

STATE OF IDAHO
DEPARTMENT OF WATER RESOURCES

RECEIVED

AUG 06 2019

DEPT OF WATER RESOURCES
SOUTHERN REGION

Notice of Change in Water Right Ownership

1. List the numbers of all water rights and/or adjudication claim records to be changed. If you only acquired a portion of the water right or adjudication claim, check "Yes" in the "Split?" column. If the water right is leased to the Water Supply Bank, check "Yes". If you are not sure if the water right is leased to the Water Supply Bank, see #6 of the instructions.

Water Right/Claim No.	Split?	Leased to Water Supply Bank?	Water Right/Claim No.	Split?	Leased to Water Supply Bank?
36-7235	Yes ☐	Yes ☐		Yes ☐	Yes ☐
36-14247	Yes ☐	Yes ☐		Yes ☐	Yes ☐
	Yes ☐	Yes ☐		Yes ☐	Yes ☐
	Yes ☐	Yes ☐		Yes ☐	Yes ☐
	Yes ☐	Yes ☐		Yes ☐	Yes ☐

2. Previous Owner's Name: JAY H MARTIN &/OR THELMA B MARTIN
Name of current water right holder/claimant
3. New Owner(s)/Claimant(s): Terry G. Martin Living Trust
New owner(s) as listed on the conveyance document Name connector ☐ and ☐ or ☐ and/or
- 302 S. 700 E. Jerome ID 83338
Mailing address City State ZIP
- 208-850-7118 tory21@live.com
Telephone Email
4. If the water rights and/or adjudication claims were split, how did the division occur?
☐ The water rights or claims were divided as specifically identified in a deed, contract, or other conveyance document.
☐ The water rights or claims were divided proportionately based on the portion of their place(s) of use acquired by the new owner.
5. Date you acquired the water rights and/or claims listed above: 2-8-2019
6. If the water right is leased to the Water Supply Bank changing ownership of a water right will reassign to the new owner any Water Supply Bank leases associated with the water right. Payment of revenue generated from any rental of a leased water right requires a completed IRS Form W-9 for payment to be issued to an owner. A new owner for a water right under lease shall supply a W-9. Water rights with multiple owners must specify a designated lessor, using a completed Lessor Designation form. Beginning in the calendar year following an acknowledged change in water right ownership, compensation for any rental will go to the new owner(s).
7. This form must be signed and submitted with the following **REQUIRED** items:
☒ A copy of the conveyance document – warranty deed, quitclaim deed, court decree, contract of sale, etc. The conveyance document must include a legal description of the property or description of the water right(s) if no land is conveyed.
☒ Plat map, survey map or aerial photograph which clearly shows the place of use and point of diversion for each water right and/or claim listed above (if necessary to clarify division of water rights or complex property descriptions).
☒ Filing fee (see instructions for further explanation): Plat map & WR Proof Report
 o \$25 per *undivided* water right.
 o \$100 per *split* water right.
 o No fee is required for pending adjudication claims.
☐ If water right(s) are leased to the Water Supply Bank AND there are multiple owners, a Lessor Designation form is required.
☐ If water right(s) are leased to the Water Supply Bank, the individual owner or designated lessor must complete, sign and submit an IRS Form W-9.
8. Signature: Terry G Martin Grantor, Terry G Martin Living Trust 6-26-2019
Signature of new owner/claimant Title, if applicable Date

Signature: _____ Title, if applicable _____ Date _____
Signature of new owner/claimant

For IDWR Office Use Only:

Received by SG Date 8/14/19 Receipt No. 5037478 Receipt Amt. \$50.00
 Active in the Water Supply Bank? Yes ☐ No ☐ If yes, forward to the State Office for processing W-9 received? Yes ☐ No ☐
 Name on W-9 _____ Approved by _____ Processed by KA Date 10-8-2019

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DEPT OF WATER RESOURCES
SOUTHERN REGION

Water right ownership tracking

Water Right 36-14247

Priority date 10/15/1948

Listed owner: Thelma B Martin & Jay H Martin

Transferred to J H and T B Martin Trust February 7, 1996 – see attached Trust Agreement & Quit Claims

Transferred to Terry G Martin Living Trust February 8, 2019 – See attached Trust Agreement & Quit Claims

Water Right 36-7235

Priority date 4/19/1972

Listed owner: Jay H Martin

Transferred to J H and T B Martin Trust February 7, 1996 – see attached Trust Agreement & Quit Claims

Transferred to Terry G Martin Living Trust February 8, 2019 – See attached Trust Agreement & Quit Claims

AMENDMENT TO THE TERRY G. MARTIN LIVING TRUST

This AMENDMENT TO THE TERRY G. MARTIN LIVING TRUST is made and entered into this 25th day of February, 2019, by Terry G. Martin, Grantor.

PURSUANT to Term No. 5.01(a) of THE TERRY G. MARTIN LIVING TRUST, executed on February 8, 2019, Grantor amends said trust by adding the following:

AMENDMENT 1.01 ALLOCATION TO KYLA N. GOLDSMITH: Upon the death of the Grantor and as soon as reasonably possible, the Trustee shall deliver the sum of \$5,000.00 to Kyla N. Goldsmith ("Beneficiary"), granddaughter of the Grantor, pursuant to the following terms:

(1) So long as the Beneficiary has attained the age of twenty-five (25) prior to the death of Grantor, the distribution shall be made directly to the Beneficiary.

(2) Should the Beneficiary be under the age of twenty-five (25), then and in that event, the share shall be held in a SEPARATE and DISTINCT trust known as "The Terry G. Martin Family Trust," subject to the following directions:

- a. Grantor's daughter-in-law, Samantha La Point, shall be the Trustee. In the event Samantha La Point resigns or is otherwise unable to perform her duties as Trustee, Justin G. Martin shall be Trustee.
- b. The Trustee shall have absolute discretion to distribute both income and principal for the general welfare, education, health, maintenance, comfort and support of the Beneficiary considering the needs, circumstances, and the usual standard of living of that Beneficiary; provided, however, that my intentions and desires are for the trustee to make payments so as to permit the Beneficiary to enjoy a life full of opportunity, but not overshadowed with material affects, and for the Beneficiary to understand the value of money as well as the rewards of hard work and planning.
- c. Notwithstanding the foregoing, the Trustee shall distribute any remaining trust property to the Beneficiary upon her reaching the age of twenty-five (25).
- d. In the event the Beneficiary dies before receiving trust property, the remaining trust property shall be distributed as if she had died intestate in the state she is domiciled in.
- e. Neither the income from any trust estate created herein, nor the principal constituting such trust estate, shall ever (a) be liable for any debt, present or future, of any Beneficiary thereof or (b) be subject to the right on the part of any creditor or trustee in bankruptcy to reach the same under any writ, or by any

proceedings at law or in equity. The Beneficiary shall not have any power to assign, give, grant, sell, convey, mortgage, pledge or otherwise dispose of, encumber, or anticipate all or any portion of such Beneficiary's interest hereunder while said interest is in the hands of trustee, nor shall such Beneficiary's interest be liable for the debts or obligations, including alimony or maintenance, of said Beneficiary subject to attachment, garnishment, execution or other legal process. No right of disposition of any trust assets hereunder shall vest in any Beneficiary until the same shall have been actually transferred or paid over to that Beneficiary in accordance with the terms hereof.

- f. Grantor appoints the Trustee, in the exercise of its best judgment, for the benefit of the Beneficiary, to do any and all things deemed advisable by it in the management of the trusts, including the sale, transfer, exchange or hypothecation of any or all of the trust assets, without the approval of the Court having jurisdiction. To carry out the purpose of the Trust created by this Will, the trustee is vested with all power and authority set forth in the Uniform Trustees Powers Act, being Chapter 1, Title 68 of the Idaho Code, as it now exists or as it may hereafter be amended.

"GRANTOR"


TERRY G. MARTIN

State of Idaho)
) ss.
County of Twin Falls)

On this 25th day of February, 2019, before me, the undersigned, a Notary Public in and for said State, personally appeared Terry G. Martin, known or identified to me to be the person whose name is subscribed in the instrument, and acknowledged to me that he executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



A handwritten signature in black ink, appearing to be "DMT", written over a horizontal line.

Notary Public for Idaho
Residing at: Twin Falls, Idaho
My Commission Expires: August 24, 2024

THE TERRY G. MARTIN LIVING TRUST

THIS TRUST AGREEMENT is made and executed this 8th day of February, 2019, by TERRY G. MARTIN, hereinafter referred to as "Grantor" and JUSTIN G. MARTIN, hereinafter referred to as the "Trustee."

WITNESSETH

WHEREAS, the Grantor desires to create a trust effective this date, and the Trustee agrees to act as trustee thereof;

WHEREAS, the Grantor desires to use trust property for his personal benefit while living;

NOW, THEREFORE, Grantor and Trustee agree as follows:

ARTICLE I

1.01 **TRUST NAME:** This trust shall be known as "THE TERRY G. MARTIN LIVING TRUST."

1.02 **TRUST PROPERTY:** All the property transferred and delivered to the trust shall, upon acceptance thereof by the Trustee, constitute the trust estate and shall be held, managed and distributed as hereinafter provided.

1.03 **ADDITIONAL TRUST PROPERTY:** Grantor, or any other person with the consent of the Trustee, may name the trust as beneficiary of investment accounts, or deposit property with the trust, or devise property to the trust.

ARTICLE II

2.01 **WITHDRAWALS BY GRANTOR:** While the Grantor is living, the Trustee shall distribute to or for the benefit of Grantor such sums from income and principal as Grantor may at any time request. Further, the Grantor may distribute, sell, or transfer Trust property for his benefit.

2.02 **DISTRIBUTIONS BY TRUSTEE:** The Trustee may distribute to or for the benefit of Grantor such sums from income and principal as the Trustee deems reasonable for the maintenance, support and health of Grantor.

ARTICLE III

3.01 **FAMILY STATEMENT:** Terry G. Martin has three (3) adult children living, whose names are, Justin G. Martin, Torrance "Tory" J. Martin and Martin Goldsmith. Unless explicitly stated otherwise, any reference to children shall refer to Justin G. Martin and Torrance J. Martin.

3.02 ADMINISTRATION FOR BENEFICIARIES: After the death of the Grantor, the Trustee shall, in accordance with this Article, hold, manage, and control the property comprising the trust estate for the benefit of Freddie K. Hopkins, Torrance J. Martin, and Justin G. Martin, sometimes hereinafter collectively referred to as the "beneficiaries" and each singly as a "beneficiary."

3.03 PRIMARY RESIDENCE LIFE BENEFIT: The "Primary Residence" consists of real property commonly known as 302 S. 700 E., Jerome, Idaho 83338. Grantor desires Freddie K. Hopkins to reside in the Primary Residence for the duration of Freddie K. Hopkins's life or until she moves out of the Primary Residence, whichever comes first. The terms under Section 3.03 do not go into effect until after the death of Grantor and only so long as Freddie K. Hopkins survives him.

(a) Description of Primary Residence. The Primary Residence refers to the home located at 302 S. 700 E. Jerome, Idaho, and the nearby surrounding area including, but not limited to the yard, driveways and walkways. The Primary Residence does not include the nearby farmland. In the event of a dispute regarding the boundaries of the Primary Residence, the Trustee may order a survey of the Primary Residence area as determined in the sole discretion of the Trustee in order to set the boundaries.

(b) Life Benefit. So long as Freddie K. Hopkins still resides with Grantor at the time of his death, Freddie K. Hopkins shall have the right to live and reside in that certain property for the remainder of her life or until she permanently moves from the Primary Residence (herein after referred to the "Life Benefit"). During the Life Benefit term, Freddie has unlimited access to use and reside upon the Primary Residence, pursuant to the terms stated herein.

(c) Personal Property within the Primary Residence. For purposes of this section, household furnishings shall refer to items located on the premises, including, but not limited to furniture, appliances, rugs, cooking utensils, and art objects. Personal effects shall refer to jewelry, clothing, books, and other tangible personal property (other than money, securities, motor vehicles, recreational vehicles and property used in a trade or business) that is not household furnishings. The personal effects located on the premises of the Primary Residence shall be distributed pursuant the terms stated in any Will executed by Grantor, including any incorporated documents. Any requests for personal effects not distributed must be made in writing within sixty (60) days of the death of Grantor by any of his heirs to the Trustee or the Personal Representative of Grantor's Estate. The Trustee shall have sole and absolute discretion to distribute said personal property. Freddie K. Hopkins shall have the right to use the remaining personal property during her life. However, the personal effects may not be sold without written permission from the Trustee. Any proceeds from the approved sale shall be distributed to the Freddie K. Hopkins Living Trust ("FKH Trust").

(d) Duties During Life Benefit. Freddie K. Hopkins shall maintain the home and fences of the Primary Residence in a good state of repair, and shall pay the taxes and other fees and costs to maintain the Primary Residence. The Trustee shall deliver in writing the amount owed to the Terry G. Martin Living Trust for the taxes and other annual charges to the trustee of the FKH Trust and allow thirty (30) days for the FKH Trust to make said payment. In the event the Trustee is not paid within thirty (30) days, the Trustee shall deliver a notice to cure the breach in writing to both Freddie K. Hopkins and the trustee of the FKH Trust, and allow thirty (30) days for the breach to be cured. In the event the breach is not cured, the Trustee may bring a cause of action for damages against Freddie K. Hopkins or the FKH Trust.

(e) Termination of the Life Benefit. The right of Freddie K. Hopkins to reside at the Primary Residence shall terminate upon one of the following occurrences:

- i. Freddie K. Hopkins voluntarily surrenders this right in writing, evidenced by an instrument delivered to the Trustee. The Trustee of the FKH Trust may also deliver said instrument on Freddie K. Hopkins's behalf; or
- ii. Upon the death of Freddie K. Hopkins.

In accordance with the desires of Grantor, Freddie K. Hopkins shall surrender this Life Benefit should she permanently move out of the Primary Residence.

(f) Distribution of the Primary Residence. Once Freddie K. Hopkins's right to possess the Primary Residence terminates, the Primary Residence shall be distributed pursuant to Term No. 3.04 stated hereinafter.

(g) Limitation on the Primary Residence. Under no circumstances shall Freddie K. Hopkins be entitled to any income derived from the Primary Residence or any surrounding farmland. Likewise, Freddie K. Hopkins shall not interfere with the surrounding farmland.

(h) Discretion of the Trustee Regarding the Primary Residence. The Trustee retains full and absolute discretion to enforce the terms stated herein. The Trustee shall have the final say regarding any dispute between the Trustee and Freddie K. Hopkins or the trustee of the FKH Trust.

3.04 ALLOCATION TO FREDDIE K. HOPKINS: Notwithstanding any other provision in this Trust Agreement, Grantor desires for the Trustee to provide a monthly distribution to Freddie K. Hopkins after his death and otherwise care for her health, maintenance, and support, pursuant to the terms stated herein.

(a) Upon the death of Grantor and so long as Freddie K. Hopkins is living, the Trustee may, in his absolute discretion as he deems appropriate, without regard to equality of distributions, set aside and hold funds to effectuate a monthly distribution. The Trustee may use Trust principal, interest, or income to set aside funds for the monthly distribution.

(b) Insofar as there are funds available, the Trustee shall disburse no more than \$3,000.00 monthly to the trustee of the FKH Trust prior to the first day of each month.

(c) Notwithstanding any of the above provisions, the Trustee, in his sole and absolute discretion, may disburse such portions of trust principal as he deems appropriate to provide for the health, support, and maintenance of Freddie K. Hopkins, without regard to equality of distribution.

(d) Upon the death of Freddie K Hopkins, any remaining funds previously allocated for the monthly distribution to Freddie K. Hopkins shall be distributed pursuant to Term No. 3.05 stated herein.

3.05 RESIDUARY ALLOCATION: The Trustee, in his sole and absolute discretion, may hold, invest, and otherwise retain the remaining Trust property, including income, interest, and principal, for the benefit of the beneficiaries stated herein. Upon the death of Grantor and after all allocations have been disbursed, when the Trustee deems Trust property is ripe for distribution, the Trust property shall be divided into two equal shares. One share shall be distributed to Torrance J. Martin, and one share shall be distributed to Justin G. Martin. In the event that Torrance J. Martin does not survive the Grantor, his respective share of the trust estate shall be distributed to the T.J. Martin Trust. In the event that Justin G. Martin does not survive the Grantor, his respective share of the trust estate shall be distributed to the Justin G. Martin Trust.

3.06 CHARACTER OF DISTRIBUTIONS: Unless otherwise specifically stated or otherwise provided, all distributions, whether of trust income or principal, shall be the separate property of each beneficiary. All income, rents, issues, profits, gains and appreciation of property distributed to each individual beneficiary, as separate property, shall also be the separate property of each such beneficiary.

3.07 FAILURE OF REMAINDER: If any distribution cannot be made to Justin G. Martin or Torrance J. Martin and/or their respective trusts, any unvested portion of trust estate property of a trust created hereunder shall be distributed to their surviving spouse, if any. If none, then to the heirs of either Justin G. Martin or Torrance J. Martin, as the case may be. If none, then to the survivor of either Justin G. Martin or Torrance J. Martin. If none, then to those persons who then would be Terry G. Martin's heirs. Their identities and respective shares shall be determined as though Grantor's death had then occurred and shall be determined according to the laws of the state of Idaho then in effect relating to the succession of separate property.

3.08 PERPETUITIES AND ALIENATION CLAUSES:

(a) The absolute power of alienation of real property in the state of Idaho shall not be suspended by any provision of this Trust Agreement for a period longer than the continuance of the lives of the persons in being at the creation of any such limitation or condition and twenty-five (25) years thereafter. This Trust Agreement shall be construed to eliminate or modify any provisions violating the

foregoing sentence, but in such a manner so that the provisions of this Trust Agreement are carried out to the greatest extent possible.

(b) As to real property that is not in the state of Idaho, unless terminated earlier by the other provisions of this Trust Agreement, each trust's interest in such real property shall terminate twenty-one (21) years after the death of the last survivor of such of the beneficiaries hereunder as shall be living at the time such trust becomes irrevocable, and thereupon such real property which is not in the state of Idaho shall be distributed, discharged of trust, to the persons then entitled to the income of such real property in the proportions to which they are entitled to the income. This Trust Agreement shall be construed to eliminate or modify any provisions violating the foregoing, but in such a manner so that the provisions of this Trust Agreement are carried out to the greatest extent possible.

ARTICLE IV

4.01 INCOME AND PRINCIPAL ALLOCATIONS: Except as otherwise specifically provided in this Trust Agreement, the Trustee shall determine whether all or any part of any payment or property received or charged, expense or taxes incurred, shall be credited to or charged against income or principal, or both, in the manner provided by the Principal and Income Act in effect at such times in any state in which a trust hereunder is administered. The determination of the Trustee as to what constitutes principal and income shall, unless otherwise provided herein, be conclusive and binding on all persons in any manner interested in trusts created by this Trust Agreement.

4.02 TRUSTEE POWERS: As supplementation to or confirmation of the powers, authority and discretions of the Trustee provided in this Trust Agreement, the Trustee shall possess the following powers, authority and discretions:

(a) General Power. The Trustee possesses the general powers to carry out the purposes of the trusts created under this Trust Agreement, and, subject to the terms of this Trust Agreement, all the powers and authority granted pursuant to the laws of the state of Idaho to include, not by way of limitation, the power and authority provided and set forth in the Idaho Uniform Trustee's Powers Act as it now exists or may hereafter be amended. Further, the Trustee shall have the power to effect distribution of property and money in divided or undivided interests and to adjust resulting differences in valuation, and to make a distribution in kind prorata or non-prorata among beneficiaries or other distributees.

(b) Trading Power. The Trustee shall have the power to hold or trade securities and/or commodities in a cash or margin account and to invest, hold or trade in futures (long and short positions), put and call options (covered and uncovered and any combination thereof), hybrids, derivatives (including structured notes) and any other kind of financial instrument.

(c) Property. With respect to any property, real or personal, the Trustee may:

- i. Take possession of, collect the rents from, and manage the same.
- ii. Sell the same at public or private sale, and upon such terms and conditions, including credit, as to my fiduciary shall seem advisable.
- iii. To lease, mortgage, partition, or subdivide the same, even where the terms of such lease or mortgage shall extend beyond the administration of any Trust term.
- iv. To abandon property which does not have sufficient economic value, in the Trustee's judgment, to make it worth protecting.
- v. To repair or improve the same.
- vi. To grant options for the sale of the same.

(d) Judicial Resolution. The Trustee shall have power to contest, compromise, or otherwise settle any claim in favor of the Trust or in favor of third persons and against the Trust, or to submit the same to arbitration, without judicial approval.

(e) Power to Contract. The Trustee shall have power to execute and deliver agreements, assignments, bills of sale, contracts, deeds, notes, receipts and any other instruments necessary or appropriate for the administration of the Trust.

(f) Business Transaction. With regard to any business the Trust may own or possess an interest in at the time of Grantor's death, whether incorporated, unincorporated, or operated as a sole proprietorship or partnership, the Trust has power to do the following:

- i. To retain all or any portion of the business and continue to operate the same for so long as my Trustee shall deem advisable.
- ii. To sell all or any portion of the business, at such time and on such terms and conditions (including credit), as my Trustee shall deem advisable. My Trustee may sell the business to any person, including a fiduciary serving hereunder.
- iii. To control, direct, or manage the business; vote any corporate shares, select, hire and compensate; or discharge employees, directors and officers of the business serve on the board of directors of the business; retain and compensate experts to advise the Trustee concerning the management or disposition of the business.
- iv. To recapitalize or reorganize the business; invest additional sums of money in the business.
- v. To participate in or consent to any merger, consolidation, reorganization, dissolution or liquidation of the business.

- vi. To account for the business as an entity separate from my Trust. In this regard, my Trustee shall be authorized to retain earnings in the business in conformity with sound business practice.

I exonerate my Trustee from liability for any loss resulting from the retention and/or operation of any business enterprise, unless such loss shall result from the Trustee's gross negligence or willful misconduct.

4.03 COMPENSATION AND ACCOUNTING: The Trustee and all persons employed by the Trustee shall be entitled to reasonable compensation in accordance with the provisions of applicable state law. The duties and responsibilities of the Trustee under this Trust Agreement, and their respective rate of compensation shall not be altered or modified without the written consent of the Trustee. The Trustee shall seasonably account as to the Trust and its administration as provided by applicable state law.

4.04 APPOINTMENT OF TRUSTEE:

- (a) Initial Trustee. Justin G. Martin shall be the initial Trustee of the Terry G. Martin Living Trust.
- (b) Appointment of Successor Trustee. Upon the death, resignation or incapacity, or a combination thereof of Justin G. Martin, Torrance J. Martin may act as Trustee.
- (c) Resignation. Any Trustee may resign as a trustee, as the case may be, at any time by so notifying in writing the Grantor, if living, or the then living adult beneficiaries entitled to receive discretionary distributions from the trust or trusts created under this Trust Agreement and the parent or guardian of the minor beneficiary or beneficiaries entitled to receive discretionary distributions from the trust or trusts created under this Trust Agreement.
- (d) Appointment Requirements. All appointments as to successor trustee shall be made in writing. Any successor trustee who is properly appointed shall become a successor trustee upon written acceptance of the appointment.
- (e) Authority of Successor Trustee. A successor trustee shall succeed as Trustee of the trust or trusts created under this Trust Agreement, with all and the same authority, power and discretions and subject to the same conditions as are set forth in this Trust Agreement. As used in this Trust Agreement and for purposes of construction of the terms and provisions of this Trust Agreement, the term "Trustee" shall and shall be deemed to include and refer to both a trustee and a successor trustee.

4.05 HEALTH: Whenever provision is made in this Trust Agreement for distributions for "health" of a beneficiary of a trust, the term "health" shall be construed to include distributions to pay medical, dental, hospital, nursing and invalidism expenses.

4.06 TANGIBLE PERSONAL PROPERTY: If Trustee receives any items of tangible personal property other than cash or property used or held in any trade, profession or business, or for investment, or for the production of income, the Trustee may do any one or more of the following, without regard to strict equality among the beneficiaries: (1) distribute any such property among any beneficiary or beneficiaries of the trust or trusts created under this Trust Agreement; (2) hold any such property for the later use by any beneficiary or beneficiaries of the trust or trusts created under this Trust Agreement; (3) use any such property to maintain a residence for any beneficiary or beneficiaries of the trust or trusts created under this Trust Agreement; and/or (4) convert any such property into cash and add it to the principal of the trust estate for allocation between and distribution into the various trusts created under this Trust Agreement in accordance with Article III of this Trust Agreement.

4.07 DISCRETIONARY DIVISION OF TRUST: The Trustee is authorized to divide any trust, whether existing or to be established, into two or more separate smaller trusts, without any requirement for said trusts to be equal in value, and without any requirement for discretionary distributions to be made proportionally among said trusts, whenever the Trustee believes such division may achieve desirable tax results for the trust or trusts created under this Trust Agreement, or the beneficiary or beneficiaries of such trust or trusts, or to promote easier administration, or otherwise to be in the best interests of the trust or trusts created under this Trust Agreement or the beneficiary or beneficiaries of such trust or trusts.

4.08 TRANSACTIONS WITH GRANTOR'S ESTATE: Upon the death of Grantor or any beneficiary the Trustee may, if the Trustee deems such action necessary or advisable for the protection of the estate of the deceased Grantor or beneficiary, or in the best interests of any such estate or the trust or trusts created under this Trust Agreement and the beneficiary or beneficiaries thereof: (1) purchase securities and other property from the legal representative of such estate and retain such property as part of the trust estate; or (2) make secured or unsecured loans to the legal representative of any such estate. The trustee shall bear no liability for any loss resulting to the estate of the trust or trusts created under this Trust Agreement by reason of any such purchase or loan.

4.09 SPENDTHRIFT PROTECTION: Neither the principal nor the income of any trust created by this Trust Agreement shall be liable for the debts of any beneficiary or issue of a beneficiary, nor shall the same be subject to seizure by any creditor under the writ of proceedings at law or in equity, nor bankruptcy proceedings, nor other legal process. No beneficiary or issue of a beneficiary shall have the power to sell, assign, transfer, encumber or in any other manner to anticipate disposition of his or her interest in the trust estate or the income produced thereby. As used in this paragraph, the term "beneficiary" shall include any individual who has a beneficial interest in a trust and not merely to an individual that the trust or this Trust Agreement may specifically identify as a beneficiary.

ARTICLE V

5.01 AMENDMENT AND REVOCATION:

- (a) Amendment. The Grantor may at any time during his life amend any term and provision of this Trust Agreement by an instrument signed and delivered to the Trustee.
- (b) Revocation. So long as the Grantor is living, the trust created by this Trust Agreement may be revoked in whole or in part, by an instrument signed by Grantor and delivered to the Trustee. Upon revocation, the Trustee shall distribute all or the designated portion of the Trust property to the Grantor.

5.02 **SITUS:** The trust and trusts created under this Trust Agreement are established and accepted by the Trustee under the laws of the state of Idaho, and all questions concerning its validity, construction and administration shall be determined under the laws of the state of Idaho.

5.03 **HEADINGS AND CONSTRUCTION:** The paragraph headings are for convenience only and are not a part of this Trust Agreement and shall not be used in interpreting or construing this Trust Agreement. Whenever the singular number is used in this Trust Agreement and when required by the context, the same shall include the plural and vice versa.

5.04 **SEVERABILITY:** If any provision of this Trust Agreement is deemed invalid or unenforceable for any reason, the remaining provisions of this Trust Agreement shall not be affected thereby but rather shall be enforced to the greatest extent permitted by applicable law.

IN WITNESS WHEREOF, Terry G. Martin as Grantor and Justin G. Martin as Trustee, have executed this Trust Agreement the day and year first below written.


TERRY G. MARTIN, Grantor

State of Idaho)
) ss.
County of Twin Falls)

On this 8th day of February, 2019, before me, the undersigned, a Notary Public in and for said State, personally appeared Terry G. Martin, known or identified to me to be the person whose name is subscribed in the instrument, and acknowledged to me that he executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



Notary Public for Idaho
Residing at: Twin Falls, Idaho
My Commission Expires: August 24, 2024

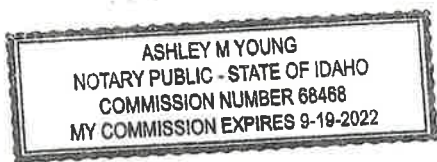



JUSTIN G. MARTIN, Trustee

State of Idaho)
) ss.
County of Ada)

On this 13th day of February 2019, before me, the undersigned, a Notary Public in and for said State, personally appeared Justin G. Martin, known or identified to me to be the person whose name is subscribed in the instrument, and acknowledged to me that he executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.




Notary Public for Idaho
Residing at: Boise, ID
My Commission Expires: 9.19.2022

QUITCLAIM DEED

Notary Public
Residing at _____
My Commission Expires on _____

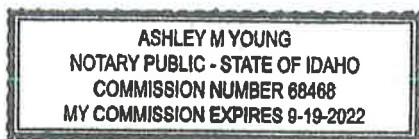
Date: 5-13-19

By: [Signature]

JUSTIN G. MARTIN, Trustee of J.H. and T.B. Martin Trust

State of Idaho)
) S.S.
County of Ada)

On this 13th day of May, in the year 2019, before me
Ashley M. Young, personally appeared JUSTIN G. MARTIN proven to me to be
Trustee of J.H. and T.B. Martin Trust on the basis of satisfactory evidence to be the person(s)
whose name(s) is(are) subscribed to the within instrument, and acknowledged that he(she)(they)
executed the same.



[Signature]
Notary Public
Residing at Boise, ID
My Commission Expires on 9-19-2022

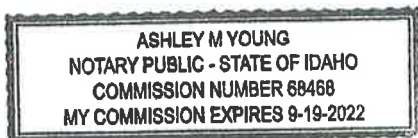
Date: 5-13-19

By: [Signature]

TORRANCE J. MARTIN, Trustee of J.H. and T.B.
Martin Trust

State of Idaho)
) S.S.
County of Ada)

On this 13th day of May, in the year 2019, before me
Ashley M. Young, personally appeared TORRANCE J. MARTIN proven to me to
be Trustee of J.H. and T.B. Martin Trust on the basis of satisfactory evidence to be the person(s)
whose name(s) is(are) subscribed to the within instrument, and acknowledged that he(she)(they)
executed the same.



[Signature]
Notary Public
Residing at Boise, ID
My Commission Expires on 9-19-2022

EXHIBIT A

PARCEL I

Jerome County Tax Parcel No: RP08S18E326009A
3.87 Acres

TOWNSHIP 8 SOUTH, RANGE 18 EAST, BOISE MERIDIAN, JEROME COUNTY, IDAHO

SECTION 32: (TAX #6) A PARCEL OF LAND BEING THAT PART OF THE SOUTHWEST QUARTER OF THE SOUTHWEST QUARTER (SW¼SW¼), LYING NORTH AND WEST OF THE COUNTY ROAD.

PARCEL II

Jerome County Tax Parcel No: RP08S18E326193A
21.22 Acres

TOWNSHIP 8 SOUTH, RANGE 18 EAST, BOISE MERIDIAN, JEROME COUNTY, IDAHO

SECTION 32: THAT PART OF THE SW¼SW¼ LYING SOUTH OF THE UNION PACIFIC RAILROAD RIGHT OF WAY.

PARCEL III

Jerome County Tax Parcel No: RP08S18E326792A
25.7 Acres

TOWNSHIP 8 SOUTH, RANGE 18 EAST, BOISE MERIDIAN, JEROME COUNTY, IDAHO

SECTION 32: S½SW¼
EXCEPTING THEREFROM: THE RAILROAD RIGHT OF WAY

AND EXCEPTING THEREFROM: THAT PART OF THE SW¼SW¼ LYING SOUTH OF THE UNION PACIFIC RAILROAD RIGHT OF WAY.

AND EXCEPTING THEREFROM: THAT PART OF THE S½SW¼ LYING BETWEEN OR NORTH FROM THE UNION PACIFIC RAILROAD RIGHT-OF-WAY PROPERTY NORTHSIDE BRANCH AND THE COUNTY ROAD RIGHT-OF-WAY PROPERTY AND DESCRIBED AS FOLLOWS:

FROM A POINT OF BEGINNING LOCATED AT THE INTERSECTION OF THE WEST SECTION LINE OF SECTION 32 WITH THE CENTER LINE OF THE UNION PACIFIC RAILROAD RIGHT-OF-WAY PROPERTY, AND 713.5 FEET NORTH FROM THE SOUTHWEST CORNER OF SAID SECTION 32;
THENCE RUNNING NORTH 240.9 FEET, MORE OR LESS, TO THE INTERSECTION WITH THE CENTERLINE OF THE COUNTY ROAD RIGHT-OF-WAY;
THENCE RUNNING NORTHEASTERLY ALONG SAID CENTERLINE ON A 2° CURVE TO THE LEFT FOR A DISTANCE OF 241.4 FEET;
THENCE NORTH 66°39' EAST ALONG SAID CENTERLINE 364.1 FEET;
THENCE NORTHEASTERLY ALONG SAID CENTERLINE ON A 5° CURVE TO THE RIGHT FOR A DISTANCE OF 473.3 FEET;
THENCE SOUTH 89°48' EAST ALONG SAID CENTERLINE FOR A DISTANCE OF 1614.9 FEET;

THENCE EASTERLY ALONG SAID CENTERLINE ON A 5° CURVE TO THE RIGHT 4.5 FEET, MORE OR LESS, TO A POINT OF INTERSECTION WITH THE NORTH-SOUTH HALF SECTION LINE;

THENCE RUNNING SOUTH ALONG THE HALF SECTION LINE FOR A DISTANCE OF 294.4 FEET, MORE OR LESS, TO A POINT OF INTERSECTION WITH THE CENTERLINE OF SAID UNION PACIFIC RAILROAD RIGHT-OF-WAY;

THENCE RUNNING SOUTHWESTERLY ALONG SAID RAILROAD RIGHT-OF-WAY

CENTERLINE ON A 0°39' CURVE TO THE LEFT FOR A DISTANCE OF 1176.6 FEET;

THENCE SOUTH 82°28' WEST ALONG SAID CENTERLINE FOR A DISTANCE OF 1477.5 FEET, MORE OR LESS, TO THE POINT OF BEGINNING.

ALSO EXCEPTING THEREFROM: (TAX #6) A PARCEL OF LAND BEING THAT PART OF THE SOUTHWEST QUARTER OF THE SOUTHWEST QUARTER (SW¼SW¼) LYING NORTH AND WEST OF THE COUNTY ROAD.

PARCEL IV

Jerome County Tax Parcel No: RP09S18E052401A
79.52 Acres

TOWNSHIP 9 SOUTH, RANGE 18 EAST, BOISE MERIDIAN, JEROME COUNTY, IDAHO

SECTION 5: LOTS 3 AND 4

PARCEL V

Jerome County Tax Parcel No: RP09S18E051751A
75 Acres

TOWNSHIP 9 SOUTH, RANGE 18 EAST, BOISE MERIDIAN, JEROME COUNTY, IDAHO

SECTION 5: S½NW¼

EXCEPTING THEREFROM THAT PART OF THE SW¼NW¼ OF SAID SECTION 5 DESCRIBED AS FOLLOWS:

BEGINNING AT THE WEST QUARTER CORNER OF SAID SECTION 5;

THENCE NORTH ALONG THE WEST BOUNDARY OF SAID SECTION 5, 660.00 FEET;

THENCE EAST PARALLEL TO THE SOUTH BOUNDARY OF THE SW¼NW¼, 330.00 FEET;

THENCE SOUTH PARALLEL TO THE WEST BOUNDARY OF SAID SECTION 5, 660.00 FEET TO THE SOUTH BOUNDARY OF THE SW¼NW¼;

THENCE WEST ALONG THE SOUTH BOUNDARY OF THE SW¼NW¼, 330.00 FEET TO THE TRUE POINT OF BEGINNING.

PARCEL VI

Jerome County Tax Parcel No: RP09S18E053950A
5 Acres

TOWNSHIP 9 SOUTH, RANGE 18 EAST OF THE BOISE MERIDIAN, JEROME COUNTY, IDAHO

SECTION 5: THAT PART OF THE SW¼NW¼, DESCRIBED AS FOLLOWS:

BEGINNING AT THE WEST QUARTER CORNER OF SAID SECTION 5;

THENCE NORTH ALONG THE WEST BOUNDARY OF SAID SECTION 5, 660.00 FEET;

THENCE EAST PARALLEL TO THE SOUTH BOUNDARY OF THE SW¼NW¼, 330.00 FEET;

THENCE SOUTH PARALLEL TO THE WEST BOUNDARY OF SAID SECTION 5, 660.00

FEET TO THE SOUTH BOUNDARY OF THE SW $\frac{1}{4}$ NW $\frac{1}{4}$;
THENCE WEST ALONG THE SOUTH BOUNDARY OF THE SW $\frac{1}{4}$ NW $\frac{1}{4}$, 330.00 FEET TO THE
TRUE POINT OF BEGINNING.

PARCEL VII

Jerome County Tax Parcel No: RP09S18E057800A
40.46 Acres

TOWNSHIP 9 SOUTH, RANGE 18 EAST, BOISE MERIDIAN, JEROME COUNTY, IDAHO

SECTION 5: THE NW $\frac{1}{4}$ SE $\frac{1}{4}$
AND

TOWNSHIP 9 SOUTH, RANGE 18 EAST, BOISE MERIDIAN, JEROME COUNTY, IDAHO

SECTION 5: A PARCEL OF LAND LOCATED IN THE SW $\frac{1}{4}$ NE $\frac{1}{4}$, DESCRIBED AS
FOLLOWS:

BEGINNING AT THE SOUTHWEST CORNER OF SAID SW $\frac{1}{4}$ NE $\frac{1}{4}$;
THENCE RUNNING NORTH ALONG THE WEST LINE THEREOF 200 FEET;
THENCE RUNNING SOUTHEASTERLY TO A POINT ON THE SOUTH BOUNDARY
THEREOF TO A POINT 200 FEET EAST OF THE SOUTHWEST CORNER THEREOF;
THENCE RUNNING WEST ALONG SAID SOUTH BOUNDARY 200 FEET TO SAID
SOUTHWEST CORNER AND BEING THE TRUE POINT OF BEGINNING.

PARCEL VIII

Jerome County Tax Parcel No: RP09S18E054801A
120 Acres

TOWNSHIP 9 SOUTH, RANGE 18 EAST, BOISE MERIDIAN, JEROME COUNTY, IDAHO

SECTION 5: E $\frac{1}{2}$ SW $\frac{1}{4}$; SW $\frac{1}{4}$ SE $\frac{1}{4}$

J.H. & T.B. Martin Trust

TRUST AGREEMENT

THIS AGREEMENT, made this 7 day of Feb., 1996, by and between JAY E. MARTIN and THELMA B. MARTIN as Donors and TERRY G. MARTIN, TORRANCE J. MARTIN and JUSTIN G. MARTIN as Trustees.

W I T N E S S E T H :

WHEREAS, Donors desire to establish a trust, and Trustees agree to administer said trust under the terms and conditions hereinafter set forth;

NOW, THEREFORE, the parties mutually agree as follows:

ARTICLE I

Definitions and Construction Provisions

1.1 Assets. Includes all types of property, whether real or personal and tangible or intangible.

1.2 Household Items. Includes all ordinary and usual items related to the operation of a household including as illustrative, but not limited to, furniture, furnishings, fixtures, dishes, silverware, passenger automobiles, pleasure boats and recreational equipment or vehicles.

1.3 Personal Effects. Includes all items of personal clothing, jewelry and possessions held for individual use.

1.4 Personal Representative. The individual(s) or entity having responsibility for the probate of an estate, sometimes referred to as an executor or administrator.

1.5 Trustee. The individual(s) and/or entity having the authority and responsibility for the administration of assets for the interest of beneficiaries of a trust.

1.6 Corporate Trustee. A bank or other legally qualified corporate entity designated to serve as a trustee.

1.7 Leave. Includes the terms "give," "devise" and "bequeath."

1.8 Distribute. Means "pay to or apply for the benefit of."

1.9 Heirs at Law. Those persons who would inherit under the intestacy laws of the state of Idaho.

1.10 Residue or Remainder. That portion of the estate assets remaining after the payment of all expenses and distribution of specific bequests.

1.11 Remaindermen. Those persons or organizations who will receive the residue of the trust estate upon ultimate termination of the trust.

1.12 Headings. The headings, titles and subtitles have been inserted solely for convenient reference and are not to be considered in determining construction.

1.13 Gender and Number. The masculine, feminine, or neuter gender and the singular or plural number shall each be deemed to include the others whenever the context would so indicate.

1.14 Incapacitated. The inability, for either mental or physical reasons, to prudently manage one's affairs or make ordinary and usual decisions regarding the investment or expenditure of funds.

1.15 Disabled. The inability, for either mental or physical reasons, to provide for one's own personal care and hygiene.

ARTICLE II

Identifications and Appointments

2.1 Name of Trust. The trust created by this agreement may be known and designated as the **J.H. and T.B. MARTIN TRUST**.

2.2 Replacing Trustees. The Donors reserve the right to remove and/or replace a Trustee at any time during their lifetimes. In the event of the resignation of a Trustee named herein, the Donors, or the survivor, may appoint a successor. If Donors, or the survivor, fail to appoint a successor trustee and the last of the Trustees named herein resigns or fails to act for any reason, such appointment may be made by a court of competent jurisdiction upon the application of any interested party.

2.3 Resignations - How and When Effective. The resignation of a Trustee and the appointment of a successor Trustee shall be in writing and shall be delivered to the individual or entity having the authority to act thereon. The resignation of that trustee shall not be effective until a successor trustee has been appointed, if only one trustee remains at that time.

ARTICLE III

Statement of Intent

3.1 Guidelines. The provisions of this article are intended to explain Donors' intentions but are meant only as a guide and are not binding in construing the provisions of the Trust.

3.2 Trustee's Discretions. Discretions granted to Trustees to distribute income and principal should be exercised liberally for the benefit of Donors, or the survivor, and then for subsequent designated beneficiaries who take prior to final termination of the Trust and distribution of the remainder of Trust assets. The remaindermen's interests should be disregarded in deciding whether discretionary payments should be made. Trustees' acts shall be upon a two-thirds (2/3) majority decision among the three Trustees named herein, i.e., as long as there are three acting Trustees; it shall take two signatures to complete any act by the Trustees. At such time as there are only two Trustees, any act on the part of the Trustees shall be by unanimous decision and shall require the signatures of the remaining Trustees.

3.3 Standards. Provisions directing distribution for support, maintenance, health care or education are intended to provide the intended beneficiary with that standard of living to which such beneficiary was reasonably accustomed prior to the time the effective right established under the Trust begins or to such amounts as such beneficiary might reasonably have expected to receive or have available had the deceased Donor survived to make such determinations. When a Donor is also the beneficiary, this provision should include funds necessary to provide for travel, vacations, and other entertainment to which such Donor was reasonably accustomed or entitled.

3.4 Home Care. Should the Donors, or the survivor of them, become disabled, requiring domestic help or nursing care, it is Donors' intention and desire that such assistance be provided to them, or the survivor, under the guidelines herein specified, in Donors' home rather than in a nursing home or care facility. Donors recognize that this determination must be made on the basis of physical, mental and economical feasibility. In evaluating what is economically feasible, Trustees shall project the cost of such home care against the balance available in the Trust established hereunder and the projected life expectancy of the Donors, or the survivor of them, it being Donors' intention that the care of the Donors is paramount to the preserving of assets for remaindermen; but this is not intended to encourage or require the wasting of assets if the same or equivalent care could more satisfactorily be provided in a care facility at substantially less costs. Both the mental and physical condition of Donors should be taken into account in determining the feasibility of home care. If either Donor becomes so physically or mentally disabled as not to know his/her whereabouts, care may be provided in a care facility.

ARTICLE IV

Establishment of Trust

4.1 Trust Estate. The Donors may at any time place assets in the Trust under the terms of this agreement and may leave or convey property to the Trust by will or in any other manner. All assets received by such Trust shall constitute the estate of such Trust and shall be held, managed and distributed as provided herein.

4.1.1 Insurance Proceeds. The Donors may designate the Trust as beneficiary of any insurance policies. Donors shall pay all premiums, assessments and other charges to keep such policies in force, and the Trustees shall be under no obligation with respect to such policies unless said Trustees shall have assumed responsibility because of the incapacity or disability of Donors, or the survivor. Donors shall retain all options, elections, rights and privileges under said policies and may alter, amend or revoke the same without the consent of the Trustees or any other party.

4.1.2 Trust Income. The Trustees shall collect and receive all income on Trust assets. Prior to the death of the surviving Donor, Trustees shall pay such sums from the income or principal of the Trust as Donors, or the survivor, may from time to time direct.

4.1.3 Direction. Upon the death or incapacity of either Donor, the Trustees are authorized to assume full control, management and administration of the Trust and to expend for Donors, or the survivor, such sums from the income or principal as said Trustee shall deem necessary or advisable for either or both Donors' support, maintenance and health care.

4.1.4 Remaining Assets. If any assets remain in the Trust at the date of death of the surviving Donor, such assets shall be held and administered as hereinafter provided.

ARTICLE V

Distribution Upon Death of Surviving Donor

Upon the death of the surviving Donor, the Trustees shall hold the then remaining principal and all accrued income in trust and dispose of the same as follows:

5.1 Said Trustees may pay such portion or all of the debts, expenses of last illness, funeral and burial expense of Donor, cost of administration of the estate of the surviving Donor and estate or inheritance taxes due from Donor's estate as Trustee may deem necessary.

5.2 The balance of principal and income then remaining in the Trust, less the payments permitted upon the death of the surviving Donor, together with any additional property received or to be received, said Trustee shall pay as follows:

5.2.1 Trustees shall pay the net income of the trust to or for the benefit of Terry G. Martin during his lifetime in quarterly or other convenient payments, but at least annually.

5.2.2 Upon the death of Terry G. Martin, the remaining assets and any accrued income shall be distributed in equal shares to Torrance J. Martin and Justin G. Martin, or to their issue, per stirpes.

ARTICLE VI

Vesting of Interests

6.1 Spendthrift Provision. No beneficial interest in the Trust created under the terms of this agreement may be voluntarily or involuntarily anticipated, assigned, encumbered, pledged, sold or otherwise transferred, except pursuant to the exercise of the powers granted in this agreement. No beneficial interest in the Trust created under the terms of this agreement shall be capable of being taken or reached by any attachment, levy, writ or other legal or equitable process to satisfy any claim against or obligation of the person having that interest. No such interest shall be subject to control or interference by any other person. Any attempt to dispose of, or to take or reach, any interest in violation of this provision shall be invalid and given no effect.

6.2 Perpetuities. Regardless of any contrary provision of this agreement, no asset shall be held in the Trust for a longer period than twenty-one years after the date of death of the last survivor of any person living on the effective date of this agreement or the last amendment thereto, if amended. If any assets are held in the Trust at the end of that period, all rights and discretions granted in this agreement to accumulate the Trust net income shall end. All then remaining Trust principal and accrued or undistributed income shall then vest in, and be distributed to, the beneficiary of the Trust. If there are two or more beneficiaries of the Trust, its then remaining principal and income shall be distributed to the beneficiaries of the Trust with the same discretion which is granted in this agreement to distribute the Trust's principal.

ARTICLE VII

Powers and General Provisions of Trustees

7.1 General Administration. To administer the Trust most effectively, the Trustees, jointly, are granted all rights, powers

and discretions over the assets in the Trust which could be exercised by persons owning similar assets in their own right. These rights and discretions include, in addition to those which are granted elsewhere in this agreement, all the powers and authority as set forth in the Uniform Trustees Powers Act, being Chapter I of Title 68, Idaho Code, as now in effect or as may hereafter be amended. These rights and discretions shall be exercisable without authorization or approval by any court. Their exercise shall be binding upon, and conclusive against, all persons interested in, or claiming an interest in, the Trust.

Trustees, jointly, are further authorized as follows:

7.2 Retention. To retain indefinitely assets in the same form in which they are received, regardless of whether they are of a character or size which, but for this express authority, would not be considered proper Trust investments. Trustees shall have no liability for loss due to depreciation in value.

7.3 Investments. To invest and reinvest in other assets, regardless of their location or from whom acquired. They may be acquired for cash or on credit and without regard to the proportion which any such asset bears to the value of other assets in the Trust.

7.4 Dispositions. To sell, exchange, convey, lease and to make contracts concerning any asset for such consideration and upon such terms as to credit or otherwise as Trustees may determine, which leases and contracts may extend beyond the term of the Trust, to give options therefor and to execute deeds, transfers, leases and other instruments of any kind.

7.5 Securities. To hold bonds, shares or other securities in bearer form, or in the name of the Trustees, or in the name of a nominee, without indication of any fiduciary capacity; to deposit cash in a checking or savings account in a bank, including a Trustee bank, without indication of any fiduciary capacity; and to give general or special proxies or powers of attorney for voting or acting in respect to shares or securities which may be discretionary and with power of substitution.

7.6 Allocation. To determine all questions as between income and principal and to credit or charge to income or principal or to apportion between them any receipts or gain and any charge, disbursement or loss as deemed advisable in the circumstances of each case as it arises, notwithstanding any statute or rule of law for distinguishing income from principal or any determination of the courts. Trustees may rely upon the provisions of the Uniform Principal and Income Act, being Chapter 10 of Title 68, Idaho Code, as now in effect and as it may be hereafter amended.

7.7 Distributions. When paying, dividing or distributing the Trust assets, or any part thereof, to make such payments, divisions or distributions wholly or partly in cash or in kind by allotting

and transferring specific assets, or undivided interests therein, as a part or the whole of any one or more payments or distributions, at then current values, even though assets allotted to one distributee may differ from assets allotted to another distributee.

7.8 Mingling Assets. To mingle the Trust property, allocating to this Trust an undivided interest in the mingled funds, which shall always be equal to the Trust's proportionate contribution (as adjusted from time to time as a result of accumulated income and additions to principal) to the mingled funds.

7.9 Asset Location. To keep any or all of the Trust assets at any place in the state of Idaho or elsewhere within the United States or abroad or with a depository or custodian at such place or places.

7.10 Trustee Stock. To hold and retain in the Trust estate any stock or other security issued by a Corporate Trustee in its individual capacity and owned by the Donors, including any stock dividends thereon and any securities issued in lieu thereof as a result of any recapitalization, consolidation or merger. The Trustees are further authorized and empowered to exercise any "rights" issued to the Trustees by reason of the ownership of any security, and to retain and hold in the Trust estate any security so acquired.

7.11 Tax Returns. To join in making and in filing income tax returns and gift tax returns with any person with whom it may lawfully be done and to pay the taxes reflected on any tax return which is properly attributable to Donors and to amend any tax return filed by Donors or the survivor, during Donors' lifetimes.

7.12 Agents. To employ and pay brokers, realtors, accountants, attorneys, custodians, appraisers, investment counselors, private investigators and other agents, employees, and advisors and to act or to refrain from acting upon advice received from any of those sources, with no liability for any act done or omission made in good faith reliance upon that advice.

7.13 Compensation. If a Corporate Trustee, compensation shall be in accordance with said Trustee's schedule of compensation established from time to time by said Trustee's Trust Department for the administration of trusts of a similar character. Such compensation may be collected annually by said Trustee out of income or principal or both.

7.14 Exoneration of Trustee. No person who deals with the Trustees shall be bound to see to the application of any asset delivered to the Trustees, or to inquire into the authority for, or propriety of, any action taken or not taken by the Trustees. The Trustees shall not be liable for acts or omissions in administering the Trust, except for Trustees' actual fraud, gross negligence or willful misconduct. No Trustee shall be responsible for the acts or

omissions of a co-Trustee. The Trustees shall be responsible for assets actually received by or placed under the control of said Trustees.

7.15 Payments for Minors or Incapacitated Persons. Income or principal payments for any minor or any other person who is incapacitated through illness, age or other cause may be applied, in Trustees' discretion, for the beneficiary's maintenance, support or education, by direct payment of such beneficiary's expenses or by payment to such beneficiary's guardian; in each case, the receipt of such person to whom payment is made or entrusted shall be a complete discharge of the Trustees. If, under any provision herein, principal would otherwise be distributed to a person who is a minor or incapacitated, the Trustees shall retain such funds in trust for such person until such person reaches his or her majority or they are no longer incapacitated.

7.16 Accounting and Release. Any Trustee may render to the Donors, or the survivor, an account of said Trustees' transactions as Trustees. The Donors, or the survivor, shall have full power to settle finally any such account and, on the basis of such account, to release said Trustees from all liability, responsibility or further accountability for any acts or omissions as Trustees. Such settlement and release by the Donors, or the survivor, shall be binding upon all income beneficiaries, remaindermen and other interested parties, even if then under legal disability or not as yet in being, and shall have the force and effect of a final decree, judgment or order of a court of competent jurisdiction rendered in an appropriate action or proceeding for an accounting in which jurisdiction was obtained of all necessary and proper parties. The foregoing provision, however, shall not preclude said Trustees from having its accounts judicially settled if said Trustees shall so desire.

7.17 Donor-Directed Investments. During the life of both Donors, Trustees are specifically directed, without liability for any loss or depreciation which may result therefrom, to invest and reinvest the Trust estate solely in accordance with the written instructions of either Donor, whether or not the securities or other properties thereby constituting the Trust estate shall be of a kind or in an amount ordinarily considered suitable for a trust investment. The Trustees shall, upon request, review with Donors the securities and other properties held hereunder and from time to time submit to the Donors recommendations as to sales and purchases; but since the Donors, during their joint lifetimes, have retained absolute control of the investment and reinvestment of the indicated Trust estate, such recommendations shall be advisory only, except as otherwise specifically provided.

7.18 Trustee to Control. Notwithstanding the foregoing provisions, the Trustees are authorized and empowered to assume complete investment control without the written instructions of Donors, if at any time either Donor shall be incapacitated or otherwise unable to give directions to Trustees, or upon the death

of the Donor first to die. In the event the Trustees shall so assume investment control, said Trustees shall, for the duration of such incapacity or until the death of the surviving Donor, exercise reasonable efforts to keep the Trust estate invested with respect to the kind and amount of investments and in such manner as to carry on what appears to said Trustees to have been the investment policy of the Donors unless, in the judgment of said Trustees, changes in policy or particular investments are deemed advisable. Said Trustees shall not be liable for so assuming control or for any loss or depreciation which may result from acting pursuant to these provisions.

ARTICLE VIII

8.1 Amendment. This Trust may be altered, amended or revoked by a written instrument signed by both Donors. Upon the death or incapacity of either Donor, this Trust shall be irrevocable. The duties and responsibilities of Trustees shall not be altered or modified without said Trustees' written consent.

8.2 Applicable Law. The laws of the state of Idaho shall control the construction and interpretation of this Trust Agreement.

IN WITNESS WHEREOF, JAY H. MARTIN and THELMA B. MARTIN as Donors and TERRY G. MARTIN, TORRANCE J. MARTIN and JUSTIN G. MARTIN as Trustees, in acknowledgment of the Trust hereby created, have executed this Trust Agreement as of the day and year hereinabove written.

Donors:

Jay H. Martin
Jay H. Martin

Thelma B. Martin
Thelma B. Martin

Trustees:

Terry G. Martin
Terry G. Martin

Torrance J. Martin
Torrance J. Martin

Justin G. Martin
Justin G. Martin

Parcels 1, 3, 4, 5, 7 & 8 JH and TB Martin Personally to JH & TB Martin Trust

Excludes Parcels 2 (TGM's home 21.22 Ac & Parcel 6 Justin's old home 5 Ac

Parcel 5 is location of pump for water right 36-7235

DEED TO TRUST

Parcel 8 is location of pump of water right 36-14247

JAY H. MARTIN and THELMA B. MARTIN, husband and wife, "Grantors," hereby grant, transfer and convey to THE J.H. AND T.B. MARTIN TRUST, created by agreement dated February 7, 1996, wherein Jay H. Martin and Thelma B. Martin are Donors and Terry G. Martin, torrance J. Martin and Justin G. Martin are Trustees, whose current address is c/o 762 East 400 South, Jerome, Idaho 83338, all of Grantors' right, title and interest in and to the real property located in the County of Jerome, State of Idaho, more particularly described on Exhibit A attached hereto and incorporated herein by reference, together with all appurtenances thereto or in any wise appertaining.

DATED this 12 day of March, 1996.

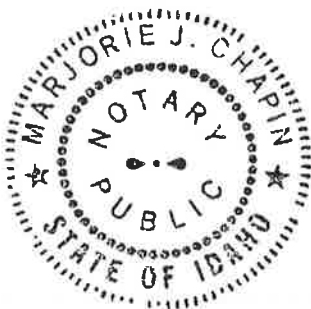
J H Martin
Jay H. Martin

Thelma B Martin
Thelma B. Martin

STATE OF IDAHO)
) ss.
County of Jerome)

On this 12 day of March, 1996, before me, a notary public in and for said county and state, personally appeared JAY H. MARTIN and THELMA B. MARTIN, husband and wife, known to me to be the persons whose names are subscribed to the within instrument and acknowledged to me that they executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal the day and year in this certificate first above written.



Marjorie J. Chapin
Notary Public for Idaho
Residing at 952 Laving Ave. T.F., ID
My Commission Expires 1-15-2002

REC
FILED
Mar 31 10 12 AM '96
JEROME
FEES 2.00
IDaho
Thelma B Martin

962362

EXHIBIT A

PARCEL I Parcels 4, 5, 7A, 8

Township 9 South, Range 18 East, Boise Meridian, Jerome County, Idaho:

Parcel 8A-80 Ac Parcel 8B-40 Ac Parcel 4 - 79.52 Ac

Section 5: E1/2SW1/4; SW1/4SE1/4; Lots 3 and 4; and
 Parcel 7A - 40 Ac Parcel 5 - 75 Ac
 The NW1/4SE1/4 and the S1/2NW1/4

Parcel 6
5 Ac Justin use to
live on

EXCEPTING THEREFROM That part of the SW1/4NW1/4 of said Section 5 described as follows:
Beginning at the West Quarter Corner of said Section 5; Thence North along the West Boundary of said Section 5, 660.00 feet;
Thence East parallel to the South Boundary of the SW1/4NW1/4, 330.00 feet;
Thence South parallel to the West Boundary of said Section 5, 660.00 feet to the South Boundary of the SW1/4NW1/4;
Thence West along the South Boundary of the SW1/4NW1/4, 330.00 feet to the True Point of Beginning.

PARCEL II

Township 9 South, Range 18 East, Boise Meridian, Jerome County, Idaho:

Section 5: A parcel of land located in the SW1/4NE1/4, described as follows:
Beginning at the Southwest Corner of said SW1/4NE1/4;
Thence running North along the West line thereof 200 feet;
Thence running Southeasterly to a point on the South Boundary thereof to a point 200 feet East of the Southwest Corner thereof;
Thence running West along said South Boundary 200 feet to said Southwest Corner, being the True Point of Beginning.

Parcel 7B
Triangular Piece
at center of Sec 5
~.46 Acres

PARCEL III

Township 8 South, Range 18 East, Boise Meridian, Jerome County, Idaho:

80 Acres (Parcel 1, 2, 3 & Amalgamated)

Section 32: S1/2SW1/4, EXCEPTING THEREFROM the Railroad right-of-way.

Includes

Parcel 1 - 3.87 Acres North & East
of Intersection 300 S & 700E
Parcel 3 - 25.7 Acres S. of RR and
East of Mainline

Excludes Parcel 2 & Amalgamated

AND EXCEPTING THEREFROM that part of the SW1/4SW1/4 lying South of the Union Pacific Railroad right-of-way. Parcel 2 - 21.22 Ac. TGM's House, East to Mainline, South of RR

AND EXCEPTING THEREFROM that part of the S1/2SW1/4 lying between or North from the Union Pacific Railroad right-of-way property Northside Branch and the County Road right-of-way property and described as follows: Amalgamated Sugar bought from JH & TB in 1964

From a point of beginning located at the intersection of the West Section line of Section 32 with the center line of the Union Pacific Railroad right-of-way property, and 713.5 feet North from the Southwest Corner of said Section 32;

Thence running North 240.9 feet, more or less, to the intersection with the centerline of the county road right-of-way;

Thence running Northeasterly along said centerline on a 2° curve to the left for a distance of 241.4 feet;

Thence North 66°39' East along said centerline 364.1 feet;

Thence Northeasterly along said centerline on a 5° curve to the right for a distance of 473.3 feet;

Thence South 89°48' East along said centerline for a distance of 1614.9 feet;

Thence Easterly along said centerline on a 5° curve to the right 4.5 feet, more or less, to a point of intersection with the North-South half section line;

Thence running South along said half section line for a distance of 294.4 feet, more or less, to a point of intersection with the centerline of said Union Pacific Railroad right-of-way;

Thence running Southwesterly along said railroad right-of-way centerline on a 0°39' curve to the left for a distance of 1176.6 feet;

Thence South 82°28' West along said centerline for a distance of 1477.5 feet, more or less, to The Point of Beginning.

1996 Exhibit A

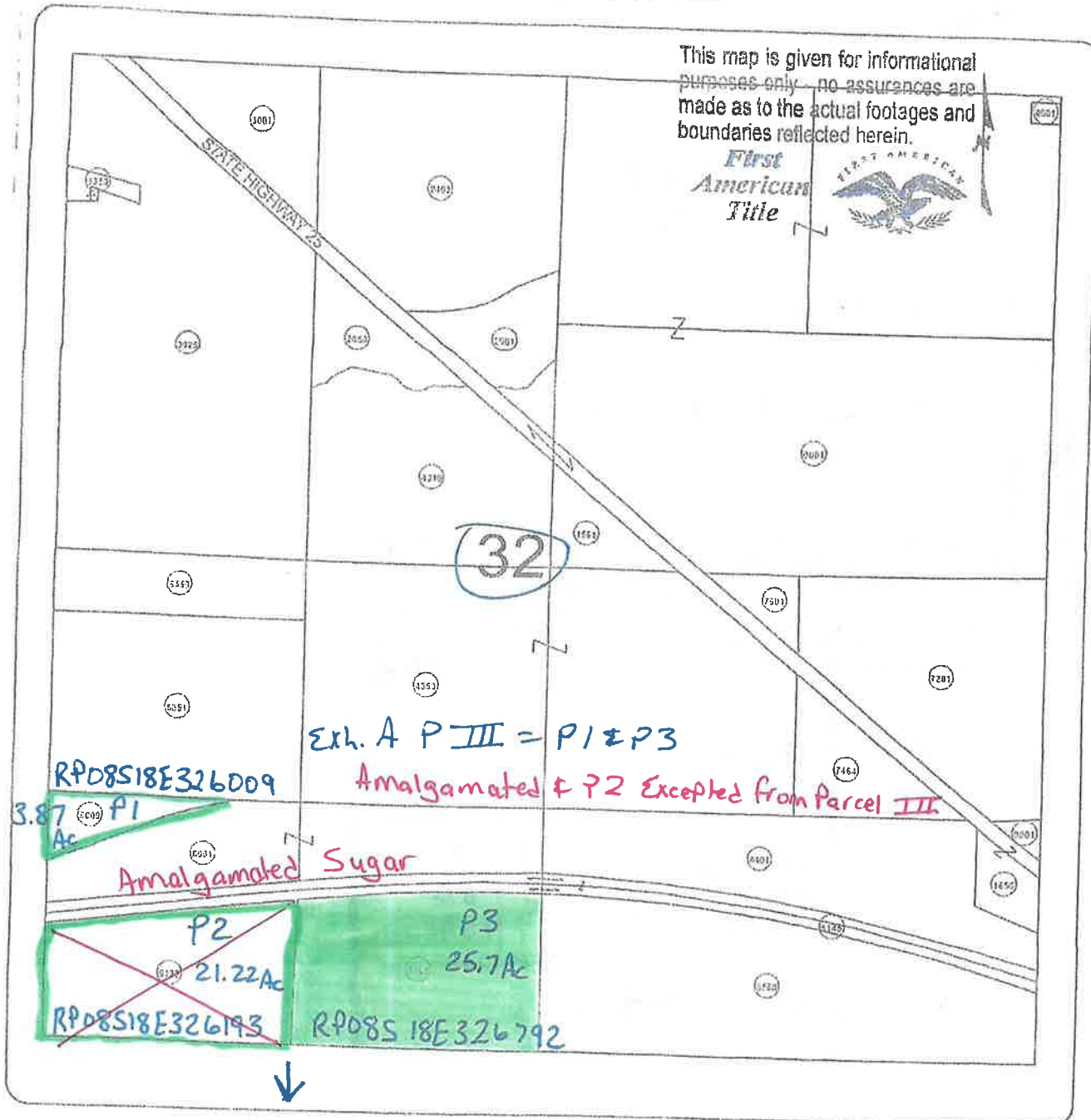
Docs\Circle T\Farm Trust\ Parcel Map ~~HH & TB Martin Trust~~

For
Exhibit A 1996

SECTION 32
TOWNSHIP 08 SOUTH RANGE 18 EAST
JEROME COUNTY IDAHO

This map is given for informational
purposes only. No assurances are
made as to the actual footages and
boundaries reflected herein.

First
American
Title



We have taken extreme care to insure accuracy.
However, we assume no responsibility for errors or omissions.
These maps are intended for assessment purposes only
and are not to be used as a legal document.
All canals and ditches are approximated from aerial maps.



500 0 500
Feet

DATE UPDATED: 01/22/2016
JEROME COUNTY ASSESSORS OFFICE

For Exhibit A
1996

SECTION 05
TOWNSHIP 09 SOUTH RANGE 18 EAST
JEROME COUNTY IDAHO



We have taken extreme care to insure accuracy. However, we assume no responsibility for errors or omissions. These maps are intended for assessment purposes only and are not to be used as a legal document. All canals and ditches are approximated from aerial maps.

DATE PRINTED 02/22/2010
CREATED BY: TRACY L. PERKINS
JEROME COUNTY ASSESSORS OFFICE

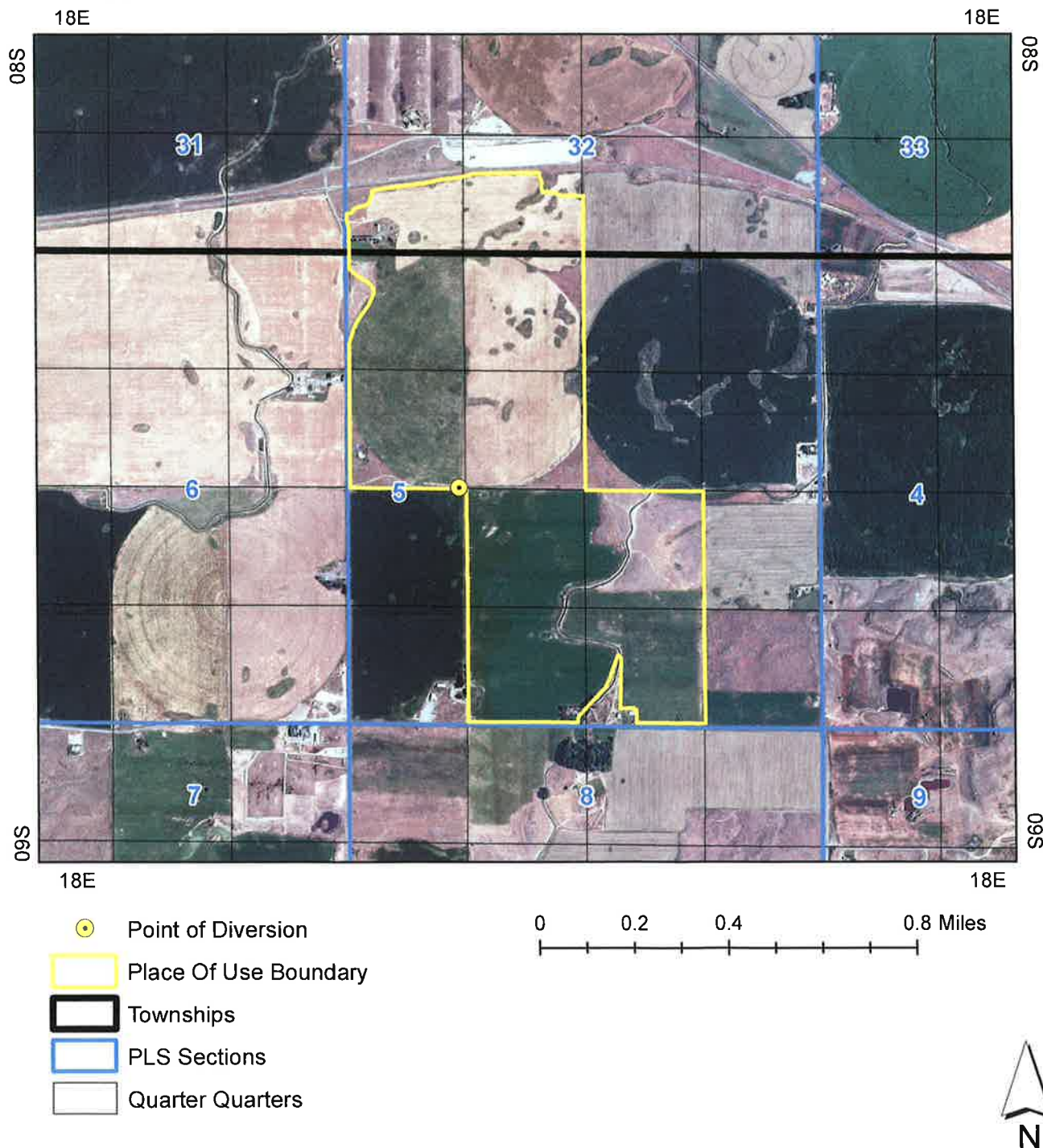
State of Idaho
Department of Water Resources

Water Right

36-7235

IRRIGATION

The map depicts the place of use for the water use listed above and point(s) of diversion of this right as currently derived from interpretations of the paper records and is used solely for illustrative purposes. Discrepancies between the computer representation and the permanent document file will be resolved in favor of the actual water right documents in the water right file.



State of Idaho
Department of Water Resources

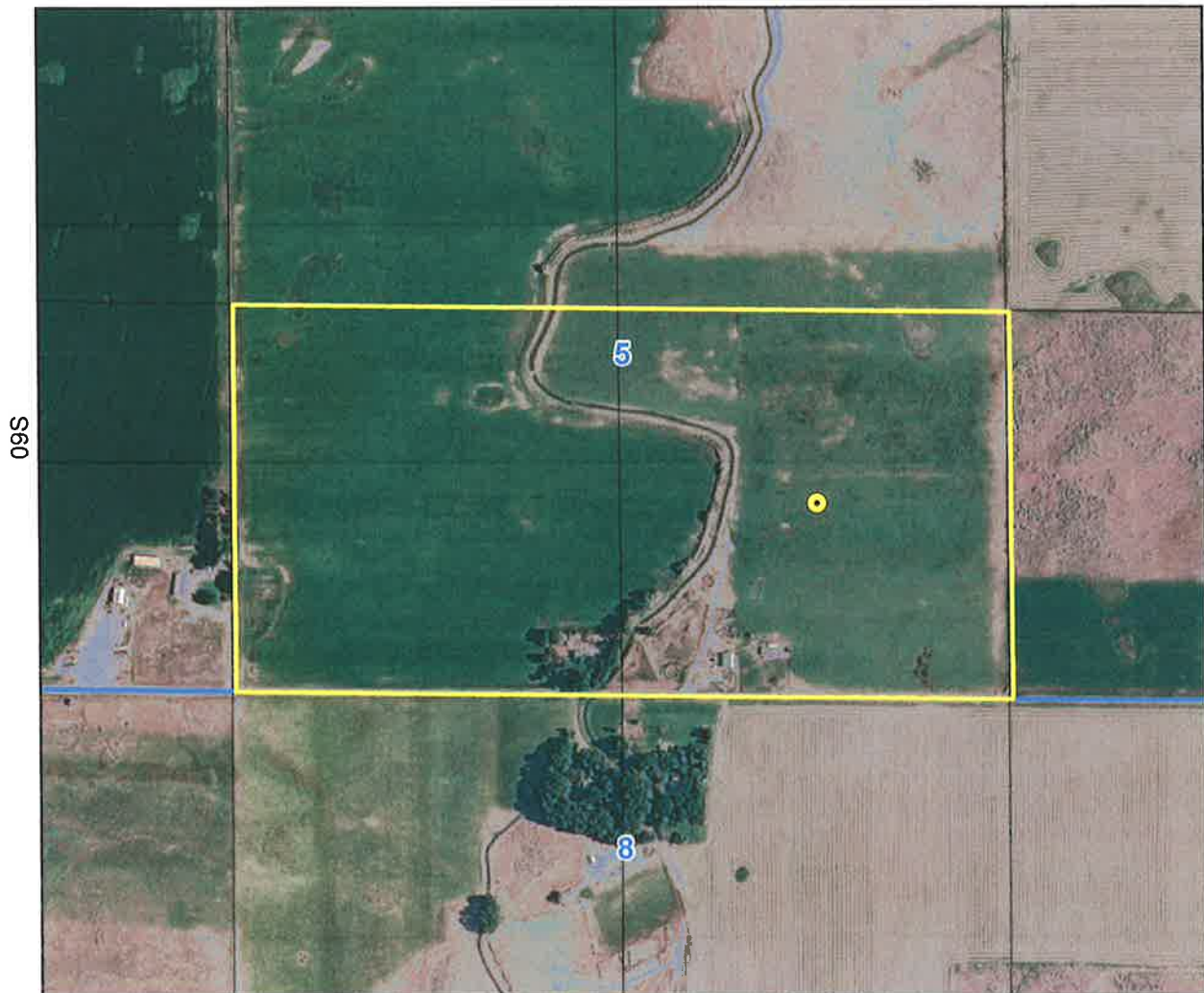
Water Right

36-14247

DOMESTIC

The map depicts the place of use for the water use listed above and point(s) of diversion of this right as currently derived from interpretations of the paper records and is used solely for illustrative purposes. Discrepancies between the computer representation and the permanent document file will be resolved in favor of the actual water right documents in the water right file.

18E



-  Point of Diversion
-  Place Of Use Boundary
-  Townships
-  PLS Sections
-  Quarter Quarters

0 0.075 0.15 0.3 Miles





State of Idaho

DEPARTMENT OF WATER RESOURCES

Southern Region • 650 ADDISON AVE W STE 500 • TWIN FALLS, ID 83301-5858

Phone: (208)736-3033 • Fax: (208)736-3037 • Website: www.idwr.idaho.gov

Brad Little
Governor

Gary Spackman
Director

October 8, 2019

TERRY G MARTIN LIVING TRUST
JUSTIN G MARTIN, TRUSTEE
TORRANCE J MARTIN, SUCCESSOR TRUSTEE
302 S 700 E
JEROME ID 83338

Re: Change in Ownership for Water Right No(s): 36-7235, 36-14247

Dear Water Right Holder(s):

The Department of Water Resources (Department) acknowledges the receipt of correspondence changing ownership of the above referenced water right(s) to you. The Department has modified its records and has enclosed a computer-generated report for you.

Updating the ownership record for a water right does not reconfirm the validity of the right. When processing a Notice of Change in Water Right Ownership, the Department does not review the history of water use to determine if the right has been forfeited or deliberately abandoned through five years or more of non-use. To read more about water right forfeiture, including how to protect a water right from forfeiture, please see Idaho Code §§ 42-222 and 42-223.

Please note, water right owners are required to report any change of water right ownership and any change of mailing address to the Department within 120 days of the change. Reporting forms are available from any office of the Department, or from the Department's website.

If you have any questions concerning the enclosed information, please contact me at (208) 293-9916.

Sincerely,

Kent Aasa
Water Resource Agent, Senior

Enclosure(s)

c: Water District 130