

AGENDA
IRVINE RANCH WATER DISTRICT
SUPPLY RELIABILITY PROGRAMS COMMITTEE
THURSDAY, NOVEMBER 15, 2018

CALL TO ORDER 3:00 p.m., Committee Room, Second Floor, District Office
15600 Sand Canyon Avenue, Irvine, California

ATTENDANCE Committee Chair: Peer Swan _____
Member: Douglas Reinhart _____

<u>ALSO PRESENT</u>	Paul Cook	_____	Kellie Welch	_____
	Rob Jacobson	_____	Christine Compton	_____
	Ray Bennett	_____	Paul Weghorst	_____
	Jo Ann Corey	_____	Dane Johnson	_____
	Fiona Sanchez	_____	Christine Compton	_____
	_____	_____	_____	_____

COMMUNICATIONS

1. Notes: Weghorst
2. Public Comments
3. Determine the need to discuss and/or take action on item(s) introduced that came to the attention of the District subsequent to the agenda being posted.
4. Determine which items may be approved without discussion.

INFORMATION

- | | |
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| 5. <u>WATER BANKING PROJECT FACILITIES, CAPACITIES, OPERATIONS, AND PROGRAMS – JOHNSON / WELCH / SANCHEZ/ WEGHORST</u> | |
|--|--|

Recommendation: Receive and file.

ACTION

- | | |
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| 6. <u>DRAFT TERMS FOR LONG-TERM EXCHANGE PROGRAM WITH CARPINTERIA VALLEY WATER DISTRICT – WELCH / SANCHEZ / WEGHORST</u> | |
|--|--|

Recommendation: That the Board approve the term sheet, subject to non-substantive changes, for a long-term exchange agreement with Carpinteria Valley Water District and authorize the General Manager to execute a long-term exchange agreement with Carpinteria Valley Water District in accordance with the approved term sheet.

OTHER BUSINESS

7. Directors' Comments

8. Adjourn

Availability of agenda materials: Agenda exhibits and other writings that are disclosable public records distributed to all or a majority of the members of the above-named Committee in connection with a matter subject to discussion or consideration at an open meeting of the Committee are available for public inspection in the District's office, 15600 Sand Canyon Avenue, Irvine, California ("District Office"). If such writings are distributed to members of the Committee less than 72 hours prior to the meeting, they will be available from the District Secretary of the District Office at the same time as they are distributed to Committee Members, except that if such writings are distributed one hour prior to, or during, the meeting, they will be available at the entrance of the meeting room at the District Office. The Irvine Ranch Water District Committee Room is wheelchair accessible. If you require any special disability-related accommodations (e.g., access to an amplified sound system, etc.), please contact the District Secretary at (949) 453-5300 during business hours at least seventy-two (72) hours prior to the scheduled meeting. This agenda can be obtained in an alternative format upon written request to the District Secretary at least seventy-two (72) hours prior to the scheduled meeting.

November 15, 2018

Prepared by: D. Johnson / K. Welch

Submitted by: F. Sanchez / P. Weghorst 

Approved by: Paul A. Cook 

SUPPLY RELIABILITY PROGRAMS COMMITTEE

WATER BANKING PROJECT FACILITIES, CAPACITIES, OPERATIONS, AND PROGRAMS

SUMMARY:

Staff has prepared information related to IRWD's water banking facilities, capacities, operations and exchange programs that may serve as reference during the Committee meeting. The information is presented in a format that can be updated as necessary to reflect changes in IRWD's projects, programs and operations. At the Committee meeting, staff will review this information and provide an update on ongoing efforts to secure additional water for recharge at IRWD's water banking projects. Staff will also provide an overview of property taxes paid on parcels that comprise the projects.

BACKGROUND:

To assist with the facilitation of Committee meeting discussions, staff has prepared reference materials in tabular, map and schematic formats that describe IRWD's water banking facilities, capacities, operations and exchange programs. The reference materials will be updated, as needed, to reflect changes to the projects, programs and operations. Following is an overview of the reference materials provided as well as information regarding IRWD's 2018 water banking operations. Information is also provided related to ongoing efforts to secure additional water for the projects and property taxes paid on related parcels of land.

Capacity and Operations Tables:

A table presenting storage, recharge and recovery capacities of existing and planned IRWD water banking projects, including capacities available to IRWD in the Kern Water Bank, is attached as Exhibit "A". Exhibits "B" and "C" provide an update on water banking recovery and recharge operations, as well as the balance of the water stored in the Kern Water Bank. Exhibit "B" provides before-loss estimates of water recharged at the water banking projects, and Exhibit "C" provides after-loss estimates of water recharged at the projects. Both Exhibits "B" and "C" include a column that provides totals for each water type and storage location. There have been no changes to any of the capacity and operations tables since they were previously reviewed with the Committee.

Recharge Opportunities:

Staff has been pursuing additional opportunities to secure recharge water. At the Committee meeting, staff will provide an update on efforts to secure water from:

- Dudley Ridge Water District (DRWD);
- Antelope Valley-East Kern Water Agency;
- Mojave Water Agency; and
- Metropolitan Water District of Southern California.

2018 Recovery Operations:

In May 2018, Rosedale-Rio Bravo Water Storage District recovered and delivered 1,667 acre-feet (AF) to Buena Vista Water Storage District (BVWSD), as requested by BVWSD. BVWSD has a remaining balance of 4,532 AF in storage, after losses.

Project Maps:

To support the tables provided as Exhibits “A”, “B”, and “C”, staff has prepared maps that depict project wells and pipelines, recharge basins and Cross Valley Canal turnout locations, along with the most recent recharge rates. These maps are provided as Exhibits “D”, “E”, and “F”, respectively. The facilities shown on these maps are associated with the Strand Ranch, Stockdale West, Stockdale East and Rosedale Drought Relief Projects.

Program Agreement Diagrams:

Schematic diagrams have been prepared that depict the IRWD water banking and exchange programs with Rosedale, BVWSD, DRWD, and Metropolitan Water District. These diagrams are provided as Exhibits “G”, “H”, “I”, “J” and “K” as described in the List of Exhibits.

Kern County Property Taxes:

A summary of 2018-2019 Kern County assessed values and property taxes for the Strand and Stockdale West Ranch parcels is provided as Exhibit “L”. Copies of the corresponding property tax bills for the parcels are provided as Exhibits “M” and “N”. All of the parcels are located in the Rio-Bravo Greeley Union tax rate area. Taxing agencies in this rate area include elementary school, high school and community college districts as well as the Kern County Water Agency.

Kern County Water Agency levies a benefit assessment for the importation of State Water Project (SWP) water against all properties, shown as “KCWA ZN 17 DEBT” and “KCWA ZN 19 DEBT” on the property tax bills. Zone 17 is for the generalized benefit for all properties that directly and indirectly benefit from the importation of SWP water. Zone 19 is assessed against properties that are located over the usable portion of the groundwater basin.

FISCAL IMPACTS:

None.

ENVIRONMENTAL COMPLIANCE:

Not applicable.

RECOMMENDATION:

Receive and file.

LIST OF EXHIBITS:

- Exhibit “A” – Recharge, Storage and Recovery Capacities of Current and Anticipated Water Banking Projects
- Exhibit “B” – Water Banking Storage, Recharge and Recovery Operations before Losses
- Exhibit “C” – Water Banking Storage, Recharge and Recovery Operations after Losses
- Exhibit “D” – Map of Water Banking Project Wells and Pipelines
- Exhibit “E” – Map of Water Banking Recharge Basins and Cross Valley Canal Turnout Facilities
- Exhibit “F” – Map of Water Banking Recharge Rates
- Exhibit “G” – Diagram of IRWD-Rosedale Water Banking and Exchange Program Agreements
- Exhibit “H” – Diagram of Long-Term Water Exchange Program with BVWSD and Diagram of One-Year Program to Augment Recharge Using Stockdale West Recharge Facilities with BVWSD
- Exhibit “I” – Diagram of Unbalanced Exchange Program Diagram with DRWD
- Exhibit “J” – Diagram of Coordinated Operating, Water Storage, Exchange and Delivery Agreement with MWD
- Exhibit “K” – Diagram of Template Wheeling Agreement with MWD
- Exhibit “L” – Summary of 2018-2019 Kern County Property Taxes
- Exhibit “M” – Strand Ranch 2018-2019 Property Tax Bills
- Exhibit “N” – Stockdale West Ranch 2018-2019 Property Tax Bills

Exhibit "A"

TABLE 1
Current and Anticipated Water Banking Projects
Recharge, Storage and Recovery Capacities
November 15, 2018

WATER BANKING PROJECT	OWNERSHIP AND WELL INFO			ALLOCATED CAPACITY (AF)					1 st PRIORITY RECOVERY CONDITIONS (CFS)		2 nd PRIORITY RECOVERY CONDITIONS (CFS)	
	IRWD OWNED	WELLS EXISTING	WELLS PROPOSED OR UNDER CONST.	TOTAL STORAGE CAPACITY	ANNUAL RECHARGE 1 ST PRIORITY	ANNUAL RECHARGE 2 ND PRIORITY	ANNUAL RECOVERY 1 ST PRIORITY	ANNUAL RECOVERY 2 ND PRIORITY	RECOVERY CAPACITY AS PLANNED ¹	ESTIMATED RECOVERY CAPACITY (DEC. 2016 CONDITIONS) ²	RECOVERY CAPACITY AS PLANNED	RECOVERY CAPACITY CURRENT CONDITIONS
Strand Ranch	Yes	7	-	50,000	17,500	-	17,500	-	40.0	35.0	-	-
Stockdale West	Yes	3	-	26,000	27,100	-	11,250	-	15.0	15.0	-	-
Stockdale East	No	-	2	-	-	19,000	-	7,500	-	-	10.0	-
IRWD Acquired Storage Account ³	No	-	-	50,000	-	-	-	-	-	-	-	-
Drought Relief Project Wells ³	No	-	3	-	-	-	-	-	15.0	-	-	-
Kern Water Bank Storage Account ⁵	No	-	-	9,495	3,200	-	6,330	-	-	-	-	-
TOTALS		10	5	126,000	44,600	19,000	28,750	7,500	70.0	50.0	10.0	0.0
Partner Capacities ⁴				36,000	22,300	9,500	12,000	0	35.5	25.0	-	-
IRWD Capacities				90,000	22,300	9,500	16,750	7,500	34.5	25.0	-	-
IRWD's recovery <i>during</i> 6 month partner recovery period (AF)									12,420	9,000	-	-
IRWD's recovery <i>after</i> 6 month partner recovery period (AF)									4,330	6,733	-	-
TOTALS (AF)									16,750	15,733	-	-
Number of months needed to recover IRWD's total AF after partners' recovery (Assumes IRWD has use of total recovery capacity after partners' recovery)									8.1	9.7	-	-
Strand Ranch monthly recharge amount assuming 0.3 ft/day average recharge rate (AF)											4,518	
Stockdale West monthly recharge amount assuming 0.3 ft/day average recharge rate (AF)											2,331	

¹ Based on designed Strand recovery capacity assuming 370' bgs. Assumes 5 cfs for each of the Stockdale West and Drought Relief wells in order to meet IRWD's Water Banking, Transfers, and Wheeling policy position. Assumes partners' water is recovered over 6 months.

² Strand Ranch and Stockdale West wells currently idle.

³ IRWD has use of Acquired Storage and Drought Relief Project wells until January 12, 2039, unless the term of the agreement is extended.

⁴ One half of storage capacity at Stockdale West and Strand Ranch will be allocated for partners.

⁵ Kern Water Bank capacities based on 6.58% of Dudley Ridge Water District's 9.62% share of the Kern Water Bank. Annual recharge amount is based on an average of recharge rates for high and low groundwater level conditions. Not included in storage capacity, recharge, and recovery totals to match IRWD's Water Banking Policy Position Paper.

Exhibit "B"

TABLE 2
IRWD's Water Banking Storage, Recharge and Recovery Operations - BEFORE LOSSES
November 15, 2018

TRANSACTIONS	WATER BANKING ENTITY					TOTAL BY WATER TYPE AND STORAGE LOCATION
	IRWD		BUENA VISTA (BVWSD)	CENTRAL COAST (CCWA)	DUDLEY RIDGE WATER DISTRICT (DRWD) ³	
	SWP ¹	NON-SWP ²	NON-SWP	SWP	SWP	
BEGINNING WATER IN STORAGE 2017 (AF)						
Total Kern Water Bank	-	4,581	-	-	-	4,581
Total MWD System ⁴	8,873	-	-	-	1,174	10,047
Total Kern County	437	10,835	-	-	-	11,272
TOTAL STORED WATER (1/1/2017)	9,310	15,416	-	-	1,174	25,900
(RECOVERY) AND RECHARGE IN 2017 (AF)						
Kern Water Bank Deliveries	-	75	-	-	-	75
2017 SWP Allocation (85%) ³	787	-	-	-	787	1,574
2017 SWP Article 21 ⁵	1,744	-	-	-	1,744	3,488
SWP Table A (CCWA 2017 Exch.)	289	-	-	289	-	578
High Flow Kern River	-	6,869	6,869	-	-	13,738
MWD Water to Jackson Ranch ⁶	-	-	-	-	(143)	(143)
TOTAL 2017 TRANSACTIONS	2,820	6,944	6,869	289	2,388	19,310
Total Kern Water Bank	-	4,656	-	-	-	4,656
Total MWD System	8,873	-	-	-	1,174	10,047
Total Kern County	3,257	17,704	6,869	289	2,388	30,507
TOTAL STORED WATER (1/1/2018)	12,130	22,360	6,869	289	3,562	45,210
(RECOVERY) AND RECHARGE IN 2018 (AF)						
Kern Water Bank Deliveries	-	-	-	-	-	-
2018 SWP Allocation (35%) ³	310	-	-	-	310	620
High Flow Kern River	-	-	(1,667)	-	-	(1,667)
TOTAL ESTIMATED 2018 TRANSACTIONS	310	-	(1,667)	-	310	(1,047)
ESTIMATED WATER IN STORAGE 2018 (AF)						
Total Kern Water Bank	-	4,656	-	-	-	4,656
Total MWD System	8,873	-	-	-	1,174	10,047
Total Kern County	3,567	17,704	5,202	289	2,698	29,460
TOTAL ESTIMATED STORED WATER TO DATE	12,440	22,360	5,202	289	3,872	44,163

NOTES:

-MWD = Metropolitan Water District of Southern California.

¹ IRWD's SWP includes 437 AF from CVWD that stays in Kern County.

² IRWD's Non-SWP total includes 3,158 AF of Kern County Water Agency Article 21 Water.

³ DRWD water supply will be returned by MWD or IRWD's Strand Ranch to IRWD's Jackson Ranch. IRWD's 2013-2016 SWP allocation amounts are stored in the MWD system. IRWD's 2017 SWP allocation water is stored in Kern County; assumes 2018 SWP water will be stored in Kern County.

⁴ Beginning balance of water stored in MWD system includes: 4,494 AF from 2014 Exchange, 3,206 AF of 2014 borrowed SWP, 649 AF of IRWD's 2013-2016 SWP allocations through DRWD.

⁵ Article 21 was delivered to Strand Ranch/Stockdale West from 3/8/17 - 3/22/17. Deliveries made pursuant to the DRWD/MWD Unbalanced Exchange Program.

⁶ Water returned to DRWD by MWD for use on IRWD's Jackson Ranch.

Exhibit "C"

TABLE 3
IRWD's Water Banking Storage, Recharge and Recovery Operations - AFTER LOSSES
November 15, 2018

TRANSACTIONS	WATER BANKING ENTITY					TOTAL BY WATER TYPE AND STORAGE LOCATION
	IRWD		BUENA VISTA (BVWSD)	CENTRAL COAST (CCWA)	DUDLEY RIDGE WATER DISTRICT (DRWD) ³	
	SWP ¹	NON-SWP ²	NON-SWP	SWP	SWP	
BEGINNING WATER IN STORAGE 2017 (AF)						
Total Kern Water Bank	-	4,165	-	-	-	4,165
Total MWD System ⁴	7,917	-	-	-	1,174	9,091
Total Kern County	389	9,675	-	-	-	10,064
TOTAL STORED WATER (1/1/2017)	8,306	13,840	-	-	1,174	23,320
(RECOVERY) AND RECHARGE IN 2017 (AF)						
Kern Water Bank Deliveries	-	68	-	-	-	68
2017 SWP Allocation (85%) ³	669	-	-	-	708	1,377
2017 SWP Article 21 ⁵	1,479	-	-	-	1,566	3,044
SWP Table A (CCWA 2017 Exch.)	246	-	-	246	-	491
High Flow Kern River	-	5,889	6,199	-	-	12,088
MWD Water to Jackson Ranch ⁶	-	-	-	-	(143)	(143)
TOTAL 2017 TRANSACTIONS	2,393	5,957	6,199	246	2,131	16,925
Total Kern Water Bank	-	4,233	-	-	-	4,233
Total MWD System	7,917	-	-	-	1,174	9,091
Total Kern County	2,782	15,564	6,199	246	2,131	26,921
TOTAL STORED WATER (1/1/2018)	10,699	19,797	6,199	246	3,305	40,245
(RECOVERY) AND RECHARGE IN 2018 (AF)						
Kern Water Bank Deliveries	-	-	-	-	-	-
2018 SWP Allocation (35%) ³	264	-	-	-	264	528
High Flow Kern River	-	-	(1,667)	-	-	(1,667)
TOTAL ESTIMATED 2018 TRANSACTIONS ⁷	264	-	(1,667)	-	264	(1,139)
ESTIMATED WATER IN STORAGE 2018 (AF)						
Total Kern Water Bank	-	4,233	-	-	-	4,233
Total MWD System	7,917	-	-	-	1,174	9,091
Total Kern County	3,046	15,564	-	246	2,395	21,250
TOTAL ESTIMATED STORED WATER TO DATE	10,963	19,797	4,532	246	3,569	39,106

NOTES:

-Water in storage has been adjusted to account for losses. IRWD's water stored in Kern County is adjusted 15% for losses (5% for out of county loss, 6% surface loss, and 4% reserve loss); Water stored for DRWD and BVWSD in Kern County is adjusted 10% (6% for surface loss and 4% for reserve loss); KWB losses are 10%; no losses for water directly delivered to MWD system.

-MWD = Metropolitan Water District of Southern California.

¹ IRWD's SWP includes 389 AF from CVWD that stays in Kern County.

² IRWD's Non-SWP total includes 2,842 AF of Kern County Water Agency Article 21 Water.

³ DRWD water supply will be returned by MWD or IRWD's Strand Ranch to IRWD's Jackson Ranch. IRWD's 2013-2016 SWP allocation amounts are stored in the MWD system.

IRWD's 2017 SWP allocation water is stored in Kern County; assumes 2018 SWP water will be stored in Kern County.

⁴ Beginning balance of water stored in MWD system includes (net of CVC losses): 3,920 AF of 2014 Exchange, 2,824 AF of 2014 borrowed SWP, 649 AF of IRWD's 2013-2016 SWP allocations through DRWD.

⁵ Article 21 was delivered to Strand Ranch/Stockdale West from 3/8/17 - 3/22/17. Deliveries made pursuant to the DRWD/MWD Unbalanced Exchange Program. 9 AF of additional CVC losses, split among IRWD and DRWD, are reflected in these amounts.

⁶ Water returned to DRWD by MWD for use on IRWD's Jackson Ranch.

⁷ 2018 transactions may be adjusted for conveyance losses in CVC.

Exhibit "D"



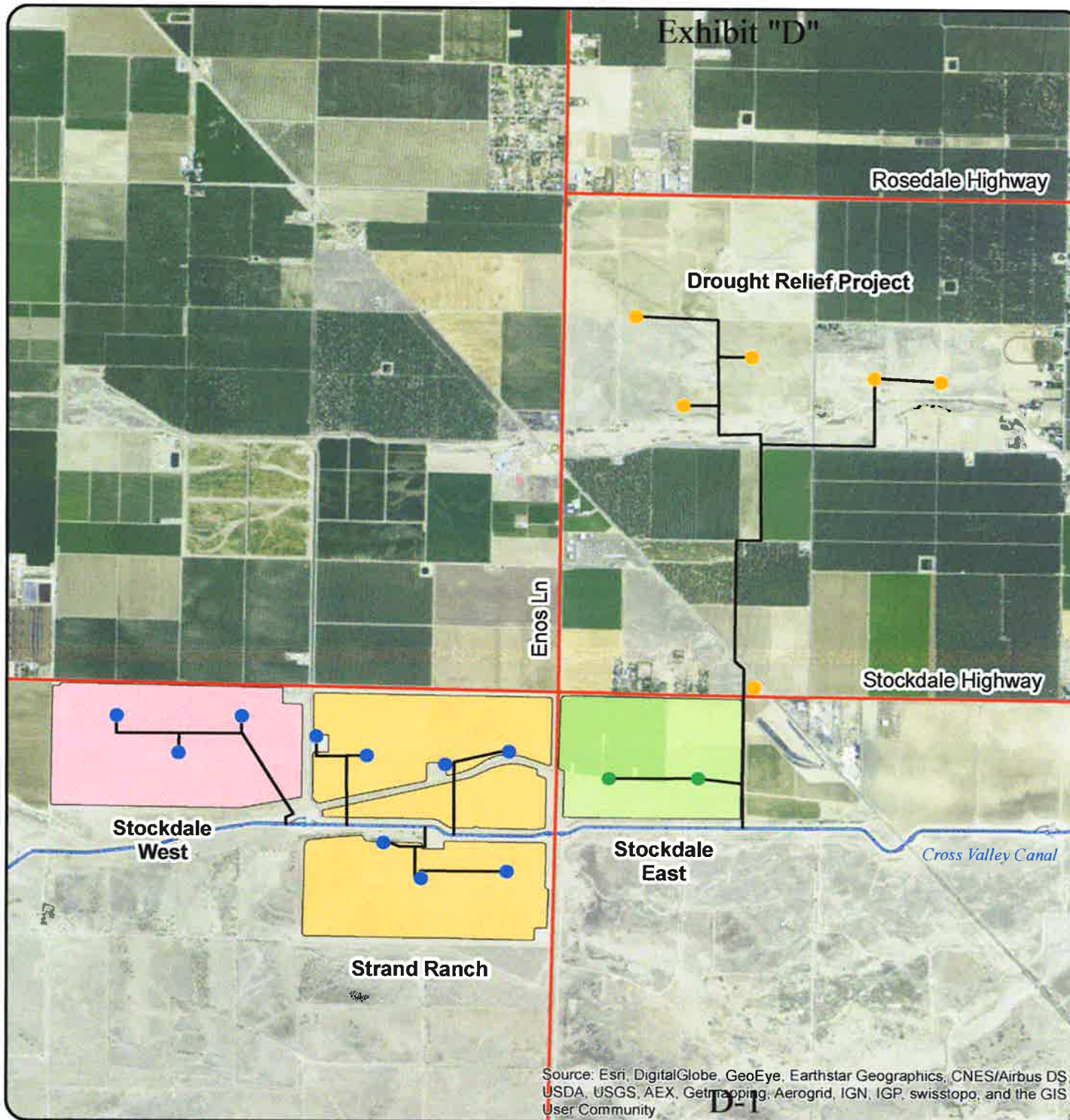
Irvine Ranch
WATER DISTRICT

Location Map: IRWD Water Banking Projects Wells and Turnin Pipelines

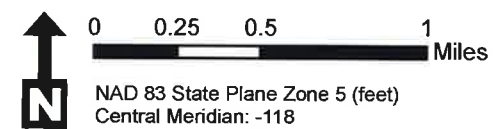
MAP FEATURES

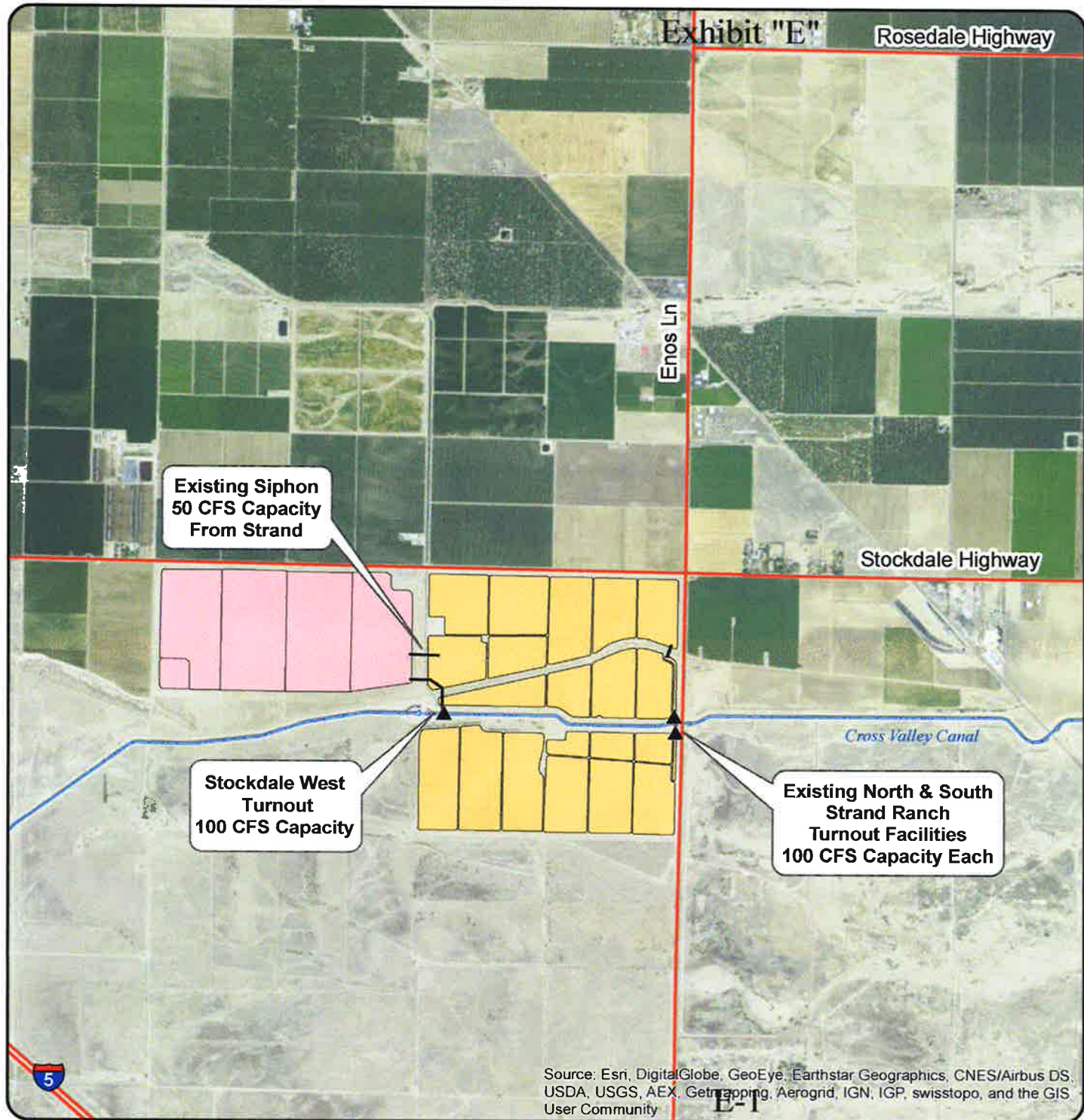
- Existing Extraction Well
- Planned Extraction Well
- Well Under Construction
- Well Discharge Pipelines
- Stockdale East
- Stockdale West
- Strand Ranch

This figure shows the location of IRWD's water banking project sites as well as existing and proposed extraction wells.



Source: Esri, DigitalGlobe, GeoEye, Earthstar Geographics, CNES/Airbus DS, USDA, USGS, AEX, Getmapping, Aerogrid, IGN, IGP, swisstopo, and the GIS User Community



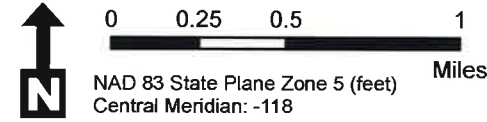


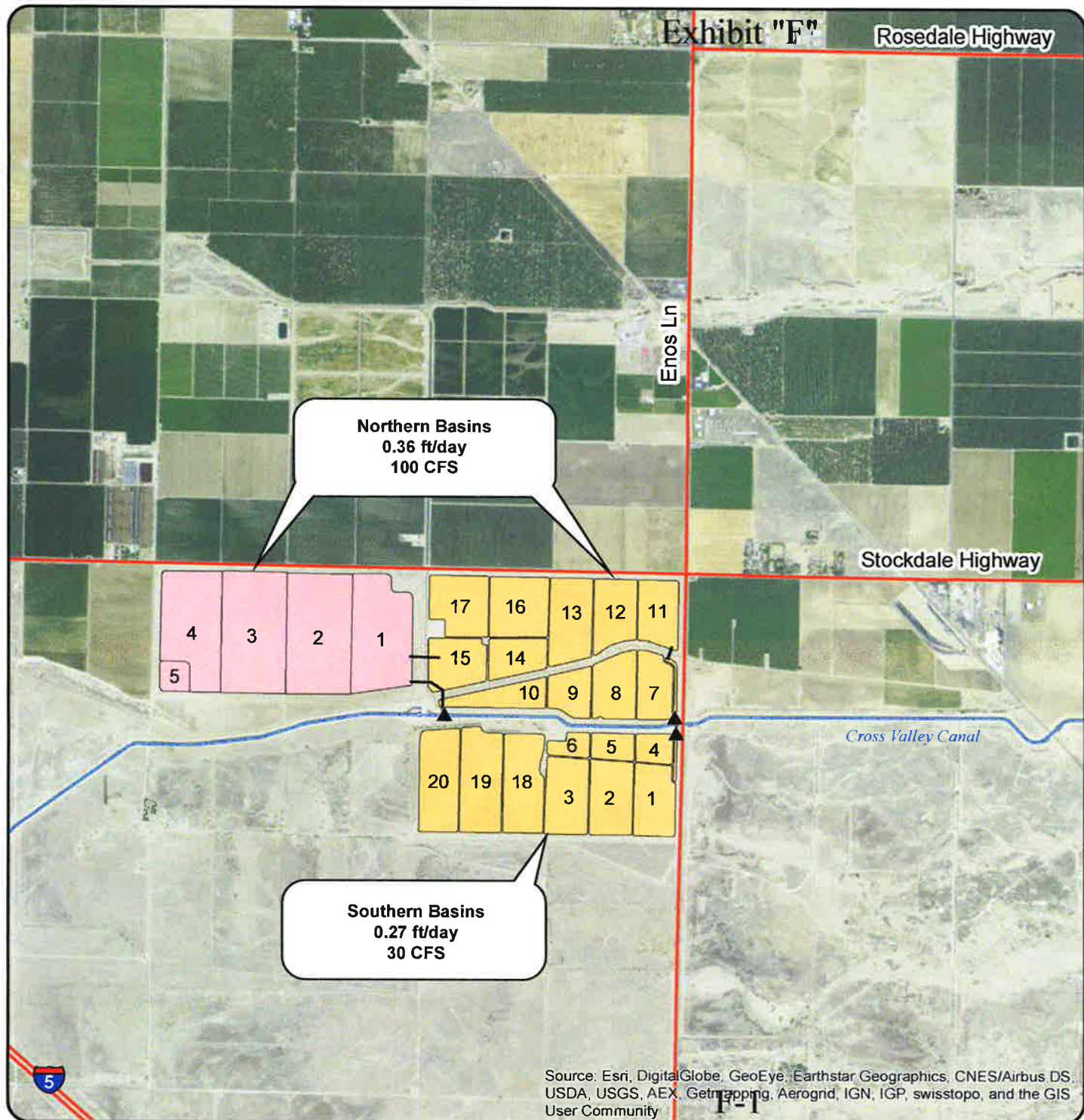
**Location Map:
IRWD Water Banking Projects
Recharge Basins & Turnout
Facilities**

MAP FEATURES

- ▲ Turnouts
- Stockdale West
- Strand Ranch

This figure shows the location of recharge basins as well as existing and anticipated pipelines and turnout facilities.





**Location Map:
IRWD Water Banking Projects
Recharge Rates**

MAP FEATURES

- ▲ Turnouts
- Stockdale West
- Strand Ranch

This figure shows the location of recharge basins and their associated recharge rates as of December 2017. Recharge rates will be updated if rates change in 2018.



Source: Esri, DigitalGlobe, GeoEye, Earthstar Geographics, CNES/Airbus DS, USDA, USGS, AEX, Getmapping, Aerogrid, IGN, IGP, swisstopo, and the GIS User Community

Exhibit "G"

IRWD-Rosedale Water Banking and Exchange Program Agreements

Effective 1/12/2009 through 1/12/2039 (Strand Ranch)
2/4/2016 through 1/12/2039 (Stockdale West)

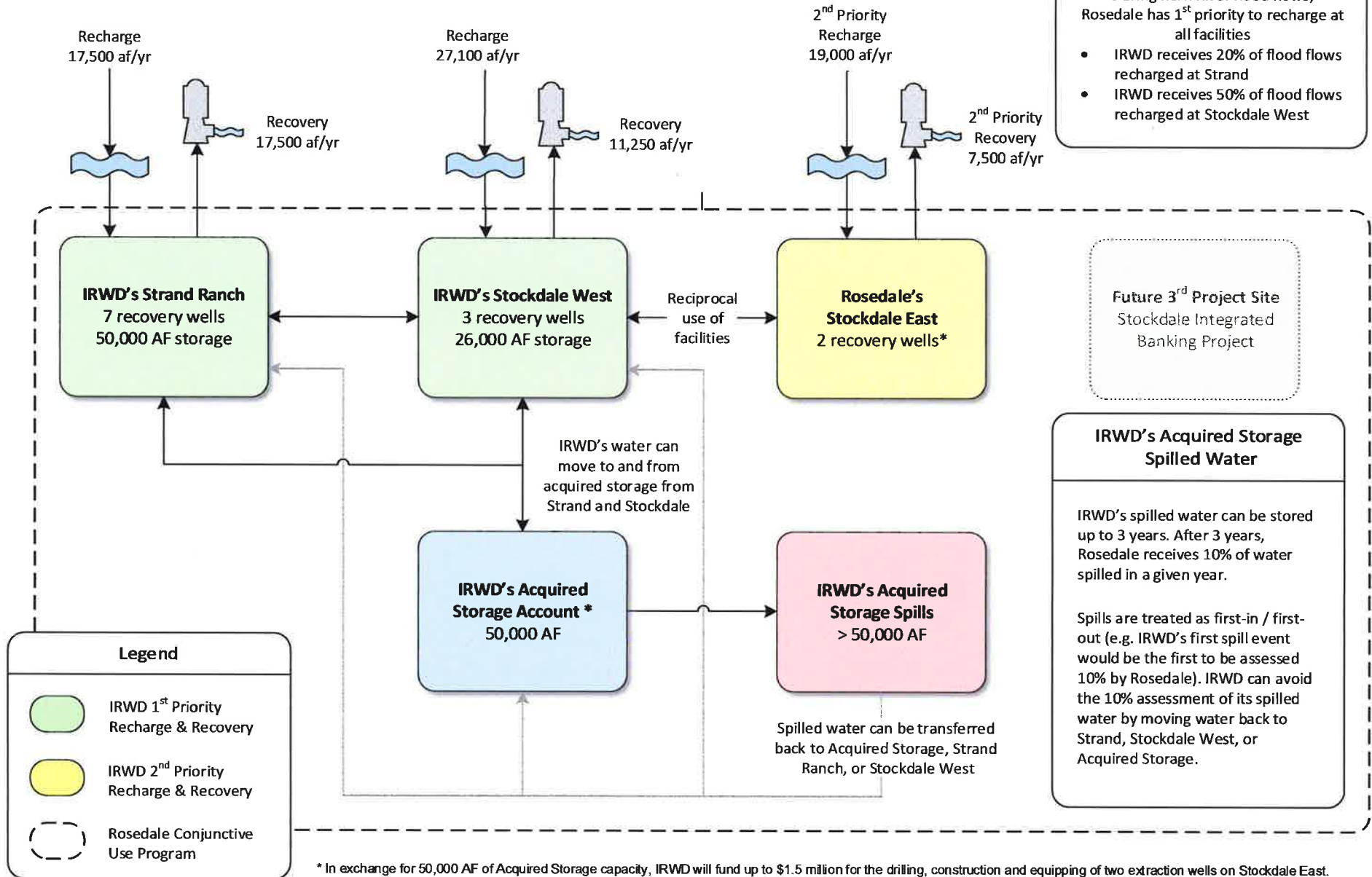
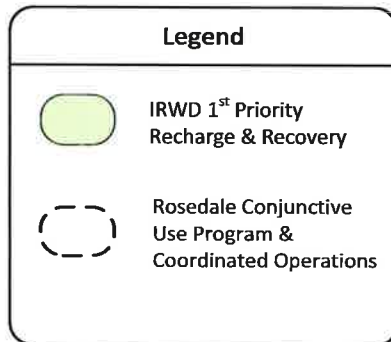
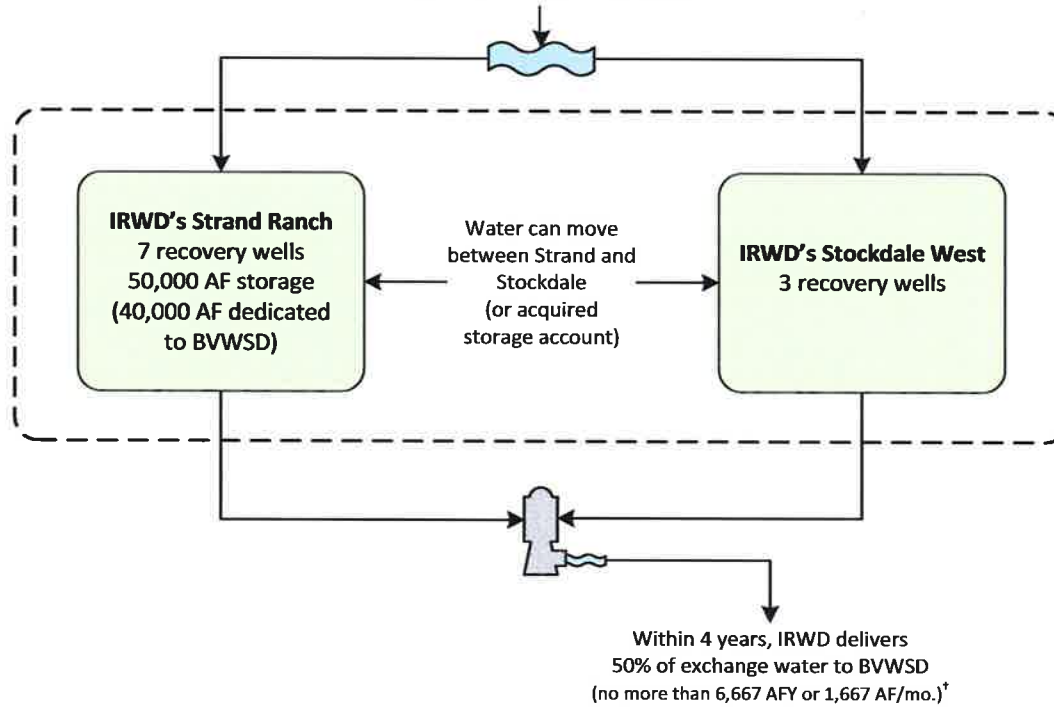


Exhibit "H"

Buena Vista Water Storage District Long Term Water Exchange Program Effective 1/1/2011 through 1/12/2039

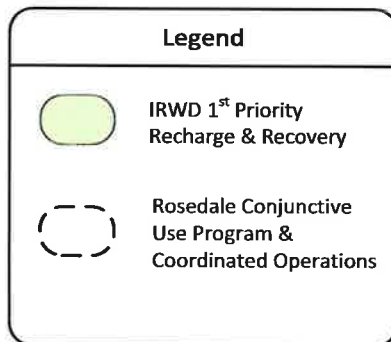
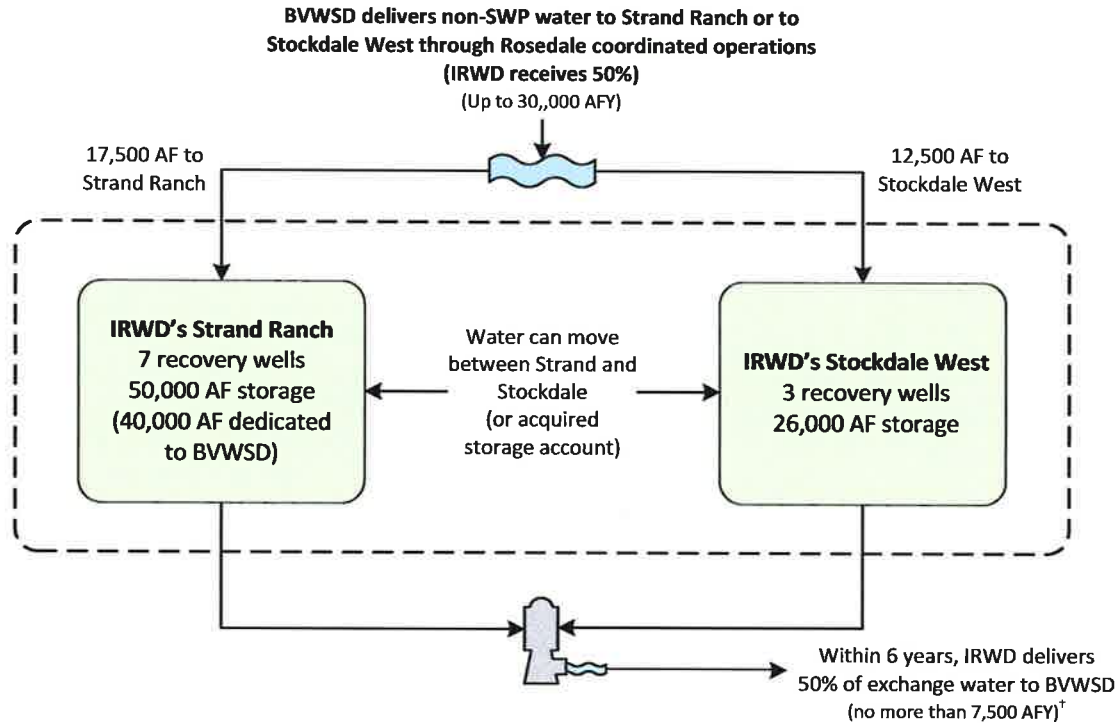
BVWSD delivers non-SWP water to Strand Ranch or to
Stockdale West through Rosedale coordinated operations
(IRWD receives 50%)
(Up to 17,500 AFY or 4,375 AF/mo.)



†IRWD shall remit one-half of the exchanged supply less one-half of reasonable losses back to BV no later than December 31st of the 4th year following the associated recharge event. IRWD pays for recovery of water returned to BV. Water to be remitted back to BV may remain in storage at Strand Ranch beyond the 4th year, in exchange for a greater percent being transferred to IRWD as compensation per the table shown to the right:

Year Following Recharge Event	Percent Transferred to IRWD	Percent Returned to BV During or Before Indicated Year
1	50%	50%
2	50%	50%
3	50%	50%
4	50%	50%
5	60%	40%
6	70%	30%
7	80%	20%
8	90%	10%
9	100%	0%

Buena Vista Water Storage District One-Year Program to Augment Recharge Using Stockdale West Recharge Facilities Effective 4/1/2017 through 3/20/2018



*IRWD shall remit one-half of the exchanged supply less one-half of reasonable losses back to BV no later than December 31st of the 6th year following the associated recharge event. IRWD pays for recovery of water returned to BV. Water to be remitted back to BV may remain in storage at Strand Ranch beyond the 6th year, in exchange for a greater percent being transferred to IRWD as compensation per the table shown to the right:

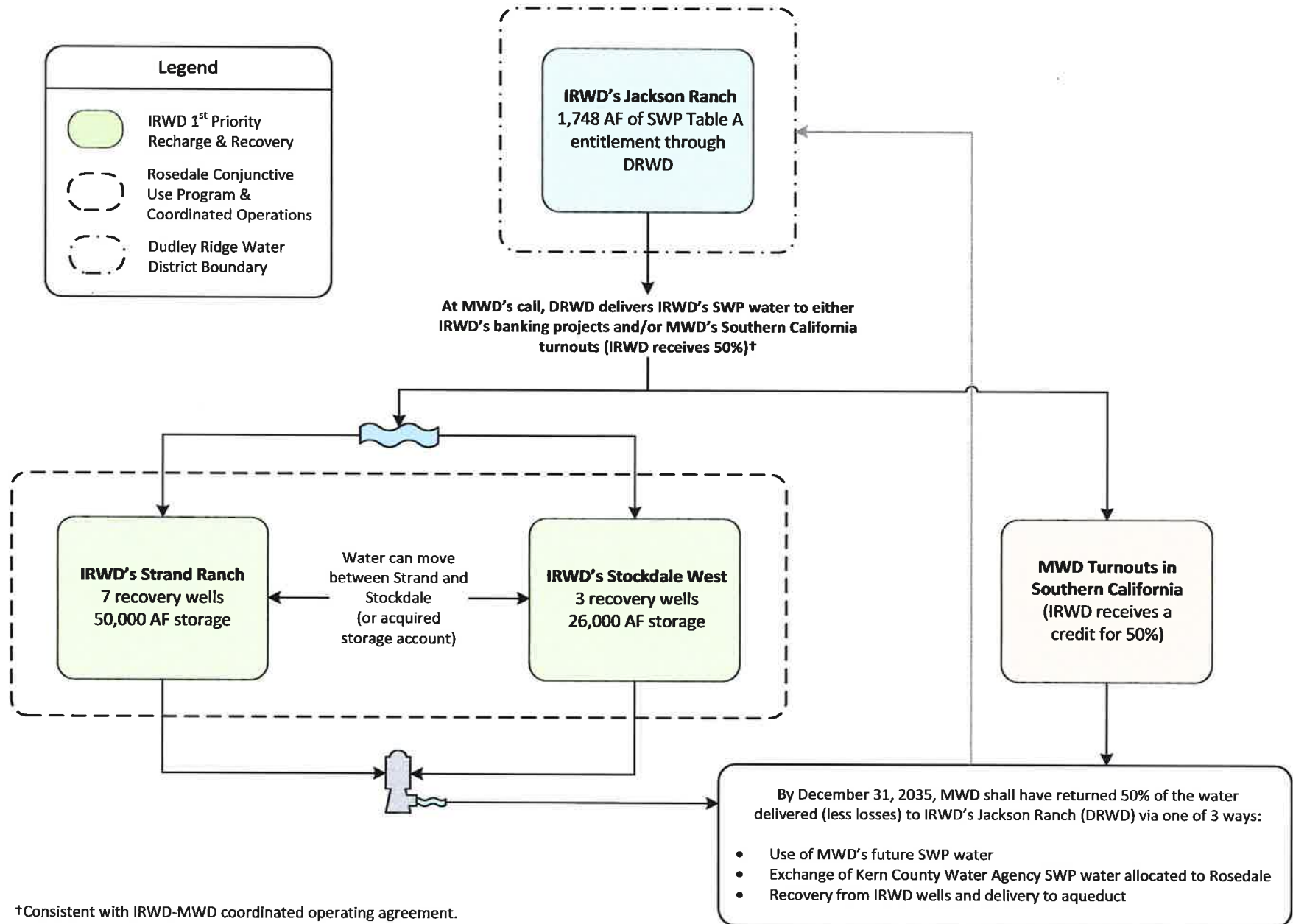
Modified for 1-Year Recharge Program Only

Year Following Recharge Event	Percent Transferred to IRWD	Percent Returned to BV During or Before Indicated Year
1	50%	50%
2	50%	50%
3	50%	50%
4	50%	50%
5	50%	50%
6	50%	50%
7	75%	25%
8	100%	0%
9	100%	0%

Exhibit "I"

Dudley Ridge Water District (DRWD) Unbalanced Exchange Program

Up to 12,240 AF delivered from 2/15/2018 through 12/31/2027



†Consistent with IRWD-MWD coordinated operating agreement.

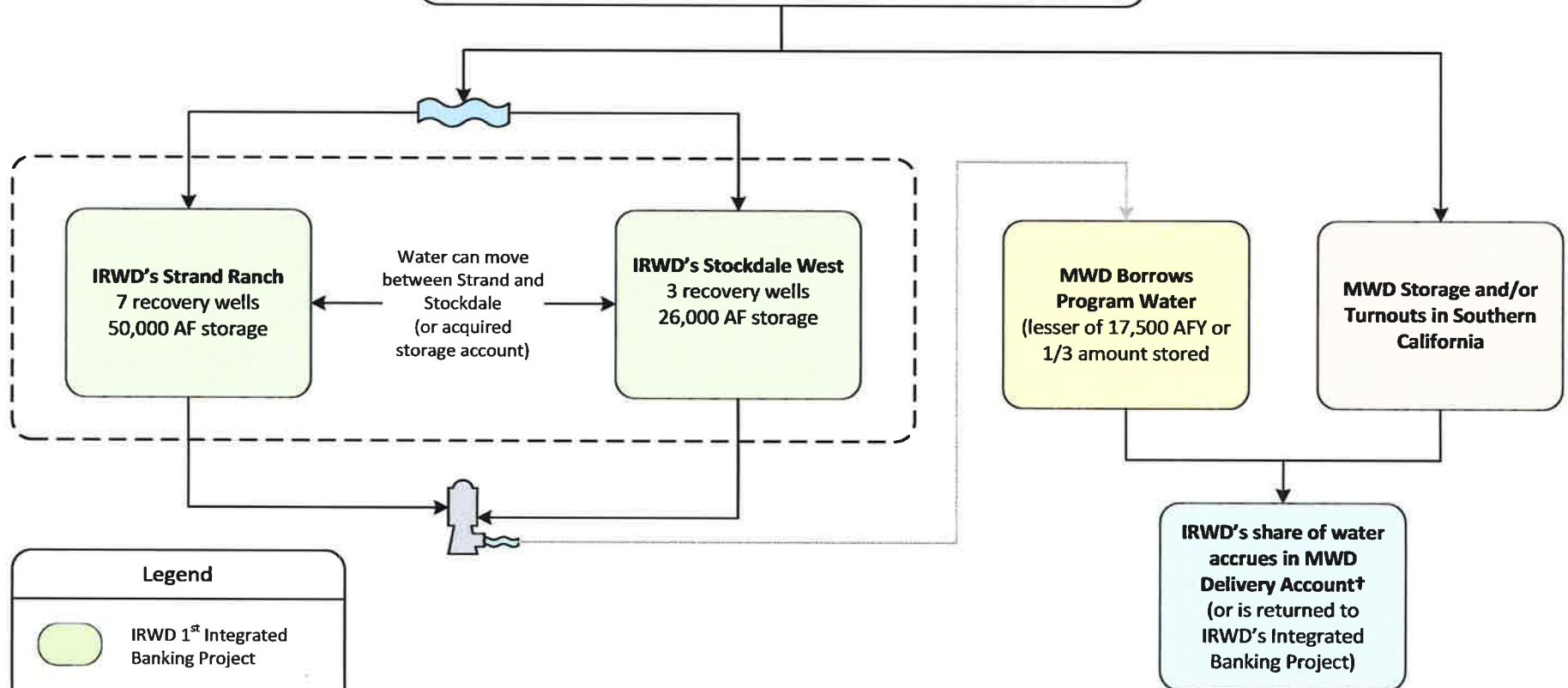
Exhibit "J"

Coordinated Operating, Water Storage, Exchange and Delivery Agreement Between MWD, MWDOC and IRWD Effective 5/1/2011 through 11/4/2035

With MWD's consent, IRWD secures SWP water (Program Water) through exchanges with IRWD Banking Partners for use as extraordinary supply under MWD Water Supply Allocation Plan

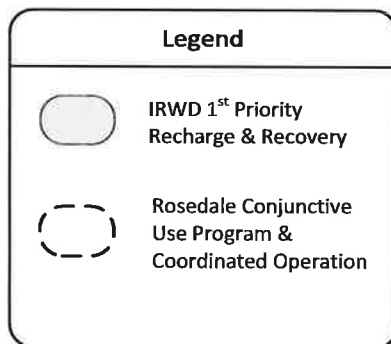
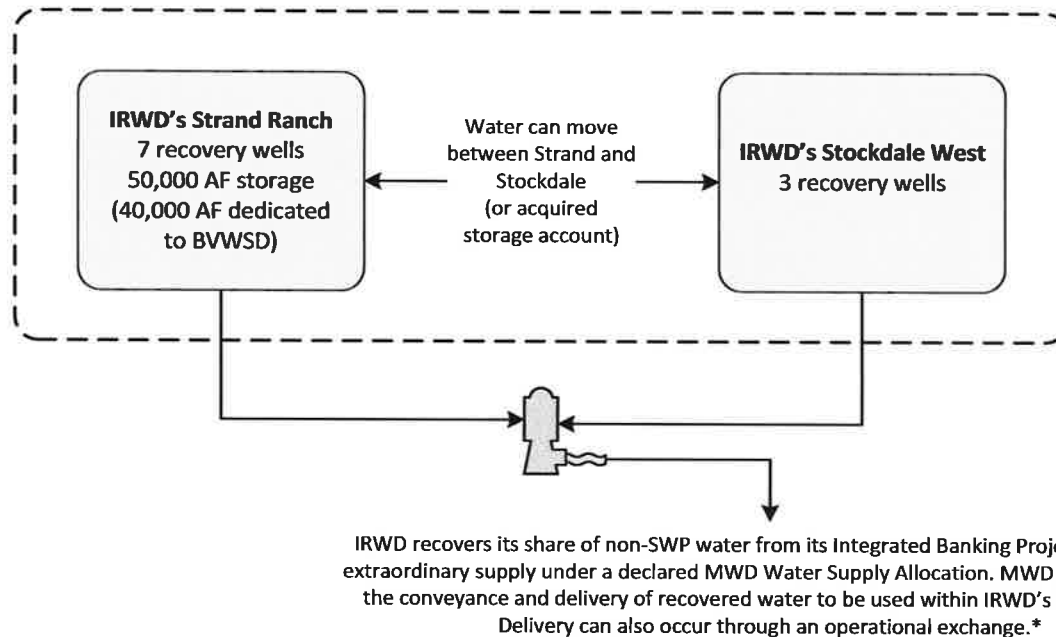
MWD has three options for the use and storage of Program Water:

- Storage of water in IRWD's Integrated Banking Project
- Delivery to Southern California for immediate use and/or storage in MWD system
- Borrow a portion of Program water, with accrual in MWD Delivery Account



- Under an MWD Allocation, when IRWD calls for water, IRWD must first recover Program Water from the Integrated Banking Project before receiving water from the MWD Delivery Account.
- MWDOC shall pass through extraordinary supply credits for IRWD's benefit.
- † IRWD's banking partner share of Program Water to be returned by MWD.

Exhibit "K"
Agreement for Conveyance of Water Between MWD, MWDOC, and IRWD (Wheeling Agreement)
Template for future agreements



*The recovered water must be used within IRWD's service area. IRWD to pay MWD wheeling charges, including system access rate, water stewardship rate, and treatment surcharge (if applicable), for each acre foot of recovered water wheeled by MWD. IRWD will pay the actual costs of power incurred by MWD to convey recovered water in the California Aqueduct to IRWD delivery points.

Exhibit "L"

2018-2019 Kern County Property Taxes

Strand Ranch Property Taxes

Assessor Tax No.	Acres	Net Total Value	Tax
160-010-60-00-4	297.45	\$ 1,353,138.00	\$ 15,866.09
160-010-22-00-4	152.56	\$ 1,040,399.00	\$ 12,199.10
160-010-21-00-1	68.79	\$ 218,548.00	\$ 2,572.56
160-010-07-00-1	82.29	\$ 282,139.00	\$ 3,318.19
160-010-02-01-5	10.00	\$ 25,012.00	\$ 303.27
Total:	611.09	\$ 2,919,236.00	\$ 34,259.21

Stockdale West Property Taxes

Assessor Tax No.	Acres	Net Total Value	Tax
160-020-12-00-8	162.64	\$ 1,818,463.00	\$ 21,322.22
160-020-23-00-0	162.85	\$ 2,047,542.00	\$ 24,008.26
Total:	325.49	\$ 3,866,005.00	\$ 45,330.48

Exhibit "M"



Jordan Kaufman
KERN COUNTY TREASURER - TAX COLLECTOR
 1415 Preston Avenue, 2nd Floor, Bakersfield, CA 93301



PAY ONLINE
KCTTC.CO.KERN.CA.US

2018 ANNUAL SECURED PROPERTY TAX BILL

FOR FISCAL YEAR BEGINNING JULY 1, 2018 AND ENDING JUNE 30, 2019

CURRENT OWNER

IRVINE RANCH WATER DIST
 15600 SAND CANYON AVE
 IRVINE CA 92618-3100

1540
 8604
 5 - 5

A PROPERTY ADDRESS - DESCRIPTION 297.45 AC 2 30 25
B OWNER AS OF 01/01/18 IRVINE RANCH WATER DIST
C IMPORTANT MESSAGES

SCAN THE QR CODE ON THE BACK TO PAY ON YOUR MOBILE DEVICE

D	E	F	G	H	I
BILL NO.	ASSESSOR TAX NO.	TAX RATE AREA	Due 11/01/18 (1st INSTALLMENT)	Due 02/01/19 (2nd INSTALLMENT)	TOTAL DUE
2018-1106218-00-4	160-010-60-00-4	114-018	\$7,933.05	\$7,933.04	\$15,866.09

YOUR TAX DISTRIBUTION			YOUR TAX DISTRIBUTION		
TAXING AGENCY	RATE/PHONE#	TAX AMOUNT	TAXING AGENCY	RATE/PHONE#	TAX AMOUNT
GEN LOCAL GOVT	1.000000	13,531.48	KERN HIGH 2016-B	.013245	179.22
KCWA ZN 17 DEBT	.016577	224.30	KCCD SRID 2002C	.002282	30.80
KCWA ZN 19 DEBT	.019451	263.19	KCCD SRID 08A RFD	.006301	85.28
RIOBRV-GRILY RF08A	.007158	96.85	KCCD SRID 02B RFD	.003732	50.49
RIOBRV-GRILY 1904B	.022776	308.19	KCCD SFID 16B	.019878	268.94
RIOBRV-GRILY 2008A	.013166	178.15	KCCD SFID 16B	.001454	19.87
RIOBRV 2008A REF	.008583	115.86	KCCD 2018 GO RFD	.000043	.58
KERN HIGH 2004-D	.001841	26.28	TOTAL	1.172541	15,866.09
KERN HIGH RF 2012	.005740	77.67			
KERN HIGH RF 2013	.007197	97.38			
KERN HIGH RF 04C	.004175	58.49			
KERN HIGH 2004-E	.005332	72.14			
KERN HIGH 2018-A	.013552	183.37			

J	VALUES	MINERAL	LAND	IMPROVEMENTS	OTHER IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTIONS	K	NET TOTAL VALUE
	01/01/18	0	1,144,632	208,506	0	0	0		1,353,138

RETAIN THIS PORTION FOR YOUR RECORDS (NO RECEIPT WILL BE ISSUED - YOUR CANCELED CHECK IS YOUR PROOF OF PAYMENT)

2018 SECURED

L	BILL NO.	M	ASSESSOR TAX NO.
	2018-1106218-00-4		160-010-60-00-4

☐ CHECK HERE IF CHANGE OF ADDRESS AND ENTER INFORMATION ON BACK

IRVINE RANCH WATER DIST

Kern County Tax Collector
 Payment Center
 PO Box 541004
 Los Angeles, CA 90054-1004



218110621800400000793305000000793302018121010000000079330400000079330201904103

MAKE CHECKS PAYABLE TO
 JORDAN KAUFMAN - KCTTC
 OR PAY ONLINE AT KCTTC.CO.KERN.CA.US



FIRST INSTALLMENT MUST BE PAID BEFORE PAYING SECOND INSTALLMENT

AMOUNT DUE BY: 04/10/19	\$7,933.04	2ND INSTALLMENT
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PARTIAL PAYMENTS NOT ACCEPTED

N AFTER: 04/10/19 LATE PAYMENT WITH PENALTIES \$8,736.34

PLEASE DO NOT STAPLE, TAPE OR WRITE ON STUBS

2018 SECURED

O	BILL NO.	P	ASSESSOR TAX NO.	Q	TO PAY BOTH INSTALLMENTS BY 12/01/18
	2018-1106218-00-4		160-010-60-00-4		\$15,866.09

☐ CHECK HERE IF CHANGE OF ADDRESS AND ENTER INFORMATION ON BACK

IRVINE RANCH WATER DIST

Kern County Tax Collector
 Payment Center
 PO Box 541004
 Los Angeles, CA 90054-1004



118110621800400000793305000000793302018121010000000079330400000079330201904105

MAKE CHECKS PAYABLE TO
 JORDAN KAUFMAN - KCTTC
 OR PAY ONLINE AT KCTTC.CO.KERN.CA.US



FIRST INSTALLMENT MUST BE PAID BEFORE PAYING SECOND INSTALLMENT

AMOUNT DUE BY: 12/10/18	\$7,933.05	1ST INSTALLMENT
--------------------------------	-------------------	---------------------------

PARTIAL PAYMENTS NOT ACCEPTED

R AFTER: 12/10/18 LATE PAYMENT WITH PENALTIES \$8,726.35

PLEASE DO NOT STAPLE, TAPE OR WRITE ON STUBS



FOR FISCAL YEAR BEGINNING JULY 1, 2018 AND ENDING JUNE 30, 2019

8504
4 - 8

A PROPERTY ADDRESS - DESCRIPTION
152.56 AC
2 30 28

B OWNER AS OF 01/01/18
IRVINE RANCH WATER DIST

C IMPORTANT MESSAGES

SCAN THE QR CODE ON THE BACK TO PAY ON YOUR MOBILE DEVICE

D	BILL NO.	E	ASSESSOR TAX NO	F	TAX RATE AREA	G	ONE STRATA 1ST INSTALLMENT	H	ONE STRATA 2ND INSTALLMENT	I	TOTAL DUE
	2018-1108210-00-0		160-010-22-00-4		114-018		\$6,099.55		\$6,099.55		\$12,199.10
YOUR TAX DISTRIBUTION						YOUR TAX DISTRIBUTION					
TAXING AGENCY		RATE/PHONE#		TAX AMOUNT		TAXING AGENCY		RATE/PHONE#		TAX AMOUNT	
GEN LOCAL GOVT		1.000000		10,404.10		KERN HIGH 2018-B		.013245		137.80	
KCWA ZN 17 DEBT		.016577		172.46		KCCD SRID 2002C		.002282		23.63	
KCWA ZN 19 DEBT		.019461		202.36		KCCD SRID 05A RFD		.006301		65.65	
RIOBRV-GRLY RF98A		.007159		74.47		KCCD SRID 02B RFD		.003732		38.82	
RIOBRV-GRLY 1994B		.022776		238.98		KCCD SRID 16B		.019876		208.78	
RIOBRV-GRLY 2008A		.013168		138.97		KCCD SRID 16B		.001454		15.12	
RIOBRV 2008A REF		.008663		89.08		KCCD 2018 GO RFD		.000043		.44	
KERN HIGH 2004-D		.001941		20.19		TOTAL		1.172641		12,199.10	
KERN HIGH RF 2012		.005740		59.71							
KERN HIGH RF 2013		.007197		74.87							
KERN HIGH RF 04C		.004175		43.43							
KERN HIGH 2004-E		.005332		56.47							
KERN HIGH 2018-A		.013552		140.99							
J	VALUES	MINERAL	LAND	IMPROVEMENTS	OTHER IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTIONS	K	NET TOTAL VALUE		
	01/01/18	0	587,074	453,325	0	0	0		1,040,399		

RETAIN THIS PORTION FOR YOUR RECORDS (NO RECEIPT WILL BE ISSUED - YOUR CANCELED CHECK IS YOUR PROOF OF PAYMENT)

PARTIAL PAYMENTS NOT ACCEPTED

PLEASE DO NOT STAPLE, TAPE OR WRITE ON STUBS



PARTIAL PAYMENTS NOT ACCEPTED

PLEASE DO NOT STAPLE, TAPE OR WRITE ON STUBS





Jordan Kaufman
KERN COUNTY TREASURER - TAX COLLECTOR
1115 Truxtun Avenue, 2nd Floor, Bakersfield, CA 93301

PAY ONLINE
KCTTC.CO.KERN.CA.US

2018 ANNUAL SECURED PROPERTY TAX BILL

FOR FISCAL YEAR BEGINNING JULY 1, 2018 AND ENDING JUNE 30, 2019

**CURRENT
OWNER**

IRVINE RANCH WATER DIST
15800 SAND CANYON AVE
IRVINE CA 92618-3100

1538

8504
3-5

A PROPERTY ADDRESS - DESCRIPTION

66.79 AC
2 30 25

B OWNER AS OF 01/01/18

IRVINE RANCH WATER DIST

C IMPORTANT MESSAGES

SCAN THE QR CODE ON THE BACK TO PAY ON YOUR MOBILE DEVICE

D	BILL NO.	E	ASSESSOR TAX NO.	F	TAX RATE AREA	G	Due 11/01/18 1ST INSTALLMENT	H	Due 02/01/19 2ND INSTALLMENT	I	TOTAL DUE
	2018-1106209-00-8		160-010-21-00-1		114-022		\$1,286.28		\$1,286.28		\$2,572.56
YOUR TAX DISTRIBUTION						YOUR TAX DISTRIBUTION					
TAXING AGENCY			RATE/PHONE#		TAX AMOUNT	TAXING AGENCY			RATE/PHONE#		TAX AMOUNT
GEN LOCAL GOVT			1.000000		2,185.58	KERN HIGH 2018-B			.013245		28.94
KCWA ZN 17 DEBT			.016677		36.22	KCCD SRID 2002C			.002262		4.94
KCWA ZN 19 DEBT			.019451		42.50	KCCD SRID 05A RFD			.008301		13.77
RIOBRV-GRLY RF96A			.007158		15.84	KCCD SRID 02B RFD			.003732		8.15
RIOBRV-GRLY 1994B			.022776		49.77	KCCD SFID 16B			.019876		43.43
RIOBRV-GRLY 2008A			.013166		28.77	KCCD SFID 16B			.001464		3.17
RIOBRV 2008A REF			.008563		18.71	KCCD 2018 GO RFD			.000043		.09
KERN HIGH 2004-D			.001941		4.24	*C.S.A. 71			861-882-8888		10.00
KERN HIGH RF 2012			.005740		12.54	TOTAL			1.172541		2,572.56
KERN HIGH RF 2013			.007197		15.72						
KERN HIGH RF 04C			.004175		9.12						
KERN HIGH 2004-E			.005332		11.65						
KERN HIGH 2018-A			.013552		29.61						
J	VALUES	MINERAL	LAND	IMPROVEMENTS	OTHER IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTIONS	K	NET TOTAL VALUE		
	01/01/18	0	172.064	46.484	0	0	0		218,548		

RETAIN THIS PORTION FOR YOUR RECORDS (NO RECEIPT WILL BE ISSUED - YOUR CANCELED CHECK IS YOUR PROOF OF PAYMENT)

2018 SECURED

L	BILL NO.	M	ASSESSOR TAX NO.
	2018-1106209-00-8		160-010-21-00-1

☐ CHECK HERE IF CHANGE OF ADDRESS AND ENTER
INFORMATION ON BACK

IRVINE RANCH WATER DIST

Kern County Tax Collector
Payment Center
PO Box 541004
Los Angeles, CA 90054-1004



218110620900800000128628000000128622018121010000000012862800000012862201904106

MAKE CHECKS PAYABLE TO
JORDAN KAUFMAN - KCTTC
OR PAY ONLINE AT KCTTC.CO.KERN.CA.US



FIRST INSTALLMENT MUST BE PAID BEFORE PAYING SECOND INSTALLMENT

AMOUNT DUE BY: 04/10/19 **\$1,286.28** 2ND
INSTALLMENT

PARTIAL PAYMENTS NOT ACCEPTED

N AFTER: 04/10/19
LATE PAYMENT WITH PENALTIES
\$1,424.90

PLEASE DO NOT STAPLE, TAPE OR WRITE ON STUBS

2018 SECURED

O	BILL NO.	P	ASSESSOR TAX NO.	Q	TO PAY BOTH INSTALLMENTS BY 12/01/18
	2018-1106209-00-8		160-010-21-00-1		\$2,572.56

☐ CHECK HERE IF CHANGE OF ADDRESS AND ENTER
INFORMATION ON BACK

IRVINE RANCH WATER DIST

Kern County Tax Collector
Payment Center
PO Box 541004
Los Angeles, CA 90054-1004



118110620900800000128628000000128622018121010000000012862800000012862201904106

MAKE CHECKS PAYABLE TO
JORDAN KAUFMAN - KCTTC
OR PAY ONLINE AT KCTTC.CO.KERN.CA.US



FIRST INSTALLMENT MUST BE PAID BEFORE PAYING SECOND INSTALLMENT

AMOUNT DUE BY: 12/10/18 **\$1,286.28** 1ST
INSTALLMENT

PARTIAL PAYMENTS NOT ACCEPTED

R AFTER: 12/10/18
LATE PAYMENT WITH PENALTIES
\$1,414.90

PLEASE DO NOT STAPLE, TAPE OR WRITE ON STUBS



Jordan Kaufman
KERN COUNTY TREASURER - TAX COLLECTOR
1115 Oregon Avenue, 2nd Floor, Bakersfield, CA 93301

PAY ONLINE
KCTTC.CO.KERN.CA.US

2018 ANNUAL SECURED PROPERTY TAX BILL

FOR FISCAL YEAR BEGINNING JULY 1, 2018 AND ENDING JUNE 30, 2019

**CURRENT
OWNER**



IRVINE RANCH WATER DIST
15600 SAND CANYON AVE
IRVINE CA 92618-3100

1537

8604
2-5

A	PROPERTY ADDRESS - DESCRIPTION 22845 STOCKDALE HY BAKERSFIELD 82.29 AC 2 30 25
B	OWNER AS OF 01/01/18 IRVINE RANCH WATER DIST
C	IMPORTANT MESSAGES

SCAN THE QR CODE ON THE BACK TO PAY ON YOUR MOBILE DEVICE

D	BILL NO. 2018-1108208-00-5	E	ASSESSOR TAX NO. 160-010-07-00-1	F	TAX RATE AREA 114-022	G	Due 11/01/18 1ST INSTALLMENT \$1,659.10	H	Due 02/01/19 2ND INSTALLMENT \$1,659.09	I	TOTAL DUE \$3,318.19
YOUR TAX DISTRIBUTION						YOUR TAX DISTRIBUTION					
TAXING AGENCY		RATE/PHONE#	TAX AMOUNT	TAXING AGENCY		RATE/PHONE#	TAX AMOUNT				
GEN LOCAL GOVT		1.000000	2,821.50	KERN HIGH 2018-B		.013245	37.36				
KCWA ZN 17 DEBT		.016577	46.77	KCCD SRID 2002C		.002282	6.38				
KCWA ZN 19 DEBT		.019451	54.87	KCCD SRID 05A RFD		.008301	17.77				
RIOBRV-GRLY RF06A		.007158	20.19	KCCD SRID 02B RFD		.003732	10.52				
RIOBRV-GRLY 1994B		.022778	64.25	KCCD SFID 18B		.019876	58.07				
RIOBRV-GRLY 2008A		.013166	37.14	KCCD SFID 16B		.001454	4.10				
RIOBRV 2008A REF		.008563	24.15	KCCD 2018 GO RFD		.000043	.12				
KERN HIGH 2004-D		.001941	5.47	*C.S.A. 71		861-882-8888	10.00				
KERN HIGH RF 2012		.005740	16.19	TOTAL		1.172541	3,318.19				
KERN HIGH RF 2013		.007197	20.30								
KERN HIGH RF 04C		.004175	11.77								
KERN HIGH 2004-E		.005332	15.04								
KERN HIGH 2016-A		.013552	38.23								
J	VALUES	MINERAL	LAND	IMPROVEMENTS	OTHER IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTIONS	K	NET TOTAL VALUE		
	01/01/18	0	222,073	60,068	0	0	0		282,139		

RETAIN THIS PORTION FOR YOUR RECORDS (NO RECEIPT WILL BE ISSUED - YOUR CANCELED CHECK IS YOUR PROOF OF PAYMENT)

2018 SECURED

L	BILL NO. 2018-1106208-00-5	M	ASSESSOR TAX NO. 160-010-07-00-1
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☐ CHECK HERE IF CHANGE OF ADDRESS AND ENTER INFORMATION ON BACK

IRVINE RANCH WATER DIST

Kern County Tax Collector
Payment Center
PO Box 541004
Los Angeles, CA 90054-1004



218110620800500000165910000000165912018121010000000016590900000016590201904100

MAKE CHECKS PAYABLE TO
JORDAN KAUFMAN - KCTTC
OR PAY ONLINE AT KCTTC.CO.KERN.CA.US



FIRST INSTALLMENT MUST BE PAID BEFORE PAYING SECOND INSTALLMENT

AMOUNT DUE BY: 04/10/19 **\$1,659.09** **2ND**
INSTALLMENT

PARTIAL PAYMENTS NOT ACCEPTED

N AFTER: 04/10/19
LATE PAYMENT WITH PENALTIES
\$1,834.99

PLEASE DO NOT STAPLE, TAPE OR WRITE ON STUBS

2018 SECURED

O	BILL NO. 2018-1106208-00-5	P	ASSESSOR TAX NO. 160-010-07-00-1	Q	TO PAY BOTH INSTALLMENTS BY 12/10/18 \$3,318.19
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☐ CHECK HERE IF CHANGE OF ADDRESS AND ENTER INFORMATION ON BACK

IRVINE RANCH WATER DIST

Kern County Tax Collector
Payment Center
PO Box 541004
Los Angeles, CA 90054-1004



118110620800500000165910000000165912018121010000000016590900000016590201904100

MAKE CHECKS PAYABLE TO
JORDAN KAUFMAN - KCTTC
OR PAY ONLINE AT KCTTC.CO.KERN.CA.US



FIRST INSTALLMENT MUST BE PAID BEFORE PAYING SECOND INSTALLMENT

AMOUNT DUE BY: 12/10/18 **\$1,659.10** **1ST**
INSTALLMENT

PARTIAL PAYMENTS NOT ACCEPTED

R AFTER: 12/10/18
LATE PAYMENT WITH PENALTIES
\$1,825.01

PLEASE DO NOT STAPLE, TAPE OR WRITE ON STUBS



Jordan Kaufman
KERN COUNTY TREASURER - TAX COLLECTOR
1115 Princeton Avenue, 2nd Floor, Bakersfield, CA 93301

PAY ONLINE
KCTTC.CO.KERN.CA.US

2018 ANNUAL SECURED PROPERTY TAX BILL

FOR FISCAL YEAR BEGINNING JULY 1, 2018 AND ENDING JUNE 30, 2019

CURRENT
OWNER

IRVINE RANCH WATER DIST
15800 SAND CANYON AVE
IRVINE CA 92618-3100

1536

8504
1 - 5

A PROPERTY ADDRESS - DESCRIPTION
10.00 AC
2 30 25

B OWNER AS OF 01/01/18
IRVINE RANCH WATER DIST

C IMPORTANT MESSAGES

SCAN THE QR CODE ON THE BACK TO PAY ON YOUR MOBILE DEVICE

D BILL NO.	E ASSESSOR TAX NO.	F TAX RATE AREA	G Due 11/01/18 1ST INSTALLMENT	H Due 02/01/19 2ND INSTALLMENT	I TOTAL DUE
2018-1106207-00-2	160-010-02-01-5	114-022	\$151.64	\$151.63	\$303.27

YOUR TAX DISTRIBUTION			YOUR TAX DISTRIBUTION		
TAXING AGENCY	RATE/PHONE	TAX AMOUNT	TAXING AGENCY	RATE/PHONE	TAX AMOUNT
GEN LOCAL GOVT	1.000000	250.19	KERN HIGH 2018-B	013245	3.31
KCWA ZN 17 DEBT	.016577	4.14	KCCD SRID 2002C	.002262	.56
KCWA ZN 18 DEBT	.019451	4.86	KCCD SRID 05A RFD	.006301	1.57
RIOBRV-GRLY RF06A	.007158	1.79	KCCD SRID 02B RFD	.003732	.93
RIOBRV-GRLY 1904B	.022778	5.89	KCCD SFID 16B	.019876	4.97
RIOBRV-GRLY 2008A	.013166	3.29	KCCD SFID 16B	.001454	.36
RIOBRV 2008A REF	.008563	2.14	KCCD 2018 GO RFD	.000043	.01
KERN HIGH 2004-D	.001941	.48	*C S.A. 71	661-862-8888	10.00
KERN HIGH RF 2012	.005740	1.43	TOTAL	1.172641	303.27
KERN HIGH RF 2013	.007197	1.80			
KERN HIGH RF 04C	.004175	1.04			
KERN HIGH 2004-E	.005332	1.33			
KERN HIGH 2016-A	.013562	3.38			

J VALUES	MINERAL	LAND	IMPROVEMENTS	OTHER IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTIONS	K NET TOTAL VALUE
01/01/18	0	25,012	0	0	0	0	25,012

RETAIN THIS PORTION FOR YOUR RECORDS (NO RECEIPT WILL BE ISSUED - YOUR CANCELED CHECK IS YOUR PROOF OF PAYMENT)

2018 SECURED

L BILL NO. 2018-1106207-00-2
M ASSESSOR TAX NO. 160-010-02-01-5

MAKE CHECKS PAYABLE TO
JORDAN KAUFMAN - KCTTC
OR PAY ONLINE AT KCTTC.CO.KERN.CA.US

☐ CHECK HERE IF CHANGE OF ADDRESS AND ENTER
INFORMATION ON BACK

IRVINE RANCH WATER DIST

FIRST INSTALLMENT MUST BE PAID BEFORE PAYING SECOND INSTALLMENT

AMOUNT DUE BY: 04/10/19 **\$151.63** **2ND**
INSTALLMENT

PARTIAL PAYMENTS NOT ACCEPTED

Kern County Tax Collector
Payment Center
PO Box 541004
Los Angeles, CA 90054-1004

N AFTER: 04/10/19
LATE PAYMENT WITH PENALTIES
\$176.79

PLEASE DO NOT STAPLE, TAPE OR WRITE ON STUBS



21611062070020000001516400000001516201812101000000001516300000001516201904100

2018 SECURED

O BILL NO. 2018-1106207-00-2
P ASSESSOR TAX NO. 160-010-02-01-5
Q TO PAY BOTH INSTALLMENTS BY 12/01/18 \$303.27

MAKE CHECKS PAYABLE TO
JORDAN KAUFMAN - KCTTC
OR PAY ONLINE AT KCTTC.CO.KERN.CA.US

☐ CHECK HERE IF CHANGE OF ADDRESS AND ENTER
INFORMATION ON BACK

IRVINE RANCH WATER DIST

FIRST INSTALLMENT MUST BE PAID BEFORE PAYING SECOND INSTALLMENT

AMOUNT DUE BY: 12/10/18 **\$151.64** **1ST**
INSTALLMENT

PARTIAL PAYMENTS NOT ACCEPTED

Kern County Tax Collector
Payment Center
PO Box 541004
Los Angeles, CA 90054-1004

R AFTER: 12/10/18
LATE PAYMENT WITH PENALTIES
\$168.80

PLEASE DO NOT STAPLE, TAPE OR WRITE ON STUBS



21611062070020000001516400000001516201812101000000001516300000001516201904102

Exhibit "N"



Jordan Kaufman
KERN COUNTY TREASURER - TAX COLLECTOR
 1115 Triunvirato Avenue, 2nd Floor, Bakersfield, CA 93301



PAY ONLINE
KCTTC.CO.KERN.CA.US

2018 ANNUAL SECURED PROPERTY TAX BILL

FOR FISCAL YEAR BEGINNING JULY 1, 2018 AND ENDING JUNE 30, 2019

CURRENT OWNER

IRVINE RANCH WATER DIST
 C/O JACOBSON ROBERT
 15800 SAND CANYON AVE
 IRVINE CA 92618-3102

10255

8605
 2 - 2

A PROPERTY ADDRESS - DESCRIPTION

182.85 AC
 2262 PTN2

B OWNER AS OF 01/01/18

IRVINE RANCH WATER DIST

C IMPORTANT MESSAGES

SCAN THE QR CODE ON THE BACK TO PAY ON YOUR MOBILE DEVICE

D BILL NO.	E ASSESSOR TAX NO.	F TAX RATE AREA	G Due 11/01/18 1ST INSTALLMENT	H Due 02/01/19 2ND INSTALLMENT	I TOTAL DUE
2018-1106228-00-3	160-020-23-00-0	114-004	\$12,004.13	\$12,004.13	\$24,008.26

YOUR TAX DISTRIBUTION			YOUR TAX DISTRIBUTION		
TAXING AGENCY	RATE/PHONE#	TAX AMOUNT	TAXING AGENCY	RATE/PHONE#	TAX AMOUNT
GEN LOCAL GOVT	1.000000	20,476.50	KERN HIGH 2018-B	.013245	271.19
KCWA ZN 17 DEBT	.016577	339.42	KCCD SRID 2002C	.002262	46.31
KCWA ZN 19 DEBT	.010451	398.26	KCCD SRID 05A RFD	.006301	129.01
RIOBRV-GRILY RF98A	.007158	146.66	KCCD SRID 02B RFD	.003732	76.41
RIOBRV-GRILY 1994B	.022776	466.34	KCCD SFID 16B	.019876	408.86
RIOBRV-GRILY 2008A	.013166	269.57	KCCD SFID 16B	.001454	28.77
RIOBRV 2008A REF	.008583	176.33	KCCD 2018 GO RFD	.000043	.88
KERN HIGH 2004-D	.001941	39.74	TOTAL	1.172541	24,008.26
KERN HIGH RF 2012	.005740	117.52			
KERN HIGH RF 2013	.007197	147.36			
KERN HIGH RF 04C	.004175	86.48			
KERN HIGH 2004-E	.005332	108.17			
KERN HIGH 2018-A	.013552	277.48			

J VALUES	K MINERAL	L LAND	M IMPROVEMENTS	N OTHER IMPROVEMENTS	O PERSONAL PROPERTY	P EXEMPTIONS	Q NET TOTAL VALUE
01/01/18	0	1,790,561	256,981	0	0	0	2,047,542

RETAIN THIS PORTION FOR YOUR RECORDS (NO RECEIPT WILL BE ISSUED - YOUR CANCELED CHECK IS YOUR PROOF OF PAYMENT)

2018 SECURED

L BILL NO.	M ASSESSOR TAX NO.
2018-1106228-00-3	160-020-23-00-0

MAKE CHECKS PAYABLE TO
 JORDAN KAUFMAN - KCTTC
 OR PAY ONLINE AT KCTTC.CO.KERN.CA.US

☐ CHECK HERE IF CHANGE OF ADDRESS AND ENTER INFORMATION ON BACK

IRVINE RANCH WATER DIST

FIRST INSTALLMENT MUST BE PAID BEFORE PAYING SECOND INSTALLMENT

AMOUNT DUE BY: 04/10/19 **\$12,004.13** 2ND INSTALLMENT

PARTIAL PAYMENTS NOT ACCEPTED

Kern County Tax Collector
 Payment Center
 PO Box 541004
 Los Angeles, CA 90054-1004

AFTER: 04/10/19
 LATE PAYMENT WITH PENALTIES
 \$13,214.64

PLEASE DO NOT STAPLE, TAPE OR WRITE ON STUBS



21811062280030000120041300000120041201812101000000120041300000120041201904104

2018 SECURED

L BILL NO.	M ASSESSOR TAX NO.	N TO PAY BOTH INSTALLMENTS BY
2018-1106228-00-3	160-020-23-00-0	\$24,008.26

MAKE CHECKS PAYABLE TO
 JORDAN KAUFMAN - KCTTC
 OR PAY ONLINE AT KCTTC.CO.KERN.CA.US

☐ CHECK HERE IF CHANGE OF ADDRESS AND ENTER INFORMATION ON BACK

IRVINE RANCH WATER DIST

FIRST INSTALLMENT MUST BE PAID BEFORE PAYING SECOND INSTALLMENT

AMOUNT DUE BY: 12/10/18 **\$12,004.13** 1ST INSTALLMENT

PARTIAL PAYMENTS NOT ACCEPTED

Kern County Tax Collector
 Payment Center
 PO Box 541004
 Los Angeles, CA 90054-1004

AFTER: 12/10/18
 LATE PAYMENT WITH PENALTIES
 \$13,204.54

PLEASE DO NOT STAPLE, TAPE OR WRITE ON STUBS



11811062280030000120041300000120041201812101000000120041300000120041201904106



Jordan Kaufman
KERN COUNTY TREASURER - TAX COLLECTOR
1115 Bristol Avenue, 2nd Floor, Bakersfield, CA 93301

PAY ONLINE
KCTTC.CO.KERN.CA.US

2018 ANNUAL SECURED PROPERTY TAX BILL

FOR FISCAL YEAR BEGINNING JULY 1, 2018 AND ENDING JUNE 30, 2019

CURRENT OWNER



IRVINE RANCH WATER DIST
C/O JACOBSON ROBERT
15800 SAND CANYON AVE
IRVINE CA 92618-3102

10255

8505
1-2

A PROPERTY ADDRESS - DESCRIPTION

162.84 AC
3 30 26

B OWNER AS OF 01/01/18

IRVINE RANCH WATER DIST

C IMPORTANT MESSAGES

SCAN THE QR CODE ON THE BACK TO PAY ON YOUR MOBILE DEVICE

D BILL NO.	E ASSESSOR TAX NO.	F TAX RATE AREA	G 1ST INSTALLMENT	H 2ND INSTALLMENT	I TOTAL DUE
2018-1108226-00-7	160-020-12-00-8	114-004	\$10,861.11	\$10,861.11	\$21,322.22

YOUR TAX DISTRIBUTION			YOUR TAX DISTRIBUTION		
TAXING AGENCY	RATE/PHONE#	TAX AMOUNT	TAXING AGENCY	RATE/PHONE#	TAX AMOUNT
GEN LOCAL GOVT	1.000000	18,184.72	KERN HIGH 2018-B	.013245	240.85
KCWA ZN 17 DEBT	.016577	301.44	KCCD SRID 2002C	.002262	41.13
KCWA ZN 19 DEBT	.019451	353.70	KCCD SRID 05A RFD	.008301	114.58
RIOBVR-GRLY RF96A	.007158	130.16	KCCD SRID 02B RFD	.003732	67.86
RIOBVR-GRLY 1994B	.022776	414.17	KCCD SFID 16B	.019876	361.43
RIOBVR-GRLY 2008A	.013166	239.41	KCCD SFID 16B	.001464	26.44
RIOBVR 2008A REF	.008563	155.71	KCCD 2018 GO RFD	.000043	.78
KERN HIGH 2004-D	.001941	35.29	TOTAL	1.172541	21,322.22
KERN HIGH RF 2012	.005740	104.37			
KERN HIGH RF 2013	.007197	130.87			
KERN HIGH RF 04C	.004175	75.92			
KERN HIGH 2004-E	.005332	96.96			
KERN HIGH 2018-A	.013552	248.43			

J VALUES	MINERAL	LAND	IMPROVEMENTS	OTHER IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTIONS	K NET TOTAL VALUE
01/01/18	0	1,671,871	146,592	0	0	0	1,818,463

RETAIN THIS PORTION FOR YOUR RECORDS (NO RECEIPT WILL BE ISSUED - YOUR CANCELED CHECK IS YOUR PROOF OF PAYMENT)

2018 SECURED

L BILL NO.	M ASSESSOR TAX NO.
2018-1106226-00-7	160-020-12-00-8

☐ CHECK HERE IF CHANGE OF ADDRESS AND ENTER INFORMATION ON BACK

IRVINE RANCH WATER DIST

Kern County Tax Collector
Payment Center
PO Box 541004
Los Angeles, CA 90054-1004



21811062260070000106611100000106611201812101000000106611100000106611201904103

MAKE CHECKS PAYABLE TO
JORDAN KAUFMAN - KCTTC
OR PAY ONLINE AT KCTTC.CO.KERN.CA.US



FIRST INSTALLMENT MUST BE PAID BEFORE PAYING SECOND INSTALLMENT

AMOUNT DUE BY: 04/10/19 **\$10,661.11** 2ND INSTALLMENT

PARTIAL PAYMENTS NOT ACCEPTED

AFTER: 04/10/19
LATE PAYMENT WITH PENALTIES
\$11,737.22

PLEASE DO NOT STAPLE, TAPE OR WRITE ON STUBS

2018 SECURED

O BILL NO.	P ASSESSOR TAX NO.	Q TO PAY BOTH INSTALLMENTS BY 12/10/18
2018-1106226-00-7	160-020-12-00-8	\$21,322.22

☐ CHECK HERE IF CHANGE OF ADDRESS AND ENTER INFORMATION ON BACK

IRVINE RANCH WATER DIST

Kern County Tax Collector
Payment Center
PO Box 541004
Los Angeles, CA 90054-1004



11811062260070000106611100000106611201812101000000106611100000106611201904105

MAKE CHECKS PAYABLE TO
JORDAN KAUFMAN - KCTTC
OR PAY ONLINE AT KCTTC.CO.KERN.CA.US



FIRST INSTALLMENT MUST BE PAID BEFORE PAYING SECOND INSTALLMENT

AMOUNT DUE BY: 12/10/18 **\$10,661.11** 1ST INSTALLMENT

PARTIAL PAYMENTS NOT ACCEPTED

AFTER: 12/10/18
LATE PAYMENT WITH PENALTIES
\$11,727.22

PLEASE DO NOT STAPLE, TAPE OR WRITE ON STUBS

November 15, 2018

Prepared by: K. Welch

Submitted by: F. Sanchez / P. Weghorst

Approved by: Paul A. Cook

SUPPLY RELIABILITY PROGRAMS COMMITTEE

DRAFT TERMS FOR LONG-TERM EXCHANGE PROGRAM WITH CARPINTERIA VALLEY WATER DISTRICT

SUMMARY:

Carpinteria Valley Water District (CVWD) has requested that IRWD consider implementing a joint long-term exchange program. Such a program would be based on the successes of previous exchange programs implemented by the two agencies. In response to CVWD's request, staff has prepared draft terms for a long-term exchange program that would allow CVWD to deliver State Water Project (SWP) water into storage at IRWD's Strand and Stockdale Integrated Banking Projects (IRWD Water Bank) on a 2-for-1 basis. This exchange program would be allocated a total storage capacity of 5,000 acre-feet (AF). At the Committee meeting, staff will review the proposed terms for this long-term program. Staff recommends that the Board approve the term sheet for a long-term exchange agreement with CVWD and authorize the General Manager to execute a long-term exchange agreement with CVWD in accordance with the approved term sheet.

BACKGROUND:

CVWD is a member agency of Central Coast Water Authority (CCWA). The CCWA manages and operates an SWP contract on behalf of Santa Barbara County Flood Control and Water Conservation District, which has the right to the use of 39,078 AF of SWP Table A water. CVWD has the right to use 2,000 AF per year of the Table A water allotted to Santa Barbara County. The following is a summary of the previous exchange programs that IRWD has implemented with CVWD, along with an overview of terms for a proposed long-term exchange program.

Previous IRWD – CVWD Exchange Programs:

2011 Pilot Exchange Program:

In October 2011, the IRWD Board approved a pilot exchange program agreement with CVWD that allowed CVWD to deliver up to 1,500 AF of CVWD's 2011 SWP water to the Strand Ranch on a 2-for-1 basis. In 2012, CVWD recharged 1,397 AF at the Strand Ranch consistent with the terms of the pilot program agreement with half of the water being allocated to IRWD. In 2014, IRWD recovered and returned 208 AF to CVWD and in 2015 IRWD recovered and returned CVWD's remaining 413 AF of water.

2017 Short-Term Exchange Program:

In February 2016, draft terms for a long-term exchange program were presented to CCWA. This long-term program was designed to provide mutual benefits to IRWD and to CCWA's member agencies. After consideration by the CCWA member agencies, CCWA expressed interest in a

short-term unbalanced exchange of up to 10,000 AF of its excess supplies in 2017. Accordingly, IRWD developed and executed a short-term exchange program agreement with CCWA in January 2017. Pursuant to this agreement, CVWD delivered approximately 600 AF to the IRWD Water Bank in October 2017. Other CCWA member agencies chose to participate in an exchange program with Metropolitan Water District of Southern California in lieu of the short-term program with IRWD. CVWD's share of the water delivered into storage in October 2017 must be returned to CVWD by December 31, 2022.

New Long-Term IRWD – CVWD Exchange Program:

In early November 2018, staff from IRWD and CVWD discussed the opportunity to implement a mutually beneficial long-term exchange program. Based on a mutual interest to implement such a program, staff has prepared draft terms for a long-term unbalanced exchange program that are provided as Exhibit "A". The terms are similar to those contained in the exchange program agreements that IRWD and CVWD executed in 2011 and 2017.

Overview of Exchange Program Terms:

The proposed terms for the long-term unbalanced exchange program would allow CVWD to deliver SWP water for recharge at the IRWD Water Bank on a 2-for-1 basis. CVWD would be allowed to cycle water in and out of storage multiple times between now and 2035. The total amount of storage dedicated to the exchange program would be 5,000 AF. IRWD would return half of the water, less a proportional share of losses, to CVWD by the end of the 7th full year after each associated recharge event. At the Committee meeting, staff will describe the terms for the proposed long-term program with CVWD in more detail. Staff recommends that the Board approve the proposed terms, which will include input from the Supply Reliability Programs Committee, and authorize the General Manager to execute a long-term exchange agreement with CVWD in accordance with the approved term sheet.

FISCAL IMPACTS:

Costs that would be assessed to IRWD as a result of the implementation of the proposed long-term exchange program with CVWD will be presented at the Committee meeting.

ENVIRONMENTAL COMPLIANCE:

Final Environmental Impact Reports for the Strand Ranch and Stockdale Integrated Banking Project were prepared, certified and approved in compliance with the California Environmental Quality Act (CEQA) of 1970 as amended, codified at California Public Resources Code Sections 21000 et. seq., and the State CEQA Guidelines in the Code of Regulations, Title 14, Division 6, Chapter 3. Rosedale-Rio Bravo Water Storage District, as lead agency, filed Notice of Determinations for both the Strand Ranch and Stockdale Integrated Banking Projects with the County of Kern. IRWD, as a responsible agency, filed Notice of Determinations with the County of Orange and with the County of Kern.

RECOMMENDATION:

That the Board approve the term sheet, subject to non-substantive changes, for a long-term exchange agreement with Carpinteria Valley Water District and authorize the General Manager to execute a long-term exchange agreement with Carpinteria Valley Water District in accordance with the approved term sheet.

LIST OF EXHIBITS:

Exhibit “A” – Draft Proposed Terms for a Long-Term Exchange Program Between IRWD and CVWD.

EXHIBIT "A"

**DRAFT Proposed Terms for a Long-Term Exchange Program
Between Irvine Ranch Water District and Carpinteria Valley Water District
November 15, 2018**

Parties	Irvine Ranch Water District (IRWD) and Carpinteria Valley Water District (CVWD) would be Parties to a Long-Term Exchange Program Agreement based on these terms. CVWD is a member agency of Central Coast Water Authority which manages the rights and responsibilities of State Water Project (SWP) water on behalf of the Santa Barbara County Flood Control and Water Conservation District (Santa Barbara Flood Control District).
Description	IRWD and CVWD would implement a Long-Term Exchange Program (Exchange Program) that would allow CVWD to deliver State Water Project (SWP) water into storage at IRWD's Stockdale Integrated Banking Project (IRWD Water Bank) on a 2-for-1 basis. Recharge and recovery facilities at both the Strand Ranch and Stockdale Integrated Banking Projects could be used to deliver water into and out of storage at the IRWD Water Bank.
Term	The Exchange Program would end on December 31, 2035.
Storage Capacity	Up to 5,000 acre-feet (AF) of storage capacity in the IRWD Water Bank would be dedicated to the Exchange Program. The maximum account balance to be allocated for the storage of CVWD's share of the water stored in the IRWD Water Bank would be 2,500 AF. IRWD, at its sole discretion, could increase the total storage capacity allocated to the Exchange Program with a proportional increase in CVWD's maximum account balance. Should CVWD provide notice to IRWD that it will not deliver Exchange Water within the first five years of the program or in years with State Water Project allocations at or above 65 percent, then IRWD at its sole discretion would have the ability to use the Exchange Program storage capacity for other IRWD programs or reduce the total storage capacity and maximum account balance allocated to CVWD.
Exchange Water	CVWD will at its discretion supply SWP water to the IRWD Water Bank available to CVWD through Santa Barbara Flood Control District's SWP Contract with the Department of Water Resources (DWR). One-half of the Exchange Water delivered into storage would be deemed transferred to IRWD upon recharge. The Parties would cooperate in the scheduling of CVWD Exchange Water deliveries with deliveries associated with other IRWD exchange programs. The recharge of Exchange Water would be subject to available recharge capacity as well as provisions of IRWD's Coordinated Operating, Water Storage, Exchange and Delivery Agreement with Metropolitan Water District of Southern California (Metropolitan Coordinated Agreement). CVWD would be able to deliver Exchange Water to the IRWD Water Bank multiple times before the end of the Exchange Program Term.

Return Water	Water shall be returned, when requested by CVWD, at an annual rate of no more than one-third of the maximum account balance allocated to CVWD, after losses and not to exceed 833 AF per year. IRWD could allow CVWD to recover more water in a year, should IRWD determine that the use of additional recovery capacity by CVWD would not infringe on IRWD's ability to recover water for itself and/or IRWD's other partners. CVWD's share of the water recharged and stored may not remain in storage beyond the end of the seventh calendar year after the delivery of water into storage in the IRWD Water Bank. For example, if 1,500 AF of water (after losses) is delivered by CVWD into storage in Year One, then CVWD's 750 AF share must be returned by the end of Year Eight. If another 1,500 AF of water (after losses) is delivered by CVWD into storage in Year Three, then CVWD's 750 AF share must be returned by the end of Year Ten. All of CVWD's share of water stored in the IRWD Water Bank would need to be returned by the end of the Term of the Exchange Program.
Delivery Points	CVWD will deliver Exchange Water to the IRWD point of delivery which will be the IRWD Water Bank Turnouts on the Cross Valley Canal (CVC) and as allowed in the Metropolitan Coordinated Agreement or other Rosedale-Rio Bravo Water Storage District (Rosedale) diversion locations as specified by Rosedale, or thereabouts. IRWD will deliver Return Water, as defined below, to the CVWD point of delivery (CVWD POD) which will be Check 28 of the California Aqueduct.
Water Rights	It is expressly agreed by IRWD and CVWD that any existing or future delivery of Exchange Water to the IRWD Water Bank by CVWD will not result in or be considered a sale or transfer of CVWD's contractual rights to SWP Table A water.
Losses	Water banking losses shall be shared equally between IRWD and CVWD (estimated to be between 11 and 15%). CVWD and IRWD each may incur additional conveyance losses of 1% to 2% in the CVC for conveyance of each agency's share of the water, as measured and assessed by Kern County Water Agency.
Water Quality	Exchange Water delivered to the IRWD Water Bank and Returned to CVWD shall meet the water quality standards established by DWR for pump-in to the California Aqueduct.
Recharge Costs	IRWD would pay all costs assessed to IRWD by Rosedale for recharging water at the IRWD Water Bank. CVWD would reimburse IRWD for 50 percent of these costs paid by IRWD upon delivery of Return Water to CVWD. These costs may include Rosedale's administrative charge, charges assessed by the Kern County Water Agency (KCWA), CVC Standby, applicable CVC pumping and O&M costs, and applicable fixed and variable O&M water bank costs.

SWP Fixed and Variable Costs	IRWD would pay all SWP related variable costs incurred with making the Exchange Water available for recharge at the IRWD Water Bank. CVWD would reimburse IRWD for 50 percent of these variable costs paid by IRWD upon delivery of Return Water to CVWD. CVWD shall pay all fixed SWP costs associated with making the water available for recharge, including water that will be allocated to IRWD.
Recovery Costs	IRWD and CVWD would each be responsible for actual costs of recovery for each agency's respective share of the water either through well pumping or by exchange. These costs may include Rosedale's administrative charge, charges assessed by the KCWA, mitigation obligations, CVC Standby, O&M, and applicable CVC pumping costs, and applicable fixed and variable O&M water bank costs. CVWD would reimburse IRWD for its share of these costs upon delivery of Return Water to CVWD. CVWD will pay all conveyance costs in the Aqueduct associated with the delivery of recovered water to CVWD's service area or other CVWD delivery points. IRWD and CVWD would each share any costs assessed by Rosedale under its Long Term Operations Plan for implementing provisions of the MOUs to prevent impacts from operations. It is expected that banking projects, such as the IRWD Water Bank, will be required to contribute \$2.00 per AF for recovered water to a fund, which may be used to meet mitigation obligations.
Agency Coordination	IRWD and CVWD would cooperate with the Central Coast Water Authority, Santa Barbara Flood Control District, KCWA, DWR and Metropolitan Water District of Southern California in preparing all necessary agreements to facilitate the Exchange Program.
Environmental Compliance	Both parties shall comply with California Environmental Quality Act (CEQA) and cooperate with one another with respect to CEQA compliance that may be required by the DWR for the proposed Exchange Program. IRWD has already conducted environmental review under CEQA for the Strand and Stockdale Integrated Banking Projects that takes into consideration the delivery, storage and recovery of SWP water. Rosedale certified and IRWD and approved the CEQA documents for the Strand and Stockdale Integrated Banking Projects. IRWD and CVWD will share equally any additional costs associated with environmental review or permitting deemed necessary for delivering CVWD water into storage (however, none are expected). Both IRWD and CVWD shall each be responsible for any other environmental review or permitting necessary to implement the Exchange Program within their own respective service areas.

General Expenses	Each Party would be responsible for its own fees and expenses arising out of the negotiation and execution of the Exchange Program Agreement, obtaining necessary approvals and the like.
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