

Memorandum to File

Date: September 22, 2010

To: File 37-8553

From: Craig L. Saxton *CLS*

Subject: Beneficial use for Permit 37-8553

I contacted Blaine Co Assessor's office today to inquire about Parcel RP01N18036095D, which is the place of use for permit 37-8553.

My intent was to find out information about when the 3 permitted acres of irrigation were put to beneficial use. The woman I spoke with told me that starting in 1995, 3 acres of the parcel were taxed with an agricultural exemption. I understand this to mean that 3 acres were taxed as irrigated ground.

She told me that you have to apply for this exemption and there was a 3 acre exemption from 1995 thru 1998 and then lost the exemption in 1999. The 3 acre exemption was then made active again as of 2001.

Proof was submitted October 14, 1994 but proof wasn't due until February of 1995.