table 7-1** are allocated to the user classes according to the responsibility of those customers for each cost. As the GSA Board wishes for the fees to be equitable, all budgetary costs are recovered across all users resulting in a uniform fee. The budget detail and allocation are shown in **Table 7-1**.

Table 7-1: FY 2021 Budget and Customer Cost Allocations

GSA Budget	FY 2021	Allocation
Regulatory Requirements		
Monitoring Well Installation	$115,000	All Classes
Data Management Systems	$100,000	All Classes
Water Use Estimates (two methods)	$300,000	All Classes
GSP Annual Reports	$80,000	All Classes
GSP Interim/Five-Year Updates	$160,000	All Classes
Subtotal	**$755,000**	
Professional Services		
Project-Based Studies	$200,000	All Classes
Management Action-Based Studies	$200,000	All Classes
CVP Support	$100,000	All Classes
Monitoring Well Readings	$50,000	All Classes
Legal Services	$120,000	All Classes
Subtotal	**$670,000**	
Staff (five positions)	**$624,000**	All Classes
Administrative Expenses		
Office Expenses	$35,000	All Classes
Standard Supplies	$28,000	All Classes
Travel	$29,000	All Classes
Memberships	$10,457	All Classes
Subtotal	**$102,457**	
Reserves	**$250,000**	All Classes
Total Budget	**$2,401,457**	

Costs are distributed across the two classes based on irrigated acreage by class. Of the total irrigated acreage, 93% belongs to the Agriculture class. Therefore, 93% of the costs are allocated to the class. The calculation steps are shown in **Table 7-2**.

Table 7-2: Allocation of Shared Budget Expenses

Classes	Irrigated Acreage	Proportion of Total Irrigated Acreage	Total Costs Allocated to All Classes
A	B	C = B/103,079	D = C x $2,401,457
Agriculture	95,940	93.1%	$2,235,145
All Other Classes	7,139	6.9%	$166,312
Total	**103,079**	**100%**	**$2,401,457**

7.2. Proposed Fees

To develop the fee per irrigated acre for each class, we simply divide the allocated budget costs for each class in Column D of **Table 7-2** by the class' irrigated acreage shown in Column B of **Table 7-2**. As the GSA Board desires to levy the GSA fee equitably, regardless of the type of land or water use, the fee per irrigated acre is the same for all fee payors. The resulting cost per irrigated acre is $23.30 for all properties and is shown in **Table 7-3**.

Table 7-3: Proposed FY 2021 GSA Fees

Class		Fee per Irrigated Acre
Agriculture		$23.30
All Other Classes		$23.30

The fees are proposed to be effective in FY 2020/21. The charges to individual parcels (fee per irrigated acre multiplied by the number of irrigated acres) is based on 90 percent of estimated irrigated acreage (accounting for the 10 percent data variance with which the fee was derived). Fees will be collected by the County Treasurer-Tax Collector on the property tax bill of each parcel. Submissions to the County Assessor are due in August of each year. Billing users through the County Assessor results in less overhead, lower billing and customer service costs, and a lower rate of late payments and delinquencies than if the GSA directly billed parcels subject to the GSA fee. Half the fee ($11.65 per irrigated acre) will be collected on the first semi-annual installment and the remaining half on the second installment. The GSA is required to maintain accurate parcel and irrigated area data for future charges. Revenue is received twice per year. The County GSA is responsible for administrative fees paid to the County to place new and recurring charges on the property tax roll.

As previously stated in Section 2, it is recommended that the fee be adjusted annually to account for inflation over the prior 12 months as measured by the United States Department of Labor, Bureau of Labor Statistics Consumer Price Index (CPI). For reference, historical annual increases in the CPI are approximately 2.8 percent per year. Raftelis recommends that the fee methodology be re-evaluated after five-years, corresponding with the first interim update of the GSPs.

7.3. Comparison to State Intervention Fees

The fees developed and proposed by this Study ensure revenue available to the County GSA to implement the GSPs, conduct monitoring activities, acquire necessary data, carryout project planning, and report regularly to DWR. If the County GSA does not have dedicated funding, and if it fails to sustainably manage the basin, the State reserves the right to intervene through the State Water Resources Control Board (SWRCB). Triggers to State intervention include rejection of a GSP by DWR, as well as the future failure of the GSP to avoid undesirable results. Should this happen the subbasin may be designated as "probationary" or require the SWRCB to develop an interim plan. **Table 7-4** provides a schedule of fees which would be imposed by the State on probationary and interim basins. Note when State intervention is required all users of water must pay a base fee per well as well as a variable rate on each acre foot of water extracted. These fees would also apply to de minimis, Rural-Residential users.

Table 7-4: SWRCB State Intervention Fees – Water Year 2018

Fee Category	Fee Amount	Applicable Parties
Base Filing Fee	$300 per well	All extractors
Unmanaged Area Rate	$10 per AF metered $25 per AF unmetered	Extractors in unmanaged areas
Probationary Basin Rate	$40 per AF	Extractors in probationary basins
Interim Plan Rate	$55 per AF	Extractors in interim plan basins
De minimis Fee	$100 per well	Domestic and <2AFY
Late Fee	25% of total each month	All

Comparing the proposed GSA fee of $23.30 per irrigated acre with the State intervention fees in probationary and interim basins is striking. If average annual water application is assumed at 3.5 feet per acre the proposed fee is $6.66 per AF of water extracted compared to $40 to $55 per AF in State volumetric fees. This comparison does not include the fixed annual base filing fee per well of $300. **Table 7-5** illustrates the County GSAs and State comparison.

Table 7-5: Comparison with Current State Intervention Fees

Fees	County GSAs	State (Probationary)	State (Interim)
Residential Base Fee ($/Year)	$0	$100	$100
Non-Residential Base Fee ($/Year)	$0	$300	$300
Non-Residential Extraction ($/AF)	$6.66	$40	-
Non-Residential Extraction ($/AF)	$6.66	-	$55

An example of an average 400-acre farm in Madera County is provided below. Assuming 400 irrigated acres and the proposed fee of $23.30 per irrigated acre, the annual charge is $9,320. The same charge at the State probationary rate is estimated at $56,000 (3.5 feet of water per acre x 400 acres = 1,400 AF. 1,400 AF x $40/AF = $56,000) plus $300 per well. The estimated charge at the State interim rate is $77,000[6] plus $300 per well.

7.4. Fee Appeals Process

Any dispute regarding the imposition of the fee shall be presented in writing by an affected property owner to the Director of Water and Natural Resources ("Director") within 30 days from receipt of the property tax installment bill. The Director will review the dispute as presented and issue a written determination within 45 days of the presentation of the dispute. Unless otherwise provided for, the written determination shall be issued to the affected property owner by electronic means. If no such written determination is issued within the 45-day time period, the dispute shall be deemed denied.

Within 15 days of the date of the written determination, or, within 15 days of the date the dispute was deemed denied, the affected property owner may make an application for review to the GSA's three-person panel ("Panel"), which shall consist of the Chief of Developmental Services for the County of Madera, a Deputy County Administrative Officer, and a representative of the County Assessor's Office. Within 10 days of the date that the application for review was made, the Panel shall set the matter for a review hearing, where both the Director and the affected property owner may present evidence to the Panel. Unless otherwise stipulated between the Panel and the affected property owner, such hearing shall take place within 45 days of the date that the application for review was made. The formal rules of evidence shall not apply to this review hearing. The Panel will review the Director's written determination de novo for both factual and legal issues. The Panel shall issue a written decision on the application for review within 15 days of the hearing. Unless otherwise provided for, the written decision shall be issued to the affected property owner by electronic means.

The affected property owner may, within 10 days of the date of the Panel's written decision on the application for review, file an appeal of this decision to the County Board of Supervisors ("Board") through written communication to the Chief Clerk to the Board. Unless otherwise stipulated between the Board and the affected

[6] 3.5 feet of water per acre x 400 acres = 1,400 AF. 1,400 AF x $55/AF = $77,000.

property owner, such hearing shall take place within 45 days of the date that the appeal was filed. The formal rules of evidence shall not apply to this appeal hearing. The Board will review the Panel's written decision de novo for both factual and legal issues. The Board shall rule on the appeal by roll call vote, and a majority vote of the entire board is required to either grant or deny the appeal. The Board's hearing shall be recorded electronically, and such recording, along with the Board's written minutes and any materials presented to the Board either in favor or in opposition to the appeal, shall constitute the record of proceedings.

8. Appendices

Detailed Parcel Data

APN	Classification	Irrigated Acreage
020-031-004	Agriculture	319.24
020-032-005	Agriculture	26.21
020-032-008	Agriculture	14.40
020-032-009	Agriculture	89.31
020-032-011	Agriculture	2.72
020-090-002	Agriculture	89.11
020-090-003	Agriculture	150.91
020-090-011	Agriculture	75.40
020-090-020	Agriculture	586.59
020-100-015	Agriculture	8.46
020-100-030	Agriculture	34.94
020-100-031	Agriculture	58.48
020-100-036	Agriculture	69.21
020-100-037	Agriculture	335.21
020-100-038	Agriculture	18.17
020-100-039	Agriculture	13.74
020-110-001	Agriculture	0.48
020-110-009	Agriculture	0.99
020-120-003	Agriculture	418.08
020-120-004	Agriculture	114.38
020-120-011	Agriculture	278.18
020-120-012	Agriculture	167.02
020-130-008	Agriculture	64.60
020-130-012	Agriculture	435.84
020-140-003	Agriculture	209.99
020-140-004	Agriculture	313.69
020-140-008	Agriculture	119.15
020-140-011	Agriculture	31.18
020-140-012	Agriculture	149.01
020-150-002	Agriculture	459.26
020-150-006	Agriculture	21.44
020-150-007	Agriculture	145.81
020-150-008	Agriculture	16.54
020-150-009	Agriculture	77.86
020-150-010	Agriculture	281.42
020-150-014	Agriculture	41.67
020-160-002	Agriculture	107.48
020-160-014	Agriculture	207.90
020-160-015	Agriculture	154.14
020-170-008	Agriculture	270.11
020-170-010	Agriculture	32.86
020-170-011	Unclassified	465.80
020-170-012	Unclassified	158.13
020-180-010	Agriculture	94.84
020-181-004	Agriculture	302.47

APN	Classification	Irrigated Acreage
020-181-005	Agriculture	432.63
020-190-009	Unclassified	840.21
020-200-001	Agriculture	92.65
020-200-004	Unclassified	64.58
020-200-005	Unclassified	73.35
020-200-006	Unclassified	79.03
020-200-007	Unclassified	165.72
020-220-003	Unclassified	971.45
021-070-011	Agriculture	11.62
021-070-017	Agriculture	184.62
021-070-026	Agriculture	7.82
021-070-031	Agriculture	12.23
021-100-014	Unclassified	860.04
021-100-016	Agriculture	27.37
021-130-004	Agriculture	99.33
021-130-010	Agriculture	11.24
021-130-016	Agriculture	148.77
021-130-017	Agriculture	37.85
021-140-005	Agriculture	34.68
021-140-006	Agriculture	53.98
021-140-016	Agriculture	31.94
021-140-017	Agriculture	79.53
021-140-018	Agriculture	34.59
021-140-019	Agriculture	93.48
021-140-036	Agriculture	51.09
021-140-039	Agriculture	45.43
021-140-042	Unclassified	37.91
021-140-043	Agriculture	9.92
021-140-044	Agriculture	78.00
022-010-002	Agriculture	500.96
022-030-003	Agriculture	12.08
022-040-005	Agriculture	46.29
022-050-005	Agriculture	79.01
022-050-007	Agriculture	267.57
022-050-009	Agriculture	184.65
022-060-002	Agriculture	4.89
022-060-004	Agriculture	3.64
022-060-006	Agriculture	585.69
022-070-001	Agriculture	262.09
022-070-005	Agriculture	154.59
022-070-006	Agriculture	175.05
022-070-008	Agriculture	17.06
022-080-001	Agriculture	22.11
022-080-002	Agriculture	258.95
022-090-001	Unclassified	451.90
022-130-004	Agriculture	62.15
022-130-006	Agriculture	160.97
022-140-003	Agriculture	498.75
022-140-005	Agriculture	11.62
022-150-002	Agriculture	224.64

APN	Classification	Irrigated Acreage
022-150-006	Agriculture	109.15
022-150-007	Agriculture	79.89
022-150-016	Agriculture	167.56
022-160-001	Agriculture	39.42
022-160-003	Agriculture	267.45
022-170-001	Agriculture	137.47
022-200-005	Agriculture	159.23
022-200-006	Agriculture	73.32
022-200-007	Agriculture	19.41
022-210-003	Agriculture	88.96
022-210-006	Agriculture	85.56
022-210-009	Agriculture	136.13
022-220-008	Agriculture	108.92
022-220-012	Agriculture	77.95
023-110-010	Agriculture	33.74
023-110-011	Agriculture	36.40
023-110-012	Agriculture	34.14
023-110-013	Agriculture	36.42
023-110-014	Agriculture	31.73
023-110-015	Agriculture	36.91
023-110-016	Agriculture	35.96
023-110-017	Agriculture	35.50
023-120-002	Agriculture	272.36
023-160-001	Agriculture	290.80
023-160-002	Agriculture	296.54
023-170-003	Agriculture	155.37
023-170-004	Agriculture	151.22
023-170-005	Agriculture	37.43
023-170-006	Agriculture	39.15
023-170-007	Agriculture	39.52
023-170-008	Agriculture	38.30
023-170-009	Agriculture	34.70
023-170-010	Agriculture	38.07
023-170-011	Agriculture	35.48
023-170-012	Agriculture	35.85
023-180-002	Agriculture	35.32
023-180-006	Agriculture	36.32
023-180-007	Agriculture	30.19
023-180-008	Agriculture	37.12
023-190-001	Agriculture	59.51
023-190-002	Agriculture	227.28
023-190-005	Agriculture	291.35
023-200-001	Agriculture	300.50
023-200-002	Agriculture	311.23
023-210-001	Agriculture	621.90
023-220-001	Agriculture	622.41
023-230-005	Agriculture	59.45
023-240-002	Agriculture	298.15
023-250-006	Agriculture	25.64
023-250-007	Agriculture	205.50

APN	Classification	Irrigated Acreage
023-260-001	Agriculture	207.66
023-260-002	Agriculture	249.38
023-270-001	Agriculture	335.02
023-270-005	Agriculture	55.88
023-270-009	Agriculture	14.69
025-010-005	Agriculture	64.36
025-010-006	Agriculture	51.85
025-030-002	Agriculture	25.49
025-030-003	Agriculture	14.77
025-030-005	Agriculture	238.71
025-030-007	Agriculture	295.17
026-010-002	Agriculture	163.65
026-010-003	Agriculture	267.56
026-020-001	Agriculture	41.17
026-020-003	Agriculture	107.24
026-030-002	Agriculture	232.52
026-050-003	Agriculture	188.82
026-050-004	Agriculture	185.03
026-060-002	Agriculture	223.63
026-060-005	Agriculture	164.51
026-060-006	Agriculture	110.02
026-080-001	Agriculture	317.83
026-080-002	Agriculture	308.82
026-090-001	Agriculture	618.61
026-110-008	Agriculture	503.38
026-120-006	Agriculture	161.95
026-120-011	Agriculture	111.60
026-120-014	Agriculture	263.05
026-120-016	Agriculture	88.86
026-140-001	Agriculture	135.21
026-140-002	Agriculture	101.18
026-150-001	Agriculture	58.03
027-040-013	Agriculture	39.29
027-040-014	Agriculture	38.12
027-040-016	Agriculture	37.13
027-040-017	Agriculture	465.04
027-040-018	Agriculture	156.05
027-062-011	Agriculture	18.59
027-062-028	Agriculture	2.23
027-062-040	Agriculture	2.62
027-071-001	Agriculture	9.30
027-071-004	Agriculture	28.56
027-071-005	Agriculture	9.91
027-071-006	Agriculture	10.01
027-071-007	Agriculture	9.80
027-071-008	Agriculture	18.56
027-071-017	Agriculture	64.36
027-071-045	Agriculture	14.17
027-071-046	Agriculture	11.71
027-072-001	Agriculture	16.59

APN	Classification	Irrigated Acreage
027-072-002	Agriculture	18.19
027-072-003	Agriculture	74.68
027-072-004	Agriculture	123.70
027-072-005	Agriculture	10.24
027-072-006	Agriculture	18.07
027-072-008	Agriculture	19.99
027-072-009	Agriculture	38.46
027-072-010	Agriculture	37.94
027-072-013	Agriculture	155.99
027-072-015	Agriculture	9.12
027-072-016	Agriculture	9.33
027-092-008	Agriculture	8.68
027-092-009	Agriculture	8.71
027-092-010	Agriculture	27.38
027-092-019	Agriculture	4.59
027-092-021	Agriculture	2.67
027-092-022	Agriculture	16.00
027-092-031	Agriculture	8.92
027-092-032	Agriculture	4.61
027-092-033	Agriculture	8.64
027-093-009	Agriculture	4.26
027-103-005	Agriculture	36.47
027-110-004	Agriculture	6.96
027-110-010	Agriculture	16.46
027-110-012	Agriculture	2.13
027-171-001	Agriculture	27.81
027-171-002	Agriculture	4.88
027-172-011	Agriculture	18.14
027-172-014	Agriculture	14.92
027-172-015	Agriculture	2.00
027-172-021	Agriculture	16.56
027-172-026	Agriculture	18.02
027-172-030	Agriculture	10.64
027-202-008	Agriculture	18.04
027-202-017	Agriculture	40.01
027-202-018	Agriculture	17.23
027-202-019	Agriculture	16.43
027-202-032	Agriculture	8.13
027-202-045	Agriculture	14.77
027-202-046	Agriculture	17.84
028-050-009	Agriculture	55.19
028-050-011	Agriculture	14.89
028-050-012	Agriculture	68.41
028-100-001	Agriculture	74.87
028-151-004	Agriculture	296.75
028-152-008	Agriculture	73.80
028-180-004	Agriculture	75.41
028-180-005	Agriculture	74.94
028-180-012	Agriculture	150.06
028-180-013	Agriculture	141.11

APN	Classification	Irrigated Acreage
028-180-018	Agriculture	63.49
028-180-019	Agriculture	142.09
028-180-025	Agriculture	101.06
029-010-001	Agriculture	401.73
029-020-004	Agriculture	148.71
029-020-005	Agriculture	145.35
029-030-002	Agriculture	89.06
029-030-003	Agriculture	76.47
029-030-004	Agriculture	153.27
029-040-003	Agriculture	75.47
029-040-005	Agriculture	77.68
029-040-008	Agriculture	38.75
029-040-009	Agriculture	38.82
029-040-012	Agriculture	150.21
029-040-013	Agriculture	154.77
029-050-001	Agriculture	616.97
029-060-003	Agriculture	252.28
029-060-005	Agriculture	67.28
029-060-007	Urban/Other	6.03
029-060-008	Agriculture	72.00
029-060-009	Agriculture	24.54
029-060-012	Agriculture	24.39
029-060-013	Agriculture	6.33
029-060-014	Agriculture	137.69
029-070-004	Agriculture	20.06
029-070-005	Agriculture	19.33
029-070-006	Agriculture	19.54
029-070-008	Agriculture	19.55
029-070-013	Agriculture	73.98
029-070-017	Agriculture	115.12
029-070-020	Agriculture	145.13
029-080-002	Agriculture	150.61
029-080-010	Agriculture	16.56
029-080-011	Agriculture	17.01
029-080-012	Agriculture	17.00
029-080-013	Agriculture	16.49
029-080-014	Agriculture	37.34
029-080-015	Agriculture	20.25
029-080-019	Agriculture	41.90
029-080-020	Agriculture	21.31
029-080-021	Agriculture	18.58
029-100-006	Agriculture	83.95
029-100-011	Agriculture	30.53
029-100-012	Agriculture	295.51
029-110-002	Agriculture	21.81
029-110-003	Urban/Other	19.78
029-110-013	Agriculture	20.01
029-110-014	Agriculture	116.31
029-120-004	Agriculture	79.81
029-120-005	Agriculture	154.21

APN	Classification	Irrigated Acreage
029-120-006	Agriculture	115.17
029-120-008	Agriculture	3.16
029-130-003	Agriculture	17.96
029-130-005	Agriculture	17.04
029-130-006	Agriculture	12.04
029-130-007	Agriculture	28.79
029-130-008	Agriculture	32.50
029-130-009	Agriculture	9.96
029-130-010	Agriculture	8.73
029-130-011	Agriculture	18.82
029-130-017	Agriculture	9.80
029-130-018	Agriculture	9.57
029-130-019	Agriculture	20.47
029-130-020	Agriculture	158.05
029-130-022	Agriculture	9.70
029-130-023	Agriculture	172.61
029-130-031	Agriculture	10.94
029-140-001	Agriculture	28.65
029-140-002	Agriculture	19.72
029-140-003	Agriculture	23.31
029-140-004	Agriculture	9.85
029-140-005	Agriculture	32.43
029-140-006	Agriculture	9.99
029-140-007	Agriculture	12.97
029-140-008	Agriculture	22.48
029-140-012	Agriculture	18.80
029-140-015	Agriculture	4.98
029-140-016	Agriculture	7.22
029-140-017	Agriculture	7.26
029-140-018	Agriculture	3.91
029-140-019	Agriculture	21.85
029-140-026	Agriculture	14.13
029-140-038	Agriculture	14.04
029-140-039	Agriculture	55.26
029-140-040	Agriculture	37.19
029-150-005	Agriculture	16.86
029-150-027	Agriculture	6.45
029-150-032	Agriculture	7.19
029-150-052	Agriculture	13.34
029-180-005	Urban/Other	3.76
029-180-006	Urban/Other	3.50
029-180-010	Urban/Other	6.27
029-180-012	Agriculture	15.58
029-180-013	Agriculture	422.01
029-180-015	Agriculture	21.37
029-180-016	Agriculture	21.91
029-180-017	Agriculture	42.86
029-190-007	Agriculture	449.25
029-190-013	Agriculture	3.00
029-190-021	Agriculture	10.06

APN	Classification	Irrigated Acreage
029-190-022	Agriculture	9.20
029-190-023	Agriculture	11.27
029-190-024	Agriculture	38.72
029-190-025	Agriculture	15.80
029-200-002	Agriculture	9.31
029-200-009	Agriculture	8.27
029-200-010	Agriculture	8.52
029-200-012	Agriculture	9.43
029-200-013	Agriculture	18.32
029-200-014	Agriculture	17.94
029-200-025	Agriculture	9.51
029-200-026	Agriculture	9.46
029-200-027	Agriculture	8.65
029-200-028	Agriculture	8.76
029-200-029	Agriculture	9.68
029-200-030	Agriculture	9.81
029-200-031	Agriculture	9.47
029-200-033	Agriculture	9.65
029-200-035	Agriculture	3.62
029-200-037	Agriculture	3.80
029-220-003	Agriculture	8.58
029-220-004	Agriculture	7.01
029-220-005	Agriculture	4.09
029-220-011	Agriculture	32.93
029-220-019	Agriculture	36.34
029-230-001	Agriculture	33.86
029-230-002	Agriculture	39.24
029-230-004	Agriculture	34.85
029-230-005	Agriculture	39.80
029-230-006	Urban/Other	107.65
029-230-008	Agriculture	116.74
029-230-011	Agriculture	18.24
029-230-012	Agriculture	18.50
029-230-013	Agriculture	19.28
030-010-002	Agriculture	35.48
030-010-006	Agriculture	105.17
030-021-003	Agriculture	34.51
030-021-006	Agriculture	43.59
030-031-017	Agriculture	160.34
030-032-010	Agriculture	116.77
030-032-011	Agriculture	93.46
030-032-019	Agriculture	73.33
030-032-022	Agriculture	17.52
030-042-010	Agriculture	77.09
030-050-006	Agriculture	19.16
030-050-007	Agriculture	134.45
030-061-002	Agriculture	45.51
030-061-003	Agriculture	32.84
030-061-009	Agriculture	32.17
030-061-010	Agriculture	34.38

APN	Classification	Irrigated Acreage
030-061-016	Agriculture	36.86
030-061-017	Agriculture	37.46
030-062-001	Agriculture	19.15
030-062-002	Agriculture	20.27
030-062-003	Agriculture	38.99
030-062-004	Agriculture	107.73
030-062-008	Agriculture	20.96
030-062-011	Agriculture	129.48
030-062-017	Agriculture	19.89
030-062-018	Agriculture	22.23
030-070-001	Agriculture	150.64
030-070-002	Agriculture	78.48
030-070-005	Agriculture	180.90
030-070-007	Agriculture	21.26
030-070-013	Agriculture	36.91
030-070-015	Agriculture	46.67
030-070-026	Agriculture	167.59
030-070-027	Agriculture	13.16
030-070-028	Agriculture	20.07
030-070-029	Agriculture	333.21
030-100-004	Agriculture	157.67
030-112-005	Agriculture	113.49
030-112-006	Agriculture	32.90
030-112-011	Agriculture	39.00
030-112-012	Agriculture	38.54
030-112-013	Agriculture	37.04
030-112-014	Agriculture	75.89
030-120-008	Agriculture	105.34
030-120-017	Agriculture	37.90
030-120-022	Agriculture	10.32
030-120-023	Agriculture	8.11
030-120-029	Agriculture	18.51
030-120-033	Agriculture	31.32
030-161-001	Agriculture	316.04
030-161-003	Agriculture	75.57
030-161-004	Agriculture	77.01
030-161-005	Agriculture	77.15
030-161-006	Agriculture	78.59
030-162-002	Agriculture	22.15
030-171-002	Agriculture	48.36
030-171-003	Agriculture	295.21
030-171-004	Agriculture	232.48
030-172-002	Agriculture	289.02
030-200-004	Agriculture	132.16
030-200-015	Agriculture	39.51
030-200-016	Agriculture	23.87
030-211-002	Urban/Other	21.89
030-211-003	Urban/Other	584.49
030-212-001	Agriculture	337.40
030-242-002	Agriculture	19.27

APN	Classification	Irrigated Acreage
030-260-001	Urban/Other	611.17
030-301-002	Agriculture	515.85
030-301-003	Urban/Other	51.37
030-302-003	Agriculture	38.52
030-302-005	Agriculture	39.28
030-302-006	Agriculture	77.37
030-302-011	Agriculture	38.74
030-302-013	Agriculture	36.73
030-302-014	Agriculture	38.27
030-302-015	Agriculture	40.04
030-302-017	Agriculture	32.70
030-302-018	Agriculture	37.14
030-302-019	Agriculture	38.36
030-311-003	Agriculture	161.49
030-311-007	Agriculture	34.45
030-311-008	Agriculture	39.47
030-311-009	Agriculture	40.29
030-311-010	Agriculture	41.06
030-311-011	Agriculture	38.04
030-311-014	Agriculture	39.38
030-311-015	Agriculture	38.32
030-311-016	Agriculture	38.82
030-311-017	Agriculture	38.26
030-311-018	Agriculture	40.36
030-311-019	Agriculture	38.66
030-311-020	Agriculture	37.92
030-312-003	Agriculture	18.97
030-312-004	Agriculture	36.55
030-312-009	Agriculture	112.55
030-312-010	Agriculture	150.75
030-312-014	Agriculture	38.85
030-312-015	Agriculture	37.21
030-312-018	Agriculture	19.28
030-312-019	Agriculture	19.80
031-082-007	Agriculture	300.97
031-082-010	Agriculture	282.96
031-091-002	Agriculture	7.19
031-091-015	Agriculture	16.91
031-091-018	Agriculture	21.30
031-091-019	Agriculture	20.24
031-091-026	Agriculture	19.35
031-091-027	Agriculture	18.47
031-091-030	Agriculture	20.23
031-091-031	Agriculture	19.08
031-091-032	Agriculture	19.44
031-091-033	Agriculture	19.85
031-091-034	Agriculture	21.21
031-091-035	Agriculture	20.81
031-091-036	Agriculture	19.92
031-091-037	Agriculture	16.47

APN	Classification	Irrigated Acreage
031-092-005	Agriculture	39.45
031-092-006	Agriculture	39.32
031-092-007	Agriculture	38.16
031-092-008	Agriculture	37.45
031-121-007	Agriculture	65.70
031-121-008	Agriculture	191.48
031-121-013	Agriculture	19.39
031-121-014	Agriculture	18.64
031-121-015	Agriculture	20.15
031-121-016	Agriculture	18.43
031-121-017	Agriculture	17.99
031-121-018	Agriculture	18.38
031-121-019	Agriculture	18.91
031-121-020	Agriculture	17.89
031-121-021	Agriculture	19.72
031-121-022	Agriculture	19.17
031-121-023	Agriculture	20.62
031-121-024	Agriculture	19.57
031-121-025	Agriculture	18.79
031-121-026	Agriculture	18.87
031-121-027	Agriculture	18.87
031-121-028	Agriculture	18.16
031-122-005	Agriculture	178.33
031-122-011	Agriculture	18.21
031-122-012	Agriculture	19.70
031-122-013	Agriculture	19.58
031-122-014	Agriculture	19.76
031-122-015	Agriculture	18.52
031-122-016	Agriculture	18.99
031-122-017	Agriculture	18.67
031-122-018	Agriculture	17.81
031-122-019	Agriculture	18.41
031-122-020	Agriculture	19.23
031-122-021	Agriculture	18.90
031-122-022	Agriculture	18.26
031-122-023	Agriculture	18.33
031-122-024	Agriculture	19.15
031-122-025	Agriculture	19.34
031-122-026	Agriculture	18.31
031-141-002	Agriculture	306.20
031-142-025	Agriculture	148.66
031-151-002	Grazing/Rangeland	311.82
031-161-014	Agriculture	19.05
031-161-015	Agriculture	18.98
031-161-016	Agriculture	36.00
031-161-017	Agriculture	37.12
031-161-018	Agriculture	35.74
031-161-019	Agriculture	37.99
031-161-020	Agriculture	25.74
031-161-021	Agriculture	19.32

APN	Classification	Irrigated Acreage
031-162-008	Agriculture	24.73
031-162-009	Agriculture	28.61
031-162-010	Agriculture	16.80
031-162-011	Agriculture	18.83
031-162-012	Agriculture	18.78
031-162-013	Agriculture	18.43
031-162-014	Agriculture	21.18
031-162-015	Agriculture	18.63
031-162-016	Agriculture	18.31
031-162-017	Agriculture	17.09
031-173-001	Agriculture	168.50
031-173-003	Agriculture	69.13
031-181-001	Agriculture	159.45
031-191-001	Agriculture	634.52
031-221-003	Agriculture	454.34
031-222-001	Agriculture	318.54
031-282-010	Unclassified	39.17
031-282-011	Unclassified	112.75
034-190-032	Agriculture	146.57
034-210-012	Agriculture	75.21
034-210-013	Agriculture	76.32
034-210-015	Agriculture	17.69
034-210-016	Agriculture	18.76
034-210-017	Agriculture	18.97
034-210-019	Agriculture	18.79
034-210-020	Agriculture	19.86
034-210-021	Agriculture	19.34
034-210-022	Agriculture	18.71
034-210-023	Agriculture	18.11
034-210-024	Agriculture	18.75
034-210-025	Agriculture	19.42
034-210-028	Agriculture	19.50
034-210-029	Agriculture	20.11
034-210-030	Agriculture	19.15
034-210-031	Agriculture	18.53
034-210-032	Agriculture	18.56
034-210-037	Agriculture	155.74
034-210-039	Agriculture	308.02
034-210-044	Agriculture	17.81
034-210-050	Agriculture	153.97
034-210-051	Agriculture	383.02
034-221-003	Agriculture	210.65
034-221-004	Agriculture	10.00
034-221-005	Agriculture	158.67
034-221-007	Agriculture	20.30
034-221-008	Agriculture	21.93
034-221-009	Agriculture	22.27
034-221-010	Agriculture	22.32
034-221-011	Agriculture	22.16
034-221-012	Agriculture	21.03

APN	Classification	Irrigated Acreage
034-222-003	Agriculture	309.71
034-222-006	Agriculture	19.40
034-222-007	Agriculture	19.20
034-222-008	Agriculture	17.73
034-222-009	Agriculture	19.10
034-222-010	Agriculture	16.91
034-222-011	Agriculture	18.77
034-222-012	Agriculture	16.96
034-222-013	Agriculture	18.32
034-222-014	Agriculture	18.21
034-222-015	Agriculture	19.30
034-222-016	Agriculture	18.58
034-222-017	Agriculture	18.69
034-222-018	Agriculture	19.64
034-223-004	Agriculture	155.88
034-224-005	Agriculture	241.34
034-224-006	Agriculture	72.30
034-226-006	Urban/Other	22.03
034-226-007	Agriculture	139.78
034-226-008	Urban/Other	124.35
034-241-003	Agriculture	8.98
034-250-084	Agriculture	8.39
034-250-085	Agriculture	8.55
034-250-086	Agriculture	4.05
034-410-052	Agriculture	16.26
035-020-015	Agriculture	194.79
035-020-016	Agriculture	102.94
035-020-037	Agriculture	41.47
035-020-041	Agriculture	5.64
035-040-018	Agriculture	61.01
035-040-086	Agriculture	4.33
035-040-087	Agriculture	4.20
035-040-088	Agriculture	4.20
035-040-089	Agriculture	4.47
035-061-004	Agriculture	42.60
035-061-005	Agriculture	115.03
035-061-006	Agriculture	156.91
035-061-007	Agriculture	153.09
035-062-003	Agriculture	390.35
035-062-004	Agriculture	215.88
035-063-002	Agriculture	156.63
035-063-003	Agriculture	156.15
035-063-004	Agriculture	157.09
035-063-005	Agriculture	156.61
035-073-009	Agriculture	223.92
035-073-014	Agriculture	54.41
035-073-015	Agriculture	209.38
035-073-016	Agriculture	244.75
035-110-047	Agriculture	3.40
035-120-003	Agriculture	42.94

APN	Classification	Irrigated Acreage
035-120-008	Agriculture	3.67
035-120-015	Agriculture	21.24
035-120-016	Agriculture	17.78
035-120-017	Agriculture	17.40
035-120-018	Agriculture	12.95
035-120-019	Agriculture	8.18
035-120-025	Agriculture	156.21
035-120-026	Agriculture	141.48
035-120-027	Agriculture	145.49
035-120-028	Agriculture	132.22
035-171-007	Agriculture	2.25
035-171-022	Agriculture	18.69
035-171-024	Agriculture	19.87
035-171-025	Unclassified	16.98
035-172-006	Agriculture	145.43
035-212-004	Agriculture	39.91
035-212-005	Agriculture	41.53
035-212-006	Agriculture	39.01
035-232-004	Agriculture	57.55
035-232-005	Agriculture	88.28
035-241-001	Agriculture	317.55
035-243-002	Agriculture	309.00
035-243-003	Agriculture	157.80
035-243-004	Agriculture	159.00
035-244-002	Agriculture	317.53
035-245-002	Agriculture	236.81
035-245-003	Agriculture	57.45
035-245-004	Agriculture	161.01
035-245-005	Agriculture	126.22
035-246-001	Agriculture	638.58
035-252-002	Agriculture	455.11
035-252-003	Agriculture	144.82
035-254-002	Agriculture	97.71
035-254-003	Agriculture	98.01
035-254-004	Agriculture	190.95
035-262-001	Agriculture	6.56
035-262-002	Agriculture	7.04
035-262-013	Agriculture	8.83
035-262-014	Agriculture	7.55
035-262-015	Agriculture	8.11
035-280-007	Agriculture	9.11
036-140-020	Agriculture	19.35
036-140-022	Agriculture	19.00
036-140-031	Agriculture	19.26
036-140-032	Agriculture	18.66
036-140-043	Agriculture	27.98
036-140-044	Agriculture	37.24
036-140-074	Agriculture	18.94
037-010-017	Agriculture	23.45
037-010-020	Agriculture	12.72

APN	Classification	Irrigated Acreage
037-020-017	Agriculture	5.98
040-046-001	Agriculture	301.17
040-046-003	Agriculture	230.36
040-046-004	Agriculture	75.59
040-055-001	Agriculture	602.20
040-056-007	Agriculture	77.41
040-056-012	Agriculture	169.13
040-111-006	Agriculture	70.09
040-111-007	Agriculture	19.01
040-111-010	Agriculture	56.50
040-111-011	Agriculture	74.19
040-111-014	Agriculture	17.68
040-111-015	Agriculture	17.37
040-132-023	Agriculture	58.11
040-132-026	Agriculture	39.40
040-132-027	Agriculture	35.12
040-155-002	Agriculture	157.17
040-155-003	Agriculture	155.69
040-155-005	Agriculture	156.31
040-155-006	Agriculture	114.80
040-155-007	Agriculture	40.67
040-161-005	Agriculture	37.84
040-161-007	Agriculture	153.12
040-161-008	Unclassified	39.72
040-161-009	Unclassified	153.65
040-171-001	Agriculture	73.31
040-171-002	Agriculture	78.22
040-171-007	Agriculture	136.74
040-171-008	Agriculture	165.21
040-171-010	Agriculture	37.38
040-171-011	Unclassified	58.01
040-171-012	Unclassified	56.49
040-182-007	Urban/Other	12.46
040-190-008	Agriculture	11.41
040-190-012	Agriculture	23.05
040-200-011	Agriculture	36.33
040-200-014	Agriculture	112.14
040-200-015	Agriculture	73.36
040-200-016	Agriculture	92.51
041-010-007	Unclassified	301.46
041-021-002	Unclassified	45.06
041-032-001	Agriculture	331.38
041-032-002	Agriculture	250.74
041-051-003	Agriculture	525.89
041-051-004	Agriculture	468.05
041-052-002	Agriculture	557.99
041-052-003	Agriculture	79.90
041-070-003	Agriculture	51.56
041-070-009	Agriculture	185.44
041-070-012	Agriculture	30.14

APN	Classification	Irrigated Acreage
041-070-013	Agriculture	25.79
041-081-001	Unclassified	35.05
041-081-004	Agriculture	161.43
041-081-005	Agriculture	188.80
041-111-002	Agriculture	159.14
041-111-006	Agriculture	154.41
041-111-007	Agriculture	264.54
041-112-005	Agriculture	321.09
041-112-006	Agriculture	322.33
041-120-005	Agriculture	78.13
041-130-001	Agriculture	130.88
041-130-002	Agriculture	26.02
041-172-002	Agriculture	148.40
041-172-003	Agriculture	103.79
041-190-001	Agriculture	56.89
041-211-002	Agriculture	299.29
041-212-005	Agriculture	318.14
041-221-002	Agriculture	160.64
041-221-003	Agriculture	95.58
041-222-001	Agriculture	79.03
041-222-002	Agriculture	75.79
041-231-008	Agriculture	77.13
041-231-014	Agriculture	70.07
041-260-001	Agriculture	152.38
041-260-002	Agriculture	156.65
041-260-003	Agriculture	158.15
042-010-006	Agriculture	59.63
042-071-002	Agriculture	71.66
042-071-004	Agriculture	75.17
042-072-003	Agriculture	151.08
042-072-004	Agriculture	41.78
042-081-004	Agriculture	180.44
042-082-002	Agriculture	22.44
042-082-006	Agriculture	296.48
042-150-004	Agriculture	22.15
042-161-002	Agriculture	4.30
042-191-001	Agriculture	47.50
043-011-001	Agriculture	77.40
043-013-001	Agriculture	99.71
043-023-005	Agriculture	50.29
043-023-006	Agriculture	3.56
043-024-005	Agriculture	150.12
043-024-006	Agriculture	149.08
043-025-002	Agriculture	136.11
043-025-003	Agriculture	69.71
043-026-002	Agriculture	309.89
043-026-003	Agriculture	310.38
043-030-011	Agriculture	322.78
043-030-012	Agriculture	314.67
043-030-014	Agriculture	90.66

APN	Classification	Irrigated Acreage
043-030-015	Agriculture	15.89
043-030-019	Agriculture	289.04
043-030-020	Agriculture	221.99
043-030-026	Agriculture	210.10
043-030-029	Agriculture	72.20
043-030-030	Agriculture	80.45
043-030-031	Agriculture	30.09
043-041-003	Agriculture	381.88
043-042-001	Agriculture	608.93
043-043-003	Agriculture	329.97
043-044-003	Agriculture	158.08
043-044-004	Agriculture	153.53
043-044-005	Agriculture	151.65
043-044-006	Agriculture	150.74
043-045-004	Agriculture	100.01
043-046-002	Agriculture	301.54
043-046-003	Agriculture	299.09
043-051-004	Agriculture	77.34
043-051-006	Agriculture	31.57
043-052-001	Agriculture	124.73
043-052-003	Agriculture	152.20
043-052-004	Agriculture	71.59
043-052-005	Agriculture	45.62
043-052-006	Agriculture	113.46
043-053-002	Agriculture	55.77
043-053-003	Agriculture	31.75
043-053-004	Agriculture	314.96
043-053-005	Agriculture	152.58
043-054-002	Agriculture	549.00
043-073-003	Agriculture	151.41
043-073-006	Agriculture	80.47
043-074-003	Agriculture	113.91
043-074-004	Unclassified	153.37
043-075-002	Agriculture	309.97
043-075-005	Agriculture	161.28
043-075-006	Agriculture	217.17
043-076-003	Agriculture	217.75
043-076-005	Agriculture	386.85
043-083-001	Agriculture	520.66
043-083-002	Agriculture	9.39
043-083-005	Agriculture	8.61
043-091-006	Agriculture	548.43
043-092-006	Agriculture	369.66
043-093-001	Agriculture	570.44
043-093-002	Agriculture	17.47
043-093-003	Agriculture	18.59
043-094-002	Agriculture	57.40
043-095-004	Agriculture	215.33
043-095-005	Agriculture	361.26
043-096-001	Agriculture	63.87

APN	Classification	Irrigated Acreage
043-101-001	Agriculture	226.43
043-101-002	Agriculture	58.25
043-101-006	Agriculture	204.97
043-102-005	Agriculture	555.79
043-103-001	Agriculture	109.78
043-103-002	Agriculture	89.50
043-103-003	Agriculture	94.68
043-103-005	Agriculture	74.73
043-103-006	Agriculture	69.31
043-103-007	Agriculture	74.15
043-103-008	Agriculture	71.03
043-104-002	Agriculture	583.60
043-105-001	Agriculture	450.17
043-106-003	Agriculture	110.01
043-106-004	Agriculture	90.68
043-106-005	Agriculture	91.86
043-106-006	Agriculture	45.12
043-106-007	Agriculture	158.10
044-011-004	Agriculture	132.19
044-011-005	Agriculture	161.20
044-021-002	Agriculture	186.61
044-121-004	Agriculture	98.26
044-181-002	Agriculture	236.05
044-181-003	Agriculture	81.78
044-181-004	Agriculture	311.33
044-201-004	Agriculture	22.16
044-201-005	Agriculture	12.70
044-201-008	Agriculture	456.26
044-202-001	Agriculture	94.68
044-202-002	Agriculture	94.51
044-202-004	Agriculture	285.02
044-202-006	Agriculture	18.87
044-202-007	Agriculture	91.16
044-211-002	Agriculture	217.27
044-211-003	Agriculture	72.68
044-211-005	Agriculture	170.56
044-212-003	Agriculture	75.67
044-212-004	Agriculture	39.64
044-212-005	Agriculture	74.67
044-212-006	Agriculture	75.75
044-272-001	Agriculture	304.84
044-272-002	Agriculture	150.47
044-272-003	Agriculture	151.40
045-041-001	Agriculture	27.88
045-041-007	Agriculture	62.45
045-041-008	Agriculture	75.43
045-041-009	Agriculture	77.51
045-041-011	Agriculture	75.36
045-041-012	Agriculture	150.91
045-100-001	Agriculture	36.95

APN	Classification	Irrigated Acreage
045-100-007	Agriculture	72.93
045-100-009	Agriculture	227.85
045-100-024	Agriculture	111.36
045-100-025	Agriculture	38.84
045-161-004	Agriculture	93.29
045-161-005	Agriculture	38.01
045-161-006	Agriculture	152.95
045-161-008	Agriculture	55.83
045-161-010	Agriculture	73.99
045-161-011	Agriculture	38.50
045-162-006	Agriculture	746.61
045-171-004	Agriculture	123.04
045-171-010	Agriculture	44.57
045-171-011	Agriculture	47.06
045-172-004	Agriculture	91.97
047-080-002	Agriculture	589.02
047-080-005	Agriculture	13.39
047-120-010	Agriculture	33.63
047-120-013	Agriculture	13.94
047-130-007	Agriculture	78.85
047-130-032	Agriculture	12.86
047-130-033	Urban/Other	120.06
047-132-001	Urban/Other	19.15
047-132-002	Urban/Other	2.05
047-132-003	Urban/Other	2.05
047-132-004	Urban/Other	2.05
047-132-005	Urban/Other	2.29
047-132-006	Urban/Other	2.22
047-132-007	Urban/Other	2.22
047-132-008	Urban/Other	2.22
047-132-009	Urban/Other	2.21
047-132-010	Urban/Other	2.15
047-132-011	Urban/Other	2.15
047-132-012	Urban/Other	2.15
047-132-013	Urban/Other	2.14
047-132-016	Urban/Other	18.64
047-132-017	Urban/Other	2.67
047-132-018	Urban/Other	2.64
047-132-019	Urban/Other	2.32
047-133-001	Urban/Other	18.68
047-133-002	Urban/Other	23.64
047-133-003	Urban/Other	8.74
047-133-004	Urban/Other	11.39
047-133-005	Urban/Other	2.01
047-133-006	Urban/Other	2.02
047-133-007	Urban/Other	2.02
047-133-008	Urban/Other	2.48
047-133-009	Urban/Other	2.23
047-133-010	Urban/Other	2.22
047-133-011	Urban/Other	2.22

APN	Classification	Irrigated Acreage
047-133-012	Urban/Other	2.22
047-133-013	Urban/Other	2.11
047-133-014	Urban/Other	2.14
047-133-015	Urban/Other	2.14
047-133-016	Urban/Other	2.14
047-133-017	Agriculture	53.32
047-140-001	Agriculture	26.40
047-140-003	Agriculture	56.11
047-140-004	Agriculture	37.54
047-140-012	Agriculture	37.84
047-140-013	Agriculture	38.04
047-140-014	Agriculture	37.57
047-140-016	Agriculture	127.97
047-140-017	Agriculture	30.38
047-180-001	Agriculture	9.76
047-180-002	Agriculture	10.23
047-180-003	Agriculture	11.37
047-180-007	Agriculture	15.99
047-180-008	Agriculture	13.66
047-180-009	Agriculture	15.62
047-180-010	Agriculture	130.83
047-180-011	Agriculture	36.72
047-180-012	Agriculture	115.81
047-180-013	Agriculture	8.39
047-180-014	Agriculture	100.10
047-190-001	Agriculture	274.14
047-190-003	Agriculture	154.31
047-190-010	Agriculture	40.41
047-190-011	Agriculture	40.96
047-190-012	Agriculture	37.13
047-190-013	Agriculture	38.24
047-190-014	Agriculture	37.66
047-190-015	Agriculture	40.73
047-190-016	Agriculture	34.65
047-190-017	Agriculture	37.10
047-190-018	Agriculture	58.87
047-190-019	Agriculture	38.48
047-190-020	Agriculture	40.39
047-240-003	Agriculture	308.56
047-250-001	Agriculture	19.27
047-250-002	Agriculture	18.76
047-250-003	Agriculture	6.60
047-250-004	Agriculture	19.53
047-250-005	Agriculture	38.08
047-250-008	Agriculture	150.21
047-250-009	Agriculture	39.53
047-250-013	Agriculture	57.08
047-250-014	Agriculture	37.46
047-250-015	Agriculture	55.27
047-250-016	Agriculture	65.79

APN	Classification	Irrigated Acreage
047-260-003	Agriculture	237.83
047-260-004	Agriculture	119.00
047-260-005	Agriculture	72.68
047-260-006	Agriculture	39.70
047-271-001	Agriculture	156.40
047-271-003	Agriculture	152.49
047-271-007	Agriculture	38.40
047-271-009	Grazing/Rangeland	38.02
047-271-010	Agriculture	37.52
047-271-011	Agriculture	37.67
047-271-012	Agriculture	46.74
047-271-013	Agriculture	37.55
047-271-014	Grazing/Rangeland	41.92
047-272-007	Urban/Other	26.61
047-272-008	Agriculture	43.43
047-272-010	Agriculture	35.44
047-272-011	Agriculture	37.38
047-272-012	Agriculture	37.17
047-272-013	Agriculture	29.01
047-272-014	Agriculture	37.58
047-272-015	Grazing/Rangeland	38.20
047-330-002	Agriculture	27.61
047-330-030	Agriculture	55.48
047-340-013	Agriculture	26.46
047-340-020	Agriculture	36.78
047-340-022	Agriculture	79.33
047-351-001	Agriculture	72.86
047-351-009	Agriculture	78.05
047-351-017	Agriculture	73.52
047-351-018	Agriculture	146.41
047-351-019	Agriculture	92.07
047-352-002	Agriculture	73.61
047-352-003	Agriculture	87.77
047-352-005	Agriculture	31.46
047-352-007	Agriculture	38.40
047-352-008	Agriculture	34.64
047-352-012	Agriculture	38.30
047-352-013	Agriculture	37.53
047-352-014	Agriculture	136.57
048-080-003	Agriculture	215.86
048-120-004	Agriculture	49.38
048-120-006	Agriculture	32.11
048-120-007	Agriculture	73.11
048-120-008	Agriculture	74.59
048-120-009	Agriculture	35.03
048-120-011	Agriculture	380.68
048-211-003	Agriculture	36.55
048-211-005	Agriculture	32.16
048-211-011	Agriculture	31.65
048-211-015	Unclassified	23.27

APN	Classification	Irrigated Acreage
048-212-005	Agriculture	36.14
048-212-006	Agriculture	130.91
048-212-009	Agriculture	15.95
048-212-010	Agriculture	162.49
048-212-012	Agriculture	39.27
048-212-013	Agriculture	37.15
048-240-008	Agriculture	42.58
048-270-003	Agriculture	119.01
048-270-012	Agriculture	19.64
048-270-013	Agriculture	4.43
048-270-015	Agriculture	5.39
048-270-016	Agriculture	108.49
048-270-017	Agriculture	14.59
048-280-001	Agriculture	18.30
048-280-002	Agriculture	43.51
048-290-004	Agriculture	21.28
048-290-010	Agriculture	29.30
048-290-016	Agriculture	41.11
048-300-002	Agriculture	44.47
048-300-003	Agriculture	35.69
048-300-004	Agriculture	53.50
048-300-005	Agriculture	52.03
048-300-006	Agriculture	48.59
048-310-004	Agriculture	13.46
048-310-006	Agriculture	41.94
049-010-002	Agriculture	1,438.29
049-021-006	Agriculture	35.82
049-021-010	Agriculture	49.76
049-021-015	Agriculture	70.64
049-021-017	Agriculture	364.72
049-021-018	Agriculture	441.12
049-021-024	Agriculture	38.86
049-021-028	Agriculture	133.49
049-024-014	Agriculture	19.44
049-024-015	Agriculture	36.87
049-024-016	Agriculture	37.80
049-024-017	Agriculture	20.53
049-026-004	Agriculture	77.58
049-026-013	Agriculture	113.86
049-026-014	Agriculture	35.86
049-032-006	Agriculture	30.50
049-032-010	Agriculture	39.22
049-032-020	Agriculture	38.52
049-034-003	Agriculture	114.74
049-055-011	Agriculture	19.25
049-055-012	Agriculture	15.79
049-055-013	Agriculture	15.18
049-055-014	Agriculture	18.52
049-056-014	Agriculture	164.36
049-056-015	Agriculture	33.01

APN	Classification	Irrigated Acreage
049-061-019	Agriculture	19.53
049-061-020	Agriculture	30.78
049-061-021	Agriculture	19.29
049-061-028	Agriculture	64.42
049-061-030	Agriculture	33.80
049-061-031	Agriculture	4.04
049-062-001	Agriculture	57.34
049-071-001	Agriculture	588.01
049-072-002	Agriculture	145.24
049-072-007	Agriculture	56.53
049-072-011	Agriculture	68.37
049-072-012	Agriculture	76.74
049-082-008	Agriculture	21.59
049-082-011	Agriculture	132.48
049-084-001	Agriculture	159.87
049-084-002	Agriculture	150.81
049-084-018	Agriculture	36.91
049-084-020	Agriculture	39.05
049-085-015	Urban/Other	27.87
049-085-018	Agriculture	20.71
049-085-019	Agriculture	48.12
049-086-004	Urban/Other	5.68
049-086-017	Urban/Other	389.00
049-086-018	Urban/Other	47.94
049-091-005	Agriculture	83.18
049-091-006	Agriculture	77.18
049-091-007	Agriculture	16.89
049-093-009	Grazing/Rangeland	32.80
049-101-012	Agriculture	15.55
049-101-014	Grazing/Rangeland	27.15
049-438-009	Urban/Other	3.17
049-438-010	Urban/Other	9.76
049-580-001	Agriculture	140.95
049-580-002	Agriculture	54.99
049-580-006	Agriculture	37.42
049-580-007	Agriculture	24.78
049-580-008	Agriculture	39.71
049-590-003	Agriculture	45.35
049-590-004	Agriculture	40.44
049-590-006	Agriculture	41.09
049-590-007	Agriculture	24.50
049-590-008	Agriculture	3.83
049-590-010	Agriculture	99.08
049-590-011	Agriculture	9.59
049-590-012	Agriculture	9.44
049-590-013	Agriculture	9.38
049-590-015	Agriculture	9.14
049-590-016	Agriculture	9.29
049-590-017	Agriculture	8.98
049-590-018	Agriculture	8.89

APN	Classification	Irrigated Acreage
049-590-019	Agriculture	8.81
049-590-020	Agriculture	37.41
049-590-021	Agriculture	33.64
049-590-023	Agriculture	39.21
049-600-001	Agriculture	143.86
049-600-006	Agriculture	51.26
049-600-009	Agriculture	40.59
049-610-001	Agriculture	35.35
049-610-002	Agriculture	38.54
049-610-003	Agriculture	40.23
049-610-006	Agriculture	452.91
049-610-007	Agriculture	39.98
049-620-001	Agriculture	49.33
049-620-002	Agriculture	60.28
049-620-003	Agriculture	22.84
049-620-004	Agriculture	19.64
049-620-006	Agriculture	37.72
049-620-007	Agriculture	36.97
049-620-009	Agriculture	18.48
049-620-010	Agriculture	18.55
049-620-016	Agriculture	38.27
049-620-019	Agriculture	17.42
049-650-001	Agriculture	94.41
049-650-006	Agriculture	21.17
049-650-007	Agriculture	38.42
049-650-008	Agriculture	39.41
049-650-011	Agriculture	147.41
049-650-013	Agriculture	38.27
049-650-014	Agriculture	39.55
049-650-016	Agriculture	48.94
049-650-017	Agriculture	204.34
049-650-018	Agriculture	59.99
049-650-021	Agriculture	73.42
049-660-002	Agriculture	48.47
049-660-003	Agriculture	40.41
049-660-004	Urban/Other	54.68
049-660-005	Agriculture	21.04
049-660-006	Agriculture	4.93
049-660-013	Urban/Other	63.00
049-660-014	Urban/Other	47.08
049-660-016	Urban/Other	48.63
049-660-017	Urban/Other	11.22
051-322-002	Urban/Other	2.22
051-322-003	Urban/Other	2.21
051-322-004	Urban/Other	2.21
051-322-005	Urban/Other	2.21
051-322-006	Urban/Other	2.21
051-322-007	Urban/Other	2.16
051-322-010	Urban/Other	2.21
051-322-011	Urban/Other	2.27

APN	Classification	Irrigated Acreage
051-322-012	Urban/Other	2.27
051-322-013	Urban/Other	2.27
051-322-014	Urban/Other	2.27
051-322-015	Urban/Other	2.28
051-720-001	Agriculture	263.93
051-720-003	Agriculture	205.73
051-720-005	Agriculture	152.36
051-720-006	Agriculture	184.40
051-720-008	Agriculture	127.46
051-720-010	Agriculture	94.45
051-720-011	Agriculture	25.54
052-062-002	Agriculture	23.29
052-130-011	Agriculture	90.36
052-151-003	Urban/Other	6.85
052-152-005	Urban/Other	65.72
052-153-004	Urban/Other	12.88
052-154-007	Urban/Other	27.32