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CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION  
PO BOX 942879, SACRAMENTO, CA 94279-0001  
1-800-400-7115 • FAX 1-279-279-7370  
www.cdtfa.ca.gov

COPY

DEL PUERTO WATER DISTRICT  
PO BOX 1596  
PATTERSON CA 95363-1596

Letter Date: November 14, 2024  
Letter ID: L0028747192  
Account Type: Water Rights  
Account Number: 094-000219  
Period Begin: July 1, 2024  
Period End: June 30, 2025

NICOLAS MADUROS  
Director

Notice Service Date: November 15, 2024  
Finality Date: December 15, 2024  
Water Rights ID: USBR1233

### Notice of Determination

**Why we are contacting you:**

The California Department of Tax and Fee Administration (CDTFA) has determined that you are liable for fee, interest, and penalties. The balance below reflects the amount you owe.

Fee	\$210,229.40
Interest	0.00
Penalty	0.00
Other	0.00
Payments/Credits	0.00
<b>Total</b>	<b>\$210,229.40</b>

**What you must do:**

You must pay in full unless you are in a payment plan for the amounts listed. Payment is due in full by the finality date. If the above total is zero, no payment is due.

**What will happen if you do not comply:**

Failure to pay this notice may result in additional penalties and/or interest. If you disagree with the assessment, you have the right to file a petition for redetermination within 30 days after the notice service date shown above.

**Payment options:**

To make a payment online, go to our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov) and select *File & Make a Payment*. If you are paying by check, please write your account number and Letter ID (shown above) on your check and include the attached *Statement of Account* payment voucher. Keep the original notice for your records. Make your check payable to the California Department of Tax and Fee Administration and mail to P.O. Box 942879, Sacramento, CA 94279-3535. If you need additional help, please call the telephone number shown above.

**Interest:**

Additional interest will accrue on the unpaid fee each month at the rate of 11 percent annually. Interest of \$1,927.10 will accrue if the fee is not paid on or before December 16, 2024.

**Penalty for failure to pay when due:**

Generally, a penalty of 10 percent attaches to the unpaid amount of fee due if this determination is not paid on or before the finality date.



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**Information concerning determination:**

A person upon whom a determination is made, or any person directly interested, may petition for reconsideration with the State Water Resources Control Board (SWRCB) within 30 days from the date of this notice. The SWRCB must receive the petition for reconsideration by the 30<sup>th</sup> day. A petition for reconsideration must be in writing and state the specific grounds upon which it is founded, including an explanation why the petitioner believes that no fee is due or how the petitioner believes that the amount of the fee has been miscalculated. A petition must also include either a copy of the determination or all the following information: (1) the taxpayer's name; (2) the water right or CDTFA identification number; (3) the amount assessed; and (4) the billing period or assessment date.

Anyone filing a petition should be prepared to submit documentary evidence to support the specific grounds upon request. All petitions for reconsideration must be mailed to the following address:

State Water Resources Control Board, Division of Water Rights, P.O. Box 2000, Sacramento, CA 95812-2000.

Petitions for reconsideration are governed by Chapter 4 (commencing with section 1120) of Part 1 of Division 2 of the Water Code and Article 12 (commencing with section 768) of Chapter 2 of Division 3 of Title 23 of the California Code of Regulations. The California Water Code and California Code of Regulations may be found at [www.waterboards.ca.gov/laws\\_regulations](http://www.waterboards.ca.gov/laws_regulations).

Prompt payment of undisputed portions of the liability should be made. This will prevent accrual of additional interest thereon and will not in any way affect the protested portions.

**Additional information:**

The above assessment is based upon your contractual share of the amount due for the annual fees on Water Right Permits or Licenses held by the United States Bureau of Reclamation, as provided under California Code of Regulations, Title 23, section 1073.

**New! Fees Associated with Late Reporting of Annual Water Use**

Annual water use reporting is required for all water rights. Annual water use reports must be submitted to the State Water Resources Control Board before February 1, 2025, for the period of October 1, 2023, through September 30, 2024.

Starting in 2025, reports for appropriative water rights and registrations submitted more than 30 days after the reporting deadline will be subject to late reporting fees. The late fee is based on a percentage of your annual water right fee with larger water rights subject to higher fees. The late fee increases based on how late the report is submitted with reports submitted more than 90 days late incurring the largest fee. This late fee, if applicable, will be added to your annual water right fee due to the California Department of Tax and Fee Administration. **To avoid a late fee, water right holders are encouraged to submit their water use information as soon as possible and before the reporting deadline.**

For more information on how to submit your annual water use report, please refer to the October 2024 letter sent from the State Water Resources Control Board's Division of Water Rights or visit the following webpage: [http://www.waterboards.ca.gov/rms\\_help](http://www.waterboards.ca.gov/rms_help). You can also email Division of Water Rights staff at: [RMS@waterboards.ca.gov](mailto:RMS@waterboards.ca.gov) or call us at: 916-341-5431.