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Department of Water Resources
Eastern Region

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September 19, 2017

VIA EMAIL AND REGULAR MAIL

Idaho Department of Water Resources
Attn: James Cefalo
900 North Skyline Drive, Suite A
Idaho Falls, ID 83402-1718
james.cefalo@idwr.idaho.gov

Re: The Notice of Change in Water Right Ownership Proposed by the Taylor Canal Company, Inc. and the Department's Actions In Response.

Dear James:

This firm represents Kirk and Janet Widmer, as well as Widmer Ranch, L.L.C. (collectively, the "Widmers") in the matter concerning the change in water right ownership proposed by Taylor Canal Company, Inc. ("TCC"). We have reviewed TCC's *Notice of Change in Water Right Ownership* (the "NCO"), received by the Idaho Department of Water Resources (the "Department") on July 28, 2017. The NCO claims that TCC should be the noted owner of some 20 different water rights, including Water Right No. 11-7679¹ ("11-7679"), which belongs to Widmer Ranch, L.L.C.

We have also received your letter, dated August 16, 2017, regarding the NCO (the "Letter"). The Letter states that "[i]f the water right records are updated as proposed, TCC will become the sole owner of record for all twenty water rights." The phrase "owner of record" infers that IDWR's administrative actions are the final say in water right ownership. However, updating the Department's ownership records does not affect actual ownership of any water right, but merely affects the administrative records of the Department itself. As described below, legal ownership is governed by recorded deeds.

From the Letter, it appears that the Department is considering approving the NCO and is asking water right owners—like the Widmers—to prove that they own the water rights being claimed by TCC. We appreciate the Letter's notice of how the Department intends to proceed in relation to the NCO, but have some concerns.

¹ 11-7679 was split from the so-called "Blechert right" that was decreed with a July 15, 1893 priority date for 1.6 cfs and was numbered as Water Right No. 11-147.

As an initial matter, despite our concerns to the Department's process (detailed below), we hereby provide notice, as requested in your Letter, that Widmer Ranch, L.L.C. asserts an ownership interest in 11-7679. Widmer Ranch, L.L.C. is the current owner of record of 11-7679 and has (together with its predecessors-in-interest) continually beneficially used 11-7679 in accordance with its elements.

THE NCO IS INCOMPLETE

First, the NCO should have been returned to TCC without substantive consideration or processing by Department staff. The NCO itself is incomplete, as it lacks sufficient information and supporting documentation.

Section 7 of the NCO describes certain "**REQUIRED** items" (emphasis in original) that must be submitted with the NCO. These required items include (a) "[a] copy of the conveyance document – warranty deed, quitclaim deed, court decree, contract of sale, etc." that "must include a legal description of the property or description of the water right(s) if no land is conveyed"; (b) a "[p]lat 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"; and (c) the appropriate filing fee. Of these three required items, TCC has only submitted the fee. The lack of any conveyance document, showing that TCC is entitled to be listed as owner of any of the water rights claimed in the NCO, makes TCC's NCO deficient.

In Idaho, a water right is "real property." Idaho Code § 55-101. The first section of Idaho's water code provides that a water right

become[s] the compliment of, or one of the **appurtenances of, the land or other thing to which, through necessity, said water is being applied**, and the right to continue the use of any such water shall never be denied or prevented from any other cause than the failure on the part of the user thereof to pay the ordinary charges or assessments which may be made to cover the expense of delivery of such water.

Idaho Code § 42-101 (emphasis added). Idaho court decisions hold that as an appurtenance to land, irrigation water rights beneficially used on real property are presumed to be included in a sale of the property unless the water right is expressly reserved in the deed or it can be clearly shown that it was known to both parties that the water right was not intended to be conveyed. This was confirmed in 2010:

Unless they are expressly reserved in the deed or it is clearly shown that the parties intended that the grantor would reserve them, appurtenant

water rights pass with the land even though they are not mentioned in the deed and the deed does not mention ‘appurtenances’”

Bagley v. Thomason, 149 Idaho 799, 241 P.3d 972 (2010) (citing *Joyce Livestock Co. v. United States*, 144 Idaho 1, 56 P.3d 502 (2007)).²

The general rule is therefore that water rights appurtenant to the property remain and are transferred with the property unless the water rights, or one of them, are specifically reserved with language in the deed or purchase and sale documents. This is the law even if the deed does not mention the water rights and even if the deed does not contain the generic “appurtenances” language. The above rules concerning conveyances of land involving water rights by deed also apply to deeds of trust and mortgages. See Idaho Code § 55-813 (the term “conveyance” embraces every instrument by which an estate or interest in real property is created, alienated, mortgaged or encumbered, or by which the title may be affected, except wills).

As the entity claiming ownership of water rights, TCC bears the burden of demonstrating why it is entitled to be listed as the owner of any water rights. It has not borne that burden, and it does not appear to be appropriate for the Department to require the Widmers to “assert an ownership interest” in 11-7679 or to “trace their property ownership back to the current owner of record.” Letter, p. 1. The Department must impose this burden of proof on TCC, not on the Widmers. For that reason alone, the Department’s procedure in this matter appears to be misplaced, and, instead, the Department should deny the NCO (or request more information from TCC) as—in our experience—has typically been done.

The lack of TCC’s deed documentation is also problematic. Under Section 5 of the NCO, when asked the “Date you acquired the water rights and/or claims listed above,” TCC entered: “Incorporated in 1896.” NCO, p. 1. In addition to not being responsive to the question posed in Section 5 of the NCO, TCC’s information contained here is not accurate. A brief review of the Idaho Secretary of State’s website shows that there have been three separate entities known by the name “Taylor Canal Company.” See Attachment A (a printout from the website of the Idaho Secretary of State (“ISOS”), showing four results, one of which is not relevant).

² See also *Russell v. Irish*, 20 Idaho 194, 118 P. 501 (1911) (a deed conveying land “together with appurtenances” conveys the water right appurtenant at the time of the conveyance “unless it was specifically reserved in the deed or it could be clearly shown that it was known to both parties that the water right was not intended to be conveyed”); *Bothwell v. Keefer*, 53 Idaho 658, 27 P.2d 65 (1933) (water rights “pass with land though not mentioned as such or as appurtenances[,]...unless it affirmatively appears to the contrary directly or by implication”); *Koon v. Empey*, 40 Idaho 6, 231 P. 1097 (1924) (generally, a deed conveying real property with the “usual appurtenance” clause effects a transfer of appurtenant water rights).

- One, “The Taylor Canal Company” (“The Taylor Company”), existed from 1896 until 1912. *See* Attachment B (a printout from the ISOS website’s entity view for this entity).
- The second, “Taylor Canal Company, Ltd.” (“Taylor Ltd.”), existed from 1910 until 1960 based on the plain terms of its Articles, although its members continued operating under that name until 1992. *See* Attachment C (a printout from the ISOS website’s entity view for Taylor Ltd.). There is nothing relating Taylor Ltd. to The Taylor Company. Additionally, Taylor Ltd. was only created to “continue in existence for a period of fifty years” from its formation. *See* Attachment D, p. 3 (the Fifth Article of Taylor Ltd.’s Articles of Incorporation). Thus, by the terms of its own foundational document, Taylor Ltd. ceased to exist in 1960. *See id.* For that reason, any later attempts to reinstate (as took place in 1967 and 1982) or amend Taylor Ltd.’s Articles of Incorporation to create a perpetual duration for the company (as was attempted in 1992) were ineffective. In any event, it is beyond contest that Taylor Ltd. ceased to exist in 1960, but even if it is assumed that operation under Taylor Ltd. continued until 1992, that does not support TCC’s claims. Attachment C.
- TCC (Taylor Canal Company, Inc.) is the third of these entities. *See* Attachment A. TCC was formed only in 2006.³ *See* Attachment E ((a printout from the ISOS website’s entity view for TCC)). It has absolutely no legal relation to either of the prior Taylor Canal Company entities. TCC’s Articles of Incorporation provide:

a purpose of [TCC], to the full extent that the law of the State of Idaho allows, intends to assume all rights and privileges that [Taylor Ltd.], a defunct Idaho corporation, formed on or about May 2, 1910, had during its existence.

Attachment F, p. 1 (Article Two). However, this is not legally effective. Rights and privileges, defunct for 14 years (from 1992, when Taylor Ltd. unequivocally ceased to exist, until 2006, when TCC was formed) cannot simply be unilaterally assumed or claimed by an unrelated entity. TCC has not provided anything that actually relates TCC to Taylor Ltd. or transfers any water rights or privileges from Taylor Ltd. to TCC, or from any members of TCC, including the Widmers.

³ While some of the owners of Taylor Ltd. may be the same as those of TCC (which, it must be noted, is organized as a for profit business corporation, see Attachment E); the business entities are considered persons in their own right, separate and distinct from their owners. *Jayo Development, Inc. v. Ada Cnty. Bd. of Equalization*, 158 Idaho 148, 153, 345 P.3d 207, 212 (2015).

Based on the NCO, at least 25 years after Taylor Ltd. ceased to exist, TCC is claiming rights Taylor Ltd. (and, apparently, The Taylor Company) formerly held, without any documentation. Because these entities are distinct from their owners and from each other, TCC has not provided any supporting documentation necessary to validate its claims in the NCO.

Your Letter includes minutes from stockholder meetings in the early 1900s, but based on our review of those minutes, there is no entry indicating an intent for the water users to convey their water rights to TCC. In fact, the opposite appears to be true. There is an entry in the October 14, 1909 minutes where the townsite of Raymond was being accepted into the canal, but there was to be no effect on its priority of right and “the use of water from the Taylor Canal shall forever be acknowledged and respected by all stockholders in the Taylor Canal Co.”

Finally, TCC’s incorrect claim of having incorporated in 1896 does not create a basis for TCC to have any right, interest, or claim in the water rights it lists with the NCO. This is because in 1902, Judge Joseph C. Rich decreed all of the water rights on the Taylor Fork in the case *Fawcett Bros. v. Thomas Fork Irr. Co.* (the “Thomas Fork Decree”). The *Thomas Fork Decree* did not decree any water rights owned by The Taylor Company (or Taylor Ltd. or TCC, as neither of those companies existed in 1902). Thus, mere incorporation of this entity in 1896—to which TCC points to, as described above—cannot serve as a basis for any interest in any water rights claimed in the NCO. While you note the existence of the *Thomas Fork Decree* in the Letter, there is nothing in this decree or your Letter that provides basis for TCC to claim any ownership of the water rights.

LATERAL ASSOCIATION

Our position is that the Department should participate in TCC’s attempt to claim ownership of water rights given the deficient filing, and further, the Department should not wrongly place a burden on the Widmers (and other water right owners) to prove that they own the water rights in question by proving a negative (*i.e.*, that TCC does not own the water rights in question).

Instead of supporting TCC’s attempt to claim numerous water rights, the Widmers believe that the Department should inform TCC and other water users in the area about the rules of a functioning of lateral ditch water users’ associations. The Idaho Code provides:

Where three (3) or more parties take water from same canal or reservoir at the same point to be conveyed to their respective premises for any distance through a lateral or distributing ditch or laterals or distributing ditches such parties **shall constitute a water users’ association** known as “Water Users’ Association of Lateral or Laterals.” Such water users’ association

may meet and organize at any time after thirty (30) days after this chapter shall take effect, and shall meet annually thereafter between January first and the last Monday in March of each year, at the call of the secretary of such association, said secretary to give ten (10) days' NCO by mail of such annual meeting; provided that if for any reason the secretary should fail to call a meeting, then the annual meeting of such association shall be held on the last Monday in March of each year. At such annual meetings each water user shall be entitled to one (1) vote in person, for each inch and a fractional vote for each fraction of an inch of water which such water user is entitled to receive from such laterals, and a corporation shall vote by one (1) of its officers designated by it. Such association shall organize by the election of a chairman, vice-chairman and a secretary-treasurer, which officers shall also constitute the board of directors of such association, and shall hold office for one (1) year and until their successors are elected. Such association at the annual meeting shall also elect a manager of said lateral or laterals to be known as "lateral manager" for the succeeding season and shall fix the compensation of said manager, and of all officers. Such association may adopt such rules and regulations for the management of said lateral or laterals or distributing ditch or ditches and the delivery of water therefrom as they deem best, and may, by majority vote, if it be deemed for the best interests of the association, combine one or more laterals and abandon laterals not in use, and do any and all things not in conflict with the provisions of this chapter or the laws of this state wherein the best interests of the association will be furthered.

Idaho Code § 42-1301 (emphasis added). Even if no formal organization exists, as a matter of law, a lateral ditch users' association exists "[w]here three (3) or more parties take water from the same canal or reservoir at the same point to be conveyed to their respective premises for any distance through a lateral or distributing ditch or laterals or distributing ditches." *Id.* Such is the case here with TCC, the Widmers, and other water users noted in your Letter. As such, the remaining provisions of Chapter 13, Title 42 of the Idaho Code are applicable even if no formal association has been formed. These provisions "grant[] to lateral associations . . . the authority to direct the 'improvement, repair and maintenance' of the lateral and distributing ditches that serve its members, I.C. § 42-1303, and to 'do any and all things' not in conflict with other law 'wherein the best interests of the association will be furthered.'" *Beach Lateral Water Users Association v. Harrison*, 142 Idaho 600, 604, 130 P.3d 1138, 1142 (2006).

It appears that given the situation here, the formal recognition of TCC as a ditch water users' association (including the adoption of bylaws based on the provisions of Chapter 13, Title

42 of the Idaho Code and the election of officers) is more appropriate. Doing so will describe the rules that the water users in the area are bound by, how they will operate, and how they will maintain the Taylor Canal. This would be more appropriate—and in our view more effective—than the procedure proposed in your Letter.

Additionally, depending on the facts of this case that neither the Widmers, TCC, nor the Department are yet aware of, it may be more appropriate to clarify that TCC is a carrying company with its own rules, some of which are described under Idaho Code § 42-2401-2404, instead of the canal company that owns water rights that it purports to be. This may be another option that may be more appropriate than what your Letter proposes.

It is unclear that the next step may be based on your letter. Please advise us of any further action by the Department to ensure that the Widmers preserve their procedural rights in the event the Department does change ownership of the water rights.

If you have any questions or concerns, please let me know. We appreciate your attention to this matter.

Best Regards,



Robert L. Harris
HOLDEN, KIDWELL, HAHN & CRAPO, P.L.L.C.

G:\WPDATA\RLH\19692-000 Widmer Ranch\Correspondence\2017-09-18, Cefalo.docx

CC: (as described below, taken from the Letter):

OWNER	ADDRESS	CITY	STATE	ZIP
4-E FARMS LLC	PO BOX 128	COKEVILLE	WY	83114
BAUMAN BRANDON A	2805 W 5000 S	WESTON	ID	83286
BOEHME DEREK ETUX	42145 US HWY 89	GENEVA	ID	83238
BOEHME DEVIN ETUX	PO BOX 63	GENEVA	ID	83238
BOEHME EMMA L	1250 RAYMOND RD	GENEVA	ID	83238
BOEHME EUGENE M	42153 US HWY 89	GENEVA	ID	83238
BOEHME JUNIOR ETAL	PO BOX 13	MONTPELIER	ID	83254
BOEHME ROBERT D	1250 RAYMOND RD	GENEVA	ID	83238
BOEHME RODNEY ETAL	1250 RAYMOND RD	GENEVA	ID	83238

BOEHME VIRGILL B LIFE EST	42153 US HWY 89	GENEVA	ID	83238
BRUNER LOREN ETAL	2408 CYRUS HALL DR	MODESTO	CA	95358
CARRICABURU JOHN B	248 CARICABURU RD	COKEVILLE	WY	83114
CORP OF PRES BISHOP	50 E NORTH TEMPLE ST	SALT LAKE CITY	UT	84150
DIAMOND ONE RANCHES	1250 RAYMOND RD	GENEVA	ID	83238
EVANS MARK M	660 KEELE	MONTPELIER	ID	83254
GENEVA RANCH LLC	428 E WINCHESTER ST STE 100	SALT LAKE CITY	UT	84107
HALF CIRCLE LAND LLC	126 S 140 W	LINDON	UT	84042
HARDESTY CHARLES M	1371STATE HWY 241	AFTON	WY	83110
HILLIER LAETH A	345 KEELE ST	MONTPELIER	ID	83254
HILLIER LOUIS A	PO BOX S	GENEVA	ID	83238
HIRSCHI TIMOTHY A	1237 BENCH RD	MONTPELIER	ID	83254
IDAHOTRANSPORTATION DEPARTMENT	PO BOX 7129	BOISE	ID	83707
IVORY WINSTON M	2889 S 14 E	SALT LAKE CITY	UT	84106
KIMBALL DON S	2704 N MORAN VALLEY DR	MORGAN	UT	84050
LEWIS BARRY J ETAL	45300 VIA VAQUERO	TEMECULA	CA	92590
LUI WAI-HONG P ETAL	37 CALVERT AVE W	EDISON	NJ	08820
MACKEY HEATH B ETUX	PO BOX 6	COKEVILLE	WY	83114
MAHOGANY RIDGE DAIRY FARMS LLC	799 THOMAS FORK LN	GENEVA	ID	83238
MARX JEFFREY A ETUX	PO BOX 12	GENEVA	ID	83238
MASON ANGELA M	105 S RAYMOND RD	GENEVA	ID	83238
MINHONDO EDWARD J TRUSTEE ETAL	1917 FARMINGTON HOLLOW CIR	FARMINGTON	UT	84025
MOYES SCOTT A ETAL	47484 STATE HWY 89	COKEVILLE	WY	83114
PARSLOW BENNETT M ETUX	257 S 7TH ST	MONTPELIER	ID	83254
PARSLOW WILLIAM R ETUX	PO BOX 23	GENEVA	ID	83238
PERKINS CASEY ETUX	PO BOX 395	COKEVILLE	WY	83114
PRICE RHETI M ETAL	498 N 2ND ST	MONTPELIER	ID	83254
RIGBY KENNETH	236 S 650 E	BURLEY	ID	83318
SALT CREEK CATTLE LLC	42153 US HWY 89	GENEVA	ID	83238
SAXTON BOBBI J	PO BOX 154	AFTON	WY	83110
SAXTON JAMES E	1012 RAYMOND RD	GENEVA	ID	83238
SAXTON MIKE J ETUX	5943 CENTER LN	GENEVA	ID	83238
SAXTON TERRY W ETUX	1309 RAYMOND RD	GENEVA	ID	83238

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SCHOOL DISTRICT #16	PO BOX 300	PARIS	ID	83261
SOELBERG MARK ETUX	236 N 200 E	FARMINGTON	UT	84025
SPARKS DARYL C	525 DANISH AVE	MONTPELIER	ID	83254
STOOR SIDNEY B ETUX	PO BOX 246	COKEVILLE	WY	83114
UTAH POWER & LIGHT	1407 W N TEMPLE RM 326	SALT LAKE CITY	UT	84116
WIDMER DAMON R	880 WOOD CANYON RD	GENEVA	ID	83238
WIDMER DON L ETUX	180 THOMAS FORK LN	GENEVA	ID	83238
WIDMER LAURA M	PO BOX 64	GENEVA	ID	83238
WIDMER RANCH LLC	461 WIDMER LN	GENEVA	ID	83238
WILDE MAURINE F FAMILY TRUST	654 E 500 S	BOUNTIFUL	UT	84010
WILEY ROBERT ETUX	PO BOX 3644	ALPINE	WY	83128
WIRTH ZANE A ETUX	1545 RAYMOND RD	GENEVA	ID	83238

Idaho Department of Water Resources
Attn: James Cefalo
September 19, 2017
Attachment A

Attachment A

Printout of Search Results for
“Taylor Canal Company”
on the ISOS Website



IDAHO SECRETARY OF STATE Search Results

Lawrence Denney, Secretary of State

Search Result Summary

[[New Search](#)]

Search Results 1 through 4

(SELCK AND TAYLOR CANAL COMPANY, LIMITED ... TAYLOR CANAL COMPANY, LTD.)

SELCK AND TAYLOR CANAL COMPANY, LIMITED [\[View Details\]](#)

Organizational ID / Filing number: C3984
332 N 3500 E
LEWISVILLE, ID 83431

Filed 07 Apr 1902
CORPORATION
GOODSTANDING

TAYLOR CANAL COMPANY (THE) [\[View Details\]](#)

Organizational ID / Filing number: C4350

Filed 30 Mar 1896
CORPORATION
FORFEITED

TAYLOR CANAL COMPANY, INC. [\[View Details\]](#)

Organizational ID / Filing number: C168910
1012 RAYMOND RD
GENEVA, ID 83238

Filed 18 Sep 2006
CORPORATION
GOODSTANDING

TAYLOR CANAL COMPANY, LTD. [\[View Details\]](#)

Organizational ID / Filing number: C6926
41997 US HIGHWAY 89
GENEVA, ID 83238

Filed 04 May 1910
CORPORATION
FORFEITED

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Comments, questions or suggestions can be emailed to: sosinfo@sos.idaho.gov

Idaho Department of Water Resources
Attn: James Cefalo
September 19, 2017
Attachment B

Attachment B

**Printout of Business Entity View of
“The Taylor Canal Company”
on the ISOS Website**



IDAHO SECRETARY OF STATE Viewing Business Entity

Lawrence Denney, Secretary of State

[[New Search](#)] [[Back to Summary](#)]
[[Monitor TAYLOR CANAL COMPANY \(THE\) business filings](#)]

TAYLOR CANAL COMPANY (THE)

Type of Business: CORPORATION, WATER USERS ASSOCIATION

Status: FORFEITED 01 Dec 1912

State of Origin: IDAHO

Date of 30 Mar 1896

Origination/Authorization:

Registered Agent:

Organizational ID / Filing Number: C4350

Number of Authorized Stock Shares:

Date of Last Annual Report:

Original Filing:

Filed 30 Mar 1896 INCORPORATION

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Comments, questions or suggestions can be emailed to: sosinfo@sos.idaho.gov

Idaho Department of Water Resources
Attn: James Cefalo
September 19, 2017
Attachment C

Attachment C

Printout of Business Entity View of
“Taylor Canal Company, Ltd.”
on the ISOS Website



IDAHO SECRETARY OF STATE

Viewing Business Entity

Lawrence Denney, Secretary of State

[[New Search](#)] [[Back to Summary](#)]
 [[Monitor TAYLOR CANAL COMPANY, LTD. business filings](#)]

TAYLOR CANAL COMPANY, LTD.

41997 US HIGHWAY 89
 GENEVA, ID 83238

Type of Business: CORPORATION, WATER USERS ASSOCIATION

Status: FORFEITED 01 Dec 1992

State of Origin: IDAHO

Date of 04 May 1910

Origination/Authorization:

Current Registered Agent: JAMES E SAXTON
 RAYMOND ROUTE
 GENEVA, ID 83238

Organizational ID / Filing C6926
Number:

Number of Authorized Stock
Shares:

Date of Last Annual Report: 21 Feb 1992

Original Filing:

Filed 04 May 1910 INCORPORATION

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Amendments:

Amendment Filed 15 Oct 1948 REINSTATEMENT

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Amendment Filed 10 Jan 1967 REINSTATEMENT

[View Image \(PDF format\)](#) [View Image \(TIFF format\)](#)

Amendment Filed 12 May 1980 OTHER - APPT
 OF RA

[View Image \(PDF format\)](#) [View Image \(TIFF format\)](#)

Amendment Filed 03 May 1982 REINSTATEMENT

[View Image \(PDF format\)](#) [View Image \(TIFF format\)](#)

Amendment Filed 18 Feb 1992 OTHER - EXTEND
 DURATION TO
 PERPETUAL

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Annual Reports:

Report for year 1991 ANNUAL
 REPORT

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Report for year 1990 ANNUAL
 REPORT

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Report for year 1989 ANNUAL
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Report for year 1988 ANNUAL

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REPORT
Report for year 1987 ANNUAL
REPORT

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Comments, questions or suggestions can be emailed to: sosinfo@sos.idaho.gov

Idaho Department of Water Resources
Attn: James Cefalo
September 19, 2017
Attachment D

Attachment D

Articles of Incorporation of “Taylor Canal Company, Ltd.”



I ----- W. R. Holmes -----, Clerk of the
 District Court of the Fifth Judicial District of Idaho, in and for
 Bear Lake County, do hereby certify that the within and foregoing
 is a full and true copy of the original articles of incorporat-
 ion of the

Taylor Canal Company, Limited.

duly filed in my office 2nd day of May 1910.

In Witness Whereof I have hereunto set my hand and
 affixed the seal of said Court at Paris, Idaho, this
 2nd day of May 1910.

W. R. Holmes

Clerk

By

Deputy

ARTICLES OF INCORPORATION

TAYLOR CANAL COMPANY, LTD.

Know all men by these presents, that we whose hands are hereunto affixed, do hereby associate ourselves together for the purpose of forming a Corporation under the laws of the state of Idaho, and to that end do make the following statement, to-wit:

FIRST

The names of the incorporators ~~are~~ and number of acres owned by each are as follows, to-wit:

S. W. Hart,	90 acres,	Thomas Moore Mumford	160 acres
Fred C. Evans	125 acres	J. A. Evans	90 acres
Andrew C. Evans	40 acres	Asa C. Evans	35 acres
Shock Bagley,	40 acres	A. L. Hart	80 acres
Harry Somsen	80 acres	F. W. Bohme	15 acres
John Bleckert	80 acres	S. W. Hart, Trustee for	
J. R. George	10 acres	Raymond Townsite	100 acres
G. Eschler	80 acres		

Making in all 1005 acres, each acre representing one miners inch of water.

That the name of said incorporation shall be and is "Taylor Canal Company, Ltd"; the location of said business and the principal place of business shall be Thomas Fork Valley, Bear Lake County, and the nearest post office thereto is Raymond at which last named place the meeting of the Board of Directors shall be held, the meetings of the stockholders shall also be held at the same place.

SECOND

The object and purposes of said Corporation are to take charge of the waters supplied by said Canal and equitably distribute the waters thereof among the shareholders in proportion to the number of shares held by each owner of land lying under said canal as above stated, each acre to represent one miner's inch of water; to construct and maintain such ditches as may be necessary to successfully distribute the waters of said canal, and provide among other things for the selection of a watermaster to equitably distribute the said waters; to provide for repairing and keeping in repair all ditches and the main canal and equitably distributing the costs thereof among the shareholders; it being hereby understood and agreed that the

shareholders herein were the owners of ^{nearly} all of said waters in said canal, and that all such rights are surrendered to the Company hereby formed and the title thereto shall pass on the acceptance of shares of this Company.

T H I R D

The number of shares shall not exceed ~~eleven hundred and nineteen~~ ^{* thirteen hundred & ninety five}, that being the number of inches of water ascertained and distributed among the owners of lands under said canal; that any person who owns land under said canal to which lands waters were apportioned by the decree of Court, may apply for a certificate of shares in said Company equal to the number of inches apportioned by said Court, and the acceptance of such certificate shall vest the title to the water in this company; provided further that the number of shares shall not be increased beyond the extreme number of inches of water apportioned by the Court.

F O U R T H

That each and every share issued hereunder shall be assessable for any and all expenses or debts incurred by this Company, the same being legitimate charges against the Company, and sold in accordance with law in the event the assessments are not paid within the time required by law.

F I F T H

The time of the commencement of this Corporation shall be the date of the filing of a certified copy of these articles of incorporation in the office of the Secretary of State and a like copy with the County Recorder of Bear Lake County, Idaho, and continue in existence for a period of fifty years.

S I X T H

The affairs of the Corporation shall be conducted by a Board of Directors to consist of six in number two of whom shall hold their office for one year two for two years and two for three years, the respective terms to be determined by lot at the first meeting of the Board, and annually thereafter an election ~~of~~ two directors shall be ~~elect~~ held, that those so elected shall continue to hold their respective positions until their successors are elected and qualified.

S E V E N T H

The following named persons shall constitute the board of directors for the following named periods of time to wit:

Thomas Moore Munford, one year; S. F. Hart, one year; Frederick C. Evans, two years; F. W. Boehme, Two years; Henry S. Benson, three years; Knock Bagley, three years; all of whom shall continue to hold office until their successors are elected and qualified; that a majority of the ^{members or} shareholders were present when the election of said Directors was held, and voted thereat.

E I G H T H

The private property of the share holders in this company shall with the exception of the shares held in this company, shall be exempt from all corporate debts of this company, of every kind whatsoever.

N I N T H

Each and every of the subscribers hereto is a resident freeholder of this state, Idaho.

In testimony whereof, we have hereunto set our hands this 8 day of
A.D. 1909.

1	F. W. Boehme	7	T. M. Munford	13
2	L. E. Hart	8	S. F. Hart	14
3	Henry S. Benson	9	F. C. Evans	15
4	Knock Bagley	10	Wiley Hall	16
5	G. L. Hart	11	W. S. Evans	17
6	W. S. Evans	12		18

State of Idaho }
County of Bear Lake } ss.

Do it remembered that on this day of A.D. 1909, before me, Thomas L. Glenn, a Notary Public, in and for the county of Bear Lake and state of Idaho, duly commissioned and qualified, personally appeared Thomas Moore Munford, Frederick C. Evans, S. F. Hart, F. W. Boehme, Henry S. Benson, and Knock Bagley, personally known to me to be the identical persons whose genuine signatures are affixed to the foregoing articles of incorporation, each of whom then and there acknowledged to me that he had executed said writing for the uses and purposes therein set forth.

In testimony whereof, I have hereunto set my hand and Notarial Seal at my office in the City of Montpelier, in the county of Bear Lake and state of Idaho, this day of A.D. 1909.

Notary Public

State of Idaho }
County of Bear Lake } ss.

Be it remembered that on this 14 day of Oct, 1909, Before me, Thomas L. Glem, a Notary Public, in and for the county of Bear Lake and state of Idaho, duly commissioned and qualified, personally appeared Thomas Moore Humford, Frederick O. Evans, Samuel W. Hart, F.W. Boehme, Henry S. Somsen, Enoch Bagley, A.L. Hart, Andy L. Evans, J.A. Evans, Wiley Call and Asa Evans, personally known to me to be the identical persons whose genuine signatures are affixed to the foregoing articles of incorporation, each of who then and there acknowledged to me that he had executed said writing for the uses and purposes therein set forth.

In testimony whereof, I have hereunto set my hand and Notarial Seal at my office in the city of Montpelier, in the county of Bear Lake and state of Idaho, this the day and date herein first written.

Thomas L. Glem

Notary Public

Idaho Department of Water Resources
Attn: James Cefalo
September 19, 2017
Attachment E

Attachment E

Printout of Business Entity View of
“Taylor Canal Company, Inc.”
on the ISOS Website



IDAHO SECRETARY OF STATE

Viewing Business Entity

Lawrence Denney, Secretary of State

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[\[Monitor TAYLOR CANAL COMPANY, INC. business filings \]](#)

TAYLOR CANAL COMPANY, INC.

1012 RAYMOND RD
GENEVA, ID 83238

Type of Business: CORPORATION, GENERAL BUSINESS

Status: GOODSTANDING

State of Origin: IDAHO

Date of 18 Sep 2006

Origination/Authorization:

Initial Registered Agent: JAMES E SAXTON
1012 RAYMOND RD
GENEVA, ID 83238

Organizational ID / Filing Number: C168910

Number of Authorized Stock Shares: 1500

Date of Last Annual Report: 26 Jul 2017

Annual Report Due: Sep 2018

Original Filing:

Filed 18 Sep 2006 INCORPORATION

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Comments, questions or suggestions can be emailed to: sosinfo@sos.idaho.gov

Idaho Department of Water Resources
Attn: James Cefalo
September 19, 2017
Attachment F

Attachment F

Articles of Incorporation of “Taylor Canal Company, Inc.”

FILED EFFECTIVE

**ARTICLES OF INCORPORATION
OF
TAYLOR CANAL COMPANY, INC.**

2006 SEP 18 AM 10:36

The undersigned incorporators, desiring to form a corporation pursuant to the provisions of the Idaho Business Corporation Act, adopt the following Articles of Incorporation:

SECRETARY OF STATE
STATE OF IDAHO

ARTICLE ONE. The name of the corporation is TAYLOR CANAL COMPANY, INC.

ARTICLE TWO. The purposes of the corporation are to engage in any or all lawful business for which corporations may be organized under the Idaho Business Corporation Act. Further, a purpose of this Taylor Canal Company, Inc., to the full extent that the law of the State of Idaho allows, intends to assume all rights and privileges that that certain "Taylor Canal Company, LTD, " a defunct Idaho corporation, formed on or about May 2, 1910, had during its existence. As a further purpose, it is agreed by each incorporator's signing of this document, that all their rights and privileges they, or he/she had in the hereinbefore named defunct corporation, shall henceforth be managed, controlled, and operated by this new corporation known as TAYLOR CANAL COMPANY, INC.

ARTICLE THREE. The period of duration of the corporation is to be perpetual.

ARTICE FOUR. The address of the Corporation's initial registered office in the State of Idaho is 5943 Center Lane, Geneva, County of Bear Lake, State of Idaho 83238. The name of the corporation's initial registered agent ay such address is Mikel J. Saxton.

ARTICLE FIVE. The total authorized number of no-par shares of stock is 1500.

IDAHO SECRETARY OF STATE
09/18/2006 05:00
CK: 4954 CT: 126005 DH: 975585
1 @ 100.00 = 100.00 CORP # 2
1 @ 20.00 = 20.00 EXPEDITE C # 3

C168910

ARTICLE SIX. The number of directors constituting the initial board of directors is Three (3) and the names and addresses of the persons who are to serve as directors until the first annual meeting of the shareholders or until their successors are elected and qualify are:

Mark Evans, of 660 Keele Street, Montpelier, ID 83254.
James Saxton of 1012 Raymond Road, Raymond, ID 83238.
Erick W. Esterholdt, P.O. Box 128, Cokeville, WY 83114.

ARTICLE SEVEN. The name and address of each incorporator is as follows:

Junior Boehme Date: 7-2-06
Junior Boehme, 40868 U.S. Highway 89, Geneva, ID 83238.

Garth Boehme Date: 7-2-06
Garth Boehme 799 Thomas Fork Lane, Geneva, ID 83238.

Virgil Boehme Date: 7-5-06
Virgil Boehme, 42137 U.S. Highway 89, Geneva, ID 83238.

Heber J. Boehme Date: 6-27-06
Heber Boehme, 1250 Raymond Road, Raymond, ID 83238.

Mark Evans Date: 6-27-06
Mark Evans 660 Keele Street, Montpelier, ID 83254.

Chuck Hardesty Date: 8-30-06
Chuck Hardesty P.O. Box 96, Smoot, WY 83126.

Kirk Widmer Date: 8-7-2-06
Kirk Widmer, 461 Widmer Lane, Geneva, ID 83238.

James Saxton Date: 6-27-06
James Saxton, 1012 Raymond Road, Raymond, ID 83238.

Lon I Tueller Date: 7-2-06
L.D.S. Church Bishop Tueller, 1267 North Loop, Geneva, ID 83238.

Bill Parslow Date: 8/1/06
Bill Parslow, 105 U.S. Highway 61, Geneva, ID 83238.

E. W. Esterholdt Date: 6-27-06
Erick W. Esterholdt, P.O. Box 128, Cokeville, WY 83114.

Farrell Price

Farrell Price, 498 N. 2nd street, Montpelier, ID, 83254.

Date:

8/31/06

Mike Saxton

Date:

6-27-06

Mike Saxton, 5943 Center Lane, Geneva, ID 83238.

Steve Hansen

Date:

Steve Hansen, 1495 Countryside Lane, Heber City, UT 84032.

Ken Rigby

Date:

7-2-06

Ken Rigby, 236 south 650 East, Burley, ID 83318.