

SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA



ITEM
3.5
(ID # 5411)

MEETING DATE:

Tuesday, October 3, 2017

FROM : ASSESSOR-COUNTY-CLERK-RECORDER:

SUBJECT: ASSESSOR- COUNTY CLERK- RECORDER: Claim for Refund Submitted by
HayDay Farms Inc., District 4. [\$55,866.46 - 100% Fund 65280 Current Secured
Suppl]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Grant the Claim for Refund submitted by HayDay Farms Inc. for the 2011 and 2012 supplemental tax bill (erroneously identified as 2013 by requester) in the amount of \$55,866.46.

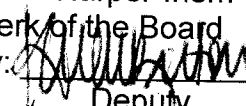
ACTION: Policy


Peter Aldana, Assesor-County-Clerk Recorder 9/20/2017

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Ashley, seconded by Supervisor Washington and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Jeffries, Tavaglione, Washington, Perez and Ashley
Nays: None
Absent: None
Date: October 3, 2017
xc: ACR

Kecia Harper-Ihem
Clerk of the Board
By: 
Deputy

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,
STATE OF CALIFORNIA**

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 55,866.46	\$	\$ 55,866.46	\$
NET COUNTY COST	\$ 55,866.46	\$	\$ 55,866.46	\$
SOURCE OF FUNDS: 100% Fund 65280 Current Secured Suppl			Budget Adjustment: No	
			For Fiscal Year: 2017/2018	

C.E.O. RECOMMENDATION: Approve

BACKGROUND:

Summary

On June 6, 2017, the Clerk of the Board of Supervisors received an email with a claim for refund from Dale Tyson, Vice-President of HayDay Farms Inc. ("HayDay") on behalf of HayDay. The claim requests refunds from 2013, 2015, 2016, and 2017 for property taxes assessed on land, identified as Assessor's Parcel Number ("APN") 869-140-041-9 and Supplemental Number 053-244-800-6. HayDay alleges it does not lease or own the land identified with the APN on the disputed property tax bills. HayDay alleges the land identified with the APN on the disputed property tax bills is a drainage ditch belonging to the Palo Verde Irrigation District ("PVID").

The disputed tax bills are based on HayDay's possessory interest in leased property assessed on possessory interest 009-618-628-0. The tax bills identified on APN 869-140-041-9 were misidentified as property belonging to Palo Verde Irrigation District (PVID) rather than Metropolitan Water District of Southern California ("MWD").

MWD owns thousands of acres in Blythe, California, and in January 2012, MWD leased (RL 3225) 7,000 acres ("leased property") to HayDay, for a period of five years, for agricultural purposes. This lease was the basis of the taxable possessory interest 009-618-628-0.

MWD has not been granted any property tax exemptions as a governmental entity for the leased property. While MWD is exempt from property taxes within its boundaries, the leased property is outside its boundaries and subject to taxation under the provisions of section 11 of article 13 of the California Constitution.

The Assessor has investigated the operative lease, and leased property. Assessor has determined that the 7,000 acres at issue are all used for agricultural purposes, and also assessed to MWD at more than \$20,280,000.

Possessory interests in taxable government-owned real property are subject to taxation under the general authority of section 1 of article 13 of the California Constitution. The California Constitution, at section 11(f) of article 13, exempts from taxation property leased for agricultural purposes.

The Treasurer-Tax Collector confirmed that HayDay has paid the following property taxes:

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,
STATE OF CALIFORNIA**

- 2011 supplemental paid in 2013 by check in the amount of \$27,933.23 dated 7/1/2013
- 2012 supplemental paid in 2013 by check in the amount of \$27,933.23 dated 10/10/2013

Assessments for 2014 through 2017 were cancelled by the Assessor on July 27, 2017, after reviewing the claims for refund and completing its investigation. The Assessor determined that HayDay's possessory interest was erroneous due to its tax exempt agricultural use. The results of the Assessor's investigation for 2014-2017 have been submitted to the Auditor and Tax Collector for evaluation and processing of refunds.

Although the Assessor has reconciled 2014 through 2017 by cancelling the assessment, the Assessor contends that no valid claim exists for 2013. The claimant's reference to 2013 describes taxes paid in 2013 on supplemental assessment 053-244-800-6 for 2011 and 2012. The Assessor's contention therefore is that the only remaining valid claim for refund is the 2011/2012 supplemental totaling \$55,866.46.

After consultation with the Office of the County Counsel, the Assessor recommends that the request for refund be granted for the 2011 and 2012 supplemental tax bills in the amount of \$55,866.46 pursuant to Revenue and Taxation Code § 5096.

Impact on Residents and Businesses

Correcting an erroneous classification of land used for agricultural purposes benefits all citizens and businesses by ensuring the integrity of the assessment of property for taxation.

SUPPLEMENTAL

Additional Fiscal Information

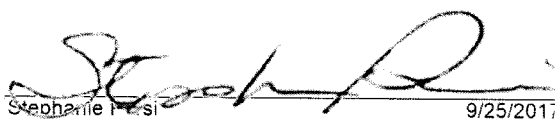
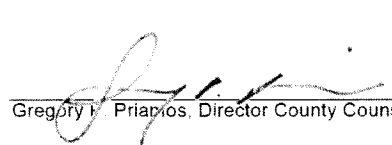
The potential refund is estimated to be \$55,866.46, which is the amount of taxes paid by HayDay. The refund will be paid from fund 65280 Current Secured Supplemental as directed by the Tax Collector.

Contract History and Price Reasonableness

N/A

ATTACHMENTS:

1. Claims for refund: 2013, 2015, 2016, and 2017.
2. Farm Lease Agreement between Hayday and MWD 2012_2016

 Stephanie P. Rossi	 Gregory Priapio, Director County Counsel	9/20/2017
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COUNTY OF RIVERSIDE
CLAIM FOR REFUND OF TAX PAYMENT(S)

[Reset Form](#)

Claimant's Name: First: Dale Last: Tyson
Mailing Address: PO BOX 1226 City: Blythe
State: CA Zip: 92226 Contact No.: ((760) 899-8685)

Assessor's Parcel Number: 053244800-6
Property Address: Blythe City: CA Zip: 92225

In accordance with the provisions of Chapter 5, Article I, of the California Revenue and Taxation Code (commencing with Section 5096), I am (we are) herewith filing this claim with the Board of Supervisors of the County of Riverside, and ask that a refund of taxes and/or penalties be made for the following amounts:

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>20¹³</u>	<u>07/01/2013</u>	<u>\$ 27,933.23</u>	<u>\$</u>	<u>\$ 27,933.23</u>
<u>20¹³</u>	<u>10/10/2013</u>	<u>\$ 27,933.23</u>	<u>\$</u>	<u>\$ 27,933.23</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>

I (we) claim that the whole assessment (part of the assessment) for the year(s) as shown is (are) void for the following reasons (use attachments if necessary):

(a) Paid more than once. (b) Erroneously or illegally collected. (c) Illegally assessed or levied.

Please see attached letter and exhibits A, 1-A, B
and C.

I hereby declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct; that the taxes and/or penalties sought to be refunded were paid within four years prior to the filing of this claim; that the amounts herein claimed are correct; and no part thereof has been refunded to the claimant or to any other person for claimant's benefit; and if acting on behalf of a legal entity, I am duly authorized to act on its behalf and that the title shown below is true and correct.

Date: 06/01/2017 Signature:  Title: Vice President

PLEASE NOTE: *This form is provided as a courtesy and does not constitute legal advice to claimants. Claimants are strongly advised to consult an attorney regarding their rights and obligations, particularly with regard to exhaustion of administrative remedies and the applicability of statutes of limitation on filing claims and lawsuits for refund of property taxes.*

THIS FORM MUST BE SIGNED AND RETURNED WITH PROOF OF TAX PAYMENT TO:

Riverside County Clerk of the Board of Supervisors

4080 Lemon Street, 1st Floor

Riverside, CA 92502

Phone (951) 955-1060

Fax (951) 955-1071

Internet: www.rivcocob.org

County Use Only

Form

Date Received: <u>JUN - 6 2017</u>	Date Referred to County Counsel: <u>JUN - 6 2017</u>
Signature: <u><i>Hedder</i></u>	Title: <u>Deputy COB</u> Date: <u>6/6/17</u>



OFFICE OF THE TREASURER-TAX COLLECTOR

RIVERSIDE COUNTY, CALIFORNIA

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RIVERSIDE COUNTY SUPPLEMENTAL PROPERTY TAX DETAILS FISCAL YEAR JULY 1, 2011 - JUNE 30, 2012	Assessment Number 053244800-6	Bill Number 7161192
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LND	-	-	-	-	Total Assessment
\$3,776,363.00	-	-	-	-	\$3,776,363.00

-	-	-	-	Total Exemptions
				\$0.00

Net Value
\$3,776,363.00

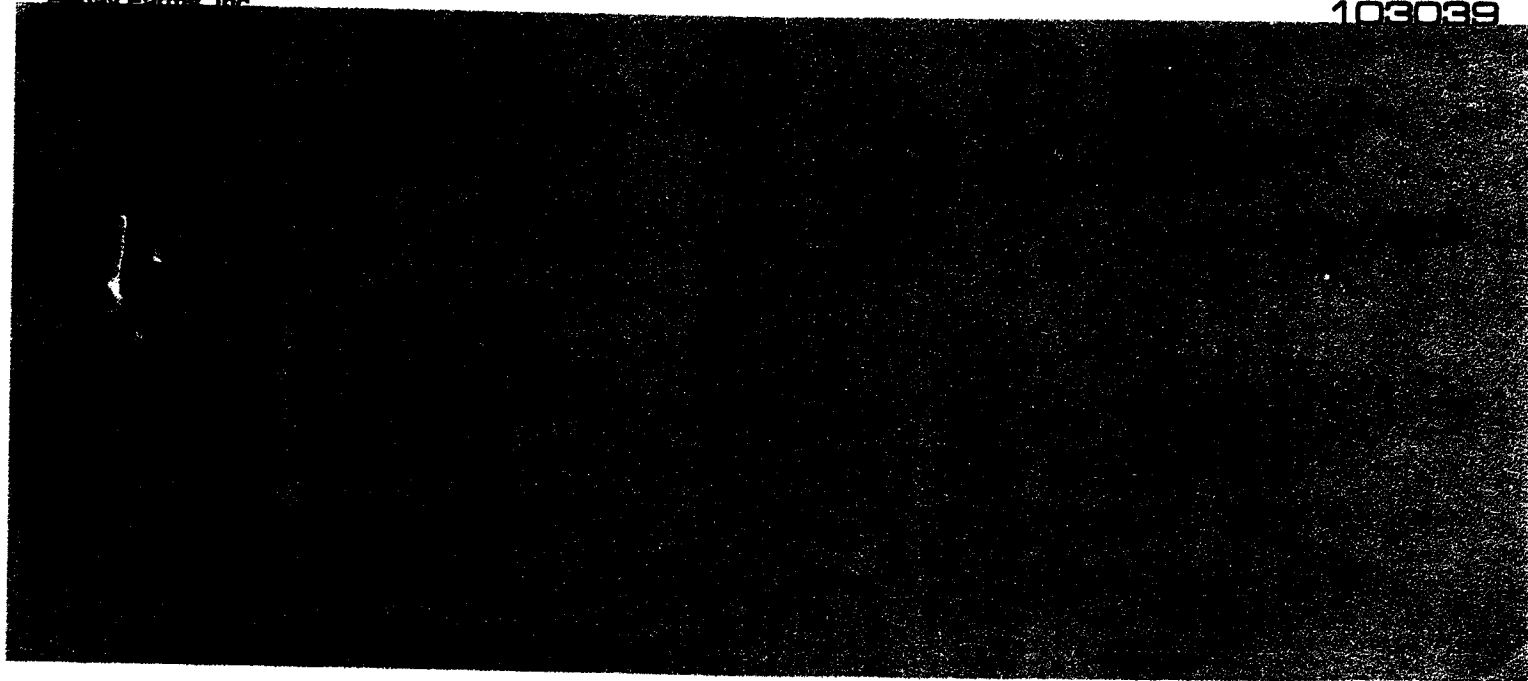
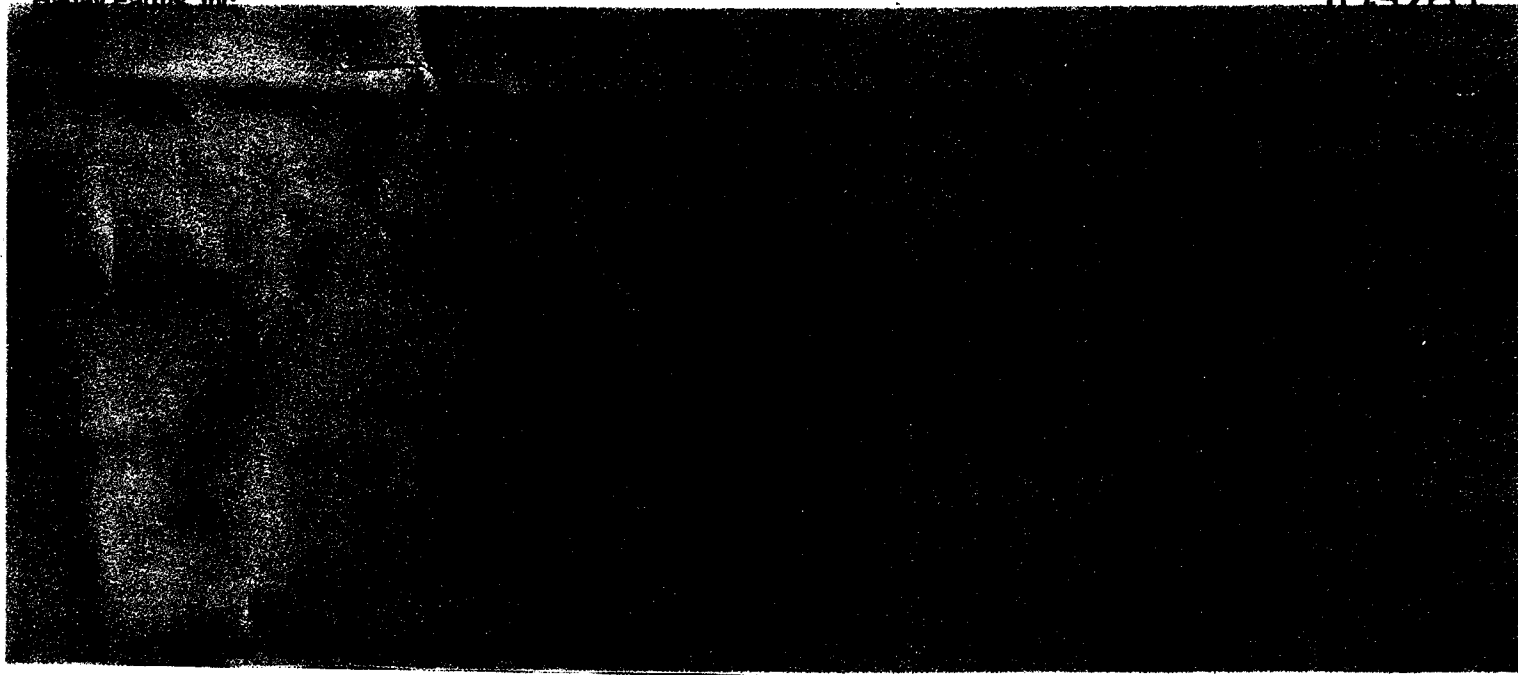
Tax Rate Area	Tax Rate	Property Data
085-013	1.0516%	3.55 ACRES M/L IN POR SW 1/4 OF SEC 5 T7S R23E FOR TOTAL

Mailing Address	Situs Address
P O BOX 1226 BLYTHE CA 92226	None

Tax Payment Distribution (For information regarding these charges please contact the Taxing Agency directly at the number listed below)

Taxing Agency	Phone Number	Inst 1	Inst 2
GENERAL PURPOSE/VOTER-APPROVED DEBT	(951) 955-3820	\$27,933.23	\$27,933.23

				View/Print Bill
1st Installment		2nd Installment		
Due Date:	07-31-2013	Due Date:	12-02-2013	
Status:	Paid	Status:	Paid	
Taxes Due:	\$27,933.23	Taxes Due:	\$27,933.23	
Penalties Due:	\$0.00	Penalties Due:	\$0.00	
Additional Fees Due:	\$0.00	Additional Fees Due:	\$0.00	
Total Due:	\$27,933.23	Total Due:	\$27,933.23	





RIVERSIDE COUNTY SUPPLEMENTAL PROPERTY TAX BILL

This is a ONE-TIME bill. It is IN ADDITION TO the annual property tax bill.

This bill was NOT mailed to a mortgage company or other lending agency (see #2 on reverse)

Offices in Riverside, Palm Springs and Temecula

Visit our website: www.riversidetaxinfo.com

DON KENT, TREASURER
4080 Lemon St (1st Floor) Riverside, California
(P.O. Box 12005, Riverside, CA 92502-2205)

Telephone: (951) 955-3900
or, from area codes 951 and 760 only
toll free: 1 (877) RIVCOTX (748-2686)

IMPORTANT INFORMATION ON REVERSE SIDE

Property Data 009618628-0 3.55 ACRES M/L IN POR SW 1/4 OF SEC 5 T7S R23E
FOR TOTAL DESCRIPTION SEE ASSESSORS MAPS
LAND LEASE

Address DUE TO CONVEYANCE NBR 9024078 EFFECTIVE DATE 01-01-2012

Tax Rate Area
085-013

Bill Number
007161192

O 06/04/2013
All questions about ownership, values or
exemptions must be directed to the
Riverside County Assessor at (951) 955-6200

Assessor's Notice Mailed on 05-01-2013

Article XIII of the California Constitution generally requires reappraisal
whenever a change of ownership occurs or property is newly constructed.

CHARGES LEVIED BY TAXING AGENCIES (See Item #4 on reverse)		AMOUNT
1% TAX LIMIT PER PROP 13	(951) 955-3820	53125.23
UNIFIED SCHOOL DEBT SV		2741.26

ENTERED JUL 01 2013. 1st

ENTERED JUL 01 2013. 2nd

PLEASE KEEP TOP PORTION FOR YOUR RECORDS
(NO RECEIPTS WILL BE ISSUED - YOUR CANCELLED CHECK IS YOUR RECEIPT)

\$27,933.23
Add 10%
penalty after
07-31-2013
\$27933.23

\$27,933.23
Add 10%
penalty plus
cost after 11-30-2013
\$27933.23



Feed to Feed the World™

15500 SOUTH COMMERCIAL, BLYTHE, CA 92225

TEL 760-922-4713

FAX 760-922-6579

Dear The Riverside County Clerk Board of Supervisors:

RE: Lease RL2480 and RL3225

This is an ongoing property tax issue with Riverside County regarding an agriculture lease with Metropolitan Water District of Los Angeles (RL2480 and RL3225) and HayDay Farms Inc. for over 10 years. While Metropolitan Water District is exempt from property taxes within their service area as explained by Riverside County staff over the years. However, they are not exempt on property outside their service area. My lease of 7000 acres in the Palo Verde Valley near Blythe, Ca is outside of Metropolitan's service area and they have paid property tax on the leased property over the last 10 years.

The assessor parcel numbers used by Riverside County are the subject of my complaint and request for refund have nothing to do with the property I own or leased, over the last 10 years. As it was explained to me by staff at Riverside County the APN was randomly selected by the county as it was the nearest parcel to my office in Blythe, Ca my mailing address is 15500 South Commercial Blythe, Ca.

The APN on the disputed property tax bills, is actually a drainage ditch to the east of my office belonging to the Palo Verde Valley Irrigation District. It seems to me if the county would



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15500 SOUTH COMMERCIAL, BLYTHE, CA 92225

TEL 760-922-4713

FAX 760-922-6579

have used any one of the over thirty Assessor Parcel Numbers that was part of my lease they would have found from the beginning that all of the APN's were paid by Metropolitan Water District rather than assuming that MET was exempt from property tax on this lease.

Please find a list of the exhibits included:

Exhibit A:

Map of location of Parcel numbers Riverside County used to assess property taxes on my lease with Metropolitan Water District (RL2480 and RL3225).

Exhibit 1A:

Showing current owner of property (Palo Verde Irrigation District).

Exhibit B:

Map of land lease

Exhibit C:

Containing all of Metropolitan's APN's that are included as part of my 7000 AC lease.



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15500 SOUTH COMMERCIAL, BLYTHE, CA 92225

TEL 760-922-4713

FAX 760-922-6579

I respectfully ask the County Board of Supervisor to cease this erroneous collection of taxes and penalties that they have collected from my company, HayDay Farms Inc. for over the last 10 years.

Best Regards,

Dale Tyson
Vice-President
HayDay Farms Inc.



☒ 1 Property Address: BLYTHE CA 92225

Ownership

County: **RIVERSIDE, CA**
 Assessor: **PETER ALDANA, ASSESSOR**
 Parcel # (APN): **869-140-041**
 Parcel Status: **ACTIVE**
 Owner Name: **PVID**
 Mailing Address: **180 W 14TH AVE BLYTHE CA 92225**
 Legal Description: **3.55 ACRES M/L IN POR SW 1/4 OF SEC 5 T7**

Assessment

Total Value:	Use Code:	Use Type:
Land Value:	Tax Rate Area: 085-013	Zoning:
Impr Value:	Year Assd: 2015	Census Tract: 462.00/2
Other Value:	Property Tax:	Price/SqFt:
% Improved: 0%	Delinquent Yr:	
Exempt Amt:	HO Exempt: N	

Sale History

	Sale 1	Sale 2	Sale 3	Transfer
Document Date:				04/00/1976
Document Number:				0013363
Document Type:				
Transfer Amount:				
Seller (Grantor):				

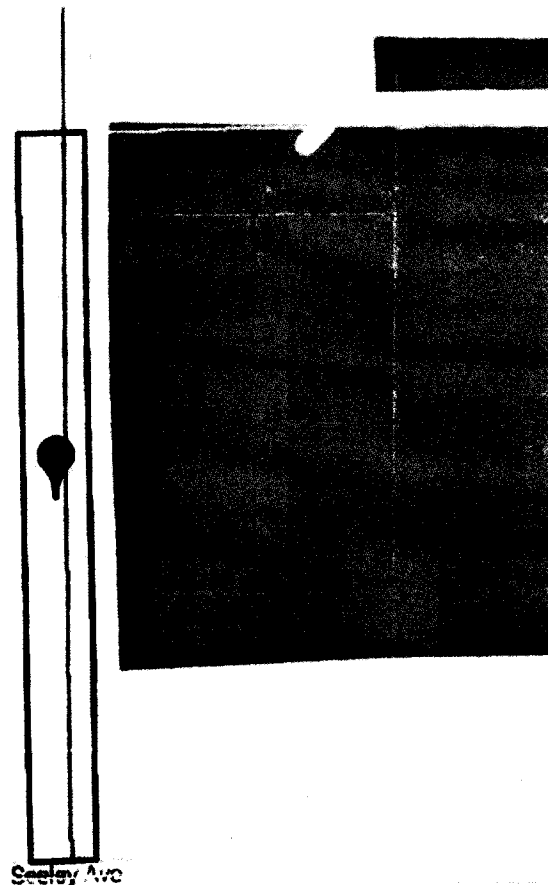
Property Characteristics

Bedrooms:	Fireplace:	Units:
Baths (Full):	A/C:	Stories:
Baths (Half):	Heating:	Quality:
Total Rooms:	Pool:	Building Class:
Bldg/Liv Area:	Park Type:	Condition:
Lot Acres: 3.550	Spaces:	Site Influence:
Lot SqFt: 154,638	Garage SqFt:	Timber Preserve:
Year Built:		Ag Preserve:
Effective Year:		



Ice Plant Rd

ercial St



Seely Ave

50 m

Google

© 2015 ParcelQuest www.parcelquest.com (888) 217-8999

Map data ©2016 Google

EXHIBIT B

SEE PAGE 2 OF 2

PAGE 1 OF 2

THIS EXHIBIT IS TO BE USED FOR APPROXIMATE POSITIONING. IT IS NOT INTENDED FOR ENGINEERING, RECORDING, OR LITIGATION PURPOSES. NO EXPRESS WARRANTY OF ACCURACY IS IMPLIED OR GUARANTEED.

PORTIONS OF T8S R21E
R22E SEM
RIVERSIDE COUNTY
PORTIONS OF T9S R21E
R22E SEM
IMPERIAL COUNTY
STATE OF CALIFORNIA

**THE METROPOLITAN WATER DISTRICT
OF SOUTHERN CALIFORNIA
PALO VERDE IRRIGATION DISTRICT**

**MWD FEE PARCELS
PVID-1-110 & 130 &
FIELD NUMBERS**

FARM LEASE RL3225

W:\Projects\Aio_Verde_Migration\Dist\RCOW\MPL2\46782480P\MID-PL3225exh01.mxd (Printed 1/30/2012) Prepared by: Unknown, Updated by: Enrique Chen (Right of Way Engineering Team) (Original Date: 2-22-2007)

EXHIBIT B

PAGE 2 OF 2

THIS EXHIBIT IS TO BE USED FOR APPROXIMATE POSITIONING ITS NOT INTENDED FOR ENGINEERING PURPOSES. NO EXPRESS WARRANTY OF ACCURACY IS IMPLIED OR GUARANTEED.

PORTIONS OF 18S, 18R, 21E, 22E, 23M, 24E, 25M, 26E, 27M, 28E, 29M, 30E, 31M, 32E, 33M, 34E, 35M, 36E, 37M, 38E, 39M, 40E, 41M, 42E, 43M, 44E, 45M, 46E, 47M, 48E, 49M, 50E, 51M, 52E, 53M, 54E, 55M, 56E, 57M, 58E, 59M, 60E, 61M, 62E, 63M, 64E, 65M, 66E, 67M, 68E, 69M, 70E, 71M, 72E, 73M, 74E, 75M, 76E, 77M, 78E, 79M, 80E, 81M, 82E, 83M, 84E, 85M, 86E, 87M, 88E, 89M, 90E, 91M, 92E, 93M, 94E, 95M, 96E, 97M, 98E, 99M, 100E, 101M, 102E, 103M, 104E, 105M, 106E, 107M, 108E, 109M, 110E, 111M, 112E, 113M, 114E, 115M, 116E, 117M, 118E, 119M, 120E, 121M, 122E, 123M, 124E, 125M, 126E, 127M, 128E, 129M, 130E, 131M, 132E, 133M, 134E, 135M, 136E, 137M, 138E, 139M, 140E, 141M, 142E, 143M, 144E, 145M, 146E, 147M, 148E, 149M, 150E, 151M, 152E, 153M, 154E, 155M, 156E, 157M, 158E, 159M, 160E, 161M, 162E, 163M, 164E, 165M, 166E, 167M, 168E, 169M, 170E, 171M, 172E, 173M, 174E, 175M, 176E, 177M, 178E, 179M, 180E, 181M, 182E, 183M, 184E, 185M, 186E, 187M, 188E, 189M, 190E, 191M, 192E, 193M, 194E, 195M, 196E, 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695M, 696E, 697M, 698E, 699M, 700E, 701M, 702E, 703M, 704E, 705M, 706E, 707M, 708E, 709M, 710E, 711M, 712E, 713M, 714E, 715M, 716E, 717M, 718E, 719M, 720E, 721M, 722E, 723M, 724E, 725M, 726E, 727M, 728E, 729M, 730E, 731M, 732E, 733M, 734E, 735M, 736E, 737M, 738E, 739M, 740E, 741M, 742E, 743M, 744E, 745M, 746E, 747M, 748E, 749M, 750E, 751M, 752E, 753M, 754E, 755M, 756E, 757M, 758E, 759M, 760E, 761M, 762E, 763M, 764E, 765M, 766E, 767M, 768E, 769M, 770E, 771M, 772E, 773M, 774E, 775M, 776E, 777M, 778E, 779M, 780E, 781M, 782E, 783M, 784E, 785M, 786E, 787M, 788E, 789M, 790E, 791M, 792E, 793M, 794E, 795M, 796E, 797M, 798E, 799M, 800E, 801M, 802E, 803M, 804E, 805M, 806E, 807M, 808E, 809M, 810E, 811M, 812E, 813M, 814E, 815M, 816E, 817M, 818E, 819M, 820E, 821M, 822E, 823M, 824E, 825M, 826E, 827M, 828E, 829M, 830E, 831M, 832E, 833M, 834E, 835M, 836E, 837M, 838E, 839M, 840E, 841M, 842E, 843M, 844E, 845M, 846E, 847M, 848E, 849M, 850E, 851M, 852E, 853M, 854E, 855M, 856E, 857M, 858E, 859M, 860E, 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1166E, 1167M, 1168E, 1169M, 1170E, 1171M, 1172E, 1173M, 1174E, 1175M, 1176E, 1177M, 1178E, 1179M, 1180E, 1181M, 1182E, 1183M, 1184E, 1185M, 1186E, 1187M, 1188E, 1189M, 1190E, 1191M, 1192E, 1193M, 1194E, 1195M, 1196E, 1197M, 1198E, 1199M, 1200E, 1201M, 1202E, 1203M, 1204E, 1205M, 1206E, 1207M, 1208E, 1209M, 1210E, 1211M, 1212E, 1213M, 1214E, 1215M, 1216E, 1217M, 1218E, 1219M, 1220E, 1221M, 1222E, 1223M, 1224E, 1225M, 1226E, 1227M, 1228E, 1229M, 1230E, 1231M, 1232E, 1233M, 1234E, 1235M, 1236E, 1237M, 1238E, 1239M, 1240E, 1241M, 1242E, 1243M, 1244E, 1245M, 1246E, 1247M, 1248E, 1249M, 1250E, 1251M, 1252E, 1253M, 1254E, 1255M, 1256E, 1257M, 1258E, 1259M, 1260E, 1261M, 1262E, 1263M, 1264E, 1265M, 1266E, 1267M, 1268E, 1269M, 1270E, 1271M, 1272E, 1273M, 1274E, 1275M, 1276E, 1277M, 1278E, 1279M, 1280E, 1281M, 1282E, 1283M, 1284E, 1285M, 1286E, 1287M, 1288E, 1289M, 1290E, 1291M, 1292E, 1293M, 1294E, 1295M, 1296E, 1297M, 1298E, 1299M, 1300E, 1301M, 1302E, 1303M, 1304E, 1305M, 1306E, 1307M, 1308E, 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1595M, 1596E, 1597M, 1598E, 1599M, 1600E, 1601M, 1602E, 1603M, 1604E, 1605M, 1606E, 1607M, 1608E, 1609M, 1610E, 1611M, 1612E, 1613M, 1614E, 1615M, 1616E, 1617M, 1618E, 1619M, 1620E, 1621M, 1622E, 1623M, 1624E, 1625M, 1626E, 1627M, 1628E, 1629M, 1630E, 1631M, 1632E, 1633M, 1634E, 1635M, 1636E, 1637M, 1638E, 1639M, 1640E, 1641M, 1642E, 1643M, 1644E, 1645M, 1646E, 1647M, 1648E, 1649M, 1650E, 1651M, 1652E, 1653M, 1654E, 1655M, 1656E, 1657M, 1658E, 1659M, 1660E, 1661M, 1662E, 1663M, 1664E, 1665M, 1666E, 1667M, 1668E, 1669M, 1670E, 1671M, 1672E, 1673M, 1674E, 1675M, 1676E, 1677M, 1678E, 1679M, 1680E, 1681M, 1682E, 1683M, 1684E, 1685M, 1686E, 1687M, 1688E, 1689M, 1690E, 1691M, 1692E, 1693M, 1694E, 1695M, 1696E, 1697M, 1698E, 1699M, 1700E, 1701M, 1702E, 1703M, 1704E, 1705M, 1706E, 1707M, 1708E, 1709M, 1710E, 1711M, 1712E, 1713M, 1714E, 1715M, 1716E, 1717M, 1718E, 1719M, 1720E, 1721M, 1722E, 1723M, 1724E, 1725M, 1726E, 1727M, 1728E, 1729M, 1730E, 1731M, 1732E, 1733M, 1734E, 1735M, 1736E, 1737M, 1738E, 1739M, 1740E, 1741M, 1742E, 1743M, 1744E, 1745M, 1746E, 1747M, 1748E, 1749M, 1750E, 1751M, 1752E, 1753M, 1754E, 1755M, 1756E, 1757M, 1758E, 1759M, 1760E, 1761M, 1762E, 1763M, 1764E, 1765M, 1766E, 1767M, 1768E, 1769M, 1770E, 1771M, 1772E, 1773M, 1774E, 1775M, 1776E, 1777M, 1778E, 1779M, 1780E, 1781M, 1782E, 1783M, 1784E, 1785M, 1786E, 1787M, 1788E, 1789M, 1790E, 1791M, 1792E, 1793M, 1794E, 1795M, 1796E, 1797M, 1798E, 1799M, 1800E, 1801M, 1802E, 1803M, 1804E, 1805M, 1806E, 1807M, 1808E, 1809M, 1810E, 1811M, 1812E, 1813M, 1814E, 1815M, 1816E, 1817M, 1818E, 1819M, 1820E, 1821M, 1822E, 1823M, 1824E, 1825M, 1826E, 1827M, 1828E, 1829M, 1830E, 1831M, 1832E, 1833M, 1834E, 1835M, 1836E, 1837M, 1838E, 1839M, 1840E, 1841M, 1842E, 1843M, 1844E, 1845M, 1846E, 1847M, 1848E, 1849M, 1850E, 1851M, 1852E, 1853M, 1854E, 1855M, 1856E, 1857M, 1858E, 1859M, 1860E, 1861M, 1862E, 1863M, 1864E, 1865M, 1866E, 1867M, 1868E, 1869M, 1870E, 1871M, 1872E, 1873M, 1874E, 1875M, 1876E, 1877M, 1878E, 1879M, 1880E, 1881M, 1882E, 1883M, 1884E, 1885M, 1886E, 1887M, 1888E, 1889M, 1890E, 1891M, 1892E, 1893M, 1894E, 1895M, 1896E, 1897M, 1898E, 1899M, 1900E, 1901M, 1902E, 1903M, 1904E, 1905M, 1906E, 1907M, 1908E, 1909M, 1910E, 1911M, 1912

EXHIBIT C

FARMER'S FIELD NO.	PVID WATER TOLL ACRES	PVID PARCEL NO.	PVID WATER TOLL INVOICE NO.	RIVERSIDE COUNTY ASSESSOR'S PARCEL NO.
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K Ranch (East of Drain)

1	35	020011	611627	878-162-003 6
2	66	029004	611629	878-192-002 (P) 1
3	77	029014	611459	878-192-002 (P) 1
4	76	029013	611459	878-192-002 (P) 1
5	77	028019	611629	878-201-001 (P) 7
6	77	028018	611629	878-201-001 (P) 7
9	40	028014	611630	878-201-001 (P) 7
10	41	028013	611629	878-201-001 (P) 7
11	61	029010	611459	878-193-011 (P) 2
12	72	029011	611459	878-193-011 (P) 2
13	67	029012	611630	878-192-011 (P) 2
14	42	029008	611630	878-192-011 (P) 2
15	42	029009	611631	878-193-011 (P) 2
16	41	028015	611630	878-201-001 (P) 7
17	42	028016	611630	878-201-001 (P) 7
18 (P)	39	033008	611626	878-240-021 (P) 6
18 (P)	40	033009	611622	878-240-021 (P) 6
19	40	032006	611631	878-220-014 (P) 6
20	40	032005	611637	878-220-014 (P) 6
21 (P)	39	032001	611637	878-220-014 (P) 6
21 (P)	40	032002	611637	878-220-014 (P) 6
21 (P)	4	031013	611636	878-220-005 0
22 (P)	7	031013	611636	878-220-005 0
22 (P)	34	032003	611637	878-220-014 (P) 8
23	44	032004	611637	878-220-014 (P) 8
24	41	032007	611637	878-220-014 (P) 8
25	38	032008	611637	878-220-014 (P) 8
26 (P)	43	033010	611626	878-240-021 (P) 6
26 (P)	42	033011	611626	878-240-021 (P) 6
27	36	033012	611622	878-240-021 (P) 6

EXHIBIT C

FARMER'S FIELD NO.	PVID WATER TOLL ACRES	PVID PARCEL NO.	PVID WATER TOLL INVOICE NO.	RIVERSIDE COUNTY ASSESSOR'S PARCEL NO.
28	67	033013	611622	878-240-021 (P) 6
K 29 (P)	42	032013	611463	878-220-014 (P) 8
K 29 (P)	43	032014	611463	878-220-014 (P) 8
K 29 (P)	42	032010	611638	878-220-014 (P) 8
K 30 (P)	16	031015	611636	878-230-007 (P) 3
K 30 (P)	41	032009	611638	878-220-014 (P) 8
K 31	20	031016	611636	878-230-007 (P) 3
K 32 (P)	42	031017	611636	878-230-007 (P) 3
K 32 (P)	40	032011	611636	878-220-014 (P) 8
K 33 (P)	41	032015	611463	878-220-014 (P) 8
K 33 (P)	41	032016	611463	878-220-014 (P) 8
K 33 (P)	41	032012	611638	878-220-014 (P) 8
K 34 (P)	34	318006	611961	006-090-03 (P)
K 34 (P)	38	318007	611961	006-090-03 (P)
K 34 (P)	42	318008	611961	006-090-03 (P)
K 35 (P)	40	301006	611853	
K 35 (P)	72	301007	611853	

SubTotal 2,085

Island Fields

I 31 (P)	19	936007	611619	879-262-011 2
I 31 (P)	40	031014	611636	878-230-008 4
I 36	36	301005	611853	
I 37 (P)	39	302001	611853	
I 37 (P)	34	302002	611853	

SubTotal 168

West Ranch (West of Drain, South and East of Henderson Ranch)

W 30 (P)	69	017007	611623	878-112-015 (P) 5
W 30 (P) & W 31	45	017008	611623	878-112-015 (P) 5

Imperial
County

EXHIBIT C

FARMER'S FIELD NO.	PVID WATER TOLL ACRES	PVID PARCEL NO.	PVID WATER TOLL INVOICE NO.	RIVERSIDE COUNTY ASSESSOR'S PARCEL NO.
W 32 (P)	38	020007	611627	878-162-002 (P) 8
W 32 (P)	30	020008	611627	878-162-002 (P) 8
W 33 (P)	33	020009	611627	878-162-002 (P) 8
W 33 (P)	8	020010	611627	878-162-002 (P) 8
W 34	42	019011	611626	878-161-015 (P) 7
W 35	39	019012	611433	878-161-015 (P) 7
36	42	019014	611626	878-161-015 (P) 7
37	41	019013	611433	878-161-015 (P) 7
40	74	019018	611626	878-161-014 (P) 6
41 (P)	37	200012	611628	878-162-002 (P) 8
41 (P)	27	020013	611628	878-162-002 (P) 8
43	83	019017	611626	878-161-014 (P) 6
44 (P)	35	020014	611628	878-162-002 (P) 8
44 (P)	7	020015	611628	878-161-014 (P) 6
45	40	925007	611618	879-260-004 (P) 0
47	40	030001	611916	878-191-004-0 (P) 0
48	43	030002	611632	878-191-004 (P) 0
49 (P)	39	030005	611632	878-191-004 (P) 0
49 (P)	39	030006	611632	878-191-004 (P) 0
50	57	029005	611630	878-192-001 0
51	41	925008	611618	879-260-004 (P) 0
53	40	030003	611916	878-191-004-0 (P) 0
54	42	030004	611632	878-191-004 (P) 0
W 55 (P)	39	030007	611632	878-191-004 (P) 0
W 55 (P)	39	030008	611916	878-191-004-0 (P)
57 (P)	40	030009	611633	878-193-013 (P) 4
57 (P)	40	030010	611633	878-193-013 (P) 4
58 (P)	12	029006	611630	878-193-007 9
58 (P)	40	030013	611633	878-193-013 (P) 8
58 (P)	40	030014	611633	878-193-013 (P) 8
				878-093-014 (P) 6

EXHIBIT C

FARMER'S FIELD NO.	PVID WATER TOLL ACRES	PVID PARCEL NO.	PVID WATER TOLL INVOICE NO.	RIVERSIDE COUNTY ASSESSOR'S PARCEL NO.
59 (P)	39	925009	611618	879-260-014 4
59 (P)	4	936002	611619	879-262-005 (P) 7
59 (P)	40	936003	611619	879-262-005 (P) 7
60 (P)	44	030011	611633	878-193-013 (P) 4
60 (P)	43	030012	611633	878-193-013 (P) 4
61	74	030015	611916	878-193-013-4 (P)
62 (P)	41	031001	611634	878-220-015 (P) 9
62 (P)	41	031002	611634	878-220-015 (P) 9
63 (P)	38	031005	611634	878-220-015 (P) 9
63 (P)	17	031006	611634	878-220-015 (P) 9
64 (P)	8	936004	611619	879-262-005 (P) 7
64 (P)	36	936005	611619	879-262-005 (P) 7
64 (P)	40	936006	611619	879-262-005 (P) 7
W 65	80	031019 P	611635	878-220-006 (P) 9
66	60	031020	611635	878-220-015-9 (P)
W 67	73	031019 P	611635	878-230-015 (P) 2
68	56	031012	611635	878-220-006 (P) 1
W 69	38	031011	611634	878-220-006 (P) 1
SubTotal		2,053		

Henderson Ranch

23 (P)	35	007016	611325	878-018-006 (P) 0
23 (P)	37	007017	611325	878-018-006 (P) 0
24 (P)	36	008009	611621	878-082-001 (P) 0
24 (P)	39	008010	611621	878-082-001 (P) 0
25 (P)	37	008011	611621	878-082-001 (P) 0
25 (P)	37	008012	611621	878-082-001 (P) 0
26 (P)	38	008013	611621	878-082-001 (P) 0
26 (P)	38	008014	611621	878-082-001 (P) 0
27 (P)	37	017010	611623	878-112-014 (P) 4

EXHIBIT C

FARMER'S FIELD NO.	PVID WATER TOLL ACRES	PVID PARCEL NO.	PVID WATER TOLL INVOICE NO.	RIVERSIDE COUNTY ASSESSOR'S PARCEL NO.
27 (P)	37	017014	611623	878-120-013 8
W 28	39	017009	611623	878-112-014 (P) 8
W 29	37	017015	611916	878-130-010-6
101 (P)	23	912001	611616	879-210-026 (P) 5
101 (P)	36	912002	611616	879-210-026 (P) 5
102 (P)	38	912003	611616	879-210-026 (P) 5
102 (P)	39	912005	611616	879-210-026 (P) 5
103 (P)	37	912004	611616	879-210-026 (P) 5
103 (P)	37	912006	611616	879-210-026 (P) 5
107 (P)	36	912008	611183	879-210-026 (P) 5
107 (P)	37	912009	611183	879-210-026 (P) 5
108 (P)	41	912010	611183	879-210-026 (P) 5
108 (P)	41	912012	611183	879-210-026 (P) 5
109 (P)	39	912011	611183	879-210-026 (P) 5
109 (P)	35	912013	611183	879-210-026 (P) 5
110	15	007006	611620	878-081-012 (P) 7
111 (P)	40	007008	611620	878-081-012 (P) 7
111 (P)	40	007009	611620	878-081-012 (P) 7
112 (P)	40	007010	611620	878-081-012 (P) 7
112 (P)	40	007011	611620	878-081-012 (P) 7
113 (P)	37	007012	611325	878-018-012 (P) 7
113 (P)	39	007014	611325	878-018-012 (P) 7
114 (P)	43	007013	611325	878-018-012 (P) 7
114 (P)	44	007015	611325	878-018-012 (P) 7
115 (P)	21	913001	611617	879-240-033 (P) 4
115 (P)	38	913002	611617	879-240-033 (P) 4
115 (P)	38	913005	611617	879-240-033 (P) 4
116	20	913006	611617	879-240-029 (P) 1 879-240-032 3
117 (P)	28	913003	611617	879-240-033 (P) 4
117 (P)	37	913004	611617	879-240-033 (P) 4

EXHIBIT C

FARMER'S FIELD NO.	PVID WATER TOLL ACRES	PVID PARCEL NO.	PVID WATER TOLL INVOICE NO.	RIVERSIDE COUNTY ASSESSOR'S PARCEL NO.
118 (P)	37	913007	611617	879-240-033 (P) X
118 (P)	35	913008	611185	879-240-033 (P) X
119 (P)	42	018002	611624	878-111-017 (P) X
119 (P)	43	018004	611624	878-111-017 (P) X
120-No (P)	40	018003	611624	878-111-017 (P) 4
120-No (P)	40	018005	611624	878-111-017 (P) X
120-So	42	018011	611625	878-111-017 (P) X
121 (P)	40	018008	611375	878-111-017 (P) X
121 (P)	39	018006	611624	878-111-017 (P) X
122 (P)	39	018007	611375	878-120-015 0
122 (P)	38	018009	611375	878-130-009 6
123 (P)	36	913009	611185	879-240-033 (P) X
123 (P)	37	913010	611185	879-240-033 (P) X
124 (P)	37	913013	611185	879-240-033 (P) X
124 (P)	38	913014	611618	879-240-033 (P) X
125 (P)	42	018010	611625	878-111-017 (P) 4
125 (P)	42	018012	611625	878-111-017 (P) X
126 (P)	39	018013	611625	878-111-017 (P) X
126 (P)	38	018014	611625	878-111-017 (P) X
127 (P)	38	913012	611185	879-240-033 (P) X
127 (P)	38	913013	611185	879-240-033 (P) X
128	39	913015	611618	879-240-033 (P) 4
129	37	913016	611618	879-240-033 (P) X
130 (P)	39	018015	611433	878-111-017 (P) X
130 (P)	38	018016	611433	878-111-017 (P) 4
SubTotal		2,379		

Total Acres 6,685

NOTE: (P) represents "Portion"



COUNTY OF RIVERSIDE
CLAIM FOR REFUND OF TAX PAYMENT(S)

Reset Form

Claimant's Name: First: Dale Last: Tyson
Mailing Address: PO BOX 1226 City: Blythe
State: CA Zip: 92226 Contact No.: ((760) 899-8685)

Assessor's Parcel Number: 869140041-9
Property Address: Blythe City: CA Zip: 92225

In accordance with the provisions of Chapter 5, Article I, of the California Revenue and Taxation Code (commencing with Section 5096), I am (we are) herewith filing this claim with the Board of Supervisors of the County of Riverside, and ask that a refund of taxes and/or penalties be made for the following amounts:

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>20¹⁵</u>	<u>12/09/2015</u>	<u>\$ 35,219.38</u>	<u>\$</u>	<u>\$ 35,219.38</u>
<u>20¹⁶</u>	<u>09/07/2016</u>	<u>\$ 35,219.38</u>	<u>\$ 5,186.96</u>	<u>\$ 40,406.34</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>

I (we) claim that the whole assessment (part of the assessment) for the year(s) as shown is (are) void for the following reasons (use attachments if necessary):

(a) Paid more than once. (b) Erroneously or illegally collected. (c) Illegally assessed or levied.

Please see attached letter and exhibits A, 1-A, B and C

I hereby declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct; that the taxes and/or penalties sought to be refunded were paid within four years prior to the filing of this claim; that the amounts herein claimed are correct; and no part thereof has been refunded to the claimant or to any other person for claimant's benefit; and if acting on behalf of a legal entity, I am duly authorized to act on its behalf and that the title shown below is true and correct.

Date: 06/01/2017 Signature:  Title: Vice President

PLEASE NOTE: *This form is provided as a courtesy and does not constitute legal advice to claimants. Claimants are strongly advised to consult an attorney regarding their rights and obligations, particularly with regard to exhaustion of administrative remedies and the applicability of statutes of limitation on filing claims and lawsuits for refund of property taxes.*

THIS FORM MUST BE SIGNED AND RETURNED WITH PROOF OF TAX PAYMENT TO:

Riverside County Clerk of the Board of Supervisors

4080 Lemon Street, 1st Floor

Riverside, CA 92502

Phone (951) 955-1060

Fax (951) 955-1071

Internet: www.rivcocob.org

County Use Only

Print Form

Date Received: <u>JUN - 6 2017</u>	Date Referred to County Counsel: <u>JUN - 6 2017</u>
Signature: <u>[Signature]</u>	Title: <u>Deputy COB</u> Date: <u>6/6/17</u>



Riverside County, California
Office of the Treasurer-Tax
Collector

Trans 1 RYE HARBOR

Print

Go Back

Payment Summary			
Assessment Number	Type	Installment Date	Amount
009618628-0	Secured Assessment 1st Installment	12/10/2015	\$35219.38
Cart Total:			\$35,219.38
Total Payment:			\$35,219.38

Transaction ID: 1459182
Transaction Date: 12/9/2015 6:03:31 PM
Name: HAYDAY FARMS INC HAYDAY FARMS INC
Address: P.O. BOX 1226 BLYTHE CA, 92226
Email Address: evelyn-johnston@haydayfarms.com
Contact Phone: 7609224713
Account Type: Checking Account
Account Number: *****6224

10



RIVERSIDE COUNTY SECURED PROPERTY TAX BILL
For Fiscal Year July 1, 2015 through June 30, 2016

Offices in Riverside, Palm Desert and Temecula
Visit our website: www.countytreasurer.org

IMPORTANT INFORMATION ON REVERSE SIDE

DON KENT, TREASURER 001
4080 Lemon St (1st Floor) Riverside, California
(P.O. Box 12005, Riverside, CA 92502-2205)

Telephone: (951) 955-3900
or, from area codes 951 and 760 only
toll free: 1 (877) RIVCOTX (748-2689)

Property Data	LAND LEASE	ASSESSMENT NUMBER	
Address Owner,	JANUARY 1, 2015 HAYDAY FARMS INC	009618628-0	
		Tax Rate Area	Bill Number
		085-013	000010394

HAYDAY FARMS INC
HAYDAY FARMS INC
P O BOX 1226
BLYTHE CA 92226

All questions about ownership, values or
exemptions must be directed to the
Riverside County Assessor at (951) 955-6200.

UNPAID PRIOR-YEAR TAXES
(See Item #6 on reverse)

NONE

Tax bill requested by	Loan Identification	Multiple Bills
-----------------------	---------------------	----------------

CHARGES LEVIED BY TAXING AGENCIES (See Item #4 on reverse)		AMOUNT
1% TAX LIMIT PER PROP 13		65548.83
PALO VERDE UNIFIED SCHOOL	(760) 922-4164	3253.18
PALO VERDE COMMUNITY COLLEGE	(760) 921-5524	1636.75

LAND	6,554,883
STRUCTURES	
TRADE FIXTURES	
TREES & VINES	
BUSINESS PERSONAL PROPERTY	
FULL VALUE	6,554,883
EXEMPTIONS	
NET VALUE	6,554,883
TAX RATE PER \$100 VALUE	1.07460
TAXES	\$70,438.76
Special Assessments & Fixed Charges	

ENTERED OCT 19 2015



First American Title Company

3400 Central Avenue, Suite 100 • Riverside, CA 92506

Office Phone: (951) 787-1700 Office Fax: (866) 558-2883

Buyer's Final Settlement Statement

Property Address: 15500 South Commercial
Street, Blythe, CA 92225

File No: RRI-5256804
Officer: Debra Dunn/DD

Settlement Date: 09/07/2016

Disbursement Date: 09/01/2016

Print Date: 09/07/2016, 12:24 PM

Buyer: Hayday Farms, Inc.
Address: 15500 South Commercial Street, Blythe, CA 92225
Seller:
Address:
Lender: East West Bank
Address: 99 Pacific Street, Monterey, CA, 93940
Loan No.: 3580012640

Charge Description	Buyer Charge	Buyer Credit
New Loan(s):		
Lender: East West Bank		
Loan Amount - East West Bank		1,700,000.00
Funds retained by Lender to East West Bank	11,098.00	
Lender: East West Bank		
New Loan to File - East West Bank		5,000,000.00
Funds retained by Lender to East West Bank	648,158.40	
Lender: East West Bank		
New Loan to File - East West Bank		2,000,000.00
Funds retained by Lender to East West Bank	2,000,000.00	
Payoff Loan(s):		
Lender: Wells Fargo Bank		
Interest on Payoff Loan 09/06/16 to 09/07/16 @\$884.233240/day to Wells Fargo Bank	884.23	
Reconveyance Fee to Wells Fargo Bank	28.00	
Loan Principal Balance to Wells Fargo Bank	5,787,708.47	
Interest thru 9/6/16 to Wells Fargo Bank	4,356.54	
UCC Termination Fee to Wells Fargo Bank	12.25	
Legal Reimbursement Fee to Wells Fargo Bank	3,599.00	
Title/Escrow Charges to:		
Escrow Fee to First American Title Company	1,000.00	
ALTA Loan Policy Extended - 2 to First American Title Company	100.00	
ALTA Loan Policy Extended - 1 to First American Title Company	2,647.00	
Endorsement (Lender) ALTA 17-06 to First American Title Company	100.00	
Endorsement (Lender) Elimination of Loan Policy Arbitration to First American Title Company	100.00	
CLTA 103.5 Water Rights, Srf Dmg - L to First American Title Company	250.00	
CLTA 111.11 Revolving Credit Loan to First American Title Company	25.00	
Endorsement (Lender) 17 Second to First American Title Company	100.00	
Endorsement (Lender) 110.1 to First American Title Company	100.00	
Endorsement (Lender) 8.2 Second to First American Title Company	25.00	
Endorsement (Lender) 8.2 First to First American Title Company	25.00	
CLTA 103.5 Water Rights, Srf Dmg - L to First American Title Company	202.00	
Record Deed of Trust - 2 to Riverside County Recorder	58.00	
Record Deed of Trust - 1 to Riverside County Recorder	58.00	
Record Assignment of Rents	46.00	
Record Assignment of Rents	46.00	
Disbursements Paid:		
Principal Reduction to Wells Fargo Bank	200,000.00	
Unsecured Taxes September 2016 to Riverside County Tax Collector	40,406.34	
Cash (X From) (To) Buyer		1,133.23
Totals	8,701,133.23	8,701,133.23

Our wire instructions do not change. If you receive an email or other communication that

Buyer's Final Settlement Statement

Settlement Date: 09/07/2016
Print Date: 09/07/2016

File No: RRI-5256804
Officer: Debra Dunn/DD

appears to be from us and contains revised wiring instructions, you should consider it suspect and you must call our office at an independently verified phone number. Do not inquire with the sender.



Feed to Feed the World™

15500 SOUTH COMMERCIAL, BLYTHE, CA 92225

TEL 760-922-4713

FAX 760-922-6579

Dear The Riverside County Clerk Board of Supervisors:

RE: Lease RL2480 and RL3225

This is an ongoing property tax issue with Riverside County regarding an agriculture lease with Metropolitan Water District of Los Angeles (RL2480 and RL3225) and HayDay Farms Inc. for over 10 years. While Metropolitan Water District is exempt from property taxes within their service area as explained by Riverside County staff over the years. However, they are not exempt on property outside their service area. My lease of 7000 acres in the Palo Verde Valley near Blythe, Ca is outside of Metropolitan's service area and they have paid property tax on the leased property over the last 10 years.

The assessor parcel numbers used by Riverside County are the subject of my complaint and request for refund have nothing to do with the property I own or leased, over the last 10 years. As it was explained to me by staff at Riverside County the APN was randomly selected by the county as it was the nearest parcel to my office in Blythe, Ca my mailing address is 15500 South Commercial Blythe, Ca.

The APN on the disputed property tax bills, is actually a drainage ditch to the east of my office belonging to the Palo Verde Valley Irrigation District. It seems to me if the county would



Feed to Feed the World™

15500 SOUTH COMMERCIAL, BLYTHE, CA 92225

TEL 760-922-4713

FAX 760-922-6579

have used any one of the over thirty Assessor Parcel Numbers that was part of my lease they would have found from the beginning that all of the APN's were paid by Metropolitan Water District rather than assuming that MET was exempt from property tax on this lease.

Please find a list of the exhibits included:

Exhibit A:

Map of location of Parcel numbers Riverside County used to assess property taxes on my lease with Metropolitan Water District (RL2480 and RL3225).

Exhibit 1A:

Showing current owner of property (Palo Verde Irrigation District).

Exhibit B:

Map of land lease

Exhibit C:

Containing all of Metropolitan's APN's that are included as part of my 7000 AC lease.



Feed to Feed the World™

15500 SOUTH COMMERCIAL, BLYTHE, CA 92225

TEL 760-922-4713

FAX 760-922-6579

I respectfully ask the County Board of Supervisor to cease this erroneous collection of taxes and penalties that they have collected from my company, HayDay Farms Inc. for over the last 10 years.

Best Regards,

A handwritten signature in black ink, appearing to read "Dale Tyson", with a long horizontal flourish extending to the right.

Dale Tyson
Vice-President
HayDay Farms Inc.

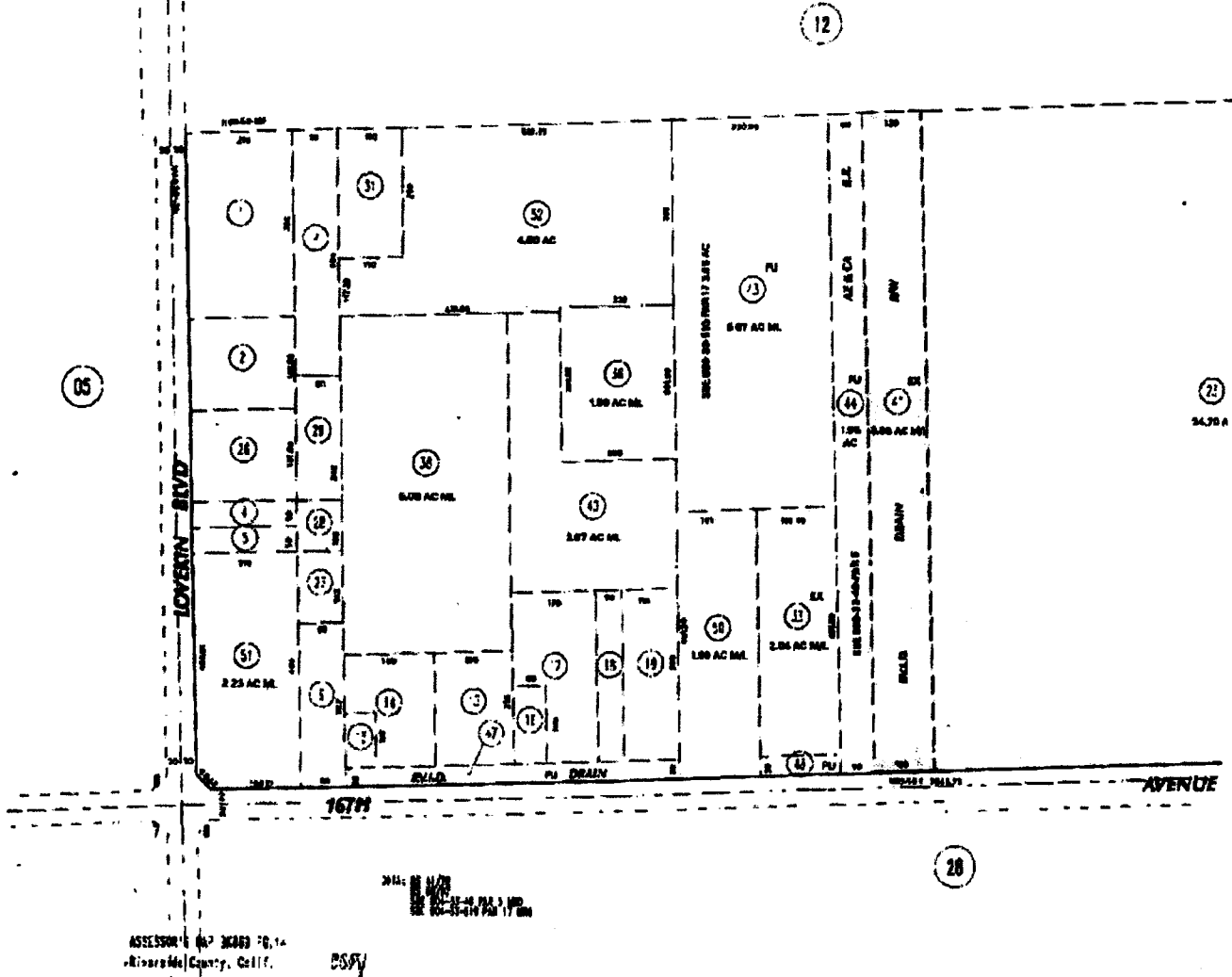
EXHIBIT A

Parcel Map page 1 of 1 Riverside, CA
APN: 069-140-041

THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCEL MAPS MAY NOT COMPLY WITH LOCAL LOT-SPLIT OR BUILDING SETBACKS

SEC. 5 8 T. 7S., R. 23

APR 11 2007



ASSESSOR'S MAP 20000 70.14
Riverside County, Calif.

CSFV

☒ 1 Property Address: BLYTHE CA 92225**Ownership**

County: RIVERSIDE, CA
Assessor: PETER ALDANA, ASSESSOR
Parcel # (APN): 869-140-041
Parcel Status: ACTIVE
Owner Name: PVID
Mailing Address: 180 W 14TH AVE BLYTHE CA 92225
Legal Description: 3.55 ACRES M/L IN POR SW 1/4 OF SEC 5 T7

Assessment

Total Value:	Use Code:	Use Type:
Land Value:	Tax Rate Area: 085-013	Zoning:
Impr Value:	Year Assd: 2015	Census Tract: 462.00/2
Other Value:	Property Tax:	Price/SqFt:
% Improved: 0%	Delinquent Yr:	
Exempt Amt:	HO Exempt: N	

Sale History

	Sale 1	Sale 2	Sale 3	Transfer
Document Date:				04/00/1976
Document Number:				0013363
Document Type:				
Transfer Amount:				
Seller (Grantor):				

Property Characteristics

Bedrooms:	Fireplace:	Units:
Baths (Full):	A/C:	Stories:
Baths (Half):	Heating:	Quality:
Total Rooms:	Pool:	Building Class:
Bldg/Liv Area:	Park Type:	Condition:
Lot Acres: 3.550	Spaces:	Site Influence:
Lot SqFt: 154,638	Garage SqFt:	Timber Preserve:
Year Built:		Ag Preserve:
Effective Year:		

EXHIBIT B

EXHIBIT B

SEE PAGE 2 OF 2

PAGE 1 OF 2

THIS EXHIBIT IS TO BE USED FOR APPROXIMATE POSITIONING. IT IS NOT INTENDED FOR ENGINEERING, RECORDING, OR LITIGATION PURPOSES. NO EXPRESS WARRANTY OF ACCURACY IS IMPLIED OR GUARANTEED.

PORTIONS OF 7AS R21E
R22E S8M
RIVERSIDE COUNTY
PORTIONS OF 19S R21E
R22E S8M
IMPERIAL COUNTY
STATE OF CALIFORNIA

**THE METROPOLITAN WATER DISTRICT
OF SOUTHERN CALIFORNIA
PALO VERDE IRRIGATION DISTRICT**

**MWD FEE PARCELS
PVID-1-110 & 130 &
FIELD NUMBERS
FARM LEASE RL3225**

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EXHIBIT B

PAGE 2 OF 2

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PORTIONS OF RIVERSIDE COUNTY
RIVERSIDE COUNTY
PORTIONS OF IMPERIAL COUNTY
IMPERIAL COUNTY
STATE OF CALIFORNIA

THE METROPOLITAN WATER DISTRICT
OF SOUTHERN CALIFORNIA
PALO VERDE IRRIGATION DISTRICT
MWD FEE PARCELS
PVID-1-110 & 130 &
FIELD NUMBERS
FARM LEASE RL3225

EXHIBIT B

SEE PAGE 1 OF 2

EXHIBIT C

FARMER'S FIELD NO.	PVID WATER TOLL ACRES	PVID PARCEL NO.	PVID WATER TOLL INVOICE NO.	RIVERSIDE COUNTY ASSESSOR'S PARCEL NO.
-----------------------	--------------------------------	--------------------	-----------------------------------	--

K Ranch (East of Drain)

1	35	020011	611627	878-162-003 6
2	66	029004	611629	878-192-002 (P) 1
3	77	029014	611459	878-192-002 (P) 1
4	76	029013	611459	878-192-002 (P) 1
5	77	028019	611629	878-201-001 (P) 7
6	77	028018	611629	878-201-001 (P) 7
9	40	028014	611630	878-201-001 (P) 7
10	41	028013	611629	878-201-001 (P) 7
11	61	029010	611459	878-193-011 (P) 2
12	72	029011	611459	878-193-011 (P) 2
13	67	029012	611630	878-192-011 (P) 2
14	42	029008	611630	878-192-011 (P) 2
15	42	029009	611631	878-193-011 (P) 2
16	41	028015	611630	878-201-001 (P) 7
17	42	028016	611630	878-201-001 (P) 7
18 (P)	39	033008	611626	878-240-021 (P) 6
18 (P)	40	033009	611622	878-240-021 (P) 6
19	40	032006	611631	878-220-014 (P) 6
20	40	032005	611637	878-220-014 (P) 6
21 (P)	39	032001	611637	878-220-014 (P) 6
21 (P)	40	032002	611637	878-220-014 (P) 6
21 (P)	4	031013	611636	878-220-005 0
22 (P)	7	031013	611636	878-220-005 0
22 (P)	34	032003	611637	878-220-014 (P) 8
23	44	032004	611637	878-220-014 (P) 8
24	41	032007	611637	878-220-014 (P) 8
25	38	032008	611637	878-220-014 (P) 8
26 (P)	43	033010	611626	878-240-021 (P) 6
26 (P)	42	033011	611626	878-240-021 (P) 6
27	36	033012	611622	878-240-021 (P) 6

EXHIBIT C

FARMER'S FIELD NO.	PVID WATER TOLL ACRES	PVID PARCEL NO.	PVID WATER TOLL INVOICE NO.	RIVERSIDE COUNTY ASSESSOR'S PARCEL NO.
28	67	033013	611622	878-240-021 (P) 6
K 29 (P)	42	032013	611463	878-220-014 (P) P
K 29 (P)	43	032014	611463	878-220-014 (P) P
K 29 (P)	42	032010	611638	878-220-014 (P) P
K 30 (P)	16	031015	611636	878-230-007 (P) 3
K 30 (P)	41	032009	611638	878-220-014 (P) P
K 31	20	031016	611636	878-230-007 (P) 3
K 32 (P)	42	031017	611636	878-230-007 (P) 3
K 32 (P)	40	032011	611636	878-220-014 (P) P
K 33 (P)	41	032015	611463	878-220-014 (P) P
K 33 (P)	41	032016	611463	878-220-014 (P) P
K 33 (P)	41	032012	611638	878-220-014 (P) P
K 34 (P)	34	318006	611961	006-090-03 (P)
K 34 (P)	38	318007	611961	006-090-03 (P)
K 34 (P)	42	318008	611961	006-090-03 (P)
K 35 (P)	40	301006	611853	
K 35 (P)	72	301007	611853	

SubTotal 2,085

Island Fields

I 31 (P)	19	936007	611619	879-262-011 2
I 31 (P)	40	031014	611636	878-230-008 4
I 36	36	301005	611853	
I 37 (P)	39	302001	611853	
I 37 (P)	34	302002	611853	

SubTotal 168

West Ranch (West of Drain, South and East of Henderson Ranch)

W 30 (P)	69	017007	611623	878-112-015 (P) 5
W 30 (P) & W 31	45	017008	611623	878-112-015 (P) 5

Imperial
County

EXHIBIT C

FARMER'S FIELD NO.	PVID WATER TOLL ACRES	PVID PARCEL NO.	PVID WATER TOLL INVOICE NO.	RIVERSIDE COUNTY ASSESSOR'S PARCEL NO.
W 32 (P)	38	020007	611627	878-162-002 (P) 8
W 32 (P)	30	020008	611627	878-162-002 (P) 8
W 33 (P)	33	020009	611627	878-162-002 (P) 8
W 33 (P)	8	020010	611627	878-162-002 (P) 8
W 34	42	019011	611626	878-161-015 (P) 7
W 35	39	019012	611433	878-161-015 (P) 7
36	42	019014	611626	878-161-015 (P) 7
37	41	019013	611433	878-161-015 (P) 7
40	74	019018	611626	878-161-014 (P) 6
41 (P)	37	200012	611628	878-162-002 (P) 8
41 (P)	27	020013	611628	878-162-002 (P) 8
43	83	019017	611626	878-161-014 (P) 6
44 (P)	35	020014	611628	878-162-002 (P) 8
44 (P)	7	020015	611628	878-161-014 (P) 6
45	40	925007	611618	879-260-004 (P) 0
47	40	030001	611916	878-191-004-0 (P) 0
48	43	030002	611632	878-191-004 (P) 0
49 (P)	39	030005	611632	878-191-004 (P) 0
49 (P)	39	030006	611632	878-191-004 (P) 0
50	57	029005	611630	878-192-001 0
51	41	925008	611618	879-260-004 (P) 0
53	40	030003	611916	878-191-004-0 (P) 0
54	42	030004	611632	878-191-004 (P) 0
W 55 (P)	39	030007	611632	878-191-004 (P) 0
W 55 (P)	39	030008	611916	878-191-004-0 (P)
57 (P)	40	030009	611633	878-193-013 (P) 4
57 (P)	40	030010	611633	878-193-013 (P) 4
58 (P)	12	029006	611630	878-193-007 9
58 (P)	40	030013	611633	878-193-013 (P) 4
58 (P)	40	030014	611633	878-193-013 (P) 4
				878-093-014 (P) 6

EXHIBIT C

FARMER'S FIELD NO.	PVID WATER TOLL ACRES	PVID PARCEL NO.	PVID WATER TOLL INVOICE NO.	RIVERSIDE COUNTY ASSESSOR'S PARCEL NO.
59 (P)	39	925009	611618	879-260-014 4
59 (P)	4	936002	611619	879-262-005 (P) 7
59 (P)	40	936003	611619	879-262-005 (P) 7
60 (P)	44	030011	611633	878-193-013 (P) 4
60 (P)	43	030012	611633	878-193-013 (P) 4
61	74	030015	611916	878-193-013-4 (P)
62 (P)	41	031001	611634	878-220-015 (P) 9
62 (P)	41	031002	611634	878-220-015 (P) 9
63 (P)	38	031005	611634	878-220-015 (P) 9
63 (P)	17	031006	611634	878-220-015 (P) 9
64 (P)	8	936004	611619	879-262-005 (P) 7
64 (P)	36	936005	611619	879-262-005 (P) 7
64 (P)	40	936006	611619	879-262-005 (P) 7
W 65	80	031019 P	611635	878-220-006 (P) 9
66	60	031020	611635	878-220-015-9 (P)
W 67	73	031019 P	611635	878-230-015 (P) 2
68	56	031012	611635	878-220-006 (P) 1
W 69	38	031011	611634	878-220-006 (P) 1
SubTotal		2,053		

Henderson Ranch

23 (P)	35	007016	611325	878-018-006 (P) 0
23 (P)	37	007017	611325	878-018-006 (P) 0
24 (P)	36	008009	611621	878-082-001 (P) 0
24 (P)	39	008010	611621	878-082-001 (P) 0
25 (P)	37	008011	611621	878-082-001 (P) 0
25 (P)	37	008012	611621	878-082-001 (P) 0
26 (P)	38	008013	611621	878-082-001 (P) 0
26 (P)	38	008014	611621	878-082-001 (P) 0
27 (P)	37	017010	611623	878-112-014 (P) 4

EXHIBIT C

FARMER'S FIELD NO.	PVID WATER TOLL ACRES	PVID PARCEL NO.	PVID WATER TOLL INVOICE NO.	RIVERSIDE COUNTY ASSESSOR'S PARCEL NO.
27 (P)	37	017014	611623	878-120-013 8
W 28	39	017009	611623	878-112-014 (P) 8
W 29	37	017015	611916	878-130-010-6
101 (P)	23	912001	611616	879-210-026 (P) 5
101 (P)	36	912002	611616	879-210-026 (P) 5
102 (P)	38	912003	611616	879-210-026 (P) 5
102 (P)	39	912005	611616	879-210-026 (P) 5
103 (P)	37	912004	611616	879-210-026 (P) 5
103 (P)	37	912006	611616	879-210-026 (P) 5
107 (P)	36	912008	611183	879-210-026 (P) 5
107 (P)	37	912009	611183	879-210-026 (P) 5
108 (P)	41	912010	611183	879-210-026 (P) 5
108 (P)	41	912012	611183	879-210-026 (P) 5
109 (P)	39	912011	611183	879-210-026 (P) 5
109 (P)	35	912013	611183	879-210-026 (P) 5
110	15	007006	611620	878-081-012 (P) 7
111 (P)	40	007008	611620	878-081-012 (P) 7
111 (P)	40	007009	611620	878-081-012 (P) 7
112 (P)	40	007010	611620	878-081-012 (P) 7
112 (P)	40	007011	611620	878-081-012 (P) 7
113 (P)	37	007012	611325	878-018-012 (P) 7
113 (P)	39	007014	611325	878-018-012 (P) 7
114 (P)	43	007013	611325	878-018-012 (P) 7
114 (P)	44	007015	611325	878-018-012 (P) 7
115 (P)	21	913001	611617	879-240-033 (P) 8
115 (P)	38	913002	611617	879-240-033 (P) 8
115 (P)	38	913005	611617	879-240-033 (P) 8
116	20	913006	611617	879-240-029 (P) 1 879-240-032 3
117 (P)	28	913003	611617	879-240-033 (P) 8
117 (P)	37	913004	611617	879-240-033 (P) 4

EXHIBIT C

FARMER'S FIELD NO.	PVID WATER TOLL ACRES	PVID PARCEL NO.	PVID WATER TOLL INVOICE NO.	RIVERSIDE COUNTY ASSESSOR'S PARCEL NO.
118 (P)	37	913007	611617	879-240-033 (P) X
118 (P)	35	913008	611185	879-240-033 (P) X
119 (P)	42	018002	611624	878-111-017 (P) X
119 (P)	43	018004	611624	878-111-017 (P) X
120-No (P)	40	018003	611624	878-111-017 (P) X
120-No (P)	40	018005	611624	878-111-017 (P) X
120-So	42	018011	611625	878-111-017 (P) X
121 (P)	40	018008	611375	878-111-017 (P) X
121 (P)	39	018006	611624	878-111-017 (P) X
122 (P)	39	018007	611375	878-120-015 0
122 (P)	38	018009	611375	878-130-009 6
123 (P)	36	913009	611185	879-240-033 (P) X
123 (P)	37	913010	611185	879-240-033 (P) X
124 (P)	37	913013	611185	879-240-033 (P) X
124 (P)	38	913014	611618	879-240-033 (P) X
125 (P)	42	018010	611625	878-111-017 (P) X
125 (P)	42	018012	611625	878-111-017 (P) X
126 (P)	39	018013	611625	878-111-017 (P) X
126 (P)	38	018014	611625	878-111-017 (P) X
127 (P)	38	913012	611185	879-240-033 (P) X
127 (P)	38	913013	611185	879-240-033 (P) X
128	39	913015	611618	879-240-033 (P) X
129	37	913016	611618	879-240-033 (P) X
130 (P)	39	018015	611433	878-111-017 (P) X
130 (P)	38	018016	611433	878-111-017 (P) X
SubTotal		2,379		
Total Acres		6,685		

NOTE: (P) represents "Portion"



COUNTY OF RIVERSIDE
CLAIM FOR REFUND OF TAX PAYMENT(S)

Reset Form

Claimant's Name: First: Dale Last: Tyson
Mailing Address: PO BOX 1226 City: Blythe
State: CA Zip: 92226 Contact No.: ((760) 899-8685)

Assessor's Parcel Number: 869140041-9
Property Address: Blythe City: CA Zip: 92225

In accordance with the provisions of Chapter 5, Article I, of the California Revenue and Taxation Code (commencing with Section 5096), I am (we are) herewith filing this claim with the Board of Supervisors of the County of Riverside, and ask that a refund of taxes and/or penalties be made for the following amounts:

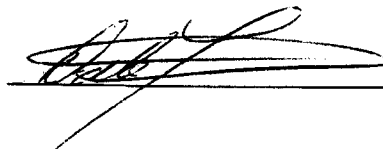
Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>20¹⁶</u>		\$ 35,570.80	\$ 3,557.08	\$ 39,166.51
<u>20¹⁷</u>		\$ 35,570.80	\$ 3,557.08	\$ 39,127.88
<u>20</u>		\$	\$	\$
<u>20</u>		\$	\$	\$
<u>20</u>		\$	\$	\$

I (we) claim that the whole assessment (part of the assessment) for the year(s) as shown is (are) void for the following reasons (use attachments if necessary):

(a) Paid more than once. (b) Erroneously or illegally collected. (c) Illegally assessed or levied.

Please see attached letter and exhibits A, 1-A, B and C

I hereby declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct; that the taxes and/or penalties sought to be refunded were paid within four years prior to the filing of this claim; that the amounts herein claimed are correct; and no part thereof has been refunded to the claimant or to any other person for claimant's benefit; and if acting on behalf of a legal entity, I am duly authorized to act on its behalf and that the title shown below is true and correct.

Date: 06/01/2017 Signature:  Title: Vice President

RECEIVED RIVERSIDE COUNTY
CLERK / BOARD OF SUPERVISORS

2017 JUN -6 PM 12: 07

PLEASE NOTE: *This form is provided as a courtesy and does not constitute legal advice to claimants. Claimants are strongly advised to consult an attorney regarding their rights and obligations, particularly with regard to exhaustion of administrative remedies and the applicability of statutes of limitation on filing claims and lawsuits for refund of property taxes.*

THIS FORM MUST BE SIGNED AND RETURNED WITH PROOF OF TAX PAYMENT TO:

Riverside County Clerk of the Board of Supervisors

4080 Lemon Street, 1st Floor

Riverside, CA 92502

Phone (951) 955-1060

Fax (951) 955-1071

Internet: www.rivcocob.org

County Use Only

Page Form

Date Received: <u>JUN - 6 2017</u>	Date Referred to County Counsel: <u>JUN - 6 2017</u>
Signature: <u><i>[Handwritten Signature]</i></u>	Title: <u><i>Deputy COB</i></u> Date: <u><i>6/6/17</i></u>

1. **METHOD OF PAYMENT:** Taxpayers can get property-tax information on our website: www.countytreasurer.org

Payments can be made:

On-line: www.countytreasurer.org

By telephone: Telephone the Treasurer's office at (951) 955-3900 or (951) 955-7650 and listen to selection #1 - "Payment by Credit Card". Only Visa, MasterCard, Discover, or American Express credit/debit cards may be used. A convenience-fee will be added for all credit/debit card payments.

By mail: **PLEASE DO NOT MAIL CASH** (currency or coins). Please make checks or money orders payable to: RIVERSIDE COUNTY TREASURER. You can buy money orders at your local U.S. Post Office, Wal-Mart, Western Union or other providers of money orders.

Remittances (including electronic-checks) must be payable in U.S. dollars and drawn on a U.S. bank; otherwise, the payment will be returned and applicable penalties and fees will attach. **A charge will be added to the amount owing for any check returned by the bank. We DO NOT hold postdated checks-all checks received will be processed.**

Note: If the amount due on each installment is \$25,000 or greater, the payment **MUST** be sent electronically. Please refer to the electronic-payment instructions posted on our website: www.countytreasurer.org

2. **PROPERTY OWNER'S RESPONSIBILITIES:** Property owners are responsible for ensuring that their taxes are paid. **FAILURE TO OBTAIN A TAX BILL DOES NOT RELIEVE THE LIABILITY TO PAY THE TAX NOR ANY PENALTIES. MAKE SURE THIS BILL IS FOR THE CORRECT PROPERTY;** payments on the wrong properties cannot be refunded.

Tax bills are mailed to the address on the Assessor's records. **YOU MUST NOTIFY THE ASSESSOR OF CHANGES OF ADDRESS.**

Change of address forms may be obtained from any office of the County Assessor; by telephoning (951) 955-6200 or (800) 746-1544; or on-line at www.riversideacr.com

The sale, removal or disposal of this property after the lien date does not relieve the assessee of the tax liability.

3. **ENFORCEMENT ACTIONS:**

If the taxes remain unpaid after the delinquent date, a certificate of lien will be recorded against the owner of record on the lien-date. (Note: The lien may affect your credit rating). Additional penalties will also accrue at the rate required by law. Other enforcement actions may include:

1. seizure or sale of personal property, improvements or possessory interest
2. a suit for taxes
3. a collection charge

4. **OWNERSHIP, PROPERTY DATA, VALUES AND EXEMPTIONS** were determined by the County Assessor as of 12:01 A.M. on the lien-date printed after "Owner" on the front of this bill. Questions about these items should be directed to the County Assessor, P.O. Box 751, Riverside, CA 92502-0751; by telephoning (951) 955-6200 or (800) 746-1544; or on-line at www.riversideacr.com

5. **PROPERTY TAX ASSISTANCE FOR SENIOR CITIZENS, BLIND, OR DISABLED PERSONS:** The state budget did not include funding for the Gonsalves-Deukmejian-Petris Senior Citizens Property Tax Assistance Law, which provides direct cash assistance. The Franchise Tax Board (FTB) will not issue Homeowner and Renter Assistance (HRA) Program instruction booklets and will not accept HRA claims for the 2015 claim year. For the most current information on the HRA Program, go to ftb.ca.gov and search for **HRA**.

PROPERTY TAX POSTPONEMENT FOR SENIOR CITIZENS, BLIND, OR DISABLED PERSONS: In September 2014, Assembly Bill AB 2231 Chapter 703, Statutes of 2014, reinstated a modified Property Tax Postponement (PTP) Program. The State Controller's Office (SCO) accepts PTP applications from October 1 to February 10 each year.

Go to the SCO website at sco.ca.gov/ardtax_prop_tax_postponement.html for more information. If you have any questions or to request an application, call 1.800.952.5661 or email postponement@sco.ca.gov

6. **SCHEDULE OF FEES AVAILABLE AT OUR WEBSITE:** www.countytreasurer.org

1020160096186280 000039127288 012016 000010439 01

0096186280 000039127288 012016 000010439 01

Pay taxes online by eCheck, credit/debit card
ELECTRONIC CHECK OR
VISA
www.countytreasurer.org

1st
INSTALLMENT



☐ Check here for a change of mailing address. Please provide all corrections on the reverse side.

SEND THIS STUB WITH YOUR 1st INSTALLMENT PAYMENT
RIVERSIDE COUNTY
DELINQUENT PROPERTY TAXES
2016-2017
PARTIAL PAYMENTS ARE NOT ACCEPTED

DELINQUENT 1st INSTALLMENT AMOUNT	\$39,127.88
IMMEDIATELY	

ASSESSMENT NUMBER 009618628-0
Bill Number 000010439

051817



**RIVERSIDE COUNTY
DELINQUENT PROPERTY TAX BILL**
For Fiscal Year July 1, 2016 through June 30, 2017
Offices in Riverside, Palm Desert and Temecula
Visit our website: www.countytreasurer.org

DON KENT, TREASURER 2284
4080 Lemon St (1st Floor) Riverside, California
(P.O. Box 12005, Riverside, CA 92502-2205)

Telephone: (951) 955-3900
or, from area codes 951 and 760 only
toll free: 1 (877) RIVCOTX (748-2689)

Property 869140041-9
Data LAND LEASE
Address
Owner, JANUARY 1, 2016 HAYDAY FARMS INC

ASSESSMENT NUMBER

009618628-0

Tax Rate Area 085-013	Bill Number 000010439
--------------------------	--------------------------

05/16/2017

HAYDAY FARMS INC
HAYDAY FARMS INC
PO BOX 1226
BLYTHE, CA 92226-1226

**SEE REVERSE SIDE FOR
IMPORTANT INFORMATION**



INSTALLMENT	STATUS	DELINQUENT AFTER	TAX	10% PENALTY	COST	TOTAL
1st	UNPAID	12/10/2016	\$35,570.80	\$3,557.08		\$39,127.88
2nd	UNPAID	04/10/2017	\$35,570.80	\$3,557.08	\$38.63	\$39,166.51

**NOTICE OF INTENT TO RECORD A LIEN
FOR DELINQUENT PROPERTY TAXES**

\$78,294.39
AMOUNT DUE

NOTICE is hereby given to the owner(s) shown above that, no sooner than ten days after the MAILING of this NOTICE, a LIEN will be recorded with the Riverside County Clerk-Recorder. (A lien may affect your credit rating).

The LIEN will be recorded for the amount due at the time of recording. An additional fee will be required to release each lien recorded. After the recording of the LIEN, additional penalties will accrue at the rate required by law. A collection charge may also be added.

1 \$39,127.88	2 \$39,166.51
-------------------------	-------------------------

PLEASE KEEP TOP PORTION FOR YOUR RECORDS
(NO RECEIPTS WILL BE ISSUED - YOUR CANCELLED CHECK IS YOUR RECEIPT)

PAY	IMMEDIATELY
	DELINQUENT 2nd INSTALLMENT AMOUNT \$39,166.51

SEND THIS STUB WITH YOUR 2nd INSTALLMENT PAYMENT

**RIVERSIDE COUNTY
DELINQUENT PROPERTY TAXES
2016-2017**

PARTIAL PAYMENTS ARE NOT ACCEPTED

051817

ASSESSMENT NUMBER
009618628-0
Bill Number
000010439



☐ Check here for a change of mailing address.
Please provide all corrections on the reverse side.

2nd
INSTALLMENT
cannot be paid unless
1st installment is paid

0096186280 00003916651 022016 000010439 01

Pay taxes online by eCheck, credit/debit card



OR



www.countytreasurer.org

0220160096186280000039166510410201700003916651245010439



Feed to Feed the World™

15500 SOUTH COMMERCIAL, BLYTHE, CA 92225

TEL 760-922-4713

FAX 760-922-6579

Dear The Riverside County Clerk Board of Supervisors:

RE: Lease RL2480 and RL3225

This is an ongoing property tax issue with Riverside County regarding an agriculture lease with Metropolitan Water District of Los Angeles (RL2480 and RL3225) and HayDay Farms Inc. for over 10 years. While Metropolitan Water District is exempt from property taxes within their service area as explained by Riverside County staff over the years. However, they are not exempt on property outside their service area. My lease of 7000 acres in the Palo Verde Valley near Blythe, Ca is outside of Metropolitan's service area and they have paid property tax on the leased property over the last 10 years.

The assessor parcel numbers used by Riverside County are the subject of my complaint and request for refund have nothing to do with the property I own or leased, over the last 10 years. As it was explained to me by staff at Riverside County the APN was randomly selected by the county as it was the nearest parcel to my office in Blythe, Ca my mailing address is 15500 South Commercial Blythe, Ca.

The APN on the disputed property tax bills, is actually a drainage ditch to the east of my office belonging to the Palo Verde Valley Irrigation District. It seems to me if the county would



Feed to Feed the World™

15500 SOUTH COMMERCIAL, BLYTHE, CA 92225

TEL 760-922-4713

FAX 760-922-6579

have used any one of the over thirty Assessor Parcel Numbers that was part of my lease they would have found from the beginning that all of the APN's were paid by Metropolitan Water District rather than assuming that MET was exempt from property tax on this lease.

Please find a list of the exhibits included:

Exhibit A:

Map of location of Parcel numbers Riverside County used to assess property taxes on my lease with Metropolitan Water District (RL2480 and RL3225).

Exhibit 1A:

Showing current owner of property (Palo Verde Irrigation District).

Exhibit B:

Map of land lease

Exhibit C:

Containing all of Metropolitan's APN's that are included as part of my 7000 AC lease.



Feed to Feed the World™

15500 SOUTH COMMERCIAL, BLYTHE, CA 92225

TEL 760-922-4713 FAX 760-922-6579

I respectfully ask the County Board of Supervisor to cease this erroneous collection of taxes and penalties that they have collected from my company, HayDay Farms Inc. for over the last 10 years.

Best Regards,

Dale Tyson
Vice-President
HayDay Farms Inc.

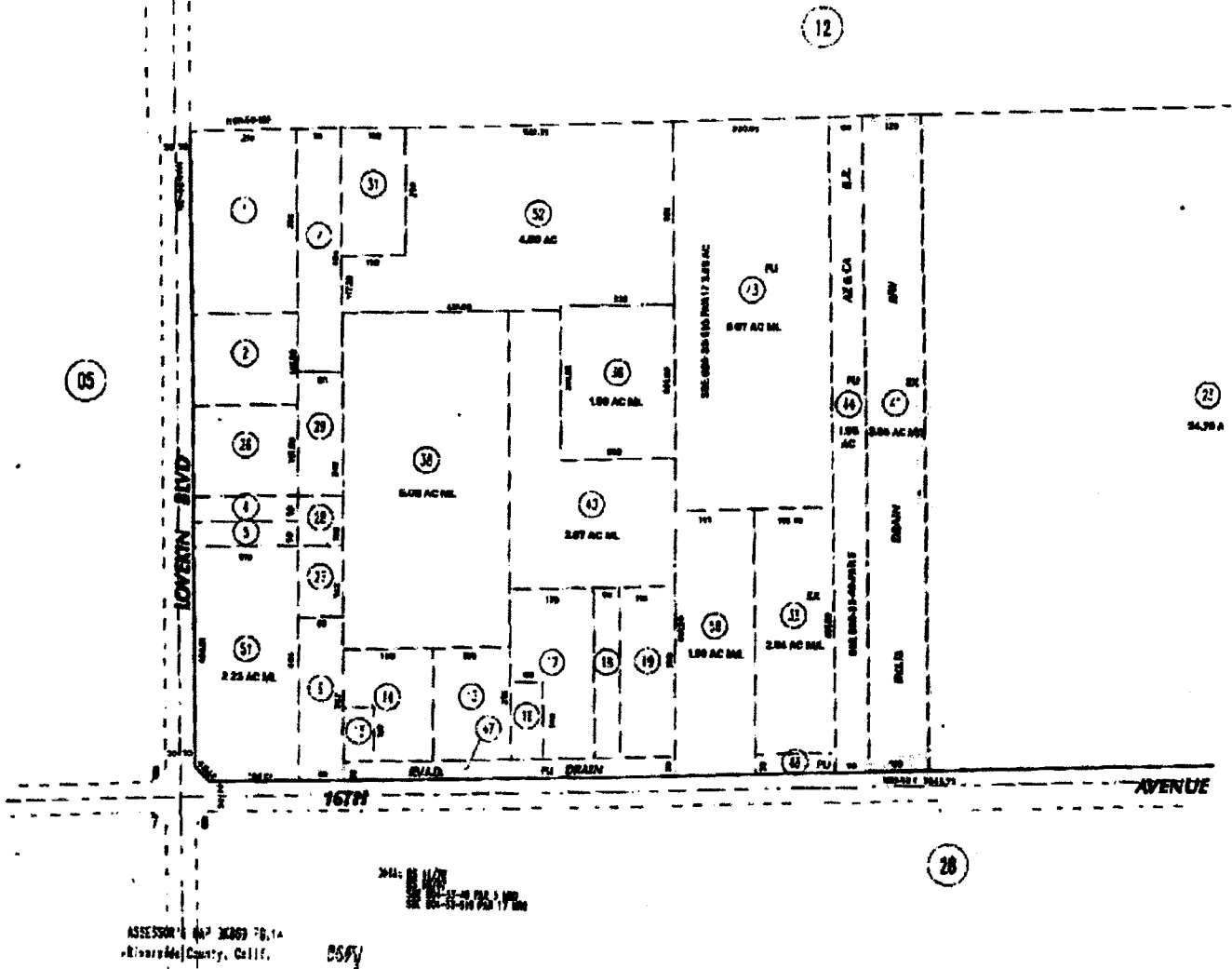
EXHIBIT A

Parcel Map page 1 of 1 Riverside, CA
APN: 869-140-041

THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY
IS ASSIGNED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCEL
MAP MAY NOT COMPLY WITH LOCAL LOT-SPLIT OR BUILDING SITE ORDINANCES

SEC. 5 8 T. 7S., R. 23

708 11 2007



ASSESSOR'S MAP 3089 70.14
Riverside County, Calif.

0587



☒ 1 Property Address: BLYTHE CA 92225

Ownership

County: **RIVERSIDE, CA**
 Assessor: **PETER ALDANA, ASSESSOR**
 Parcel # (APN): **869-140-041**
 Parcel Status: **ACTIVE**
 Owner Name: **PVID**
 Mailing Address: **180 W 14TH AVE BLYTHE CA 92225**
 Legal Description: **3.55 ACRES M/L IN POR SW 1/4 OF SEC 5 T7**

Assessment

Total Value:	Use Code:	Use Type:
Land Value:	Tax Rate Area: 085-013	Zoning:
Impr Value:	Year Assd: 2015	Census Tract: 462.00/2
Other Value:	Property Tax:	Price/SqFt:
% Improved: 0%	Delinquent Yr:	
Exempt Amt:	HO Exempt: N	

Sale History

	Sale 1	Sale 2	Sale 3	Transfer
Document Date:				04/00/1976
Document Number:				0013363
Document Type:				
Transfer Amount:				
Seller (Grantor):				

Property Characteristics

Bedrooms:	Fireplace:	Units:
Baths (Full):	A/C:	Stories:
Baths (Half):	Heating:	Quality:
Total Rooms:	Pool:	Building Class:
Bldg/Liv Area:	Park Type:	Condition:
Lot Acres: 3.550	Spaces:	Site Influence:
Lot SqFt: 154,638	Garage SqFt:	Timber Preserve:
Year Built:		Ag Preserve:
Effective Year:		

EXHIBIT B

EXHIBIT B

SEE PAGE 2 OF 2

PAGE 1 OF 2

THIS EXHIBIT IS TO BE USED FOR APPROXIMATE POSITIONING. IT IS NOT INTENDED FOR ENGINEERING PURPOSES, OR LITIGATION PURPOSES. NO WARRANTY OF ACCURACY IS IMPLIED OR GUARANTEED.

PORTIONS OF '85 R21E
R22E SEM
RIVERSIDE COUNTY
PORTIONS OF '85 R21E
R22E SEM
IMPERIAL COUNTY
STATE OF CALIFORNIA

THE METROPOLITAN WATER DISTRICT
OF SOUTHERN CALIFORNIA
PALO VERDE IRRIGATION DISTRICT

MWD FEE PARCELS
PVID-1-110 & 130 &
FIELD NUMBERS
FARM LEASE RL3225

EXHIBIT B

PAGE 2 OF 2

THIS EXHIBIT IS TO BE USED FOR APPROXIMATE POSITIONING. IT IS NOT INTENDED FOR ENGINEERING, RECORDING, OR LITIGATION PURPOSES. NO EXPRESS WARRANTY OF ACCURACY IS IMPLIED OR GUARANTEED.

EXHIBIT B

PORTIONS OF THE R21E
R22E 5BM
RIVERSIDE COUNTY
PORTIONS OF THE R21E
R22E 5BM
IMPERIAL COUNTY,
STATE OF CALIFORNIA

**THE METROPOLITAN WATER DISTRICT
OF SOUTHERN CALIFORNIA
PALO VERDE IRRIGATION DISTRICT**

**MWD FEE PARCELS
PVID-1-110 & 130 &
FIELD NUMBERS**

FARM LEASE RL3225

১৭

1. Project: Statewide Vehicle Impingement Distribution Model
 Prepared by: Unknown, dated by Enrique Chan (Project of May Engineering Team)
 Original Date: 2-22-2007

EXHIBIT C

FARMER'S FIELD NO.	PVID WATER TOLL ACRES	PVID PARCEL NO.	PVID WATER TOLL INVOICE NO.	RIVERSIDE COUNTY ASSESSOR'S PARCEL NO.
-----------------------	--------------------------------	--------------------	-----------------------------------	--

K Ranch (East of Drain)

1	35	020011	611627	878-162-003 6
2	66	029004	611629	878-192-002 (P) 1
3	77	029014	611459	878-192-002 (P) 1
4	76	029013	611459	878-192-002 (P) 1
5	77	028019	611629	878-201-001 (P) 7
6	77	028018	611629	878-201-001 (P) 7
9	40	028014	611630	878-201-001 (P) 7
10	41	028013	611629	878-201-001 (P) 7
11	61	029010	611459	878-193-011 (P) 2
12	72	029011	611459	878-193-011 (P) 2
13	67	029012	611630	878-192-011 (P) 2
14	42	029008	611630	878-192-011 (P) 2
15	42	029009	611631	878-193-011 (P) 2
16	41	028015	611630	878-201-001 (P) 7
17	42	028016	611630	878-201-001 (P) 7
18 (P)	39	033008	611626	878-240-021 (P) 6
18 (P)	40	033009	611622	878-240-021 (P) 6
19	40	032006	611631	878-220-014 (P) 6
20	40	032005	611637	878-220-014 (P) 6
21 (P)	39	032001	611637	878-220-014 (P) 6
21 (P)	40	032002	611637	878-220-014 (P) 6
21 (P)	4	031013	611636	878-220-005 0
22 (P)	7	031013	611636	878-220-005 0
22 (P)	34	032003	611637	878-220-014 (P) 8
23	44	032004	611637	878-220-014 (P) 8
24	41	032007	611637	878-220-014 (P) 8
25	38	032008	611637	878-220-014 (P) 8
26 (P)	43	033010	611626	878-240-021 (P) 6
26 (P)	42	033011	611626	878-240-021 (P) 6
27	36	033012	611622	878-240-021 (P) 6

EXHIBIT C

FARMER'S FIELD NO.	PVID WATER TOLL ACRES	PVID PARCEL NO.	PVID WATER TOLL INVOICE NO.	RIVERSIDE COUNTY ASSESSOR'S PARCEL NO.
28	67	033013	611622	878-240-021 (P) 6
K 29 (P)	42	032013	611463	878-220-014 (P) 8
K 29 (P)	43	032014	611463	878-220-014 (P) 8
K 29 (P)	42	032010	611638	878-220-014 (P) 8
K 30 (P)	16	031015	611636	878-230-007 (P) 3
K 30 (P)	41	032009	611638	878-220-014 (P) 8
K 31	20	031016	611636	878-230-007 (P) 3
K 32 (P)	42	031017	611636	878-230-007 (P) 3
K 32 (P)	40	032011	611636	878-220-014 (P) 8
K 33 (P)	41	032015	611463	878-220-014 (P) 8
K 33 (P)	41	032016	611463	878-220-014 (P) 8
K 33 (P)	41	032012	611638	878-220-014 (P) 8
K 34 (P)	34	318006	611961	006-090-03 (P)
K 34 (P)	38	318007	611961	006-090-03 (P)
K 34 (P)	42	318008	611961	006-090-03 (P)
K 35 (P)	40	301006	611853	
K 35 (P)	72	301007	611853	
SubTotal		2,085		

Imperial
County

Island Fields

I 31 (P)	19	936007	611619	879-262-011 2
I 31 (P)	40	031014	611636	878-230-008 4
I 36	36	301005	611853	
I 37 (P)	39	302001	611853	
I 37 (P)	34	302002	611853	
SubTotal		168		

West Ranch (West of Drain, South and East of Henderson Ranch)

W 30 (P)	69	017007	611623	878-112-015 (P) 5
W 30 (P) & W 31	45	017008	611623	878-112-015 (P) 5

EXHIBIT C

FARMER'S FIELD NO.	PVID WATER TOLL ACRES	PVID PARCEL NO.	PVID WATER TOLL INVOICE NO.	RIVERSIDE COUNTY ASSESSOR'S PARCEL NO.
W 32 (P)	38	020007	611627	878-162-002 (P) 8
W 32 (P)	30	020008	611627	878-162-002 (P) 8
W 33 (P)	33	020009	611627	878-162-002 (P) 8
W 33 (P)	8	020010	611627	878-162-002 (P) 8
W 34	42	019011	611626	878-161-015 (P) 7
W 35	39	019012	611433	878-161-015 (P) 7
36	42	019014	611626	878-161-015 (P) 7
37	41	019013	611433	878-161-015 (P) 7
40	74	019018	611626	878-161-014 (P) 6
41 (P)	37	200012	611628	878-162-002 (P) 8
41 (P)	27	020013	611628	878-162-002 (P) 8
43	83	019017	611626	878-161-014 (P) 6
44 (P)	35	020014	611628	878-162-002 (P) 8
44 (P)	7	020015	611628	878-161-014 (P) 6
45	40	925007	611618	879-260-004 (P) 0
47	40	030001	611916	878-191-004-0 (P) 0
48	43	030002	611632	878-191-004 (P) 0
49 (P)	39	030005	611632	878-191-004 (P) 0
49 (P)	39	030006	611632	878-191-004 (P) 0
50	57	029005	611630	878-192-001 0
51	41	925008	611618	879-260-004 (P) 0
53	40	030003	611916	878-191-004-0 (P) 0
54	42	030004	611632	878-191-004 (P) 0
W 55 (P)	39	030007	611632	878-191-004 (P) 0
W 55 (P)	39	030008	611916	878-191-004-0 (P) 0
57 (P)	40	030009	611633	878-193-013 (P) 4
57 (P)	40	030010	611633	878-193-013 (P) 4
58 (P)	12	029006	611630	878-193-007 9
58 (P)	40	030013	611633	878-193-013 (P) 8
58 (P)	40	030014	611633	878-193-013 (P) 8 878-093-014 (P) 6

EXHIBIT C

FARMER'S FIELD NO.	PVID WATER TOLL ACRES	PVID PARCEL NO.	PVID WATER TOLL INVOICE NO.	RIVERSIDE COUNTY ASSESSOR'S PARCEL NO.
59 (P)	39	925009	611618	879-260-014 4
59 (P)	4	936002	611619	879-262-005 (P) 7
59 (P)	40	936003	611619	879-262-005 (P) 7
60 (P)	44	030011	611633	878-193-013 (P) 4
60 (P)	43	030012	611633	878-193-013 (P) 4
61	74	030015	611916	878-193-013-4 (P)
62 (P)	41	031001	611634	878-220-015 (P) 9
62 (P)	41	031002	611634	878-220-015 (P) 9
63 (P)	38	031005	611634	878-220-015 (P) 9
63 (P)	17	031006	611634	878-220-015 (P) 9
64 (P)	8	936004	611619	879-262-005 (P) 7
64 (P)	36	936005	611619	879-262-005 (P) 7
64 (P)	40	936006	611619	879-262-005 (P) 7
W 65	80	031019 P	611635	878-220-006 (P) 9
66	60	031020	611635	878-220-015-9 (P)
W 67	73	031019 P	611635	878-230-015 (P) 2
68	56	031012	611635	878-220-006 (P) 1
W 69	38	031011	611634	878-220-006 (P) 1
SubTotal		2,053		

Henderson Ranch

23 (P)	35	007016	611325	878-018-006 (P) 0
23 (P)	37	007017	611325	878-018-006 (P) 0
24 (P)	36	008009	611621	878-082-001 (P) 0
24 (P)	39	008010	611621	878-082-001 (P) 0
25 (P)	37	008011	611621	878-082-001 (P) 0
25 (P)	37	008012	611621	878-082-001 (P) 0
26 (P)	38	008013	611621	878-082-001 (P) 0
26 (P)	38	008014	611621	878-082-001 (P) 0
27 (P)	37	017010	611623	878-112-014 (P) 4

EXHIBIT C

FARMER'S FIELD NO.	PVID WATER TOLL ACRES	PVID PARCEL NO.	PVID WATER TOLL INVOICE NO.	RIVERSIDE COUNTY ASSESSOR'S PARCEL NO.
27 (P)	37	017014	611623	878-120-013 8
W 28	39	017009	611623	878-112-014 (P) 8
W 29	37	017015	611916	878-130-010-6
101 (P)	23	912001	611616	879-210-026 (P) 5
101 (P)	36	912002	611616	879-210-026 (P) 5
102 (P)	38	912003	611616	879-210-026 (P) 5
102 (P)	39	912005	611616	879-210-026 (P) 5
103 (P)	37	912004	611616	879-210-026 (P) 5
103 (P)	37	912006	611616	879-210-026 (P) 5
107 (P)	36	912008	611183	879-210-026 (P) 5
107 (P)	37	912009	611183	879-210-026 (P) 5
108 (P)	41	912010	611183	879-210-026 (P) 5
108 (P)	41	912012	611183	879-210-026 (P) 5
109 (P)	39	912011	611183	879-210-026 (P) 5
109 (P)	35	912013	611183	879-210-026 (P) 5
110	15	007006	611620	878-081-012 (P) 7
111 (P)	40	007008	611620	878-081-012 (P) 7
111 (P)	40	007009	611620	878-081-012 (P) 7
112 (P)	40	007010	611620	878-081-012 (P) 7
112 (P)	40	007011	611620	878-081-012 (P) 7
113 (P)	37	007012	611325	878-018-012 (P) 7
113 (P)	39	007014	611325	878-018-012 (P) 7
114 (P)	43	007013	611325	878-018-012 (P) 7
114 (P)	44	007015	611325	878-018-012 (P) 7
115 (P)	21	913001	611617	879-240-033 (P) 8
115 (P)	38	913002	611617	879-240-033 (P) 8
115 (P)	38	913005	611617	879-240-033 (P) 8
116	20	913006	611617	879-240-029 (P) 1 879-240-032 3
117 (P)	28	913003	611617	879-240-033 (P) 8
117 (P)	37	913004	611617	879-240-033 (P) 8

EXHIBIT C

FARMER'S FIELD NO.	PVID WATER TOLL ACRES	PVID PARCEL NO.	PVID WATER TOLL INVOICE NO.	RIVERSIDE COUNTY ASSESSOR'S PARCEL NO.
118 (P)	37	913007	611617	879-240-033 (P) 4
118 (P)	35	913008	611185	879-240-033 (P) 4
119 (P)	42	018002	611624	878-111-017 (P) 4
119 (P)	43	018004	611624	878-111-017 (P) 4
120-No (P)	40	018003	611624	878-111-017 (P) 4
120-No (P)	40	018005	611624	878-111-017 (P) 4
120-So	42	018011	611625	878-111-017 (P) 4
121 (P)	40	018008	611375	878-111-017 (P) 4
121 (P)	39	018006	611624	878-111-017 (P) 4
122 (P)	39	018007	611375	878-120-015 0
122 (P)	38	018009	611375	878-130-009 6
123 (P)	36	913009	611185	879-240-033 (P) 4
123 (P)	37	913010	611185	879-240-033 (P) 4
124 (P)	37	913013	611185	879-240-033 (P) 4
124 (P)	38	913014	611618	879-240-033 (P) 4
125 (P)	42	018010	611625	878-111-017 (P) 4
125 (P)	42	018012	611625	878-111-017 (P) 4
126 (P)	39	018013	611625	878-111-017 (P) 4
126 (P)	38	018014	611625	878-111-017 (P) 4
127 (P)	38	913012	611185	879-240-033 (P) 4
127 (P)	38	913013	611185	879-240-033 (P) 4
128	39	913015	611618	879-240-033 (P) 4
129	37	913016	611618	879-240-033 (P) 4
130 (P)	39	018015	611433	878-111-017 (P) 4
130 (P)	38	018016	611433	878-111-017 (P) 4
SubTotal		2,379		

Total Acres 6,685

NOTE: (P) represents "Portion"

FARM LEASE AGREEMENT

R. L. 3225
Palo Verde Irrigation District
MWD Parcel Nos. PVID-1-110 & -130

This Farm Lease Agreement ("Lease") shall be in effect the first day of January, 2012 ("Effective Date"), between THE METROPOLITAN WATER DISTRICT OF SOUTHERN CALIFORNIA, a public corporation, ("Lessor"), and HAYDAY FARMS, INC., a California corporation, ("Lessee"); referred to collectively herein as the "Parties" and to each individually as a "Party."

RECITALS

A. WHEREAS, Lessor issued RFP 974 to the public on July 12, 2011 seeking proposals for use of approximately 7,000 acres of farmland owned by Metropolitan located in the Palo Verde Valley located in Riverside and Imperial counties.

B. WHEREAS, Lessee was one of three respondents to RFP 974 and after a review of all of the proposals received and consideration by Metropolitan's Board of Directors, Lessee was selected as the successful respondent.

C. WHEREAS, Lessee previously leased the properties identified in RFP 974, identified below as Property, under Metropolitan Lease RL 2480.

D. WHEREAS, this Lease supersedes Metropolitan Lease RL 2480 and all amendments thereto.

NOW THEREFORE, in consideration of the mutual promises, covenants and conditions set forth herein, the Parties agree as follows:

PROPERTY

1.01 DESCRIPTION OF PROPERTY. Lessor hereby leases to Lessee, on the terms set forth in this Lease, that certain real property consisting of approximately 7,000 gross acres, of which 6,685 acres are irrigable, located in Riverside and Imperial Counties, California ("Property"). The Property is shown on Exhibit B, and includes those water toll acres identified by the Palo Verde Irrigation District ("PVID") and listed in Exhibit C, both exhibits are attached hereto and incorporated herein by reference. The Property does not include any rights to surface

water or groundwater, except that Lessee shall make the water toll payments pursuant to Section 4.03 (WATER TOLLS AND OTHER TAXES) to maintain delivery of water from the PVID for the Property, provided that Lessee shall only use the delivered water for uses authorized by this Lease.

1.02 AUTHORIZED USE. Lessee shall use the Property for agricultural purposes consisting of the growing and harvesting of crops and related activities only. Lessee may, from time to time, pasture sheep on the Property. Lessee's use of the Property, including the application of pesticides, herbicides, and fertilizers, shall comply with all applicable laws, ordinances and regulations. Notwithstanding the foregoing, the use of the Property shall further be subject to, and in accordance with, the following requirements of Article V (FALLOWING), the use of bio-sludge pursuant to Article VI (USE OF BIO-SLUDGE), and implementation of water conservation measures pursuant to Article VII (IMPLEMENTATION OF WATER CONSERVATION MEASURES).

1.03 PROHIBITED USE. Lessee is prohibited from using the Property for any use other than the uses authorized by Section 1.02 (AUTHORIZED USE). Agricultural purposes authorized by Section 1.02 (AUTHORIZED USE) shall not include the breeding or housing of livestock. Agricultural purposes authorized by Section 1.02 (AUTHORIZED USE) shall not include any fallowing, change in cropping patterns, transfer, delivery, or forbearance of any surface water, including Colorado River water, or groundwater from the Property for compensation or other consideration paid by a party other than Lessor.

1.04 "AS IS" CONDITION. Lessee accepts the Property in its present, "as is" condition. Lessee acknowledges that Lessor has made no representations or warranty regarding the suitability of the Property for the uses authorized under this Lease. This Lease is subject to all existing easements.

1.05 IMPROVEMENTS. Lessee shall not construct or maintain any permanent improvements on the Property, or alterations or additions to the existing improvements beyond routine maintenance, without the prior written consent of Lessor.

1.06 PLANS AND SPECIFICATIONS. Prior to commencing any construction on the Property, Lessee shall provide Lessor with, and obtain Lessor's written approval of, Lessee's

registered engineer's certified construction plans and specifications, which approval shall not be unreasonably withheld or delayed. Within ninety (90) calendar days of completion of Lessee's construction on the Property, as well as completion of any alterations by Lessee of the Property, or any restorations or reconstruction on the Property, Lessee shall deliver to Lessor a complete set of "as-built" plans/specifications for the particular project.

1.07 PERMITS. Lessee shall not commence construction on the Property prior to obtaining all applicable federal, state, and local permits for any approved uses, construction, or improvement on the Property. Copies of permits must be submitted to Lessor prior to construction/installation.

ARTICLE II

TERM

2.01 TERM. The term of this Lease shall be five years commencing on January 1, 2012, and terminating on December 31, 2016, unless the Lease is earlier terminated in accordance with Section 2.03 (TERMINATION WITHOUT CAUSE) or Section 2.04 (TERMINATION WITH CAUSE).

2.02 EXTENSIONS. This Lease provides no automatic extension of the Lease Term. Lessee may, if in good standing at the time, submit a written request to extend the lease term at any time after December 31, 2014. Any extension of the term shall require consideration and approval of Lessor's Board of Directors.

2.03 TERMINATION WITHOUT CAUSE. Notwithstanding any other provision of this Lease, either Lessor or Lessee may terminate the Lease upon one (1) year's written notice to the other Party. Lessee shall pay the prorated rental amount due for any portion of the calendar year in which the termination becomes effective. In the event of a termination by Lessor, Lessor shall compensate Lessee for the loss of cuttings on alfalfa, Bermuda grass, and Klein grass in the ground at the time the notice of termination is delivered to Lessee. The amount of compensation shall be calculated based on the annual amortized crop establishment cost per acre of \$249, \$195, and \$182 for alfalfa, Bermuda grass, and Klein grass, respectively. The amount of compensation will be prorated for the remainder of time from the date of Lessor's termination notice to the end of the four-year life cycle of alfalfa, Bermuda grass, and Klein grass. For example, with a

Lessor's termination notice dated April 2014, the amount of compensation for an alfalfa crop planted in October 2012 (with a life cycle extending 4 years to October 2016) would be \$622.50 per acre calculated by multiplying \$249 per acre by 30 months (number of months from April 2014 to October 2016) remaining to complete the four-year cycle of the alfalfa crop divided by 12 months ($\$249 \text{ per acre} \times 30 \text{ months} / 12 \text{ months} = \622.50). This compensation for alfalfa, Bermuda grass, and Klein grass shall be the only compensation for all crops, short term and/or long term crops, that Lessor is to compensate Lessee for in case of an early termination by Lessor.

2.04 TERMINATION WITH CAUSE. Violation of any term or condition of this Lease shall be cause for termination of the Lease, unless corrected within thirty (30) days after Lessor's written notice to Lessee of the violation. In the event of a termination for cause, Lessee shall have no right to compensation for any crops that remain on the Property at the time of termination.

2.05 REMOVAL OF IMPROVEMENTS. All structures and/or other improvements placed on the Property by Lessee shall be the personal property of Lessee and shall be removed by Lessee from the Property by the last day of the Lease; provided, further, Lessor may keep, or dispose of at Lessee's expense, any improvements or personal property not so removed.

2.06 VACATING THE PROPERTY. At the expiration of the Lease, or at any sooner termination of the Lease, Lessee shall quit and surrender possession of the Property to Lessor in as good order and condition as the Property was delivered to Lessee, except reasonable wear and tear and damage by the elements.

2.07 LICENSE FOR HARVEST AND HAY STORAGE. If, upon the expiration of the Lease or upon any sooner termination of this Lease pursuant to Section 2.03 (TERMINATION WITHOUT CAUSE), there remain on the Property harvested and/or stored crops for which Lessee has not otherwise been reimbursed by Lessor, Lessee shall have a license from and after the expiration or termination of the Lease, and continuing for a period not to exceed one hundred twenty (120) days thereafter, to remove the crops; and an additional period not to exceed one hundred twenty (120) days for storage of hay at currently designated storage areas. If Lessee has not removed the crops within the time provided in this Section 2.07 (LICENSE FOR HARVEST AND HAY STORAGE), Lessee releases Lessor from any claim or

obligation for the crops and Lessor may dispose of the crops as it sees fit without any compensation to Lessee on account thereof.

2.08 NO RELOCATION ASSISTANCE. Lessee acknowledges that it is not entitled to relocation assistance or any other benefits under the Uniform Relocation Assistance Act or any other applicable provision of law upon termination of this Lease.

ARTICLE III

RENT

3.01 RENT. The annual rent for the term of this Lease shall be Two Hundred Fifty Dollars (\$250.00) per water toll acre for a total of One Million Six Hundred Seventy-One Thousand Two Hundred Fifty Dollars (\$1,671,250) based on 6,685 water toll acres. The annual rent for the term of this Lease shall be paid in advance in two (2) semi-annual installments of Eight Hundred Thirty-Five Thousand Six Hundred Twenty-Five Dollars (\$835,625) each, on January 15 and July 15 of each year of the Lease term commencing on January 1, 2012.

3.02 RENTAL PAYMENTS. All rental payments shall be made by wire transfer payable to The Metropolitan Water District of Southern California, paid into the following account:

Financial Institution: Bank of America, N.A.

ABA Routing Number: 121000358

Account Number: 1459350937

Account Type: Checking

Should this procedure be temporarily unavailable, payment should be mailed to Lessor with the Revenue Lease Number (R.L. 3225) noted on the check and on the face of the envelope.

3.03 WATER TOLLS AND OTHER TAXES. Lessee shall pay, as additional rent and prior to delinquency: (a) all PVID water tolls levied upon the Property; (b) personal property taxes assessed against Lessee's personal property or improvements on the Property; and (c) all other taxes, charges, assessments, fees, and penalties not specifically provided to be paid by Lessor herein.

3.04 REAL PROPERTY TAXES AND OTHER PVID ASSESSMENTS. Lessor shall pay all ad valorem real property taxes and other annual assessments levied by PVID against the Property that are not payable by Lessee pursuant to Section 3.03 (WATER TOLLS AND OTHER TAXES).

3.05 UTILITIES. Lessee shall pay all costs of operating and maintaining the Property, except as otherwise provided during fallowing as provided in Article V (FALLOWING), Article VI (USE OF BIO-SLUDGE), and Article VII (IMPLEMENTATION OF WATER CONSERVATION MEASURES), including payment for all water, gas, heat, light, power, telephone service, sewer, and all other utilities and services supplied to the Property.

3.06 LATE PAYMENT CHARGES. Lessee hereby acknowledges that late payment by Lessee to Lessor of rent and other sums due under this Lease will cause Lessor to incur costs not contemplated by this Lease, the exact amount of which will be extremely difficult to ascertain. Such costs include, but are not limited to, processing and accounting charges. Accordingly, if any installment of rent or any other sum due from Lessee shall not be received by Lessor within thirty (30) days after such amount shall be due, Lessee shall pay to Lessor a late charge equal to ten percent (10%) of such overdue amount. In no event shall the late charge exceed the maximum allowable by law. The Parties hereby agree that such late charge will incur by reason of late payment by Lessee. Acceptance of such late charge by Lessor shall in no event constitute a waiver of Lessee's default with respect to such overdue amount, nor prevent Lessor from exercising any of the other rights and remedies granted by law or this Lease.

3.07 RETURNED CHECK CHARGE. Lessee shall pay to Lessor a fee of one hundred dollars (\$100) for any check returned, plus, Lessee must pay to Lessor any and all other fees incurred with such return. If Lessee has two returned checks within any twenty-four (24) month period, Lessor shall not accept personal checks for any current or future payments due under the Lease. In this event, acceptable payment shall be in the form of wire transfer, cashier's check, money order, or cash delivered in person to Lessor's Accounts Receivable Section located at 700 North Alameda Street, Los Angeles, CA 90012-2944.

ARTICLE IV

LIABILITY AND INSURANCE

4.01 MAINTENANCE. Lessee shall, at its sole cost and expense, maintain the Property, including but not limited to the water delivery system and tiled drainage structures, in good condition and repair, in compliance with all applicable laws, ordinances, and regulations. Lessee shall keep the Property free of noxious weeds and trash and inoperable discarded equipment. Lessee shall not commit, or permit others to commit, any act on the Property that would constitute waste or a nuisance.

4.02 ASSUMPTION OF RISK AND INDEMNITY. Lessee assumes all risk of loss to itself, which in any manner may arise out of the use of Property under this Lease. Further, Lessee shall indemnify, defend, and hold Lessor, its directors, officers, employees, and agents, harmless from and against any and all demands, claims, suits, liability, and costs (including attorneys' and expert witnesses' fees) for damage to property, or for injury to or death of any person, in any manner arising from: (a) Lessee's use, maintenance, presence on, or occupation of the Property; (b) the presence of any improvements, equipment, crops, or other material or substance placed, or allowed to be placed, on the Property by Lessee; (c) any act or omission of Lessee, its employees, agents, contractors, or licensees; (d) the failure of Lessee to comply with any provision of this Lease; or (e) noncompliance with any statute, ordinance, or regulation in the use by Lessee of the Property.

4.03 HAZARDOUS SUBSTANCES. For purposes of this Lease, the term "Hazardous Substances" means: (a) any substance, product, waste, or other material of any nature whatsoever which is or becomes listed, regulated, or addressed pursuant to the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA), 42 United States Code Section 9601 et seq.; the Resources Conservation and Recovery Act, 42 United States Code Section 6901 et seq.; the Hazardous Materials Transportation Conservation and Recovery Act, 42 United States Code Section 1801 et seq.; the Resources Conservation and Recovery Act, 42 United States Code Section 6901 et seq.; the Clean Water Act, 33 United States Code Section 1251 et seq.; the Toxic Substances Control Act, 15 United States Code Section 2601 et seq.; the California Hazardous Waste Control Act, Health and Safety Code Section 25100 et seq.; the California Hazardous Substance Account Act, Health and Safety Code Section 25330

et seq.; the California Safe Drinking Water and Toxic Enforcement Act, Health and Safety Code Section 25249.5 et seq.; California Health and Safety Code Section 25280 et seq. (Underground Storage of Hazardous Substances); the California Hazardous Waste Management Act, Health and Safety Code Section 25170.1 et seq.; California Health and Safety Code Section 25501 et seq. (Hazardous Materials Release Response Plans and Inventory); or the California Porter-Cologne Water Quality Control Act, Water Code Section 13000 et seq., all as amended (the above-cited California state statutes are hereinafter collectively referred to as "the State Toxic Substances Laws"); or any other federal, state, or local statute, law, ordinance, resolution, code, rule, regulation, order or decree regulating, relating to, or imposing liability or standards of conduct concerning any Hazardous Substance, now or at any time hereafter in effect; (b) any substance, product, waste or other material of any nature whatsoever which may give rise to liability under any of the above statutes or under any statutory or common law theory based on negligence, trespass, intentional tort, nuisance or strict liability or under any reported decisions of a state or federal court; (c) petroleum or crude oil, other than petroleum and petroleum products which are contained within regularly operated motor vehicles; and (d) asbestos.

a. Except as otherwise specifically permitted under the terms of this Lease, Lessee shall not use, create, store or allow any Hazardous Substances on Property. Fuel and other Hazardous Substances stored in a motor vehicle for the exclusive operation of such vehicle, storage batteries used for emergency power, and bulk vehicle fuel and propane storage for farm purposes are excepted.

b. In no case shall Lessee cause or allow the deposit or disposal of any Hazardous Substances on Property.

c. No underground storage tanks shall be installed on Property.

d. Lessor shall at all times have the right to go upon and inspect the Property and the operations conducted thereon to assure compliance with the requirements of this Lease. This inspection may include taking samples for chemical analysis of substances and materials present and/or testing soils on Property and taking photographs.

e. Lessee shall, not less than ten (10) business days prior to the release by Lessee or within 24 hours following the discovery by Lessee of the presence of, or believed presence of, a Hazardous Substance as defined herein, give written notice to Lessor in the event that Lessee knows or has reasonable cause to believe that any release of a Hazardous Substance has come or will come to be located on or beneath the subject Property. The failure to disclose in a timely manner the release of either a material amount of Hazardous Substance or an amount which is required to be reported to a state or local agency pursuant to law (e.g., California's Hazardous Materials Storage and Emergency Response Act, Health and Safety Code Section 25550 et seq.) shall subject Lessee to a default under this Lease in addition to actual damages and other remedies provided by law. Lessee shall immediately clean up and completely remove all Hazardous Substances placed by Lessee on the Property to the satisfaction of Lessor, in a manner that is in all respects safe and in accordance with all applicable laws, rules and regulations.

f. Lessee shall disclose to Lessor the specific information regarding Lessee's disposal of any Hazardous Substances placed on the Property by Lessee and provide written documentation of its safe and legal disposal. The disclosure and documentation shall be given to Lessor no less than five (5) business days after the information and documentation is first available to Lessee.

g. Breach of any of the covenants, terms, and conditions of this Section 4.03 (HAZARDOUS SUBSTANCES) shall give Lessor the authority to immediately terminate this Lease, or to order a cessation of Lessee's operations on the Property causing the release of a Hazardous Substance, pending correction of the breach. Notwithstanding any termination or cessation of operations, Lessee will continue to be liable under this Lease to remove and mitigate all Hazardous Substances placed by Lessee on Property. Lessee shall be responsible for, and bear the entire cost of removal and disposal of all Hazardous Substances introduced to the Property by Lessee during Lessee's period of use and possession of Property. Lessor may pass through to Lessee any and all costs of removal and mitigation of Hazardous Substances incurred by Lessor as a result of Lessee's activities on Property. Notwithstanding the foregoing, Lessee shall

be responsible for any removal mitigation or decontamination, on or off Property, necessitated by the presence of such Hazardous Substances placed on Property by Lessee. Upon termination of this Lease, Lessee is required, in accordance with all laws, to remove from Property any equipment or improvements placed on Property by Lessee that could be contaminated by Hazardous Substances.

h. Lessee shall defend, indemnify and hold Lessor and its directors, officers, employees, and agents harmless from any claims, liability, injury, damage, costs, or expenses (including, without limitation, the cost of attorneys' and expert witnesses' fees) arising as a result of the presence or use of any Hazardous Substances caused or allowed to be placed by the Lessee on the Property during the term of this Lease. The foregoing indemnity is intended to operate as an agreement pursuant to Section 107, subdivision (e) of CERCLA (42 United States Code Section 9607(e)), and to California Health and Safety Code Section 25364, to insure, protect, hold harmless and indemnify Lessor from any liability created by the Lessee pursuant to such sections.

I HAVE READ AND UNDERSTAND SECTION 4.03 (HAZARDOUS SUBSTANCES).

Lessee's Initials

dlf

4.04 LIABILITY INSURANCE. Lessee has furnished insurance coverage evidenced by the Certificate(s) of Insurance attached hereto as Exhibit "C." A review of the insurance coverage will be made every year in order to adjust the coverage to be commensurate with the appropriate insurance coverage existing for similar type leaseholds at the time of review. Failure to maintain a current Certificate of Insurance on file with Lessor evidencing such insurance shall be cause for termination. Insurance coverage shall remain in effect throughout the term of lease and throughout any renewals.

Said insurance shall meet the following requirements:

- a. General liability in the amount of \$1,000,000 with a \$2,000,000 aggregate
- b. Workers' compensation coverage with California statutory limits, and employer's liability in the amount of \$1,000,000
- c. Auto liability in the amount of \$1,000,000 each accident

Insurance coverage shall have the following endorsements:

- a. Name Lessor as additional insured on the general liability and automobile liability
- b. Shall obligate the insurance carrier to provide to Lessor not less than a 30 day notice of cancellation or material change affecting the coverage of the policies
- c. The workers' compensation policy endorsed with a waiver of subrogation in favor of Lessor
- d. The Lessee's insurance is primary to any self-insurance or insurance of Lessor

Lessor shall have no liability to Lessee or to any insurer, by way of subrogation or otherwise, on account of any loss or damage to Lessee's respective property, or the Project, regardless of whether such loss or damage is caused by the negligence of Lessor or Lessee, arising out of any of the perils or casualties insured against by the property and/or liability insurance policies carried. The insurance policies obtained by Lessee pursuant to this Lease shall permit waivers of subrogation that the insurer may otherwise have against the non-insuring party. In the event the policy or policies do not allow waiver of subrogation prior to loss, Lessee shall, at the request of Lessor, deliver to Lessor a waiver of subrogation endorsement in such form acceptable to Lessor. If such an endorsement is not available and the Lessee's insurer pursues separate legal action against the Lessor, the Lessee shall be responsible for all legal fees and payment of any funds Lessor is legally held obligated to pay.

All carriers must be admitted to do business in California and have an AM Best rating of not less than A: VII. A non-admitted carrier may be used with authorization by Lessor with an AM Best rating of at least A: X. The exception to these ratings is for the State Compensation Fund (Workers' Compensation), which is unrated.

ARTICLE V

FALLOWING

5.01 FALLOWING OBLIGATION. Lessee acknowledges that Lessor is a metropolitan water district organized and existing for the purpose of storing, transporting and delivering water within its service area. Lessee further acknowledges that Lessor has an existing right, and water delivery contract, for the delivery of Colorado River water in accordance with federal and state law. Lessor has entered into agreements with the PVID and landowners within the Palo Verde Valley to fallow agricultural lands that are irrigated with Colorado River water for the purpose of conserving water for diversion and use within Lessor's service area. Notwithstanding any other agreements between Lessor and other parties, this Lease shall govern the fallowing of the Property by Lessee, and Lessee agrees to perform fallowing of the Property solely in accordance with this Lease. Lessee further acknowledges and agrees that this Lease, and the authorized uses allowed under this Lease, are subject to Lessor's rights and Lessee's obligations to fallow all, or any portion, of the Property in accordance with the terms and conditions of this Article V (FALLOWING).

5.02 FALLOWING CALLS. Lessor, from to time, may make a fallowing call by delivering written notice to Lessee not less than three (3) months prior to the date the fallowing shall commence or any shorter period of time mutually agreed to by Lessor and Lessee. If Lessor's fallowing call exceeds 2,299 acres, Lessee shall have an additional nine (9) months to commence fallowing of those acres exceeding 2,299. Each notice shall specify the number of irrigable acres that shall be fallowed by Lessee and the period during which the fallowing shall be maintained by Lessee. In addition to any fallowing required pursuant to this Section 5.02 (FALLOWING CALLS), Lessee agrees to maintain the fallowing of 2,299 acres for the period commencing January 1, 2012 through January 31, 2012; 1,000 acres for the period commencing February 1, 2012 through March 31, 2012; and 575 acres for the period commencing April 1,

2012 through July 31, 2013 in accordance with the provisions of Section 5.04 (ACTIONS REQUIRED FOR FALLOWING).

5.03 LESSOR'S DESIGNATION OF FALLOWED LANDS. Lessee shall respond to any fallowing call by Lessor within thirty (30) days by delivering a written notice to Lessor for approval. The notice shall identify, by PVID water toll parcel numbers, those areas within the Property that will be fallowed by Lessee in response to the fallowing call. The lands designated to be fallowed shall constitute not less than the number of irrigated acres specified in Lessor's fallowing call. Lessee may submit a written request to Lessor to rotate the fallowing of any irrigated acres that have been fallowed for not less than one (1) year, provided that such written request is submitted to Lessor for approval three (3) months prior to rotation or a shorter period of time mutually agreed to by Lessor and Lessee. Lessor shall give Lessee written notice of its approval or disapproval of the designation of fallowed lands or rotation of fallowed lands within thirty (30) days following receipt of Lessee's notice or request.

5.04 ACTIONS REQUIRED FOR FALLOWING. Lessee shall, on or before the date specified for fallowing in Lessor's fallowing call, comply with its fallowing obligations under this Lease by clearing the fallowed areas of all vegetation, ceasing irrigation, and refraining from the following: (a) growing any agricultural crops or other vegetation; (b) applying any water to the fallowed areas (other than rain that falls naturally on the fallowed areas); (c) extracting or applying any groundwater on the fallowed areas; and (d) using or collecting any surface water on the fallowed areas, other than for dust control in connection with required land management measures with Lessor's prior written approval. Lessee shall implement the land management measures described in Exhibit "E" attached hereto and incorporated herein by reference, on the fallowed areas. Lessee shall commence fallowing the specified lands not later than the date specified in Lessor's fallowing call and shall continue to maintain those areas in a fallowed condition throughout the period specified in Lessor's fallowing call.

5.05 REIMBURSEMENT OF RENT AND COMPENSATION. Lessor shall reimburse and compensate Lessee for certain costs incurred as a result of fallowing in accordance with this Article V (FALLOWING). The reimbursable and compensable items are those set forth in this Section 5.05 (REIMBURSEMENT OF RENT AND COMPENSATION), and shall be calculated in accordance with the provisions of this Section 5.05 (REIMBURSEMENT OF RENT AND COMPENSATION).

The rent paid for those irrigable acres on the Property that are fallowed during any year of the Lease shall be reimbursed to Lessee. The amount of the annual reimbursement for rent shall be calculated by multiplying the annual rental rate of \$250 per irrigable acre by the number of irrigable acres called to be fallowed during the year for which the calculation is made, prorated by the proportionate amount of the year during which the fallowing shall be performed for less than the full year. Lessor shall pay the annual reimbursable amount of annual rent within thirty (30) days following the commencement date of fallowing and on or before February 1 of each subsequent year of that fallowing call. For example, a fallowing call to commence fallowing of 100 acres on July 1 for two years shall result in the reimbursement to Lessee of \$12,500 on July 31 for the year in which fallowing commenced ($\$250 \times 100 \text{ acres} = \$25,000 \times \frac{1}{2} \text{ year} = \$12,500$), \$25,000 on February 1 of the first full subsequent year ($\$250 \times 100 \text{ acres} = \$25,000$), and \$12,500 on February 1 of the second partial subsequent year ($\$250 \times 100 \text{ acres} = \$25,000 \times \frac{1}{2} \text{ year} = \$12,500$).

Lessor will reimburse Lessee for the water tolls paid by Lessee to PVID on the fallowed acres prorated by the proportionate amount of the year during which the fallowing shall be performed for less than the full year. Lessor shall make its payment of the reimbursable amount of water tolls within fifteen (15) days following submittal by Lessee of reasonable documentation of the amount of water tolls paid for the fallowed acres.

Lessee shall perform maintenance of the acres fallowed pursuant to Lessor's fallowing call. The maintenance activities shall include one stubble discing, one regular discing, one spraying, and five spot spraying operations in any one year, all as needed. In the case of unusual circumstances that require additional maintenance activities, (such as above normal rainfall causing weeds to germinate in and around fallowed fields; excessive high winds causing the need to implement soil erosion control measures in accordance with the maintenance requirements of Exhibit "E"; and major irrigation system failure and maintenance due to damage from lack of water during the fallowing period), Lessee may submit a written request with supporting documentation to Lessor for payment of the cost to be incurred in performing the additional maintenance activities. Lessor shall respond to such requests within thirty (30) days and payment of any approved request shall be made within thirty (30) days following approval of the work performed. In no event shall the reimbursement for additional maintenance activities exceed thirty dollars (\$30) per fallowed acre per year.

Lessee hereby waives any claim or right to compensation or damages, other than the amounts specified herein, for any losses incurred as a result of fallowing in compliance with Lessor's fallowing calls. Lessor agrees not to reduce the number of fallowed acres for the period August 1 through December 31 in the final year of the lease below that fallowed at the period ending July 31 in the final year of the lease without mutual agreement with Lessee. Lessee specifically agrees that the leasehold interest of Lessee is subject to the fallowing provisions of this Lease, and Lessee has no right or interest in the Property except as limited by its fallowing obligations under this Lease. Lessee acknowledges that Lessee is not entitled to any other compensation for the use of the Property for fallowing, or for the Colorado River water that may be conserved by such fallowing, and Lessee acknowledges that it is not entitled to relocation assistance or any other benefits under the Uniform Relocation Assistance Act or any other applicable provision of law for fallowing in accordance with this Lease.

ARTICLE VI

USE OF BIO-SLUDGE

6.01 USE OF BIO-SLUDGE. Lessor may implement, or require Lessee to implement or cooperate in the implementation of, the application of bio-sludge on the Property or field trials and demonstrations relating to the use of bio-sludge on the Property. These field applications and/or trials and demonstrations shall not exceed the use of 1,000 irrigable acres of land. Lessor shall provide Lessee a three (3) month written notice prior to commencement of the use or application of any bio-sludge or any shorter period of time mutually agreed upon by the Parties. Such notice(s) shall indicate the start and end dates of the application of bio-sludge and the amount of irrigable acreage to be used. Lessee shall respond to Lessor's notice by delivering a written notice to Lessor within thirty (30) days of those fields, identified by PVID water toll parcel numbers that will be used for the use or application of bio-sludge. The lands designated for the use or application of bio-sludge shall constitute not less than the number of irrigable acres specified in Lessor's notice.

6.02 APPLICATION OF BIO-SLUDGE. Lessor may apply, or require Lessee to apply or cooperate with the application of bio-sludge on lands fallowed pursuant to the provisions and requirements of Article V (FALLOWING). In all cases, it is the responsibility of

Lessor to procure the bio-sludge material and ensure compliance with all applicable laws relating to its use. Lessor may enter into contract(s) with other entities for the purposes of bio-sludge procurement and application. In the event that Lessee is required to apply the bio-sludge, Lessee shall be compensated for the work required in an amount agreed upon by Lessor and Lessee in writing within forty-five (45) days following Lessor's notice of the commencement of use or application of bio-sludge. If the Parties fail to agree on an amount of compensation, Lessee shall not be required to perform any work to apply the bio-sludge, and Lessor shall make other provision for performing the work. Lessee shall not be entitled to any further compensation for the use or application of bio-sludge on fallowed lands except for the compensation provided in Article V (FALLOWING).

6.03 INDEMNITY. Lessor shall indemnify, defend, and hold Lessee, its directors, officers, employees, and agents harmless from and against any and all demands, claims, suits, liability, and costs (including attorneys' and expert witnesses' fees) for damage to property, or for injury to or death of any person, arising from Lessor's, or Lessor's agents', entry onto the Property to apply bio-sludge; the presence on the Property of bio-sludge applied by, or at the direction of, Lessor; or noncompliance with any statute, ordinance, or regulation in the use of bio-sludge on the Property by, or at the direction of, Lessor.

ARTICLE VII

IMPLEMENTATION OF WATER CONSERVATION MEASURES

7.01 PURPOSE OF WATER CONSERVATION MEASURES. Lessor may require Lessee to use or implement water conservation measures or cooperate in the implementation of water conservation measures on the Property, not to exceed 2,200 irrigable acres. The purpose of implementing water conservation measures is to reduce the overall annual water use per acre of land on the Property.

7.02 TYPES OF WATER CONSERVATION MEASURES. Water conservation measures may include, but are not limited to: (1) the use of efficient irrigation systems such as drip and surge flow; (2) the stressing of alfalfa during the summer months; (3) the fallowing of crops for up to six months during a twelve (12) month period; (4) the use of alternate crops that consume less water than alfalfa; (5) growing alfalfa on rows or flat beds using drip irrigation;

and (6) the use of flow meters and other measuring devices on farm turnouts, field intakes, and at discharge locations of farm runoff, tailwater and tile water.

7.03 IMPLEMENTATION OF WATER CONSERVATION MEASURES. Lessor shall provide Lessee a six (6) month written notice prior to commencement of implementation of water conservation measures, or any shorter period of time mutually agreed to by Lessor and Lessee. Such notice(s) shall indicate the start and end dates of the implementation of water conservation measures and the amount of irrigable acreage needed for the implementation of water conservation measures. Lessee shall respond to Lessor's notice by delivering a written notice to Lessor within three (3) months of those fields, identified by PVID water toll parcel numbers that will be used for the implementation of water conservation measures. The lands designated for the implementation of water conservation measures shall constitute not less than the number of irrigable acres specified in Lessor's notice. In the event that Lessee is required to implement water conservation measures, Lessee shall be compensated for the work required and for any crop loss that may result, in an amount agreed upon by Lessor and Lessee in writing within forty five (45) days following Lessor's notice of commencement. If the Parties fail to agree on an amount of compensation, Lessee shall not be required to implement any of the water conservation measures for which agreement is not reached.

7.04 INDEMNITY. Lessor shall indemnify, defend, and hold Lessee, its directors, officers, employees, and agents harmless from and against any and all demands, claims, suits, liability, and costs (including attorneys' and expert witnesses' fees) for damage to property, or for injury to or death of any person, arising from Lessor's, or Lessor's agents', entry onto the Property to construct or implement water conservation measures; the presence on the Property of water conservation measures constructed or implemented by, or at the direction of, Lessor; or non-compliance with any statute, ordinance, or regulation in the construction or implementation of water conservation measures on the Property by, or at the direction of, Lessor.

ARTICLE VIII

MISCELLANEOUS

8.01 ENTRY BY LESSOR. Lessee shall permit Lessor to enter upon the Property at any reasonable time for the inspection thereof, or at any time in connection with any work that may be required thereon, and Lessor shall not be liable for any damage to Lessee's personal property or improvements in the course thereof.

8.02 ASSIGNMENT OR SUBLETTING. Lessee shall not assign this Lease, nor sublet the Property, without the prior written consent of Lessor, and consent by Lessor to one assignment shall not be deemed to be consent to any subsequent assignment or subletting. Any assignment or subletting without the written consent of Lessor shall be void and shall, at the option of Lessor, terminate this Lease. Notwithstanding the foregoing, Lessee shall have the right, without the consent of Metropolitan, to assign, pledge or otherwise transfer its rights and obligations under this Lease to an entity that is controlled by Lessee. Lessor shall receive from Lessee ten percent (10%) of any sublease rent amount that exceeds \$250 per acre. Any sublease agreement submitted to Lessor for approval shall include a copy of this Lease as an exhibit and shall contain sublessee's agreement to be bound by all of the following requirements set forth in this Lease. Lessor shall have thirty (30) days to review any proposed request for assignment or proposed sublease agreement. Lessee's request shall be deemed approved if not denied before 5:00 p.m. on the thirtieth day, or the next business day if the thirtieth day should fall on a Saturday, Sunday, or Metropolitan holiday.

8.03 MECHANIC'S LIENS. Lessee shall keep Property free from any liens arising out of any work performed, material furnished, or obligations incurred by Lessee, or any tenant or subtenant thereof.

8.04 WAIVER. The waiver by Lessor or Lessee of any breach of any term or condition contained herein shall not be deemed to be a waiver of any subsequent breach of the same or any other terms or conditions contained herein. The subsequent acceptance of rent by Lessor shall not be deemed to be a waiver of any preceding breach by Lessee of any terms or conditions herein, other than the failure of Lessee to pay the particular rental so accepted, regardless of Lessor's knowledge of such preceding breach at the time of acceptance of such rent.

8.05 AMENDMENTS. The provisions of this Lease may be amended only by the mutual written agreement of the Parties.

8.06 NOTICES. All notices, certificates of insurance, and demands required or permitted to be given to under this Lease shall conspicuously bear the legend "NOTICE UNDER REVENUE LEASE NO. R.L. 3225" on the notice itself and on the envelope containing the notice, and shall, until contrary instructions are given in writing, be effectively given to the other Party when delivered by hand or mailed by registered or certified mail, return receipt requested, to the other Party at the following addresses:

To Lessor at:	To Lessee at:
The Metropolitan Water District of Southern California Attention: Fadi Kamand Post Office Box 54153 Los Angeles, CA 90054-0153	HayDay Farms, Inc. Attention: Dale Tyson 15500 South Commercial Blythe, CA 92225

8.07 AUTHORITY. Each person executing this Lease on behalf of the Lessee warrants that the Lessee is a California corporation, that the corporation has the right and authority to enter into this Lease, and that each person signing on behalf of the corporation is authorized to sign.

8.08 GOVERNING LAW AND VENUE. This Lease shall be governed by the laws of the State of California. Notwithstanding Code of Civil Procedure section 394, Lessor and Lessee agree that venue for any action commenced by a Party to this Lease shall be in the County of Los Angeles.

8.09 COUNTERPARTS. This Lease may be executed in several counterparts, each of which shall be deemed an original, and such counterparts shall constitute but one and the same instrument.

8.10 TIME. Time is of the essence of this Lease.

8.11 QUIET ENJOYMENT. Lessor covenants that Lessee, upon paying rent and performing the covenants made by it in this Lease, shall and may peacefully and quietly have, hold, and enjoy the Property under the terms and conditions specified in this Lease.

8.12 WHEAT AND COTTON BASE. To the best of Lessor's knowledge as of the effective date of this Lease, the Property has a current allocation of 2,826.9 acres of cotton base and 826.3 acres of wheat base, and such cotton base and wheat base are currently in good standing and in full force and effect, but Lessor makes no representation or warranty as to such base. Throughout the term of this Lease, Lessee shall have the option, but not the obligation, to receive, itself or its appointed agents, the full benefit, use and enjoyment of such cotton base and wheat base and the right to receive all payments and allocations associated therewith. Lessee shall hold Lessor harmless and indemnify Lessor from any claims, losses, or demands arising from or related to all matters concerning this subject matter, the cotton and wheat base allocations.

Both Parties have carefully read and reviewed this Lease and each term and provision contained herein and, by execution of this Lease, demonstrate their informed and voluntary consent thereto. The Parties hereby agree that at the time that this Lease is executed, the terms of this Lease are commercially reasonable and effectuate the intent and purpose of Lessor and Lessee with respect to the Property.

9.14 EXHIBITS. This Lease contains no Exhibit A.

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IN WITNESS WHEREOF, the Parties hereto have executed this Lease.

Date Executed: 2/21/12

Lessor's Mailing Address:
Post Office Box 54153
Los Angeles, CA 90054-0153
Attention: Real Estate Services Unit
Telephone: (213) 217-7750

THE METROPOLITAN WATER DISTRICT
OF SOUTHERN CALIFORNIA

Jeffrey Kightlinger
General Manager

By: Ralph T. Hicks
Ralph T. Hicks
Manager
Real Property Development
and Management Group

Lessor

Date Executed: 2/28/12

Lessee's Mailing Address:
15500 South Commercial
Blythe, CA 92223
Telephone (760) 922-4713

HAYDAY FARMS, INC.

By: Dale Tyson
Print: Dale Tyson
Title: Vice President

By: _____

Print: _____
Title: _____

Lessee

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EXHIBIT C

LIST OF LEASED PROPERTY WATER TOLL ACREAGES

EXHIBIT C

FARMER'S FIELD NO.	PVID WATER TOLL ACRES	PVID PARCEL NO.	PVID WATER TOLL INVOICE NO.	RIVERSIDE COUNTY ASSESSOR'S PARCEL NO.
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K Ranch (East of Drain)

1	35	020011	611627	878-162-003
2	66	029004	611629	878-192-002 (P)
3	77	029014	611459	878-192-002 (P)
4	76	029013	611459	878-192-002 (P)
5	77	028019	611629	878-201-001 (P)
6	77	028018	611629	878-201-001 (P)
9	40	028014	611630	878-201-001 (P)
10	41	028013	611629	878-201-001 (P)
11	61	029010	611459	878-193-011 (P)
12	72	029011	611459	878-193-011 (P)
13	67	029012	611630	878-192-011 (P)
14	42	029008	611630	878-192-011 (P)
15	42	029009	611631	878-193-011 (P)
16	41	028015	611630	878-201-001 (P)
17	42	028016	611630	878-201-001 (P)
18 (P)	39	033008	611626	878-240-021 (P)
18 (P)	40	033009	611622	878-240-021 (P)
19	40	032006	611631	878-220-014 (P)
20	40	032005	611637	878-220-014 (P)
21 (P)	39	032001	611637	878-220-014 (P)
21 (P)	40	032002	611637	878-220-014 (P)
21 (P)	4	031013	611636	878-220-005
22 (P)	7	031013	611636	878-220-005
22 (P)	34	032003	611637	878-220-014 (P)
23	44	032004	611637	878-220-014 (P)
24	41	032007	611637	878-220-014 (P)
25	38	032008	611637	878-220-014 (P)
26 (P)	43	033010	611626	878-240-021 (P)
26 (P)	42	033011	611626	878-240-021 (P)
27	36	033012	611622	878-240-021 (P)

EXHIBIT C

FARMER'S FIELD NO.	PVID WATER TOLL ACRES	PVID PARCEL NO.	PVID WATER TOLL INVOICE NO.	RIVERSIDE COUNTY ASSESSOR'S PARCEL NO.
28	67	033013	611622	878-240-021 (P)
K 29 (P)	42	032013	611463	878-220-014 (P)
K 29 (P)	43	032014	611463	878-220-014 (P)
K 29 (P)	42	032010	611638	878-220-014 (P)
K 30 (P)	16	031015	611636	878-230-007 (P)
K 30 (P)	41	032009	611638	878-220-014 (P)
K 31	20	031016	611636	878-230-007 (P)
K 32 (P)	42	031017	611636	878-230-007 (P)
K 32 (P)	40	032011	611636	878-220-014 (P)
K 33 (P)	41	032015	611463	878-220-014 (P)
K 33 (P)	41	032016	611463	878-220-014 (P)
K 33 (P)	41	032012	611638	878-220-014 (P)
K 34 (P)	34	318006	611961	006-090-03 (P)
K 34 (P)	38	318007	611961	006-090-03 (P)
K 34 (P)	42	318008	611961	006-090-03 (P)
K 35 (P)	40	301006	611853	
K 35 (P)	72	301007	611853	

SubTotal 2,085

Island Fields

I 31 (P)	19	936007	611619	879-262-011
I 31 (P)	40	031014	611636	878-230-008
I 36	36	301005	611853	
I 37 (P)	39	302001	611853	
I 37 (P)	34	302002	611853	

SubTotal 168

West Ranch (West of Drain, South and East of Henderson Ranch)

W 30 (P)	69	017007	611623	878-112-015 (P)
W 30 (P) & W 31	45	017008	611623	878-112-015 (P)

EXHIBIT C

FARMER'S FIELD NO.	PVID WATER TOLL ACRES	PVID PARCEL NO.	PVID WATER TOLL INVOICE NO.	RIVERSIDE COUNTY ASSESSOR'S PARCEL NO.
W 32 (P)	38	020007	611627	878-162-002 (P)
W 32 (P)	30	020008	611627	878-162-002 (P)
W 33 (P)	33	020009	611627	878-162-002 (P)
W 33 (P)	8	020010	611627	878-162-002 (P)
W 34	42	019011	611626	878-161-015 (P)
W 35	39	019012	611433	878-161-015 (P)
36	42	019014	611626	878-161-015 (P)
37	41	019013	611433	878-161-015 (P)
40	74	019018	611626	878-161-014 (P)
41 (P)	37	200012	611628	878-162-002 (P)
41 (P)	27	020013	611628	878-162-002 (P)
43	83	019017	611626	878-161-014 (P)
44 (P)	35	020014	611628	878-162-002 (P)
44 (P)	7	020015	611628	878-161-014 (P)
45	40	925007	611618	879-260-004 (P)
47	40	030001	611916	878-191-004-0 (P)
48	43	030002	611632	878-191-004 (P)
49 (P)	39	030005	611632	878-191-004 (P)
49 (P)	39	030006	611632	878-191-004 (P)
50	57	029005	611630	878-192-001
51	41	925008	611618	879-260-004 (P)
53	40	030003	611916	878-191-004-0 (P)
54	42	030004	611632	878-191-004 (P)
W 55 (P)	39	030007	611632	878-191-004 (P)
W 55 (P)	39	030008	611916	878-191-004-0 (P)
57 (P)	40	030009	611633	878-193-013 (P)
57 (P)	40	030010	611633	878-193-013 (P)
58 (P)	12	029006	611630	878-193-007
58 (P)	40	030013	611633	878-193-013 (P)
58 (P)	40	030014	611633	878-193-013 (P) 878-093-014 (P)

EXHIBIT C

FARMER'S FIELD NO.	PVID WATER TOLL ACRES	PVID PARCEL NO.	PVID WATER TOLL INVOICE NO.	RIVERSIDE COUNTY ASSESSOR'S PARCEL NO.
59 (P)	39	925009	611618	879-260-014
59 (P)	4	936002	611619	879-262-005 (P)
59 (P)	40	936003	611619	879-262-005 (P)
60 (P)	44	030011	611633	878-193-013 (P)
60 (P)	43	030012	611633	878-193-013 (P)
61	74	030015	611916	878-193-013-4 (P)
62 (P)	41	031001	611634	878-220-015 (P)
62 (P)	41	031002	611634	878-220-015 (P)
63 (P)	38	031005	611634	878-220-015 (P)
63 (P)	17	031006	611634	878-220-015 (P)
64 (P)	8	936004	611619	879-262-005 (P)
64 (P)	36	936005	611619	879-262-005 (P)
64 (P)	40	936006	611619	879-262-005 (P)
W 65	80	031019 P	611635	878-220-006 (P)
66	60	031020	611635	878-220-015-9 (P)
W 67	73	031019 P	611635	878-230-015 (P)
68	56	031012	611635	878-220-006 (P)
W 69	38	031011	611634	878-220-006 (P)

SubTotal 2,053

Henderson Ranch

23 (P)	35	007016	611325	878-018-006 (P)
23 (P)	37	007017	611325	878-018-006 (P)
24 (P)	36	008009	611621	878-082-001 (P)
24 (P)	39	008010	611621	878-082-001 (P)
25 (P)	37	008011	611621	878-082-001 (P)
25 (P)	37	008012	611621	878-082-001 (P)
26 (P)	38	008013	611621	878-082-001 (P)
26 (P)	38	008014	611621	878-082-001 (P)
27 (P)	37	017010	611623	878-112-014 (P)

EXHIBIT C

FARMER'S FIELD NO.	PVID WATER TOLL ACRES	PVID PARCEL NO.	PVID WATER TOLL INVOICE NO.	RIVERSIDE COUNTY ASSESSOR'S PARCEL NO.
27 (P)	37	017014	611623	878-120-013
W 28	39	017009	611623	878-112-014 (P)
W 29	37	017015	611916	878-130-010-6
101 (P)	23	912001	611616	879-210-026 (P)
101 (P)	36	912002	611616	879-210-026 (P)
102 (P)	38	912003	611616	879-210-026 (P)
102 (P)	39	912005	611616	879-210-026 (P)
103 (P)	37	912004	611616	879-210-026 (P)
103 (P)	37	912006	611616	879-210-026 (P)
107 (P)	36	912008	611183	879-210-026 (P)
107 (P)	37	912009	611183	879-210-026 (P)
108 (P)	41	912010	611183	879-210-026 (P)
108 (P)	41	912012	611183	879-210-026 (P)
109 (P)	39	912011	611183	879-210-026 (P)
109 (P)	35	912013	611183	879-210-026 (P)
110	15	007006	611620	878-081-012 (P)
111 (P)	40	007008	611620	878-081-012 (P)
111 (P)	40	007009	611620	878-081-012 (P)
112 (P)	40	007010	611620	878-081-012 (P)
112 (P)	40	007011	611620	878-081-012 (P)
113 (P)	37	007012	611325	878-018-012 (P)
113 (P)	39	007014	611325	878-018-012 (P)
114 (P)	43	007013	611325	878-018-012 (P)
114 (P)	44	007015	611325	878-018-012 (P)
115 (P)	21	913001	611617	879-240-033 (P)
115 (P)	38	913002	611617	879-240-033 (P)
115 (P)	38	913005	611617	879-240-033 (P)
116	20	913006	611617	879-240-029 (P) 879-240-032
117 (P)	28	913003	611617	879-240-033 (P)
117 (P)	37	913004	611617	879-240-033 (P)

EXHIBIT C

FARMER'S FIELD NO.	PVID WATER TOLL ACRES	PVID PARCEL NO.	PVID WATER TOLL INVOICE NO.	RIVERSIDE COUNTY ASSESSOR'S PARCEL NO.
118 (P)	37	913007	611617	879-240-033 (P)
118 (P)	35	913008	611185	879-240-033 (P)
119 (P)	42	018002	611624	878-111-017 (P)
119 (P)	43	018004	611624	878-111-017 (P)
120-No (P)	40	018003	611624	878-111-017 (P)
120-No (P)	40	018005	611624	878-111-017 (P)
120-So	42	018011	611625	878-111-017 (P)
121 (P)	40	018008	611375	878-111-017 (P)
121 (P)	39	018006	611624	878-111-017 (P)
122 (P)	39	018007	611375	878-120-015
122 (P)	38	018009	611375	878-130-009
123 (P)	36	913009	611185	879-240-033 (P)
123 (P)	37	913010	611185	879-240-033 (P)
124 (P)	37	913013	611185	879-240-033 (P)
124 (P)	38	913014	611618	879-240-033 (P)
125 (P)	42	018010	611625	878-111-017 (P)
125 (P)	42	018012	611625	878-111-017 (P)
126 (P)	39	018013	611625	878-111-017 (P)
126 (P)	38	018014	611625	878-111-017 (P)
127 (P)	38	913012	611185	879-240-033 (P)
127 (P)	38	913013	611185	879-240-033 (P)
128	39	913015	611618	879-240-033 (P)
129	37	913016	611618	879-240-033 (P)
130 (P)	39	018015	611433	878-111-017 (P)
130 (P)	38	018016	611433	878-111-017 (P)
SubTotal		2,379		
Total Acres		6,685		

NOTE: (P) represents "Portion"

EXHIBIT D

CERTIFICATE OF INSURANCE



CERTIFICATE OF LIABILITY INSURANCE

OP ID: DL

DATE (MM/DD/YYYY)

09/26/11

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Tyler Insurance Agency 1226 Main Street El Centro, CA 92243 Allen Tyler, CPCU, ARM		760-362-2611 760-337-8428	CONTACT NAME: Daniel Lemus PHONE (A/C No, Ext): 760-482-2791 FAX (A/C No): 760-337-8428 E-MAIL: dlemus@tylerins.com ADDRESS: PRODUCER CUSTOMER ID #: HAYDA-1
INSURED Hayday Farms, Inc. Tohshin Trading Co., Inc. P O Box 1226 Blythe, CA 92226		INSURER(S) AFFORDING COVERAGE INSURER A: Nationwide Agribusiness Ins. NAIC # 28223 INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:	

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSR WYVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> GENERAL LIABILITY <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC	X	CPP121675A	09/30/11	09/30/12	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 50,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMPIOP AGG \$ 2,000,000
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS		CA121675A	09/30/11	09/30/12	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DEDUCTIBLE RETENTION \$		CU121675A	09/30/11	09/30/12	EACH OCCURRENCE \$ 4,000,000 AGGREGATE \$ 4,000,000 \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N/A				W/C STATU-TORY LIMITS E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)
 The Certificate Holder is included as "Additional Insured" per company form attached with respects to: Leased Land & Fallowing Program described as Farm Lease R.L. No. 2480 - premises known Palo Verde Irrigation District - 7,000 acres (Imperial County 350 acres & Riverside County 6,650 acres).

CERTIFICATE HOLDER

CANCELLATION

The Metropolitan Water
 District of Southern California
 Attn: Property Management Team
 Post Office Box 54153
 Los Angeles, CA 90054-0153

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

February 09, 2012



Exhibit D

Page 2 of 3

HAYDAY FARMS INC
15500 S COMMERCIAL ST

BLYTHE, CA 92225-2750

Re: Barrett Business Services, Inc. ("BBSI")
Letter of Self-Insurance for Workers' Compensation Coverage

As the named addressee of this Letter, your company's required workers' compensation coverage is provided through BBSI's state approved Self-Insured Workers' Compensation Plan by way of your co-employment contract with BBSI. BBSI's California customers can also verify BBSI's state certification at <http://www.dir.ca.gov/SIP/sip.html>; next, click on "Self Insured Employers"; then "Rosters"; then scroll down to Barrett (the list is alphabetical by company name). Additional information is as follows:

Self Insurance Certification Number:

California:	2246
Oregon:	1068
Washington:	706, 116
Delaware:	152
Maryland:	11365
Colorado:	463

Other Comments (place an "X" if applicable):

☒ Named "Letter Holder": Metropolitan Water District Los Angeles Real Property Development and Management Group ,

☒ Other: Coverage Effective Dates: 7/04/11 through 07/03/12; BBSI will notify Metropolitan Water District Los Angeles 30 days in advance of a cancellation of coverage for HAYDAY FARMS, INC. RE: All Operations

Additionally, BBSI's self-insured program is further supported by an excess workers' compensation insurance policy with National Union Fire Insurance Company of Pittsburgh, PA. Copy of certificate is available upon request.

For additional information, please contact your local BBSI office at: (909) 890-3633

Very truly yours,

Michael L. Elich
President and Chief Executive Officer

BBSI Office: SAN BERNARDINO

doc: LOSI-2

8100 NE Parkway Drive, Suite 200 Vancouver, Washington 98662 800.494.5669 360.828.0700 Fax 360.828.0701 www.barrettbusiness.com

PARTNERS IN PROFITABILITY

CERTIFICATE OF LIABILITY INSURANCE

Issue Date:

PRODUCER Ron Graybeal Beecher Carlson Insurance Agency 220 NW 2nd Avenue, Suite 800 Portland, OR 97209-3951		THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER. IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).			
INSURED Bavelle Business Services, Inc. 8160 NE Parkway, Suite 200 Vancouver, WA 98662		COMPANIES AFFORDING COVERAGE COMPANY LETTER A National Union Fire Insurance Company COMPANY LETTER B COMPANY LETTER C COMPANY LETTER D COMPANY LETTER E			
COVERAGES THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. (NOTE: REGARDING ANY REQUIREMENT, LIMIT OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY BE APPLIED, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.)					
CO LTR	TYPE OF INSURANCE	POLICY NUMBER	EFFECTIVE DATE	EXPIRATION DATE	
GENERAL LIABILITY <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS MADE <input type="checkbox"/> OCCUR <input type="checkbox"/> OWNER'S & CONTRACTORS PROT.					
		Policy Number	Effective Date	Expiration Date	GENERAL AGGREGATE \$XXX,XXX PRODUCTS-COMPUTER AGGREGATE \$XXX,XXX PERSONAL & ADVERTISING INJURY \$XXX,XXX EACH OCCURRENCE \$XXX,XXX FIRE DAMAGE (Any one fire) \$XXX,XXX MEDICAL EXPENSE (Any one person) \$XXX,XXX
AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULE AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS <input type="checkbox"/> GARAGE LIABILITY					
					COMBINED SINGLE LIMIT \$XXX,XXX BODILY INJURY (Per person) \$XXX,XXX BODILY INJURY (Per accident) \$XXX,XXX PROPERTY DAMAGE \$XXX,XXX COLLISION DEDUCTIBLE \$XXX,XXX COMPREHENSIVE DEDUCTIBLE \$XXX,XXX
EXCESS LIABILITY <input type="checkbox"/> UMBRELLA FORM <input type="checkbox"/> OTHER THAN UMBRELLA FORM					
					AGGREGATE \$XXX,XXX
WORKERS' COMPENSATION A AND EMPLOYERS' LIABILITY 910606 1/1/2012 1/1/2013					
					\$15,000,000 (M) \$2,000,000 (EACH ACCIDENT) \$2,000,000 (DISEASE-POLICY LIMIT) \$2,000,000 (DISEASE-EACH EMPLOYEE)
OTHER Covered states - CA, DE, OR, WA					
DESCRIPTION OF OPERATIONS/LOCATIONS/VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required) Limits shown are above a \$5,000,000 self-insured retention.					
CERTIFICATE HOLDER This section intentionally left blank		CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE GIVEN IN ACCORDANCE WITH THE POLICY PROVISIONS. Authorized Representative R. Graybeal, CPCU, ARI			

EXHIBIT E

LAND MANAGEMENT MEASURES

EXHIBIT E

LAND MANAGEMENT MEASURES

Land management measures to control weed growth and wind erosion are an integral part of the following provisions of this Lease. Metropolitan and Lessee agree that Lessee is required to implement these land management measures on all lands fallowed in accordance with Article V (FALLOWING).

These land management measures do not preempt other measures required by federal, state or local agencies for farmlands within their jurisdiction, but are to be implemented in conjunction with any other required measures.

Weed Control

Weed and invasive plant growth on irrigated fields due to rainfall or water seepage from canals or from neighboring irrigated farmland (especially along the outside borders of non-irrigated fields) shall be controlled by the Lessee. Control measures shall be undertaken by the Lessee to prevent the spread of these plants, their consumptive use of water and associated issues concerning the spread of plant disease, insects and other pests. Weeds and other invasive plants shall be controlled using measures of Lessee's choice, including chemical, biological or mechanical methods.

Only chemicals approved for use by the California Department of Food and Agriculture shall be allowed to be used for controlling weeds. As with all farm-related activities on the Property, Lessee shall obtain all proper local, state and federal permits for the use of herbicides, pesticides and insecticides. Also, Lessee shall comply with applicable regulations that pertain to solid waste management and air quality that apply when handling or disposing of farm residues and trash.

Erosion Control

To protect soil resources within the Palo Verde Valley and to maintain Landowner's eligibility for U. S. Department of Agriculture (USDA) benefits (excluding existing programs that fund the reduction or elimination of production of any agricultural crop), Lessee shall implement wind erosion control measures for fallowed acres. The measures may include the following:

Stubble Residue and Sod Remnants

Leaving fallowed acres with stubble or sod remnants to lower wind speeds at the soil surface and provide a root system to help hold soil in place and minimize wind erosion.

Clod Plowing

For crops that would not leave an adequate stubble residue (such as cotton and many vegetable or melon crops) clod plowing may be implemented. The term clod plowing

refers to the practice of tilling a field when it is wet so that large, damp clumps of soil are produced. These wet clumps break down into clods of soil that have a low susceptibility to wind erosion because they contain a relatively hard crust that minimized detachment of soil particles.

Cloddy soil remains effective only as long as a hard crust remains on the clods. Rain can wear on soil crusts reducing their effectiveness. During episodes of wind erosion, transported soil particles can also abrade soil crusts. Accordingly, clod plowing must occasionally be repeated in order for this management measure to continue to minimize wind erosion from fallowed acres. The maximum continuous period that any single episode of clod plowing shall be used as an erosion control measure on fallowed acres shall be three (3) years. After three (3) years, one of the following shall be implemented:

- The fallowed acres will be subjected to a new round of clod plowing conducted when the soil has adequate moisture to allow development of new clods
- The fallowed acres will be returned to active, irrigated production and Lessee will rotate fallowing to other acres of the Property

For portions of the Property on which the soil types have been classified as Highly Erodible Land (HEL) by the National Resource Conservation Service, Lessee will conduct the fallowing in accordance with the Farm Service Agency Conservation Plans developed for those lands.

Remedial Measures

In the event that Metropolitan determines through inspection of the fallowed acres that additional erosion control measures are required, it shall give written notice to Lessee to implement additional measures at Lessee's cost. The requirement to implement such additional measures shall be based on "noticeable wind erosion" as evidenced by wind-borne soil deposition (such as deposits of fine material adjacent to wind barriers), lack of soil crusts on clods, or the visible transport of topsoil by the wind. Additional erosion control measures that may be required include:

- Spreading mulch or manure over eroding soils
- Seeding a cover crop if natural precipitation is adequate for this purpose, provided that only shallow rooted cover crops are used
- Conducting additional clod plowing to reestablish a thick crust on clods within the affected area, and utilizing the addition of much to improve effectiveness

The use of water other than natural rainfall on fallowed acres to implement any of the erosion control measures shall constitute a breach of Lessee's fallowing obligation under Article V (FALLOWING) unless authorized in writing by Metropolitan.