

RECEIVED

OCT 23 2017

WATER RESOURCES
WESTERN REGION

RECEIVED

NOV 20 2017

STATE OF IDAHO
DEPARTMENT OF WATER RESOURCES

Notice of Change in Water Right Ownership

DEPARTMENT OF
WATER RESOURCES

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?
63-8440	Yes ☒	Yes ☐		Yes ☐	Yes ☐
63-34486	Yes ☐	Yes ☐		Yes ☐	Yes ☐
	Yes ☐	Yes ☐		Yes ☐	Yes ☐
	Yes ☐	Yes ☐		Yes ☐	Yes ☐
	Yes ☐	Yes ☐		Yes ☐	Yes ☐

2. Previous Owner's Name: Donald Sandretto
Name of current water right holder/claimant
3. New Owner(s)/Claimant(s): Thornton Gallup LLC Robert Gallup
New owner(s) as listed on the conveyance document Name connector ☐ and ☐ or ☐ and/or
- PO Box 1495 Nampa ID 83653
Mailing address City State ZIP
- 208-989-9971 tgallup@steelheadmetals.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: 7-27-17
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):
 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: Robert S. Gallup Partner Oct 23 2017
Signature of new owner/claimant Title, if applicable Date

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

For IDWR Office Use Only:

Received by RN Date 10/23/17 Receipt No. W045786 Receipt Amt. 100.00

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 dh Date 12-26-17



775 S. Rivershore Ln., Ste. 120
Eagle, ID 83616

ELECTRONICALLY RECORDED-DO NOT
REMOVE THE COUNTY STAMPED FIRST
PAGE AS IT IS NOW INCORPORATED AS
PART OF THE ORIGINAL DOCUMENT

File No. 626898 KG/LF

WARRANTY DEED

2017-031217
RECORDED
07/27/2017 11:23 AM
CHRIS YAMAMOTO
CANYON COUNTY RECORDER
Pgs=2 HCRETAL \$15.00
TYPE: DEED
PIONEER TITLE CANYON - CALDWELL
ELECTRONICALLY RECORDED

For Value Received Julie Ann McCandless, Trustee of Trust B of The Sandretto Family Trust
hereinafter referred to as Grantor, does hereby grant, bargain, sell, warrant and convey unto

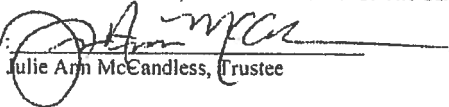
Thornton-Gallup LLC, an Idaho Limited Liability Company
hereinafter referred to as Grantee, whose current address is P.O. Box 1495 Nampa, ID 83653
The following described premises, to-wit:

See Exhibit A attached hereto and made a part hereof.

To HAVE AND TO HOLD the said premises, with their appurtenances unto the said Grantee(s), and
Grantees(s) heirs and assigns forever. And the said Grantor(s) does (do) hereby covenant to and with the
said Grantee(s), the Grantor(s) is/are the owner(s) in fee simple of said premises; that said premises are
free from all encumbrances EXCEPT those to which this conveyance is expressly made subject and those
made, suffered or done by the Grantee(s); and subject to U.S. Patent reservations, restrictions,
dedications, easements, rights of way and agreements, (if any) of record, and current years taxes, levies,
and assessments, includes irrigation and utility assessments, (if any) which are not yet due and payable,
and that Grantor(s) will warrant and defend the same from all lawful claims whatsoever.

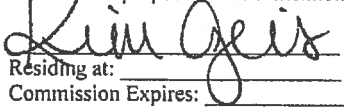
Dated: July 19, 2017

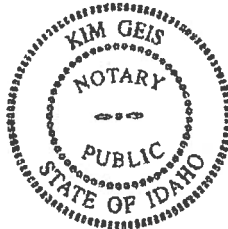
Julie Ann McCandless, Trustee of Trust B of The Sandretto Family Trust

By: 
Julie Ann McCandless, Trustee

State of Idaho, County of Ada

On this 26 day of July in the year of 2017, before me, the undersigned, a Notary Public in and for said
State, personally appeared Julie Ann McCandless as Trustee(s) of Julie Ann McCandless, Trustee of Trust
B of The Sandretto Family Trust known or identified to me to be the person/persons whose name(s) is/are
subscribed to the within instrument as said Trustee(s), and acknowledged to me that he/she/they executed
the same as Trustee(s) of said trust and as his/her/their free and voluntary act and deed of said trust, for
the uses and purposes therein mentioned.


Residing at: _____
Commission Expires: _____



Filed in: Meridian, ID
Commission expires: 07-30-21

EXHIBIT A

All of the West Half of the Northwest Quarter of the Northwest Quarter, and the Southwest Quarter of the Northwest Quarter of Section 25, Township 4 North, Range 2 West of the Boise Meridian in Canyon County, Idaho.

**DECLARATION OF SATISFACTORY PERFORMANCE AND COMPLETION
OF AGREEMENT OF EXCHANGE OF REAL PROPERTY**

1031-10750

RECITALS:

THIS DECLARATION OF SATISFACTORY PERFORMANCE AND COMPLETION OF AGREEMENT OF EXCHANGE OF REAL PROPERTY (Agreement) is made and entered into by and between, THORNTON-GALLUP, LLC (hereinafter referred to as "Exchangor") and PIONEER 1031 COMPANY, an Idaho corporation (hereinafter "Intermediary").

This Agreement is made with reference to and reliance upon the following:

A. Intermediary has transferred or conveyed or caused the conveyance to Exchangor by means of a Warranty Deed or other evidence of ownership acceptable to Exchangor the property legally described as:

All of the West Half of the Northwest Quarter of the Northwest Quarter, and the Southwest Quarter of the Northwest Quarter of Section 25, Township 4 North, Range 2 West of the Boise Meridian in Canyon County, Idaho

and commonly known as: 0 11th Avenue, Nampa, ID ("Replacement Property") in exchange for the transfer or conveyance to Intermediary by Exchangor of the property legally described as:

Lot 5, Block 1, Mason Creek Plaza Subdivision, according to the plat thereof, filed in Book 33 of Plats at page 30, records of Canyon County, Idaho

and commonly known as: 1842 E. Plaza Loop, Nampa, ID. ("Relinquished Property").

B. Exchangor and Intermediary are parties to that certain Agreement of Exchange of Real Property (The "Exchange Agreement"). By virtue of this successful exchange, all of the provisions of the Exchange Agreement have been satisfactorily performed by all parties and no obligations remain between Intermediary and Exchangor.

C. This Agreement may be executed in counterparts and shall be of the same force and effect as if one document had been signed by all parties.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the respective dates set forth below.

INTERMEDIARY:

PIONEER 1031 COMPANY, AN IDAHO CORPORATION

Bobbie Crooks DATE 7/20/17
BOBBIE CROOKS, ACCOMMODATOR

EXCHANGOR(S):

THORNTON-GALLUP, LLC

BY: [Signature] DATE 7-27-17
BY: _____, ITS: _____

ASSIGNMENT AGREEMENT
FOR REPLACEMENT PROPERTY
1031-10750

THIS ASSIGNMENT is made and entered into on July 19, 2017 by and between, THORNTON-GALLUP, LLC (hereinafter referred to as "Assignor") PIONEER 1031 COMPANY, an Idaho corporation (hereinafter "Assignee") and THE SANDRETTO FAMILY TRUST (hereinafter "Consenting Party").

RECITALS:

WHEREAS, Assignor and Consenting Party have entered into that certain Sale Contract/Purchase Agreement dated June 22, 2017 (hereinafter "Purchase Agreement"), a copy of which is attached as Exhibit "A," wherein Consenting Party agreed to transfer that certain real property described as:

All of the West Half of the Northwest Quarter of the Northwest Quarter, and the Southwest Quarter of the Northwest Quarter of Section 25, Township 4 North, Range 2 West of the Boise Meridian in Canyon County, Idaho

and commonly known as: 0 11th Avenue, Nampa, ID (hereinafter "Replacement Property") to Assignor; and

WHEREAS, Assignor desires to effect a tax-deferred exchange in accordance with Section 1031 of the Internal Revenue Code, and the Treasury regulations promulgated thereunder; and

WHEREAS, Assignor wishes to be relieved of the obligations to so acquire the Replacement Property under the Purchase Agreement and substitute Assignee in place of Assignor under the Purchase Agreement to allow Assignee to complete the transfer of the Replacement Property as part of an integrated, interdependent transaction between Assignor and Assignee.

NOW, THEREFORE, the parties mutually agree as follows:

1. Assignor hereby assigns to Assignee all of their rights, title and interest in the Purchase Agreement and Consenting Party does hereby consent to such Assignment, acknowledging, however that such consent does not relieve Assignor from any and all of the obligations under the Purchase Agreement. Assignee hereby assumes all of such rights, title and interest in, and the obligations under, the Purchase Agreement. The Purchase Agreement is hereby assigned in accordance with the terms hereof.

2. Assignee's obligation to close escrow and assume the obligations of Assignor under the Purchase Agreement is conditioned upon the satisfaction of the following conditions prior to close of escrow for the transfer of the Replacement Property to Assignee:

A. Review and approval by Assignee of the Buyer's Escrow Instructions and any other documents related to the transaction.

B. The execution of all escrow closing documents by the Assignor and Consenting Party prior to the conveyance of the Replacement Property pursuant to the provisions of an Exchange Agreement between Assignee and Assignor.

3. Notwithstanding the foregoing, in the event the escrow for the transfer of the Replacement Property to Assignee from Consenting Party does not close on or before the date set for close of escrow in the Purchase Agreement, unless such date is extended by written agreement of the parties hereto, this Assignment Agreement shall be null and void and the Purchase Agreement shall be reinstated in full force and effect between Assignor and Consenting Party without any further obligation or liability on the part of Assignee.

4. Consenting Party has been requested to sign this agreement for the sole purpose of acknowledging that an assignment has been made to facilitate a tax-deferred exchange by the Assignor. Consenting party is hereby assured that no additional expense, liability, or delay will result from their acknowledgment and execution of this agreement.

5. This Agreement may be executed in counterparts and shall be of the same force and effect as if one document had been signed by all parties.

IN WITNESS WHEREOF, the parties hereto have set their hands.

ASSIGNEE(S):

PIONEER 1031 COMPANY, AN IDAHO CORPORATION

Bobbie Crooks

BOBBIE CROOKS, ACCOMMODATOR

DATE: 7/20/17

ASSIGNOR(S):

THORNTON-GALLUP, LLC

BY: [Signature]

BY: _____, ITS: _____

DATE 7-27-17

CONSENTING PARTY(S):

THE SANDRETTO FAMILY TRUST

BY: Shirley MCCA, trustee DATE 7-26-17
BY: _____, ITS: _____



ADDENDUM # 2 (All addendums shall be numbered sequentially.)

RE-11 ADDENDUM

THIS IS A LEGALLY BINDING CONTRACT, READ THE ENTIRE DOCUMENT, INCLUDING ANY ATTACHMENTS.
IF YOU HAVE ANY QUESTIONS, CONSULT YOUR ATTORNEY AND/OR ACCOUNTANT BEFORE SIGNING.

JULY 2017 EDITION

Page 1 of 1



1 Today's Date: 07/26/2017

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3 This is an ADDENDUM to the ☒ Purchase and Sale Agreement Other _____

4 ("Addendum" means that the information below is added material for the agreement (such as lists or descriptions) and/or means the form is

5 being used to change, correct or revise the agreement (such as modification, addition or deletion of a term)).

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7 AGREEMENT DATED: 07/11/2017 ID # 11thMB

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9 ADDRESS: 0 11th Ave N.

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11 BUYER(S): Thornton Gallup llc

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13 SELLER(S): Sandretto Family Trust

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15 The undersigned parties hereby agree as follows:

16 **Sandretto Family Trust retains water rights for 40 acre parcel at 26-4N-2W NE SENE issued by**

17 **Idaho Department of Water Resources in relation to the agricultural well located at 25-4N-2W NW**

18 **W1/2, NWNW, SWNW.**

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21 **Sandretto Family Trust retains access to existing Pioneer Irrigation easement/road located at 25-**

22 **4N-2W NW W1/2, NWNW, SWNW for irrigation and maintenance.**

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48 To the extent the terms of this ADDENDUM modify or conflict with any provisions of the Purchase and Sale Agreement including all prior

49 Addendums or Counter Offers, these terms shall control. All other terms of the Purchase and Sale Agreement including all prior

50 Addendums or Counter Offers not modified by this ADDENDUM shall remain the same. Upon its execution by both parties, this agreement

51 is made an integral part of the aforementioned Agreement.

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53 BUYER: [Signature] Date: 7-27-17

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55 BUYER: _____ Date: _____

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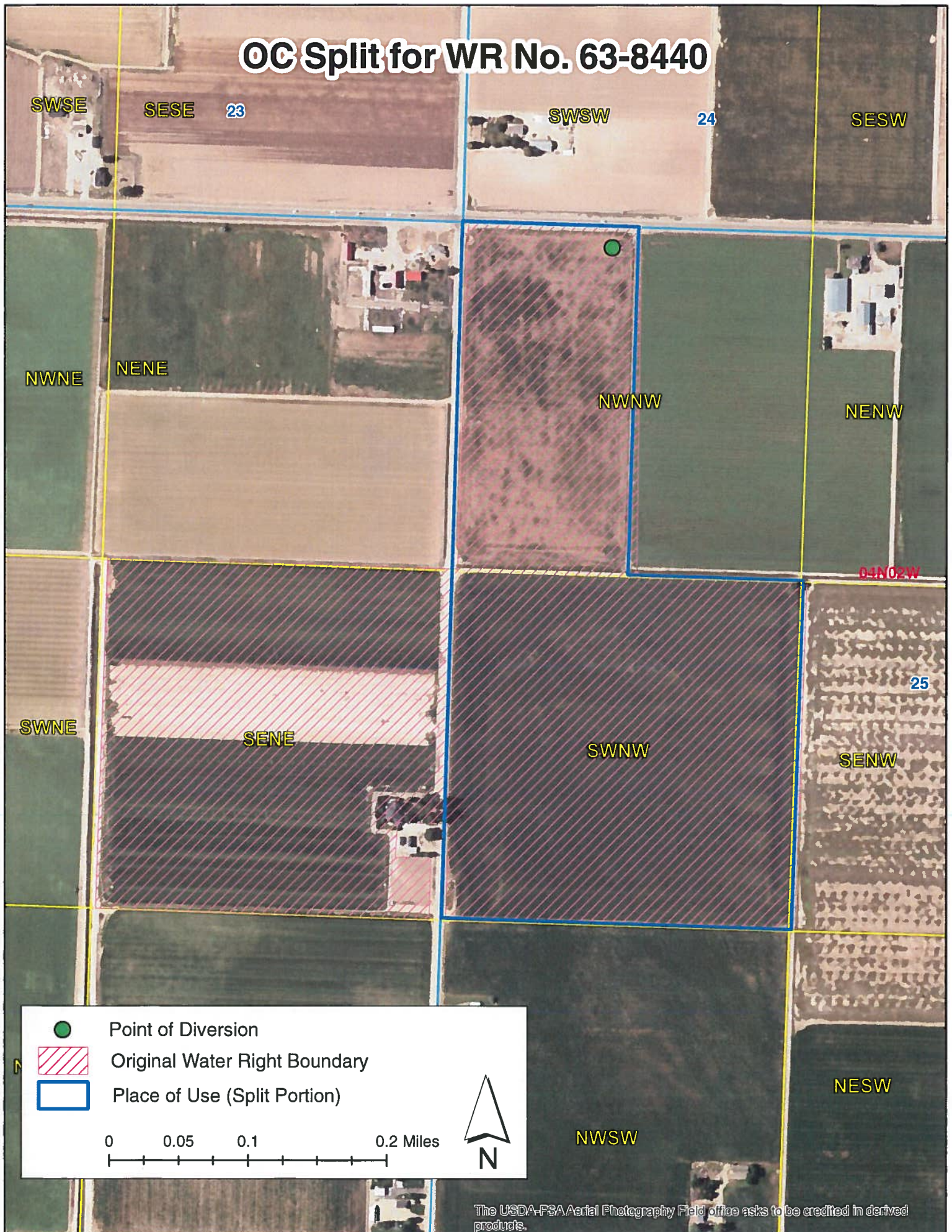
57 SELLER: [Signature] Date: 7-26-17

58

59 SELLER: _____ Date: _____

60

OC Split for WR No. 63-8440





State of Idaho

DEPARTMENT OF WATER RESOURCES

322 East Front Street • P.O. Box 83720 • Boise, Idaho 83720-0098

Phone: (208) 287-4800 • Fax: (208) 287-6700 • Website: www.idwr.idaho.gov

C.L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Director

December 27, 2017

THORNTON GALLUP LLC
PO BOX 1495
NAMPA ID 83653

Re: Change in Water Right Ownership: 63-8440 (Split into 63-8440 and **63-34486**)

Dear Water Right Holder:

The Department acknowledges the receipt of correspondence changing ownership of the above referenced water rights to you. The Department has modified its records based on the information received to reflect the change in ownership and has enclosed a computer-generated report for your records.

Your portion of these water rights has a specified point of diversion, nature of use and place of use. If you plan on changing the nature of use, place of use, or point of diversion under these rights, including adding a new point of diversion, then an Application for Transfer on your portion of these rights is required. Please contact this office for further information on the Application for Transfer form or you can find the forms at www.idwr.idaho.gov. If you do not plan on changing any items on your water rights, then no further action is required at this time.

Updating the ownership record for a water right does not reconfirm the validity of the right. When processing an ownership change notice the department does not review the history of water use to determine if the right has been forfeited 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.

Also note that as of July 1, 1996, water right owners are required to report any change of water right ownership and any change of mailing address of the owner of a water right, to the Department. Notice of the change must be provided to the Department within **120 days** of the change.

Please feel free to contact me at 208-287-4920 if you have any questions concerning the enclosed information or this letter.

Sincerely,

Debbi Judd
Technical Records Specialist

Enclosures

C. Water District 63



State of Idaho

DEPARTMENT OF WATER RESOURCES

322 East Front Street • P.O. Box 83720 • Boise, Idaho 83720-0098

Phone: (208) 287-4800 • Fax: (208) 287-6700 • Website: www.idwr.idaho.gov

C.L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Director

December 27, 2017

DONALD SANDRETTO
19525 11TH AVE N
NAMPA ID 83687

Re: Change in Water Right Ownership: 63-8440 (Split into **63-8440** and 63-34486)

Dear Water Right Holder:

We have received and processed a Change of Ownership for a portion of your original Water Right as referenced above. This change of ownership resulted in a split of your original water right.

When a portion of the original water right has been conveyed to another and the original right has been split, a new water right number is issued to the new owner representing their portion of the original water right. Each water right contains only the portion of the original right for each separate owner. The original water right number reflects your remaining portion of the water right after the change of ownership. Enclosed is a copy of this water right for your records. Please refer to your water right number when corresponding with our office.

Updating the ownership record for a water right does not reconfirm the validity of the right. When processing an ownership change notice the department does not review the history of water use to determine if the right has been forfeited 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.

If you have any questions concerning this ownership change or the enclosed information, please contact me at 208-287-4920.

Sincerely,

Debbi Judd
Technical Records Specialist

Enclosure

C. Water District 63