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MAY 19 1999

**Department of Water Resources
Southern Region**

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May 18, 1999

James Stanton
Idaho Department of Water Resources
1341 Fillmore, Suite 200
Twin Falls, ID 83301-3380

Re: Water District 47-C

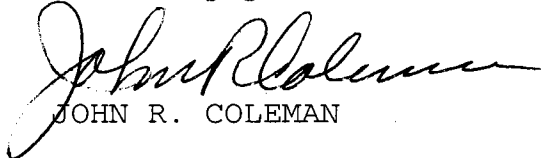
Dear Jim:

With regard to Water District 47-C, I am enclosing for your files a signed copy of the Adopted Budget for the 1999 irrigation season, together with a copy of the minutes of the annual meeting wherein Melvin Crowley was elected watermaster to serve through March 15, 2000.

Since the water users elected to have their own treasurer and not use the counties to do the collecting of assessments and payment of the bills, we have not sent the Adopted Budget to either the Owyhee or Twin Falls Auditor. If I am to receive a Certificate of Election as Treasurer, please send one to me.

If you have any questions concerning any of these matters, please feel free to contact me.

Sincerely yours,



JOHN R. COLEMAN

JRC\jlk
Encls.

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Southern Region

(An executed copy of this form must be made and filed with the State Department of Water Resources, Boise, Idaho, and with the duly elected Treasurer of the Water District.)

ADOPTED BUDGET AND RESOLUTIONS
PERTAINING TO THE COLLECTION THEREOF
FOR 1999

WATER DISTRICT NO. 47-C

STREAM Cedar, House, Devil and Deadwood Creeks

COUNTY Twin Falls and Owyhee

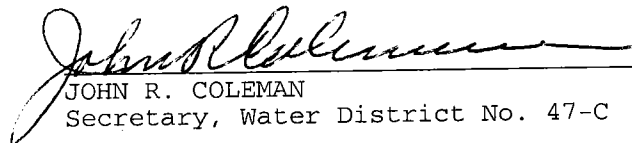
NAME OF SECRETARY John R. Coleman

ADDRESS OF SECRETARY P. O. Box 525, Twin Falls, Idaho 83303-0525

Water District 47-C has, pursuant to Idaho Code Section 42-618 and 42-619, elected its own Treasurer to make collection of the assessments of Water Users and for the payment of all expenses in connection with water deliveries within Watermaster District 47-C.

Twin Falls, Idaho, March 1, 1999

I HEREBY CERTIFY That the within is a true and correct copy of the budget as adopted at the annual Water Users' Meeting of Water District No. 47-C, held at Twin Falls, Idaho, on the 1st day of March, 1999, and all resolutions adopted at said meeting pertaining to the time and the manner of collecting the amounts provided for in the said budget.


JOHN R. COLEMAN
Secretary, Water District No. 47-C

BUDGET ADOPTED AT THE ANNUAL MEETING
OF THE WATER USERS
WATER DISTRICT NO. 47-C

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Estimated Amount for Watermaster's Salary -----	\$ 3,600.00
Watermaster's Gasoline Expense -----	1,450.00
Secretary's Salary -----	700.00
Estimated Amount for Other Expenses -----	500.00
TOTAL ESTIMATED EXPENSES FOR 1998 -----	\$6,250.00

Individual, Ditch or Canal Company, assessed	Address	Amount of Budget
TWIN FALLS COUNTY:		
Devil Creek Ranch, Inc. Devil Creek Right House Creek Right	c/o Randall Brewer Rogerson, ID 83302	497.24 68.63
Maurice Guerry	535 East 3800 North Buhl, ID 83316	161.41
Swan Land & Livestock	c/o George Swan Rogerson, ID 83302	688.52
Gerald Tews	2473 East 4100 North Filer, ID 83328	115.40
Cedar Canal Company	c/o Larry Heil 2644 North 700 East Castleforsd, ID 83321	1394.61
Cedar Mesa Reservoir & Canal Company	c/o Larry Heil 2644 North 700 East Castleforsd, ID 83321	2639.90
Salmon Falls Sheep Company	123 Bell Rapids Road Hagerman, ID 83332	160.86
TOTAL BUDGET TWIN FALLS COUNTY		5726.57

The sums to be collected from each water user are shown on the following table, which table allows for 1998 and prior years credit to which the water user is entitled, and charges the water user for any deficit due from him for the same or prior years.

Devil Creek Ranch, Inc.		
Devil Creek Right	1999 budget	497.24
	Plus 1998 debit	31.35
		528.59
House Creek Right	1999 budget	68.63
	Less 1998 credit	31.76
		36.87

RESOLUTIONS PERTAINING TO THE TIME AND MANNER OF COLLECTING THE BUDGET
AS ADOPTED AT THE ANNUAL MEETING OF THE WATER USERS OF

WATER DISTRICT NO. 47-C

"It being desirable that a date different than that fixed by statutes, i.e., June 1, be fixed as the final date upon which the amount payable from each water user as shown by the adopted budget shall be due; and that the water payments be made prior to delivery of any water,

"NOW, THEREFORE, BE IT RESOLVED that the amounts payable by each water user as shown by the adopted budget, shall become due and payable on May 1, 1999, and said amounts if not so paid shall bear interest at the rate of 8% per annum.

"BE IT FURTHER RESOLVED that no water be delivered by the Watermaster of this District to any water user until such time as the assessments for such water user are paid in full."