

**STATE OF IDAHO
DEPARTMENT OF WATER RESOURCES**

**TRANSFER OF WATER RIGHT
TRANSFER NO. 85750**

This is to certify that: J & L HOLDINGS LLC
PO BOX 111
IRWIN, ID 83428-0111

has requested a change to the water right(s) listed below. This change in water right(s) is authorized pursuant to the provisions of Section 42-222, Idaho Code. A summary of the changes is also listed below. The authorized change for each affected water right, including conditions of approval, is shown on the following pages of this document.

Summary of Water Rights Before the Proposed Changes

<u>Water Right</u>	<u>Origin/Basis</u>	<u>Priority Date</u>	<u>Diversion Rate</u>	<u>Diversion Volume</u>	<u>Acre Limit</u>	<u>Total Acres</u>	<u>Source</u>
35-12467B	WR/DECREED	8/26/1957	0.440 cfs	140.0 af	35.0	40.0	GROUND WATER
35-7720	WR/DECREED	4/22/1979	0.360 cfs	72.4 af	N/A	18.1	GROUND WATER

Associated Water Rights Also Included in the Transfer Approval (Conditions Updated)

<u>Water Right</u>	<u>Origin/Basis</u>	<u>Priority Date</u>	<u>Diversion Rate</u>	<u>Diversion Volume</u>	<u>Acre Limit</u>	<u>Total Acres</u>	<u>Source</u>
1-7017	WR/DECREED	3/14/1978	0.220 cfs	N/A		13.1	SNAKE RIVER
35-13294	WR/DECREED	4/27/1956	0.070 cfs	20.0 af	5.0	20.0	GROUND WATER

Purpose of Transfer (Changes Proposed)

<u>Current Number</u>	<u>Split</u>	<u>POD</u>	<u>POU</u>	<u>Add POD</u>	<u>Period of Use</u>	<u>Nature of Use</u>
35-12467B	YES	YES	YES	YES	NO	YES
35-7720	YES	YES	YES	YES	NO	YES

Summary Of Water Rights After the Approved Change

<u>Existing Right</u>	<u>New No. (Changed Portion)</u>	<u>Transfer Rate</u>	<u>Transfer Volume</u>	<u>Acre Limit</u>	<u>Total Acres</u>	<u>New No. (remaining portion)</u>	<u>Remaining Rate</u>	<u>Remaining Volume</u>	<u>Remaining Acre Limit</u>	<u>Remaining Total Acres</u>
35-12467B	25-14510	0.250 cfs	80.0 af	N/A	N/A	35-12467B	0.190 cfs	60.0 af	15.0	20.0
35-7720	25-14511	0.100 cfs	20.0 af	N/A	N/A	35-7720	0.260 cfs	52.4 af	N/A	13.1
COMBINED TOTALS		0.350 cfs	100.0 af	N/A	N/A		N/A	N/A	N/A	N/A

Transfer No. 85750

**Support Data
In File # 35-7720**

STATE OF IDAHO
DEPARTMENT OF WATER RESOURCES

TRANSFER OF WATER RIGHT
TRANSFER NO. 85750

This water right(s) is subject to all prior water rights and shall be administered in accordance with Idaho law and applicable rules of the Department of Water Resources. Detailed Water Right Description(s) attached.

Dated this 17th day of August, 2022.



Regional Manager



Transfer No. 85750

Support Data
In File # 35-7720

WATER RIGHT NO. 35-12467B
As Modified by Transfer No. 85750

In accordance with the approval of Transfer No. 85750, Water Right No. 35-12467B is now described as follows:

Right Holder: WAYNE A JENSEN
 2777 N 26 W
 IDAHO FALLS, ID 83402

Priority Date: 8/26/1957

Source: GROUND WATER

<u>BENEFICIAL USE</u>	<u>From</u>	<u>To</u>	<u>Diversion Rate</u>	<u>Diversion Volume</u>
IRRIGATION	04/01	to 10/31	0.190 cfs	60.0 af
			0.190 cfs	60.0 af

LOCATION OF POINT(S) OF DIVERSION

GROUND WATER NESESW Sec 5 Twp 03N Rge 37E BONNEVILLE County

PLACE OF USE: IRRIGATION

			NE				NW				SW				SE				
Twp	Rng	Sec	NE	NW	SW	SE	NE	NW	SW	SE	NE	NW	SW	SE	NE	NW	SW	SE	Totals
03N	37E	4										20.0							20.0

Right Acre Limit: 15.0

POU Total Acres: 20.0

CONDITIONS OF APPROVAL

1. This right is limited to the irrigation of 15 acres within the authorized place of use in a single irrigation season.
2. Rights 35-12467B and 34-13294 when combined shall not exceed the irrigation of 20 acres.
3. Use of water under this right will be regulated by a watermaster with responsibility for the distribution of water among appropriators within a water district. At the time of this approval, this water right is within State Water District No. 120.
4. The right holder shall maintain a measuring device and lockable controlling works of a type approved by the Department in a manner that will provide the watermaster suitable control of the diversion.
5. Pursuant to Section 42-1412(6), Idaho Code, this water right is subject to such general provisions necessary for the definition of the rights or for the efficient administration of water rights as may be determined by the Snake River Basin Adjudication court at a point in time no later than the entry of the final unified decree.

Transfer No. 85750

WATER RIGHT NO. 25-14510**As Modified by Transfer No. 85750**

In accordance with the approval of Transfer No. 85750, Water Right No. 25-14510 is now described as follows:

Right Holder: WAYNE A JENSEN
2777 N 26 W
IDAHO FALLS, ID 83402

Priority Date: 8/26/1957

Source: GROUND WATER

<u>BENEFICIAL USE</u>	<u>From</u>	<u>To</u>	<u>Diversion Rate</u>	<u>Diversion Volume</u>
MITIGATION BY NON-USE	04/01	to 10/31	0.250 cfs	80.0 af
			0.250 cfs	80.0 af

LOCATION OF POINT(S) OF DIVERSION

GROUND WATER	SESE	Sec 36 Twp 04N Rge 38E	JEFFERSON County
GROUND WATER	SESE	Sec 36 Twp 04N Rge 38E	JEFFERSON County
GROUND WATER	NESE	Sec 36 Twp 04N Rge 38E	JEFFERSON County

PLACE OF USE: MITIGATION BY NON-USE

Twp	Rng	Sec	NE				NW				SW				SE				Totals
			NE	NW	SW	SE	NE	NW	SW	SE	NE	NW	SW	SE	NE	NW	SW	SE	
04N	38E	36													X	X			

CONDITIONS OF APPROVAL

1. This right is limited to the irrigation of 20 acres within the authorized place of use in a single irrigation season.
2. Rights 25-14510 and 25-14511 when combined shall not exceed the irrigation of 25 acres.
3. This right mitigates for the depletion of water resulting from the diversion and use of water under Right 25-14512. If the mitigation portion of this right is not deliverable due to a shortage of water or a priority call, then the amount of water authorized for diversion under the uses of Right 25-14512 that are being mitigated shall be reduced by the same proportion as the reduction to this right.
4. Use of this right is combined with sixteen shares of water from Rudy Irrigation Canal Company Ltd.
5. As long as the beneficial use for this right remains designated as mitigation by non-use, this right is not combined with and remains separate from the irrigation rights at the place of use described above.

Transfer No. 85750

WATER RIGHT NO. 25-14510
As Modified by Transfer No. 85750

CONDITIONS OF APPROVAL

6. Use of water under this right may be regulated by a watermaster with responsibility for the distribution of water among appropriators within a water district. At the time of this approval, this water right is within State Water District No. 120.
7. The diversion and use of water described in Transfer 85750 may be subject to additional conditions and limitations agreed to by the protestant and the right holder under a separate agreement to which the Department is not a party. Because the Department is not a party, the Department is not responsible for enforcement of any aspect of the agreement not specifically addressed in other conditions herein. Enforcement of those portions of the agreement not specifically addressed in other conditions shall be the responsibility of the protestant and the water right holder.
8. The right holder shall accomplish the change authorized by this transfer within one year of the date of this approval.
9. Failure of the right holder to comply with the conditions of this transfer is cause for the Director to rescind approval of the transfer.
10. Pursuant to Idaho Code § 42-1412(6), this water right is subject to such general provisions necessary for the definition of the rights or for the efficient administration of water rights as determined by the Snake River Basin Adjudication court in the final unified decree entered 08/26/2014.

WATER RIGHT NO. 35-7720**As Modified by Transfer No. 85750**

In accordance with the approval of Transfer No. 85750, Water Right No. 35-7720 is now described as follows:

Right Holder: PT ELLIOTT LLC
392 N 4500 E
RIGBY, ID 83442-5596

Priority Date: 4/22/1979

Source: GROUND WATER

<u>BENEFICIAL USE</u>	<u>From</u>	<u>To</u>	<u>Diversion Rate</u>	<u>Diversion Volume</u>
IRRIGATION	04/01	to 10/31	0.260 cfs	52.4 af
			0.260 cfs	52.4 af

LOCATION OF POINT(S) OF DIVERSION

GROUND WATER	L6 (NESW)	Sec 3	Twp 04N Rge 37E	JEFFERSON County
GROUND WATER	L5 (SWSW)	Sec 3	Twp 04N Rge 37E	JEFFERSON County

PLACE OF USE: IRRIGATION

Twp	Rng	Sec	NE				NW				SW				SE				Totals
			NE	NW	SW	SE	NE	NW	SW	SE	NE	NW	SW	SE	NE	NW	SW	SE	
04N	37E	3			5.7							2.8							8.5
					L 7														
04N	37E	3			4.6														4.6
					L 12														

POU Total Acres: 13.1

CONDITIONS OF APPROVAL

1. Rights 35-7720 and 01-7017 when combined shall not exceed the irrigation of 13.1 acres.
2. Use of this right with all other rights is limited to a total combined annual diversion volume of 52.4 acre-feet at the field headgate for the lands below.
3. Pursuant to Idaho Code § 42-1412(6), this water right is subject to such general provisions necessary for the definition of the rights or for the efficient administration of water rights as determined by the Snake River Basin Adjudication court in the final unified decree entered 08/26/2014.

Transfer No. 85750

WATER RIGHT NO. 25-14511
As Modified by Transfer No. 85750

In accordance with the approval of Transfer No. 85750, Water Right No. 25-14511 is now described as follows:

Right Holder: PT ELLIOTT LLC
 392 N 4500 E
 RIGBY, ID 83442-5596

Priority Date: 4/22/1979

Source: GROUND WATER

<u>BENEFICIAL USE</u>	<u>From</u>	<u>To</u>	<u>Diversion Rate</u>	<u>Diversion Volume</u>
MITIGATION BY NON-USE	04/01	to 10/31	0.100 cfs	20.0 af
			0.100 cfs	20.0 af

LOCATION OF POINT(S) OF DIVERSION

GROUND WATER	SESE	Sec 36 Twp 04N Rge 38E	JEFFERSON County
GROUND WATER	SESE	Sec 36 Twp 04N Rge 38E	JEFFERSON County
GROUND WATER	NESE	Sec 36 Twp 04N Rge 38E	JEFFERSON County

PLACE OF USE: MITIGATION BY NON-USE

			NE				NW				SW				SE				Totals
Twp	Rng	Sec	NE	NW	SW	SE	NE	NW	SW	SE	NE	NW	SW	SE	NE	NW	SW	SE	
04N	38E	36													X	X			

CONDITIONS OF APPROVAL

1. This right is limited to the irrigation of 5.0 acres within the authorized place of use in a single irrigation season.
2. Rights 25-14510 and 25-14511 when combined shall not exceed the irrigation of 25 acres.
3. This right mitigates for the depletion of water resulting from the diversion and use of water under Right 25-14512. If the mitigation portion of this right is not deliverable due to a shortage of water or a priority call, then the amount of water authorized for diversion under the uses of Right 25-14512 that are being mitigated shall be reduced by the same proportion as the reduction to this right.
4. Use of this right is combined with sixteen shares of water from Rudy Irrigation Canal Company Ltd.
5. As long as the beneficial use for this right remains designated as mitigation by non-use, this right is not combined with and remains separate from the irrigation rights at the place of use described above.

Transfer No. 85750

WATER RIGHT NO. 25-14511
As Modified by Transfer No. 85750

CONDITIONS OF APPROVAL

6. Use of water under this right may be regulated by a watermaster with responsibility for the distribution of water among appropriators within a water district. At the time of this approval, this water right is within State Water District No. 120.
7. The diversion and use of water described in Transfer 85750 may be subject to additional conditions and limitations agreed to by the protestant and the right holder under a separate agreement to which the Department is not a party. Because the Department is not a party, the Department is not responsible for enforcement of any aspect of the agreement not specifically addressed in other conditions herein. Enforcement of those portions of the agreement not specifically addressed in other conditions shall be the responsibility of the protestant and the water right holder.
8. The right holder shall accomplish the change authorized by this transfer within one year of the date of this approval.
9. Failure of the right holder to comply with the conditions of this transfer is cause for the Director to rescind approval of the transfer.
10. Pursuant to Idaho Code § 42-1412(6), this water right is subject to such general provisions necessary for the definition of the rights or for the efficient administration of water rights as determined by the Snake River Basin Adjudication court in the final unified decree entered 08/26/2014.

WATER RIGHT NO. 1-7017**As Modified by Transfer No. 85750**

In accordance with the approval of Transfer No. 85750, Water Right No. 1-7017 is now described as follows:

Right Holder: PT ELLIOTT LLC
392 N 4500 E
RIGBY, ID 83442-5596

Priority Date: 3/14/1978

Source: SNAKE RIVER

Tributary: COLUMBIA RIVER

BENEFICIAL USE

IRRIGATION

From

4/01

To

to 10/31

Diversion Rate

0.220 cfs

0.220 cfs

LOCATION OF POINT(S) OF DIVERSION

SNAKE RIVER L13 (NWNWSE) Sec 3 Twp 04N Rge 37E JEFFERSON County

PLACE OF USE: IRRIGATION

Twp	Rng	Sec	NE				NW				SW				SE				Totals
			NE	NW	SW	SE	NE	NW	SW	SE	NE	NW	SW	SE	NE	NW	SW	SE	
04N	37E	3			5.7							2.8							8.5
					L 7														
04N	37E	3			4.6														4.6
					L 12														

POU Total Acres: 13.1

CONDITIONS OF APPROVAL

1. Rights 1-7017 and 35-7720 when combined shall not exceed the irrigation of 13.1 acres.
2. Use of water under this right is subject to control by the watermaster of State Water District No. 1, Snake River.
3. A measuring device of a type approved by the Department shall be permanently installed and maintained as part of the diverting works.
4. Water is delivered through Tomchak B #1 pump.
5. The right holder must obtain adequate supplemental water for the irrigation season that natural flow is not available.
6. Pursuant to Idaho Code § 42-1412(6), this water right is subject to such general provisions necessary for the definition of the rights or for the efficient administration of water rights as determined by the Snake River Basin Adjudication court in the final unified decree entered 08/26/2014.

Transfer No. 85750

WATER RIGHT NO. 35-13294
As Modified by Transfer No. 85750

In accordance with the approval of Transfer No. 85750, Water Right No. 35-13294 is now described as follows:

Right Holder: WAYNE A JENSEN Or
 ANN JENSEN
 2777 N 26 W
 IDAHO FALLS, ID 83402

Priority Date: 4/27/1956

Source: GROUND WATER

<u>BENEFICIAL USE</u>	<u>From</u>	<u>To</u>	<u>Diversion Rate</u>	<u>Diversion Volume</u>
IRRIGATION	04/01	to 10/31	0.070 cfs	20.0 af
			0.070 cfs	20.0 af

LOCATION OF POINT(S) OF DIVERSION

GROUND WATER NESESW Sec 5 Twp 03N Rge 37E BONNEVILLE County

PLACE OF USE: IRRIGATION

			NE				NW				SW				SE				Totals
Twp	Rng	Sec	NE	NW	SW	SE	NE	NW	SW	SE	NE	NW	SW	SE	NE	NW	SW	SE	
03N	37E	4										20.0							20.0

Right Acre Limit: 5.0
 POU Total Acres: 20.0

CONDITIONS OF APPROVAL

1. This right is limited to the irrigation of 5 acres within the authorized place of use in a single irrigation season.
2. Rights 35-12467B and 34-13294 when combined shall not exceed the irrigation of 20 acres.
3. Use of water under this right will be regulated by a watermaster with responsibility for the distribution of water among appropriators within a water district. At the time of this approval, this water right is within State Water District No. 120.
4. The right holder shall maintain a measuring device and lockable controlling works of a type approved by the Department in a manner that will provide the watermaster suitable control of the diversion.

Transfer No. 85750

WATER RIGHT NO. 35-13294
As Modified by Transfer No. 85750

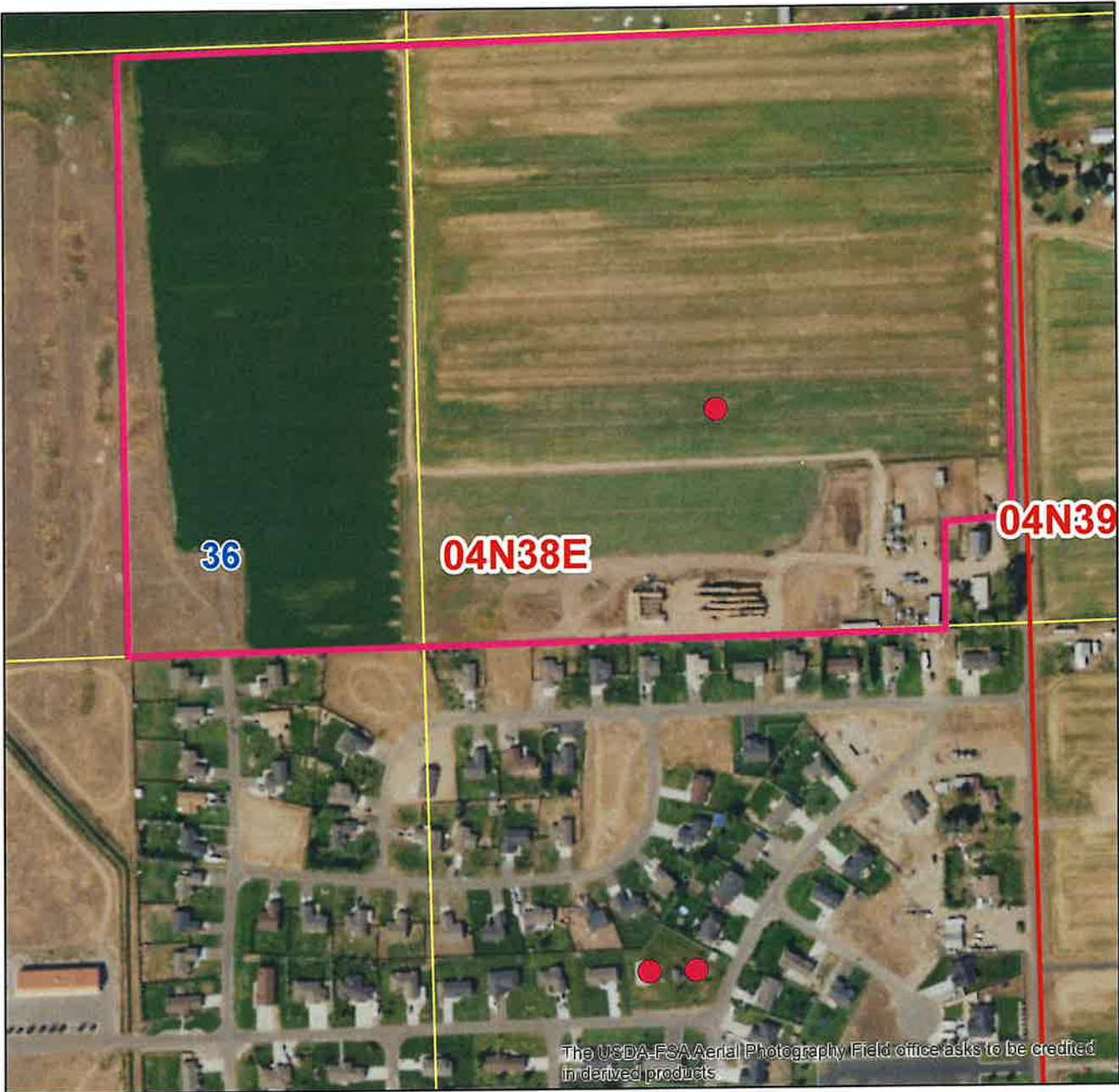
CONDITIONS OF APPROVAL

5. Pursuant to Section 42-1412(6), Idaho Code, this water right is subject to such general provisions necessary for the definition of the rights or for the efficient administration of water rights as may be determined by the Snake River Basin Adjudication court at a point in time no later than the entry of the final unified decree.



Attachment to Transfer Approval 85750

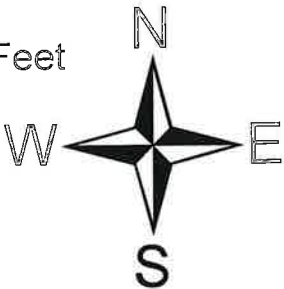
This map depicts the place of use boundary at the time of this transfer approval and is attached to the approval document solely for illustrative purposes.



Legend

- WR POD
- WR POU
- Township/Range
- Sections
- QQ

0 250 500 1,000 Feet



Date: 8/17/2022



Governor Brad Little

Director Gary Spackman

August 17, 2022

J & L HOLDINGS LLC
PO BOX 111
IRWIN ID 83428-0111

Re: Transfer No: 85750
Water Right No(s): 1-7017, 35-7720, 35-12467B , 35-13294

Transfer Approval Notice

Dear Water Right Holder:

The Department of Water Resources has issued the enclosed approved Transfer of Water Right(s). Please be sure to thoroughly review the conditions of approval and remarks listed on the approval document.

The Transfer of Water Right(s) is a PRELIMINARY ORDER issued by the Department pursuant to section 67-5243, Idaho Code. It can and will become a final order without further action by the Department unless the APPLICANT petitions for reconsideration or files an exception and/or brief within fourteen (14) days of the service date as described in the enclosed information sheet.

ANY PERSON aggrieved by any decision, determination, order or action of the Department and who has not previously been afforded an opportunity for a hearing on the matter may request a hearing pursuant to section 42-1701A(3), Idaho Code. A written petition contesting the action of the Department and requesting a hearing shall be filed within fifteen (15) days after receipt of the denial or conditional approval.

If the transfer approval includes a condition requiring measuring and recording devices, such devices shall comply with specifications established by the Department. Detailed specifications are available on the Department's home page on the Internet, or you can request a copy by contacting any office of the Department. Please be sure to thoroughly review the specifications to avoid unnecessary costs for reinstallation or modification due to non-conforming or improperly installed devices.

Please note that water right owners are required to report any change of water right ownership and/or mailing address to the Department within 120 days of the change. Failure to report these changes could result in a \$100 late filing fee. Contact any office of the Department or visit the Department's homepage on the Internet to obtain the proper forms and instructions.

If you have any questions, please contact me at (208) 525-7161.

Sincerely,



Christina Henman
Administrative Assistant

Enclosure
CC:

ASPEN ENGINEERING
C/O RYAN LOFTUS
10727 N YELLOWSTONE HWY
IDAHO FALLS ID 83401-5355

ROCKY MOUNTAIN ENVIRONMENTAL
ASSOC INC
482 CONSTITUTION WAY STE 303
IDAHO FALLS ID 83402-3552

IDAHO POWER COMPANY
C/O SCOTT N PUGRUD
1221 W IDAHO ST
PO BOX 70
BOISE ID 83707-0070

A & B IRRIGATION DISTRICT
BURLEY IRRIGATION DISTRICT
MILNER IRRIGATION DISTRICT
NORTH SIDE CANAL CO
TWIN FALLS CANAL COMPANY
BARKER ROSHOLT & SIMPSON LLP
PO BOX 63
TWIN FALLS ID 83303-0063

AMERICAN FALLS RESERVOIR
DISTRICT #2
MINIDOKA IRRIGATION DISTRICT
FLETCHER LAW OFFICE
PO BOX 248
BURLEY ID 83318-0248

CERTIFICATE OF SERVICE

I hereby certify that on August 17, 2022 I mailed a true and correct copy, postage prepaid, of the foregoing PRELIMINARY ORDER (Approved Transfer) to the person(s) listed below:

Re: Transfer No.: 85750

Water Right No(s): 1-7017, 35-7720, 35-12467B , 35-13294

**J & L HOLDINGS LLC
PO BOX 111
IRWIN ID 83428-0111**

**ASPEN ENGINEERING
C/O RYAN LOFTUS
10727 N YELLOWSTONE HWY
IDAHO FALLS ID 83401-5355**

**ROCKY MOUNTAIN
ENVIRONMENTAL ASSOC INC
482 CONSTITUTION WAY STE 303
IDAHO FALLS ID 83402-3552**

**IDAHO POWER COMPANY
C/O SCOTT N PUGRUD
1221 W IDAHO ST
PO BOX 70
BOISE ID 83707-0070**

**A & B IRRIGATION DISTRICT
BURLEY IRRIGATION DISTRICT
MILNER IRRIGATION DISTRICT
NORTH SIDE CANAL CO
TWIN FALLS CANAL COMPANY
BARKER ROSHOLT & SIMPSON LLP
PO BOX 63
TWIN FALLS ID 83303-0063**

**AMERICAN FALLS RESERVOIR
DISTRICT #2
MINIDOKA IRRIGATION DISTRICT
FLETCHER LAW OFFICE
PO BOX 248
BURLEY ID 83318-0248**



**Christina Henman
Administrative Assistant**

EXPLANATORY INFORMATION TO ACCOMPANY A PRELIMINARY ORDER

(To be used in connection with actions when a hearing was **not** held)

(Required by Rule of Procedure 730.02)

The accompanying order or approved document is a "Preliminary Order" issued by the department pursuant to section 67-5243, Idaho Code. **It can and will become a final order without further action of the Department of Water Resources ("department") unless a party petitions for reconsideration, files an exception and brief, or requests a hearing as further described below:**

PETITION FOR RECONSIDERATION

Any party may file a petition for reconsideration of a preliminary order with the department within fourteen (14) days of the service date of this order. **Note: the petition must be received by the department within this fourteen (14) day period.** The department will act on a petition for reconsideration within twenty-one (21) days of its receipt, or the petition will be considered denied by operation of law. See Section 67-5243(3) Idaho Code.

EXCEPTIONS AND BRIEFS

Within fourteen (14) days after: (a) the service date of a preliminary order, (b) the service date of a denial of a petition for reconsideration from this preliminary order, or (c) the failure within twenty-one (21) days to grant or deny a petition for reconsideration from this preliminary order, any party may in writing support or take exceptions to any part of a preliminary order and may file briefs in support of the party's position on any issue in the proceeding with the Director. Otherwise, this preliminary order will become a final order of the agency.

REQUEST FOR HEARING

Unless a right to a hearing before the Department or the Water Resource Board is otherwise provided by statute, any person aggrieved by any final decision, determination, order or action of the Director of the Department and who has not previously been afforded an opportunity for a hearing on the matter may request a hearing pursuant to section 42-1701A(3), Idaho Code. A written petition contesting the action of the Director and requesting a hearing shall be filed within fifteen (15) days after receipt of the denial or conditional approval.

ORAL ARGUMENT

If the Director grants a petition to review the preliminary order, the Director shall allow all parties an opportunity to file briefs in support of or taking exceptions to the preliminary order and may schedule oral argument in the matter before issuing a final order. If oral arguments are to be heard, the Director will within a reasonable time period notify each party of the place, date and hour for the argument of the case. Unless the Director orders otherwise, all oral arguments will be heard in Boise, Idaho.

CERTIFICATE OF SERVICE

All exceptions, briefs, requests for oral argument and any other matters filed with the Director in connection with the preliminary order shall be served on all other parties to the proceedings in accordance with IDAPA Rules 37.01.01302 and 37.01.01303 (Rules of Procedure 302 and 303).

FINAL ORDER

The Director will issue a final order within fifty-six (56) days of receipt of the written briefs, oral argument or response to briefs, whichever is later, unless waived by the parties or for good cause shown. The Director may remand the matter for further evidentiary hearings if further factual development of the record is necessary before issuing a final order. The department will serve a copy of the final order on all parties of record.

Section 67-5246(5), Idaho Code, provides as follows:

Unless a different date is stated in a final order, the order is effective fourteen (14) days after its service date if a party has not filed a petition for reconsideration. If a party has filed a petition for reconsideration with the agency head, the final order becomes effective when:

- (a) The petition for reconsideration is disposed of; or
- (b) The petition is deemed denied because the agency head did not dispose of the petition within twenty-one (21) days.

APPEAL OF FINAL ORDER TO DISTRICT COURT

Pursuant to sections 67-5270 and 67-5272, Idaho Code, if this preliminary order becomes final, any party aggrieved by the final order or orders previously issued in this case may appeal the final order and all previously issued orders in this case to district court by filing a petition in the district court of the county in which:

- i. A hearing was held,
- ii. The final agency action was taken,
- iii. The party seeking review of the order resides, or
- iv. The real property or personal property that was the subject of the agency action is located.

The appeal must be filed within twenty-eight (28) days of this preliminary order becoming final. See section 67-5273, Idaho Code. The filing of an appeal to district court does not itself stay the effectiveness or enforcement of the order under appeal.