

NOV 03 2016

DEPT OF WATER RESOURCES
SOUTHERN REGIONSTATE OF IDAHO
DEPARTMENT OF WATER RESOURCES

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?
72-7542	Yes ☐	Yes ☐		Yes ☐	Yes ☐
	Yes ☐	Yes ☐		Yes ☐	Yes ☐
	Yes ☐	Yes ☐		Yes ☐	Yes ☐
	Yes ☐	Yes ☐		Yes ☐	Yes ☐
	Yes ☐	Yes ☐		Yes ☐	Yes ☐

2. Previous Owner's Name: Craig Andrews and Cathy Andrews

Name of current water right holder/claimant

3. New Owner(s)/Claimant(s): S&G Challis, LLC

New owner(s) as listed on the conveyance document

Name connector ☐ and ☐ or ☐ and/or1487 Parkway DriveBlackfoot

ID

83221

Mailing address

City

State

ZIP

208-785-7234Layne@vlccpa.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: January 1, 2016
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):
- ☐ \$25 per undivided water right.
 - ☐ \$100 per split water right.
 - ☐ 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: [Signature] Limited Partner 10/24/16
Signature of new owner/claimant Title, if applicable Date
- Signature: [Signature] Manager 10/24/16
Signature of new owner/claimant Title, if applicable Date

For IDWR Office Use Only:

Received by DM Date 11/3/2016 Receipt No. 5035797 Receipt Amt. \$25-

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 _____ Date _____

PROPERTY TRANSFER and BUY/SELL AGREEMENT

1. PARTIES:

THIS AGREEMENT, made and entered into to be effective the 1st day of January 2016, by and between S&G PROPERTIES, LLLP, an Idaho Limited Liability Limited Partnership, the HAILEY M. SMITH SUBTRUST, as General Partner and Limited Partner of S&G Properties, LLLP, (hereinafter the "HAILEY M. SMITH SUBTRUST"), the TYLER G. SMITH SUBTRUST, as General Partner and Limited Partner of S&G Properties, (hereinafter the "TYLER G. SMITH SUBTRUST"), LLLP and SHERI JORGENSEN, as Limited Partner of S&G Properties, LLLP, and in her individual capacity (hereinafter "SHERI JORGENSEN"), and S&G CHALLIS, LLC, an Idaho Limited Liability Company, hereinafter referred to as Purchaser.

WITNESSETH:

That the parties, in consideration of the covenants and agreements, hereinafter contained, agree that interest in real property presently owned by S&G Properties, LLLP, shall be transferred on terms and conditions set forth herein. The real property particularly described as follows, to-wit:

2. PROPERTY DESCRIPTION:

TRACT 1:

A fraction of the NE1/4SW1/4 and NW1/4SE1/4, Section 10, Township 13 North, Range 18 East, Boise Meridian, Custer County, Idaho, described as:

Commencing at the Southwest Corner of said NW1/4SE1/4; thence North 16°59' East, 295.7 feet to the POINT OF BEGINNING, and the Southeast Corner of the Tract of Land herein described as follows; thence North 62°24' West, 396.9 feet to the center line of Garden Creek; thence along said center line North 53°09' East, 159.7 feet; thence NORTH 21°02' East 103.2 feet; thence North 31°03' East, 70.1 feet; thence South 62°24' East, 261.5 feet to the line of existing irrigation ditch, thence along said ditch South 35°17' West, 116.8 feet; thence South 14°26' West, 128.5 feet; thence South 02°03' West, 48.3 feet; thence South 23°31' East, 51.0 feet to the POINT OF BEGINNING.

TRACT II:

A fraction of the NE1/4SW1/4 and of the NW1/4SE1/4, Section 10, Township 13 North, Range 18 East, Boise Meridian, Custer County Idaho, described as:

Beginning at the Southeast corner of said NE1/4SW1/4; thence South 89°45' West, 348 feet, more or less to a point on the centerline of Garden Creek, which point is

also the Southeast corner of the land described in the Deed to Selma Lamb, recorded August 2, 1978, as Instrument No. 147267; thence North 35°59' East along the Easterly line of said Lamb land 173.3 feet to the Northeasterly corner thereof which point is also the Southeast corner of the land described in the Deed to Selma Lamb recorded August 2, 1978 as Instrument No. 147269; thence the following two courses and distances along the Easterly line of the last mentioned Lamb land; North 26°32' East, 102.9 feet; North 54°21' West, 31.2 feet to the Northeast corner of said Lamb land, which point is also the Southeast corner of the land described in the Deed to Betty Platero and Robin J. Platero, recorded March 26, 1979, as Instrument No. 149808; thence the following two courses and distances along the Easterly line of said Platero land; North 34°52' West, 65.1 feet; North 0°57' West, 78.3 feet to the Northeast corner of said Platero land, which point is also the Southeast corner of the land described in the Deed to Larry E. Cloyd, et. ux., recorded January 8, 1979, as Instrument No. 149222; thence North 0°57' West, 87.7 feet; more or less, along the Easterly line of said Cloyd land to the Southwesterly corner of the land described in the Deed to Henry Jon Bogert, recorded March 24, 1982, as Instrument No. 162757; thence South 62°24' East, 396.9 feet to the Southeast corner of said Bogert land which point is also on the Westerly line of the land described in the Deed to Merrill F. Hansen, et. ux., recorded February 22, 1979, as Instrument No. 149646; thence South 16°59' West along the Westerly line of said Hansen land 295.7 feet to the Southwest corner thereof, the POINT OF BEGINNING.

TRACT III:

A fraction of the NE1/4SW1/4, Section 10, Township 13 North, Range 18 East, Boise Meridian, Custer County, Idaho, described as follows:

Commencing at the Southeast corner of the NE1/4SW1/4, Section 10; thence North 56°39' West, 686.9 feet to a point in the centerline of the road and the POINT OF BEGINNING; thence along said centerline of road North 12°16' East, 19.4 feet; thence along said centerline of road North 18°57' East, 130.6 feet; thence to the center of Garden Creek North 89°45' East, 335.1 feet; thence along center of Garden Creek South 53°09' West, 91.4 feet; thence along center of Garden Creek South 0°57' East, 87.7 feet; thence to the centerline road South 89°45' West, 310.0 feet to the Point of Beginning.

EXCEPT ROAD RIGHT OF WAY:

Together with a 15 foot roadway and utility easement along the North boundary of Lot 2, Block 1, Chipmunk Acres Subdivision, recorded as Instrument No. 172969, records of Custer County, Idaho.

3. FIXTURES OR PERSONAL PROPERTY:

Manufactured home on a foundation which the parties agree does not require a Property Condition Disclosure form under Idaho Code § 55-2505.

4. TRANSFER OF REAL PROPERTY INTEREST TO THE TYLER G. SMITH SUBTRUST AND SUBSEQUENT SALE TO PURCHASER:

S&G PROPERTIES, LLLP agrees to transfer, as a tax free distribution, to the TYLER G. SMITH SUBTRUST, a 40.00% interest in the real property. Upon receipt of the 40.00% interest in the real property, the TYLER G. SMITH SUBTRUST shall transfer said 40.00% interest in the real property to Purchaser and in return Purchaser agrees to pay to the TYLER G. SMITH SUBTRUST the sum of One Hundred and Twelve Thousand (\$112,000.00) Dollars in lawful money of the United States; and the Purchaser as follows:

- a. \$112,000.00 promissory note which shall bear interest at the rate of 3.75% per annum, and which shall be due January 1, 2025.

5. TRANSFER OF REAL PROPERTY INTERESTS AND MEMBERSHIP UNITS:

a. S&G PROPERTIES, LLLP agrees to transfer, as a tax free distribution, to the HAILEY M. SMITH SUBTRUST, a 40.00% interest in the real property. Upon receipt of the 40.00% interest in the real property, the HAILEY M. SMITH SUBTRUST shall transfer said interest in the real property to Purchaser. Upon receipt of the interest in the real property, Purchaser agrees to transfer to the HAILEY M. SMITH SUBTRUST 67.67% of the membership units in S&G CHALLIS, LLC.

b. S&G PROPERTIES, LLLP agrees to transfer, as a tax free distribution, to SHERI JORGENSEN, a 20.00% interest in the real property. Upon receipt of the 20.00% interest in the real property, SHERI JORGENSEN shall transfer said interest in the real property to Purchaser. Upon receipt of the interest in the real property, Purchaser agrees to transfer to SHERI JORGENSEN 33.33% of the membership units in S&G CHALLIS, LLC.

6. CLOSING:

The parties acknowledge that the closing shall be performed by the execution, delivery, and recording as appropriate of the following documents:

- a. Warranty Deed from S&G PROPERTIES, LLLP, to Purchaser for the real property described above.
- b. Buy-Sell Agreement
- c. Promissory Note
- d. Statement of Settlement

The parties acknowledge that to the extent that the above identified documents satisfy the obligations set forth in this agreement, this agreement will become merged in the above documents. This agreement will otherwise remain in full force and effect.

The parties agree for convenience purposes that consistent with the terms and conditions set forth herein that the real property may be deeded from S&G PROPERTIES, LLLP, directly to S&G CHALLIS, LLC.

7. PRORATION OF TAXES:

The S&G PROPERTIES, LLLP, agrees to pay all real estate taxes and assessments levied upon said premises up through December 31, 2015. All taxes and assessments thereafter shall be paid by the Purchaser.

8. POSSESSION.

Purchaser will be entitled to possession of the Property on the Closing Date.

9. NO WARRANTY EXCEPT AS TO TITLE:

The Purchaser declare that it is buying the property "as is" and on its own examination and judgment and not through any representation made to it by the other parties, or any agent for the other parties, as to its location, value, future value, income therefrom or its production. This paragraph shall not apply to warranty of title. All parties to this agreement agree and accept that the market value of the Property is equal to the appraised value according to an appraisal done for purposes of administering the estate of Greg G. Smith.

10. PLACEMENT OF DOCUMENTS:

It is agreed that an executed copy of the Promissory Note, shall be placed with T. Layne VanOrden, with instructions to hold the said instrument until the full amount of said purchase price

with interest shall have been paid, and with further instructions to deliver said document to the Purchaser upon full payment by Purchaser of said purchase price and interest.

11. PREPARATION OF DOCUMENTS:

The parties acknowledge that the transaction documents identified herein were prepared by the Jonathan W. Harris who was retained by T. Layne VanOrden as Trustee of the Trusts identified herein and other parties or persons in interest acknowledge that they have the right to have the documents reviewed by an attorney of their choosing, should they elect to do so.

IN WITNESS WHEREOF, the parties hereto have hereunto set their hands and seals the day and year first above written.

PARTIES

S&G PROPERTIES, LLLP

T Layne VanOrden

By: T. Layne VanOrden
Its: As Trustee of Hailey M. Smith
Subtrust and Trustee of Tyler G.
Smith Subtrust which trusts are
General Partners

HAILEY M. SMITH SUBTRUST

T Layne VanOrden

By: T. Layne VanOrden
Its: Trustee

TYLER G. SMITH SUBTRUST

T Layne VanOrden

By: T. Layne VanOrden
Its: Trustee

S&G PROPERTIES, LLLP

Sheri Jorgensen

By: Sheri Jorgensen
Its: Limited Partner

SHERI JORGENSEN

Sheri Jorg
Individually

PURCHASER

S&G CHALLIS, LLC

A handwritten signature in black ink, appearing to read "T Layne VanOrden", written over a horizontal line.

By: T. Layne VanOrden

Its: Manager

RECORDING REQUESTED BY:
Baker & Harris
266 W Bridge
Blackfoot, ID 83221

Instrument # 251449

CHALLIS, CUSTER, IDAHO
01-28-2016 03:48:50 No. of Pages: 5
Recorded for: BAKER & HARRIS
Lura H. Baker Fee: \$22.00
Ex-Officio Recorder Deputy: CAC

space above this line for Recording use only

GRANT DEED

THIS INDENTURE, made this 21st day of January, 2016, between T. LAYNE VAN ORDEN, as Trustee of the HAILEY M. SMITH SUBTRUST, as General Limited Partner of S&G PROPERTIES, LLLP, an Idaho Limited Liability Partnership, T. LAYNE VAN ORDEN, as Trustee of the TYLER G. SMITH SUBTRUST, as General Limited Partner of S&G PROPERTIES, LLLP, an Idaho Limited Liability Partnership, and SHERI JORGENSEN, as Limited Partner of S&G Properties, LLLP, the Grantors, and S&G CHALLIS, LLC, an Idaho Limited Liability Company, of 1487 Parkway Drive, Blackfoot, ID 83221, Grantees.

WITNESSETH: That the said Grantors, for good and valuable consideration paid by the said Grantees, the receipt whereof is hereby acknowledged, do hereby grant, bargain, sell and convey unto the said Grantees, and to its successors and assigns all the certain land situate, lying and being in the County of Custer, State of Idaho, described as follows, to wit:

TRACT I:

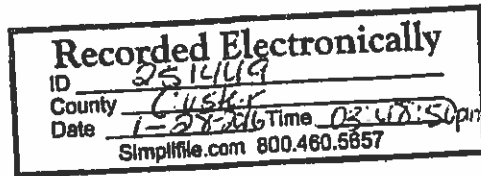
A fraction of the NE1/4SW1/4 and NW1/4SE1/4, Section 10, Township 13 North, Range 18 East, Boise Meridian, Custer County, Idaho, described as:

Commencing at the Southwest Corner of said NW1/4SE1/4; thence North 16°59' East, 295.7 feet to the POINT OF BEGINNING, and the Southeast Corner of the Tract of Land herein described as follows; thence North 62°24' West, 396.9 feet to the center line of Garden Creek; thence along said center line North 53°09' East, 159.7 feet; thence NORTH 21°02' East 103.2 feet; thence North 31°03' East, 70.1 feet; thence South 62°24' East, 261.5 feet to the line of existing irrigation ditch, thence along said ditch South 35°17' West, 116.8 feet; thence South 14°26' West, 128.5 feet; thence South 02°03' West, 48.3 feet; thence South 23°31' East, 51.0 feet to the POINT OF BEGINNING.

TRACT II:

A fraction of the NE1/4SW1/4 and of the NW1/4SE1/4, Section 10, Township 13 North, Range 18 East, Boise Meridian, Custer County Idaho, described as:

RECORDING REQUESTED BY:
Baker & Harris
266 W Bridge
Blackfoot, ID 83221



space above this line for Recording use only

GRANT DEED

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WITNESSETH: That the said Grantors, for good and valuable consideration paid by the said Grantees, the receipt whereof is hereby acknowledged, do hereby grant, bargain, sell and convey unto the said Grantees, and to its successors and assigns all the certain land situate, lying and being in the County of Custer, State of Idaho, described as follows, to wit:

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TRACT III:

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Garden Creek South 0°57' East, 87.7 feet; thence to the centerline road South 89°45' West, 310.0 feet to the Point of Beginning.

EXCEPT ROAD RIGHT OF WAY:

Together with a 15 foot roadway and utility easement along the North boundary of Lot 2, Block 1, Chipmunk Acres Subdivision, recorded as Instrument No. 172969, records of Custer County, Idaho.

Together with any and all existing easements, rights-of-way, reservations, restrictions and encumbrances of record, to any existing tenancies, to all zoning laws and ordinances, and to any state of facts an accurate survey or inspection of the premises would show.

Subject to all existing rights-of-ways for public highways, protective covenants, utility lines, existing roadways, irrigation ditches and all building, zoning and other restrictions of use and all encumbrances of record.

This conveyance shall include any and all estate, right, title, interest, appurtenances, tenements, hereditaments, reversions, remainders, easements, rents, issues, profits, rights-of-way and water rights in anywise appertaining to the property herein described as well in law as in equity.

IN WITNESS WHEREOF, the said Grantors hereunto subscribed their names to this instrument the day and year first above written.

S&G PROPERTIES, LLLP



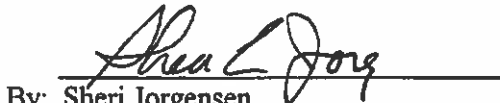
By: T. Layne Van Orden, as Trustee of the
Hailey M. Smith Subtrust
Its: General Limited Partner

S&G PROPERTIES, LLLP



By: T. Layne Van Orden, as Trustee of the
Tyler G. Smith Subtrust
Its: General Limited Partner

S&G PROPERTIES, LLLP

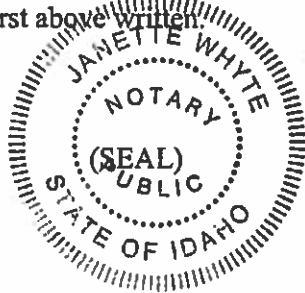


By: Sheri Jorgensen
Its: Limited Partner

STATE OF IDAHO)
) ss:
County of Bingham)

On this 21st day of January, 2016, before me the undersigned, Notary Public in and for said State, personally appeared T. LAYNE VAN ORDEN, known or identified to me to be the person whose name is subscribed to the within instrument, as Trustee of the HAILEY M. SMITH SUBTRUST, as General Limited Partner of S&G PROPERTIES, LLLP, and acknowledged to me that he executed the same as such Trustee of the HAILEY M. SMITH SUBTRUST and in the partnership name.

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

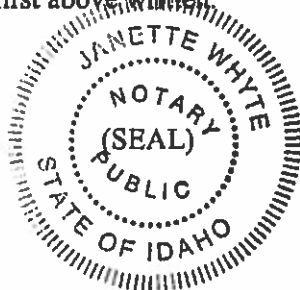


Janette Whyte
Notary Public
Residing at Pingree
My Commission Expires 1/22

STATE OF IDAHO)
) ss:
County of Bingham)

On this 21st day of January, 2016, before me the undersigned, Notary Public in and for said State, personally appeared T. LAYNE VAN ORDEN, known or identified to me to be the person whose name is subscribed to the within instrument, as Trustee of the TYLER G. SMITH SUBTRUST, as General Limited Partner of S&G Properties, LLLP, and acknowledged to me that he executed the same as such Trustee of the TYLER G. SMITH SUBTRUST and in the partnership name.

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



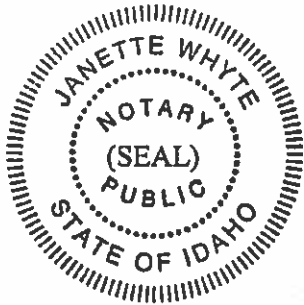
Janette Whyte
Notary Public
Residing at Pingree
My Commission Expires 1/22

STATE OF IDAHO

)
) ss:
)

On this 21st day of December, 2015, before me, the undersigned, Notary Public in and for said State, personally appeared SHERI JORGENSEN, known to me to be a Limited Partner in the partnership of S&G PROPERTIES, LLLP, an Idaho Limited Liability Limited Partnership, and the Limited Partner who subscribed the partnership name to the foregoing instrument, and acknowledged to me that he executed the same in the partnership name.

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
 Residing at Pinegrove
 My Commission Expires 1/22



State of Idaho

DEPARTMENT OF WATER RESOURCES

Southern Region • 650 Addison Ave W, Suite 500 • Twin Falls, Idaho 83301-5858

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

C.L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Director

November 9, 2016

S&G CHALLIS LLC
1487 PARKWAY DR
BLACKFOOT ID 83221

RE: Change of Ownership for Water Right Nos. 72-7542

Dear Water Right Holder(s):

The department acknowledges receipt of correspondence changing ownership of the above referenced water right(s). The department has modified its records to reflect the change in ownership and has enclosed computer-generated reports for your records.

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 Sections 42-222 and 42-223, Idaho Code.

Also, please note that Section 42-248, Idaho Code, requires you or the owner of this water right to maintain current ownership and address records on file with the department. Forms to file a change of ownership of a water right and/or a change in the address of the water right owner are available from any department office, or at the department's website at: www.idwr.idaho.gov.

Please feel free to contact this office if you have any questions regarding this matter.

Sincerely,

Trish Fawcett
Technical Records Specialist

Enclosure(s)