

Governor Brad Little

Director Mathew Weaver

3/19/2026

BASQUE RANCHES
1290 NE FRONTAGE RD
MOUNTAIN HOME, ID 83647

Re: Incomplete Application for Transfer of Water Right Record Voided. Notice of Refund.

Dear Applicant:

On March 28, 2025, the Idaho Department of Water Resources (“Department”) received your incomplete application for permit. On February 5, 2026, I called and sent a letter notifying you that your application is incomplete and requesting that you provide additional information necessary to complete your application within thirty (30) days, as required under Idaho Code § 42-204 which states, “If the application is returned to the applicant or the department shall request additional information and the applicant fails to return the corrected application or to supply the needed information within thirty (30) days, the department may void the record of said application and notify the applicant of such action.” As of the date of this letter, the Department has not received a response to the information requested on February 5, 2026.

This letter is to notify you that the Department has voided your Application for Transfer of Water Right. A refund of \$250.00 has been requested and will be mailed to you under separate cover from the Idaho State Controller’s Office. You may re-submit your request with the appropriate documents and fees at anytime.

Department forms and other information are available on the Department’s website at www.idwr.idaho.gov. Please email me at collin.macheel@idwr.idaho.gov or call me at 208-287-4843 if you need more information. Thank you for your attention to these matters.

Sincerely,

 IDAHO DEPARTMENT OF
WATER RESOURCES
Collin Macheel | Staff Engineer
322 E Front St, PO Box 83720, Boise, ID 83720
(208) 287-4800 | www.idwr.idaho.gov

Enclosures:

Copy of application filing

Information Request Letter

**STATE OF IDAHO
DEPARTMENT OF WATER RESOURCES**

RECEIVED
MAR 28 2025
WATER RESOURCES
WESTERN REGION

APPLICATION FOR TRANSFER OF WATER RIGHT

GENERAL INFORMATION AND INSTRUCTIONS

Pursuant to Section 42-222(1), *Idaho Code*, a transfer application may be filed to change the point of diversion, place of use, period of use, or nature of use of all or part of an established water right. Any person proposing to make such a change is required to file a transfer application with the Department. "Such application shall be upon forms furnished by the department and shall describe the [water right] to be changed and the changes which are proposed and shall be accompanied by the statutory filing fee." *Idaho Code* § 42-222(1).

The Department has developed this application form to assist applicants in satisfying the requirements of Section 42-222(1). This application form requests information about the applicant's authority to file (Part 1), information about the current elements of the water right(s) to be changed (Part 2), information about the proposed changes (Part 3), information about the validity of the water right(s) and the effects of the proposed changes (Part 4), and confirmation that the information provided is truthful (Part 5).

The applicant or their representative must provide a response for all applicable questions, any additional information required, and the proper filing fee before this application will be considered complete. If an application is incomplete or more information is required, the Department will notify the applicant or representative and allow time for the application to be completed. An application that remains incomplete will be returned to the applicant and the filing fee will be refunded.

An application for transfer is limited to the changes proposed for a single water distribution system. A proposal to change two or more separate water distribution systems, that will remain separate after the transfer, must be filed as separate applications. Applicants may provide additional pages to supplement their responses to the questions posed on this application form. Supplemental forms for listing additional water rights, points of diversion, or places of use can be found on the Department's website (idwr.idaho.gov). If you need assistance understanding the questions on this form, generating current water right reports, determining legal descriptions, or accessing water measurement records feel free to contact the nearest regional office of the Department.

PART 1 – CONTACT INFORMATION, OWNERSHIP RECORDS, AUTHORITY TO FILE

Name(s) of Applicant(s) Felipe Aguirre dba Basque Ranches Kari Sinclair Partner/Owner/Op

Mailing Address 1290 NE Frontage Rd Mountain Home Idaho

Email* sinclairkari5@gmail.com

Phone 208 590 4564

Name of Representative (if any) Felipe Aguirre and Kari Sinclair Basque Ranches dba

Mailing Address 1290 NE Frontage Rd Mountain Home Idaho 83647

Email* Sinclairkari5@gmail.com

Phone 208 590 4564 / 208 590 4025

*If an email address is provided, Department staff will use email as the primary method for corresponding with the applicant and representative about the application.

A. Representative. If the representative is authorized to sign or amend the application on behalf of the applicant, attach documents confirming that authority. Label documents as Attachment 1A.

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B. Current Owner. If the applicant is not the current owner of record for all water rights included in this application, attach documents showing that the applicant has the authority to make the proposed changes. Label documents as Attachment 1B.

C. Updating Ownership Records. Applicants needing to update the ownership records for any of the water rights included in this application must attach documents supporting the ownership change. Such documents must trace ownership of the subject water rights or the current place of use for the subject water rights from the current owner of record for the water rights to the applicant. Label documents as Attachment 1C.

D. Business Entities. If the applicant is a business entity (corporation, LLC, partnership, trust, etc.), is the entity currently registered with the Idaho Secretary of State?

☐ Yes. If this application is signed by someone other than a person listed on the most recent annual report filed with the Idaho Secretary of State, attach documents confirming the authority of the signer to sign on behalf of the business entity. Label documents as Attachment 1D.

☒ No. Attach documents confirming the authority of the signer to sign on behalf of the business entity. Label documents as Attachment 1D.

E. Approval of Irrigation Delivery Entity. Section 42-108, *Idaho Code*, states that a transfer application proposing to change water rights held by an irrigation company or district requires the consent of the irrigation entity. If this application proposes to change water rights held by an irrigation entity, attach a letter of consent from the entity (labeled as Attachment 1E) or have an authorized representative of the entity co-sign the application.

F. Encumbered Properties. If the current place of use for the water rights included in this application is subject to a lien, deed of trust, mortgage, or contract and the application proposes to change the nature of use of the water rights or to move water rights off the current place of use, attach a statement of consent for the change signed by the lien holder, trustee, mortgagor or contract holder. Label documents as Attachment 1F.

G. Legal Access. If the applicant is not the current owner of the proposed point(s) of diversion, conveyance system, or place(s) of use, provide evidence of legal access to the land or infrastructure not owned by the applicant. Label documents as Attachment 1G. For example, an applicant may provide a letter of consent from the owner of the land or conveyance system or may have the owner co-sign the application. For applications proposing to divert water on or convey water across federal land, an applicant is not required to demonstrate legal access to the federal land prior to approval. Instead, if the transfer application is approved, the applicant must obtain access authorization from the relevant federal agency prior to diverting water under the subject water rights.

PART 2 – WATER RIGHTS BEFORE PROPOSED CHANGES

A. Current Water Rights. For each water right proposed to be changed, attach a current water right report obtained from any Department office or from the Department's website (idwr.idaho.gov). Label water right reports as Attachment 2A.

B. Map of Current System. Attach a map of the current point(s) of diversion and place(s) of use for the water rights to be changed. The map should clearly depict the elements of the water rights to be changed. For example, if the application proposes to change the point of diversion for a water right, the map should display the current location of the point of diversion. For irrigation water rights, the map should also identify the location of the irrigated acres to be changed. Label map as Attachment 2B.

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C. Current Location of Irrigated Acres. If this application proposes to change the place of use or nature of use for only a portion of an irrigation water right, use the following table to identify the current location of the irrigated acres to be changed. If additional pages are required, label additional pages as Attachment 2C. If this application proposes to change or rearrange the entire place of use for irrigation water right(s), skip to Part 3.

☐ **N/A.** This application does not propose to change the place of use or nature or use of an irrigation water right or this application proposes to change the place of use or nature of use for an entire irrigation right.

Current Location of Irrigated Acres to be Changed

Twp	Rge	Sec	NE ¼				NW ¼				SW ¼				SE ¼				Acre Totals
			NE	NW	SW	SE	NE	NW	SW	SE	NE	NW	SW	SE	NE	NW	SW	SE	
03S	06E	13																	

Total Irrigated Acres to be Changed: _____

PART 3 – DESCRIPTION OF PROPOSED CHANGES

A. Purpose of Transfer. Section 42-222(1), *Idaho Code*, states that transfer applications may only be filed to change the point of diversion, place of use, period of use, or nature of use of an established water right. Section 42-248(3), *Idaho Code*, authorizes water right ownership changes to be described on a transfer application. Identify the changes proposed in this application:

- | | |
|--|---|
| ☐ Change point(s) of diversion | ☒ Change place of use |
| ☐ Add point(s) of diversion | ☐ Change period of use |
| ☒ Change nature of use | ☐ Update water right ownership records |

B. Proposed Changes. Describe the proposed changes in narrative form:

Transfer from Stockwater to Irrigation use . Domestic use to stockwater of no more than 100 and Storage for stockwater and Irrigation. we will be eventually irrigating 100 acres with a 5 . we will be irrigating periodically throughout the year and the stock will Briggs and stratton drinking from preexisting storage ponds and ditches that have always been part of Basque . The change of use will have the same Point of diversion same source and will eliminate the se that is located across the I 84 interstate opposite our ranch site the place of use will be 03S 06E Section 13 NW SW NESW SESW SENW and SWNW 1/4 sections of section 13

C. Summary of Proposed Changes.

1. Water Rights. Use the following table to list all water rights, or portions thereof, that are proposed to be changed as they would appear after the proposed changes. In the Amount column, list the volume in acre-feet (af) for storage uses or the rate in cubic feet per second (cfs) for all other uses.

All or Part	Right Number	Amount (cfs/af)	Nature of Use	Period of Use	Source
☐ ☒	61-10622	.19cfs	irrigation	01/01 to 12/01	Groundwater
☐ ☒	61-10622	.01cfs	stockwater	01/01 to 12/31	Groundwater
☐ ☒	61-10622	.01cfs	storage	01/01 to 12/31	Groundwater
☐ ☐				to	
☐ ☐				to	
☐ ☐				to	
☐ ☐				to	
☐ ☐				to	
☐ ☐				to	
☐ ☐				to	
☐ ☐				to	

2. Total Amounts. Calculate the total quantity, in cfs or af, of water rights that are proposed to be changed through this application. For an application proposing to only change the place of use for irrigation rights, the total quantity of water is calculated by comparing the current place of use to the proposed place of use, summing the number of acres increased in each legal subdivision, and quantifying the proportional amount of diversion rate for the increased acres. For an application proposing to change or add points of diversion for irrigation or any other beneficial use, the total amount is the total diversion rate for the changed portion of the right.

Total Amount of Water Rights Proposed to be Changed: .21cfs cfs and/or .994389562 af.

3. Point(s) of Diversion. Use the following table to list all the proposed points of diversion for the water rights to be changed, including any current points of diversion that will continue to be used as part of the proposed water distribution system.

The legal description for the proposed point(s) of diversion must be to the nearest 40-acre subdivision (QQ) or U.S. Government Lot of the Public Land Survey System (PLSS). PLSS information is typically available from USGS topo maps, property deeds, tax bills or various mapping tools on the Department's website.

For points of diversion within platted subdivisions, list the lot and block number in the "Diversion Name/Number" column. An application proposing an injection into a stream and a re-diversion from that stream must list the source for the original diversion as the source for the injection and re-diversion points. If this application proposes construction of a new diversion structure (for example, a new ground water well or a new pump station on a creek), please indicate the status in the appropriate column.

☒ N/A. This application does not propose to add or change any points of diversion.

Proposed Points of Diversion

New?	Twp	Rge	Sec	Lot	1/4	1/4	1/4	County	Source	Diversion Name/Number

4. Place of Use. The proposed place of use must be described to the nearest 40-acre subdivision (QQ) or U.S. Government Lot of the Public Land Survey System. Government lot numbers can be noted in parenthesis below the approximate quarter-quarter location of the government lot. For water rights held by irrigation districts, municipal providers or irrigation companies, the proposed place of use may be generally described as authorized by Sections 42-202B, 42-219 and 42-222B, *Idaho Code*.

☐ N/A. This application does not propose to change the place of use.

Proposed Place of Use

Twp	Rge	Sec	NE ¼				NW ¼				SW ¼				SE ¼				Acre Totals
			NE	NW	SW	SE	NE	NW	SW	SE	NE	NW	SW	SE	NE	NW	SW	SE	
03S	06E	13			1/4				1/4				1/4				1/4		167

Total Irrigated Acres: 100.5

5. Map of Proposed System. Attach a map showing the location of the points of diversion, reservoirs, dams, canals, ditches, pipelines and other works proposed to divert and convey water. Also show the location of the place of use, including any lands to be irrigated. The map should delineate the legal subdivisions including townships, ranges, sections, quarter-quarters and government lots. Label map as Attachment 3C.

PART 4 – ADDITIONAL INFORMATION

Section 42-222(1), *Idaho Code*, establishes the criteria used to evaluate transfer applications. An applicant bears the burden of demonstrating that the water right to be changed is a valid right, that the proposed use is a beneficial use, and that the proposed changes will not injure other water rights, will not enlarge the use of the original rights, are in the local public interest, and are consistent with the conservation of water resources within the state of Idaho. To satisfy this burden, an applicant must provide sufficient data and information for the

Department to evaluate the effects of the proposed change. The Department may deny an application if the applicant fails to provide sufficient data and information to determine whether the criteria from Section 42-222(1) are satisfied. In addition to the information requested in Parts 1-3 of this application, the following information must be provided for an application to be considered complete. Department staff may request additional information or clarification as the application is processed.

A. Validity of Water Rights

1. If one or more of the water rights proposed to be changed is a statutory claim, established pursuant to Section 42-248, *Idaho Code*, attach evidence supporting the priority date claimed. Label documents as Attachment 4A-1. For statutory claims, the Department may conduct a field inspection as part of the application review process to evaluate the water right elements listed on the statutory claim.

2. Has any portion of the water right(s) proposed to be changed undergone a period of five or more consecutive years of non-use?

☐ Yes. Attach a statement describing the portion of the right(s) that were not used and the length of time of the non-use. In addition, identify any exception or defense to forfeiture and provide a detailed description as to why the water rights have not been lost and forfeited for non-use. Label documents as Attachment 4A-2.

Statutory exceptions or defenses to forfeiture are set forth in Section 42-223, *Idaho Code*.

☒ No.

B. Injury to Other Water Rights

1. Identify any other water right(s) diverted at the current point(s) of diversion.

None

2. Identify any other water right(s) diverted at the proposed point(s) of diversion.

None

3. Is the proposed point of diversion within a state water district? ☒ Yes. Water District # S. ☐ No.

4. If already constructed and in use, are the proposed points of diversion equipped with Department-approved measuring devices? ☒ Yes. ☐ No.

5. If this application proposes to divert a surface water right from a ground water well, attach a technical analysis evaluating the hydraulic connection between the proposed ground water point of diversion and the source of water listed on the right to be changed. Label technical analysis as Attachment 4B-5.

6. If this application proposes changing the point of diversion for a ground water right in the Eastern Snake Plain Aquifer (ESPA), attach a technical analysis of the anticipated depletions to reaches of the Snake River that are hydraulically connected to the ESPA using the Department's current ground water model for the ESPA. The technical analysis must evaluate depletion impacts in a time-series format at transient and steady state time steps. To assist applicants in preparing the required technical analysis, the Department has developed a transfer tool interface for the ESPA model. The transfer tool and user instructions can be downloaded from the Department's website (idwr.idaho.gov). If the proposed and current points of diversion are in the same or adjacent model cells, no technical analysis is required, unless specifically requested by the Department. Label technical analysis as Attachment 4B-6.

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C. Enlargement in Use

1. Identify any other water rights used at the current place of use, including the number of shares in a canal company or acres assessed by an irrigation district.

2. Identify any other water rights used at the proposed place of use, including the number of shares in a canal company or acres assessed by an irrigation district.

3. If this application proposes changing the place of use or nature of use for irrigation water rights, will the current place of use, for the portion of the right to be changed, continue to be irrigated?

☐ Yes. Identify the water right(s) to be used for the continued irrigation.

☐ No. The place of use for the portion to be changed will no longer be irrigated.

☒ N/A. The application does not propose to change the place of use for irrigation rights.

4. **Unstacking Water Rights for Irrigation.** If this application proposes to change the place of use for an irrigation water right that is combined with other irrigation rights at the current place of use but does not propose to change the place of use for all the stacked irrigation rights, attach evidence of the historical consumptive use occurring under all water rights at the current place of use. For irrigation rights, this should include at least five years of diversion data and/or crop data and estimates of evapotranspiration. Label the information as Attachment 4C-4. Evapotranspiration data may be available on the Department's website (<http://et-idwr.idaho.gov>)

5. If the application proposes to change the nature of use for a water right, attach evidence of the historical consumptive use occurring under the portion of the water right to be changed. For irrigation rights, this should include diversion data, crop data and estimates of evapotranspiration. Label the information as Attachment 4C-5. Evapotranspiration data may be available on the Department's website (<http://et-idwr.idaho.gov>)

6. If the application proposes to change the nature of use of a water right to municipal use for reasonably anticipated future needs, complete the form titled "Municipal Water Right Application Checklist" found on the Department's website (idwr.idaho.gov). Label the form as Attachment 4C-6.

7. To your knowledge, are any portions of the water rights proposed to be changed:

Yes	No
☐	☒

currently leased to the Water Supply Bank?

If yes, complete the form titled "Application for Transfer of Water Right Attachment WSB" found on the Department's website (idwr.idaho.gov). Label the Form as Attachment 4C-7.

☐	☒
☐	☒
☐	☒

currently used in a mitigation plan limiting the use of water under the right?

subject to an agreement not to divert (CREP)?

currently enrolled in a federal set-aside program (CRP)?



0005449922

**STATE OF IDAHO**

Office of the secretary of state, Phil McGrane

STATEMENT OF PARTNERSHIP AUTHORITY (GP)

Idaho Secretary of State

PO Box 83720

Boise, ID 83720-0080

(208) 334-2301

Filing Fee: \$100.00

For Office Use Only

-FILED-

File #: 0005449922

Date Filed: 10/31/2023 9:06:08 PM

Statement of Partnership Authority (GP)							
Select one: Standard, Expedited or Same Day Service (see descriptions below) Standard (filing fee \$100)							
1. General Partnership Name							
Entity name	Basque Ranches						
2. The street address of the chief executive office is:							
Chief Executive Office Address	1290 NE FRONTAGE RD MOUNTAIN HOME, ID 83647						
3. The street address of one office in Idaho is:							
Principal Address	1290 NE FRONTAGE RD MOUNTAIN HOME, ID 83647						
4. Partners names and addresses							
The names and mailing addresses of all partners are:							
<table border="1"><thead><tr><th>Name</th><th>Address</th></tr></thead><tbody><tr><td>Kari Brooke Sinclair</td><td>1290 NE. FRONTAGE RD. MOUNTAIN HOME, ID 83647</td></tr><tr><td>Felipe Manuel Aguirre</td><td>1290 NE FRONTAGE RD MOUNTAIN HOME, ID 83647</td></tr></tbody></table>		Name	Address	Kari Brooke Sinclair	1290 NE. FRONTAGE RD. MOUNTAIN HOME, ID 83647	Felipe Manuel Aguirre	1290 NE FRONTAGE RD MOUNTAIN HOME, ID 83647
Name	Address						
Kari Brooke Sinclair	1290 NE. FRONTAGE RD. MOUNTAIN HOME, ID 83647						
Felipe Manuel Aguirre	1290 NE FRONTAGE RD MOUNTAIN HOME, ID 83647						
5. The names of the partners authorized to execute an instrument transferring real property held in the name of the partnership:							
Partners with real estate authority:							
Felipe M. Aguirre							
Kari B. Sinclair							
6. Signature of individual authorized by partners to sign:							
Kari B. Sinclair	10/31/2023						
Sign Here	Date						
Job Title: Partner							



STATE OF IDAHO

Phil McGrane | Secretary of State

Business Office

450 North 4th Street

PO Box 83720

Boise, ID 83720

November 1, 2023

Request Type: Certificate of Existence/Filing

Request #: 0005453845

Receipt #: 000897138

Issuance Date: 11/01/2023

Copies Requested: 0

Regarding: Basque Ranches

Filing Type: General Partnership (D)

Formation/Qualification Date: 10/31/2023

Status: Active-Current

Duration Term: Expires: 11/01/2028

File #: 5449922

Formation Locale: IDAHO

Inactive Date:

Certificate of Filing

I, Phil McGrane, Secretary of State of the State of Idaho, do hereby certify that effective as of the issuance date noted above

Basque Ranches

Phil McGrane

Idaho Secretary of State

Processed By: Business Division

Verification #: 025918531



0005449935

**STATE OF IDAHO***Office of the secretary of state, Phil McGrane***CERTIFICATE OF ASSUMED BUSINESS NAME
(ABN)**

Idaho Secretary of State
PO Box 83720
Boise, ID 83720-0080
(208) 334-2301
Filing Fee: \$25.00

*For Office Use Only***-FILED-**

File #: 0005449935

Date Filed: 10/26/2023 1:59:11 PM

Filing Fee Selected Service Type: Standard (filing fee \$25)							
The assumed business name under which the undersigned uses in the transaction of business is: Entity name Basque Ranches							
Type of Business The general type of business conducted under the assumed business name is: Agriculture							
Mailing Address for future correspondence: Address 1290 NE FRONTAGE RD MOUNTAIN HOME, ID 83647-1607							
ABN Owners							
<table border="1"><thead><tr><th>Name</th><th>Address</th></tr></thead><tbody><tr><td>Kari Brooke Sinclair</td><td>1290 NE FRONTAGE RD MOUNTAIN HOME, ID 83647</td></tr><tr><td>Felipe M Aguirre</td><td>1290 NE FRONTAGE RD MOUNTAIN HOME, ID 83647</td></tr></tbody></table>		Name	Address	Kari Brooke Sinclair	1290 NE FRONTAGE RD MOUNTAIN HOME, ID 83647	Felipe M Aguirre	1290 NE FRONTAGE RD MOUNTAIN HOME, ID 83647
Name	Address						
Kari Brooke Sinclair	1290 NE FRONTAGE RD MOUNTAIN HOME, ID 83647						
Felipe M Aguirre	1290 NE FRONTAGE RD MOUNTAIN HOME, ID 83647						
Signature: <i>Kari Brooke Sinclair</i> Sign Here <u>10/26/2023</u> Date							

B0851-0534 10/26/2023 2:00 PM Received by Office of the Idaho Secretary of State



STATE OF IDAHO

Phil McGrane | Secretary of State

Business Office

450 North 4th Street

PO Box 83720

Boise, ID 83720

Basque Ranches
1290 NE FRONTAGE RD
MOUNTAIN HOME, ID 83647

November 1, 2023

Filing Acknowledgment

Please review the filing information below and notify our office immediately of any discrepancies.

File #:	5449922	Expiration Date:	11/01/2028
Filing Type:	General Partnership (D)	Image # :	B0852-0847
Filing Date:	10/31/2023 9:06 PM	Receipt #:	000895116
Status:	Active-Current		

Congratulations on the successful filing of your **Statement of Partnership Authority** for **Basque Ranches** in the State of Idaho on the date shown above.

Principal Address

1290 NE FRONTAGE RD
MOUNTAIN HOME, ID 83647

When corresponding with this office or submitting documents for filing, please refer to the file number given above.

Phil McGrane

Idaho Secretary of State

Processed By: Business Division

Date of this notice: 08-08-2022

Employer Identification Number:
88-3616316

Form: SS-4

Number of this notice: CP 575 B

BASQUE RANCHES
FELIPE M AGUIRRE JR GEN PTR
1290 NE FRONTAGE RD
MOUNTAIN HOME, ID 83647

For assistance you may call us at:
1-800-829-4933

IF YOU WRITE, ATTACH THE
STUB AT THE END OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN 88-3616316. This EIN will identify you, your business accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

Taxpayers request an EIN for their business. Some taxpayers receive CP575 notices when another person has stolen their identity and are opening a business using their information. If you did not apply for this EIN, please contact us at the phone number or address listed on the top of this notice.

When filing tax documents, making payments, or replying to any related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear-off stub and return it to us.

Based on the information received from you or your representative, you must file the following forms by the dates shown.

Form 1065

03/15/2023

If you have questions about the forms or the due dates shown, you can call us at the phone number or write to us at the address shown at the top of this notice. If you need help in determining your annual accounting period (tax year), see Publication 538, *Accounting Periods and Methods*.

We assigned you a tax classification (corporation, partnership, estate, trust, EPMF, etc.) based on information obtained from you or your representative. It is not a legal determination of your tax classification, and is not binding on the IRS. If you want a legal determination of your tax classification, you may request a private letter ruling from the IRS under the guidelines in Revenue Procedure 2020-1, 2020-1 I.R.B. 1 (or superseding Revenue Procedure for the year at issue). Note: Certain tax classification elections can be requested by filing Form 8832, *Entity Classification Election*. See Form 8832 and its instructions for additional information.

A limited liability company (LLC) may file Form 8832, *Entity Classification Election*, and elect to be classified as an association taxable as a corporation. If the LLC is eligible to be treated as a corporation that meets certain tests and it will be electing S corporation status, it must timely file Form 2553, *Election by a Small Business Corporation*. The LLC will be treated as a corporation as of the effective date of the S corporation election and does not need to file Form 8832.

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Attachment
2A

5:53

Water_right...
gis.idwr.idaho.gov

46%



ATTACHMENT
2A

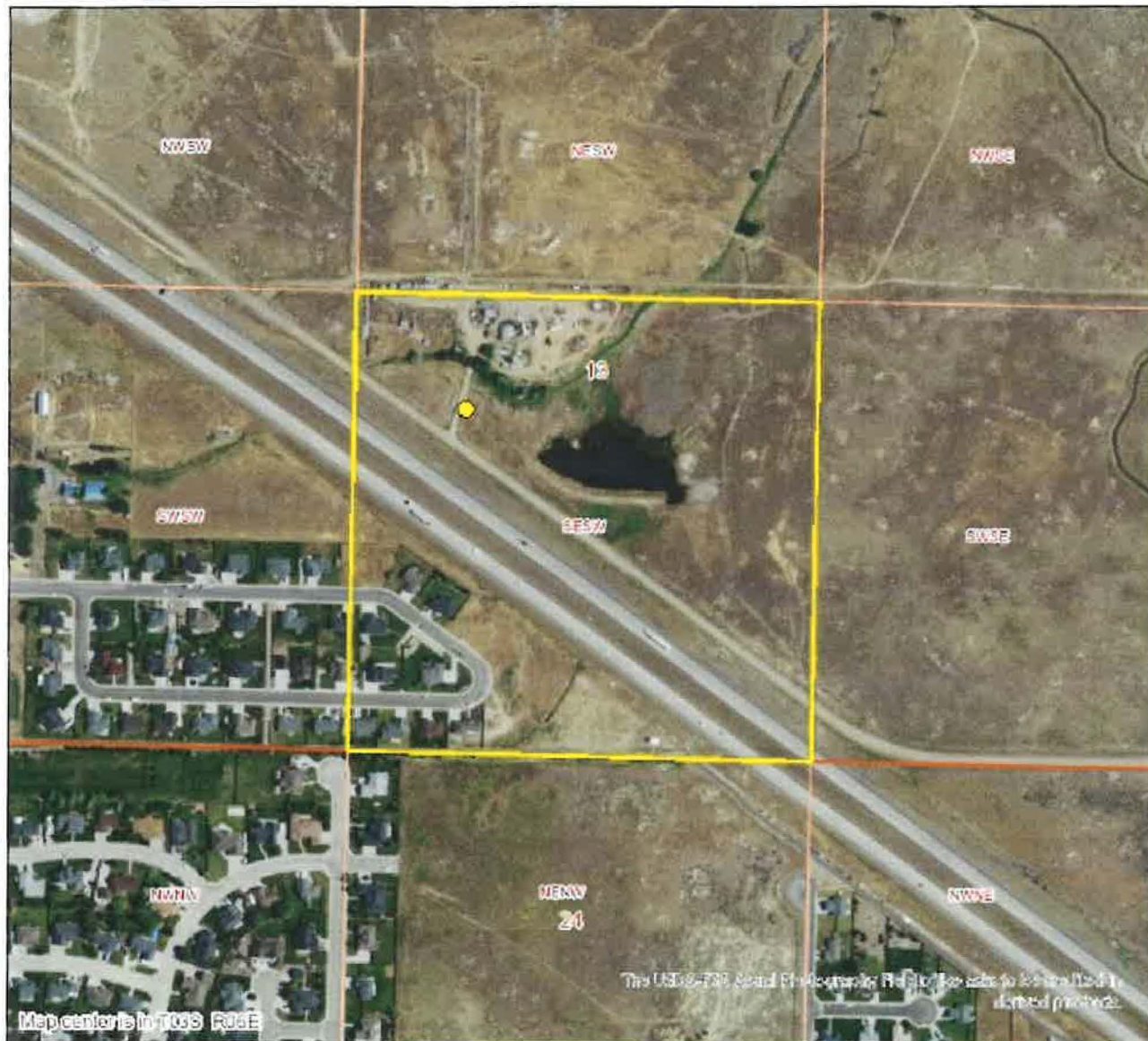
State of Idaho
Department of Water Resources

Water Right

61-10622

STOCKWATER

The map depicts the place of use for the water use listed above and point(s) of diversion of this right as currently derived from interpretations of the paper records and is used solely for illustrative purposes. Discrepancies between the computer representation and the permanent document file will be resolved in favor of the actual water right documents in the water right file.



Date created: 5/23/2005



Legend

- Quarter Quarters
- PLS Sections
- Townships
- Place of Use Boundary
- Point of Diversion



Attachment
2A

5:47

46%



WaterRight...
ch.idwr.idaho.gov



IDWR External Search

[Water Rights](#) [IDWR Home](#) [Contact](#)

Close

Water Right Report : 61-10622(Decreed/Active)

Water Right Owners

Owner Type	Name	Address	City	State	Postal Code
Current Owner	BASQUE RANCHES	1290 NE FRONTAGE RD	MOUNTAIN HOME	ID	83647

Water Right Status

Priority Date : 2/1/1975
Basis : Decreed
Status : Active

Water Source

Source	Source Qualifier	Tributary	Tributary Qualifier
GROUND WATER			

Points Of Diversion (Location)

Source	Township	Range	Section	Govt. Lot	QQQ	QQ	Q	County	Diversion Type
GROUND WATER	03S	06E	13	0	NW	SE	SW	ELMORE	

Water Uses

Beneficial Use	From	To	Diversion Rate	Volume
STOCKWATER	1/01	12/31	0.19	CFS
DOMESTIC	1/01	12/31	0.02	CFS
TOTAL			0.21	CFS

Places of Use

[Printable View](#)

[Paged View](#)

Place of Use Legal Description : STOCKWATER (ELMORE county)

Township	Range	Section	Lot	QQQ	QQ	Q	Acres
03S	06E	13		SE	SW		

Place of Use Legal Description : DOMESTIC (ELMORE county)

Township	Range	Section	Lot	QQQ	QQ	Q	Acres
03S	06E	13		SE	SW		

Conditions

Code Conditions

N13 THE QUANTITY OF WATER UNDER THIS RIGHT SHALL NOT EXCEED 13,000 GALLONS PER DAY
N11 THE QUANTITY OF WATER DECREED FOR THIS WATER RIGHT IS NOT A DETERMINATION OF HISTORICAL BENEFICIAL USE
STOCKWATER, 800 RANGE CATTLE PARCEL NO RP03S06E131225A

Dates

Licensed Date :
Decreed Date : 1/30/1998
Permit Proof Due Date
Permit Proof Made Date
Permit Approved Date :
Permit Moratorium Expiration Date
Enlargement Use Priority Date

Other Information

State or Federal : S
Water District Number : EXC
Generic Max Rate Per Acre : 0
Generic Max Volume Per Acre : 0
Civil Case Number
Decree Plaintiff :
Decree Defendant



89679



Attachment

2A

5:48

46%



Wat...
aho.gov



(208) 334-2190

2735
W Airport
Base ID

83105

-5682

Water Right Status

Priority Date : 2/1/1975
Basis : Decreed
Status : Active

Water Source

Source	Source Qualifier	Tributary	Tributary Qualifier
GROUND WATER			

Points Of Diversion (Location)

Source	Township	Range	Section	Govt. Lot	QQQ	QQ	Q	County	Diversion Type
GROUND WATER	03S	06E	13	0	NW	SE	SW	ELMORE	

Water Uses

Beneficial Use	From	To	Diversion Rate	Volume
STOCKWATER	1/01	12/31	0.19 CFS	
DOMESTIC	1/01	12/31	0.02 CFS	
TOTAL			0.21 CFS	

Places of Use

Printable View

Paged View

Place of Use Legal Description : STOCKWATER (ELMORE county)

Township *	Range	Section	Lot	QQQ	QQ	Q	Acres
03S	06E	13			SE	SW	

Place of Use Legal Description : DOMESTIC (ELMORE county)

Township *	Range	Section	Lot	QQQ	QQ	Q	Acres
03S	06E	13			SE	SW	

Conditions

Code Conditions

N13 THE QUANTITY OF WATER UNDER THIS RIGHT SHALL NOT EXCEED 13,000 GALLONS PER DAY.
N11 THE QUANTITY OF WATER DECREED FOR THIS WATER RIGHT IS NOT A DETERMINATION OF HISTORICAL BENEFICIAL USE
STOCKWATER, 800 RANGE CATTLE PARCEL NO. RP03S06E131225A.

Dates

Licensed Date :
Decreed Date : 1/30/1998
Permit Proof Due Date :
Permit Proof Made Date :
Permit Approved Date :
Permit Moratorium Expiration Date :
Enlargement Use Priority Date :
Enlargement Statute Priority Date :
Application Received Date :
Protest Deadline Date :

Other Information

State or Federal : S
Water District Number : EXC
Generic Max Rate Per Acre : 0
Generic Max Volume Per Acre : 0
Civil Case Number :
Decree Plaintiff :
Decree Defendant :
Swan Falls Trust or Nontrust :
Swan Falls Dismissed :
DLE Act Number :
Cary Act Number :
Mitigation Plan: False

89679

Attachment
2A

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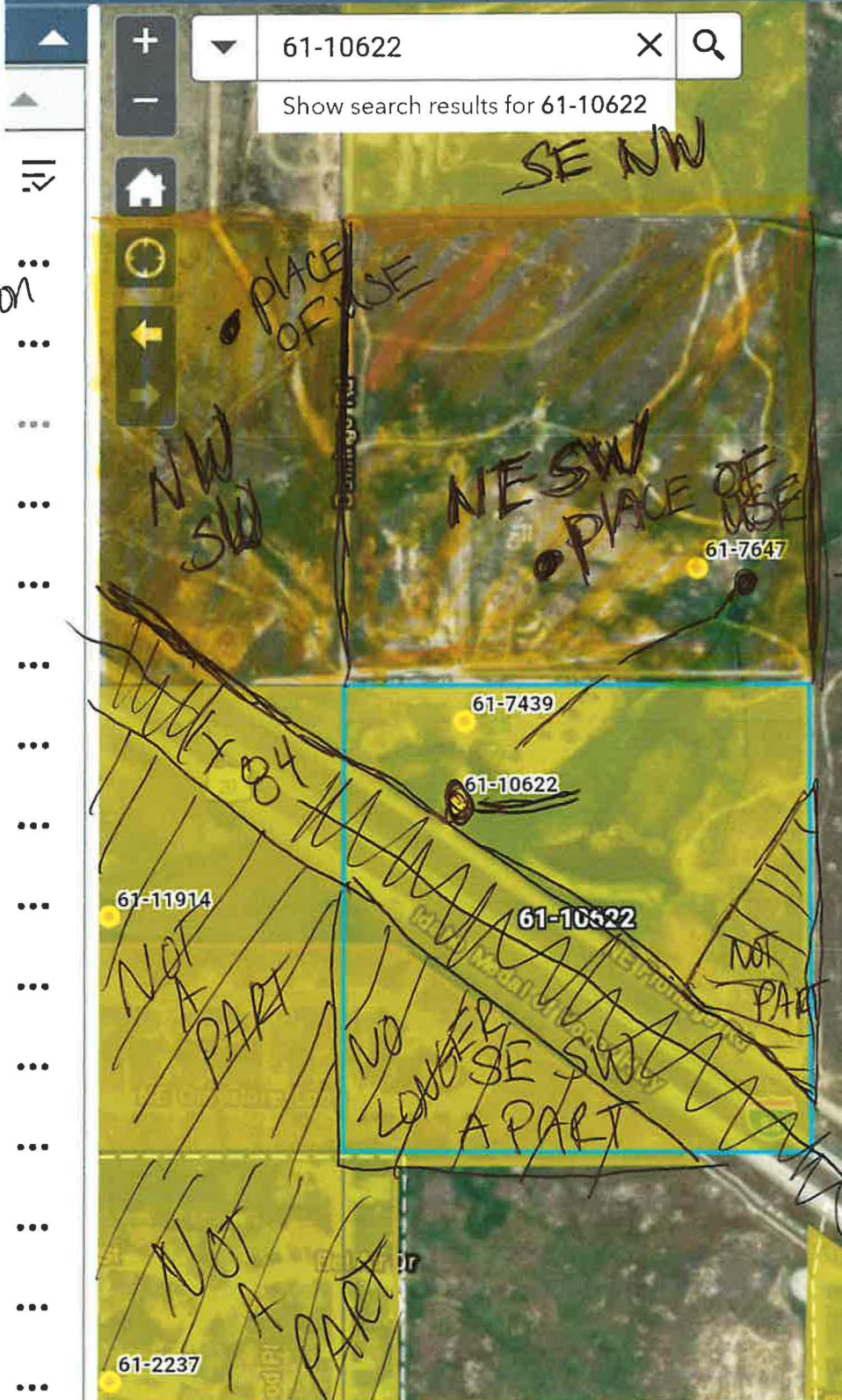


Water Right...

ps.idwr.idaho.gov



rights in Idaho



NW SW ³/₄
SE NW ¹/₄
SESW ¹/₂
NESW ¹/₂ Section

SE NW

NW SW

NESW
PLACE OF USE

point of
source and
diversion

61-11914

61-7439

61-10622

61-10622

61-2237

89679

Water Right Report : 61-10622(Decreed/Active)

Water Right Owners

Owner Type	Name	Address	City	State	Postal Code
Current Owner	BASQUE RANCHES	1290 NE FRONTAGE RD	MOUNTAIN HOME	ID	83647

Water Right Status

Priority Date : 2/1/1975
Basis : Decreed
Status : Active

Water Source

Source	Source Qualifier	Tributary	Tributary Qualifier
GROUND WATER			

Points Of Diversion (Location)

Source	Township	Range	Section	Govt. Lot	QQQ	QQ	Q	County	Diversion Type
GROUND WATER	03S	06E	13	0	NW	SE	SW	ELMORE	

Date: 3/10/2023

Water Uses

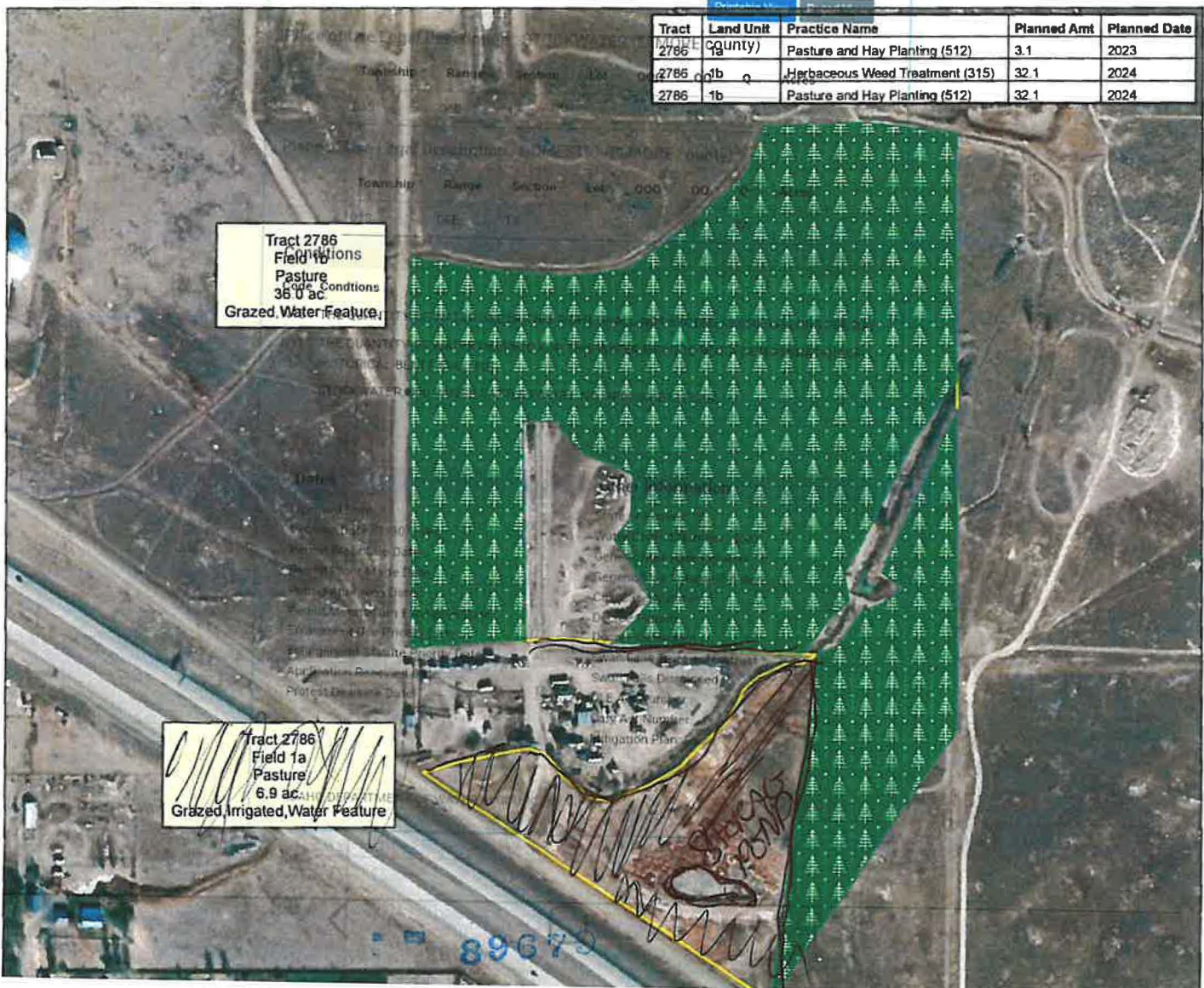
Beneficial Use	From	To	Diversion Rate	Volume
STOCKWATER	1/01	12/31	0.19 CFS	
DOMESTIC	1/01	12/31	0.02 CFS	
TOTAL			0.21 CFS	

Conservation Plan Map

Client(s): BASQUE RANCHES
Elmore County, Idaho
Approximate Acres: 42.87

Assisted By: JUSTIN DEAKIN
USDA-NRCS
MOUNTAIN HOME SERVICE CENTER

Land Units: Tract 2786, Fields 1a, 1b
Places of Use





Point of divergence from horizontal tunneling

Post-it brand

Fax Transmittal Memo 7672

To Robbie Robinson

Company

Location

Fax # 587-3042

Comments

Robbie - This is the information Domingo Aguirre is waiting for.

No. of Pages

From Sherl Chapman

Company

Location

Fax # 344-2744

Original Disposition:

☐ Destroy☐ Return☐ Call for pickup

Today's Date 1/5

Time 5:30 p.m.

Dept. Charge

Telephone # 344-6690

Sherl L. Chapman Consulting, Inc.

410 S. Orchard / Suite 144 / Boise, Idaho 83705 / Phone (208) 344-6690 / Fax (208) 344-2744

TO: Basque Ranches
FROM: Sherl L. Chapman, President
DATE: January 5, 1994
SUBJECT: WATER RIGHTS - BASQUE RANCHES, MOUNTAIN HOME, IDAHO

This office was requested to analyze the potential water available under existing water rights for the Basque Ranches generally located in Section 13, T3S, R6E, B.M. Water rights for the ranch are presently registered with the Idaho Department of Water Resources in the Snake River Basin Adjudication under the numbers A61-02033 and A61-10622. Water right A61-10622 is for domestic use and stockwater for 800 cattle for a period of use from January 1 to December 31 and total .210 cubic feet per second (94 gallons per minute). The priority date is February 1, 1975, and the water is diverted from a well located in the SW/4 NE/4, Section 13, T3S, R6E.

Water right A61-02033 is diverted from a horizontal well with water discharging into what is locally known as the Frasier Tunnels in the NW/4 SE/4, Section 13, T3S, R6E. The water right is for a diversion rate of 2.56 cubic feet per second (1,149 gallons per minutes), and is for irrigation usage on a listed 128 acres of ground. The priority date of the right is June 6, 1912. The basis of the adjudication claim for this right is an existing water right license, while the basis for the earlier claim is beneficial use established by diversion. The total amount of water capable of being diverted with these two rights is 1,243 gallons per minute or 138 miners inches. During my investigation, I found that the points of diversion for both rights is incorrectly stated on the adjudication claim and both should be amended to reflect the actual point of diversion.

Under Idaho law, both of these rights may be transferred or the nature of use changed from the existing uses to other places, points of diversion or types of uses. This process is noted under Idaho law as a transfer statute and such transfers must be accomplished under the Administrative Procedures of the Idaho Department of Water Resources. Further investigation was made into any pump tests or withdrawal data that might be held by local pump testing companies but no data were found for either the well or the horizontal well.

If there are any questions regarding this report, please contact Sherl L. Chapman Consulting, Inc., 410 S. Orchard, Suite 144, Boise, Idaho 83705, telephone 208-344-6690.

A61-10622
A61-02033
BASQUE RANCHES

PHOTOS TAKEN 10/20/1994
BY KAY WALKER



Looking
into "tunnel"
well opening-
downstream
view

water flow ↑

Place where
tunnel
opens up
& water
flows



89679

(10)

A61-10622
A61-02033
BASQUE RANCHES

PHOTOS TAKEN 10/20/1994
BY KAY WALKER



Water
flows through
this tunnel
to lands
below -

Land in
N $\frac{1}{2}$ SESW,
S13, 35, 6E-
following
water from
tunnel



89679

11

A61-10622
A61-02033
BASQUE RANCHES

PHOTOS TAKEN 10/20/1994
BY KAY WALKER

Horizontal
"Tunnel" well
opening-



Picture taken
from rocks
in opening
shown above-
Water Flowing
in "tunnel" -
upstream view

89679

⑨

IDAHO DEPT OF WATER RESOURCES

1987 NAPP PHOTO

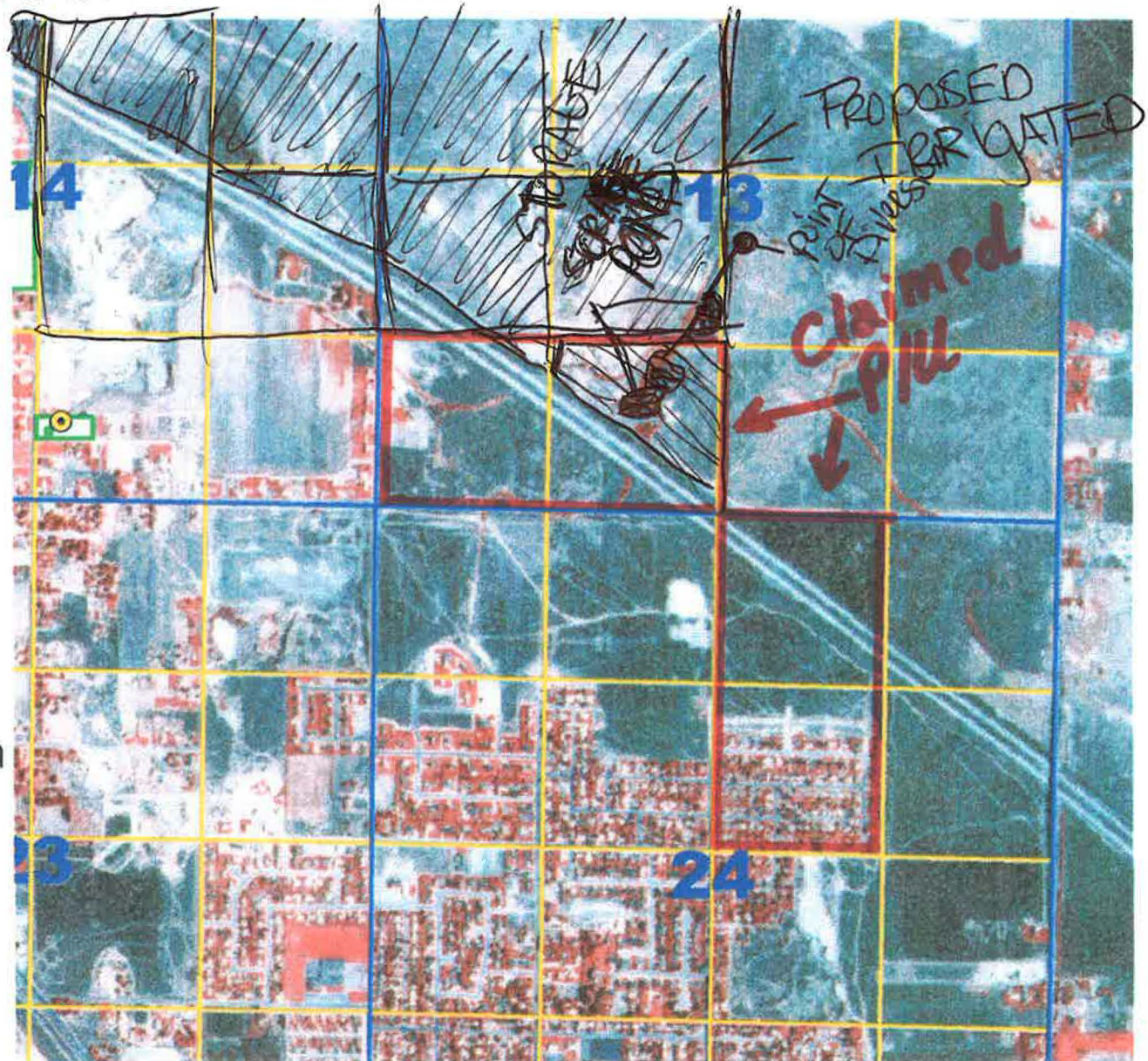
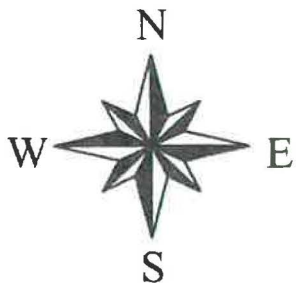
61-10622
CLAIM(S): 61-02033

T03S, R06E, S13 & 24

Owner(s):
BASQUE RANCHES

Prepared by: KAY WALKER
Date: October 20, 1998

-  Place of Use
-  Point(s) of Diversion
-  Section Lines
-  1/4 1/4's



0 0.25 0.5 0.75 1 1.25 1.5 Miles

62063

Z13
1992

2

1

6

Well

3263

Substation

12

7

61-07031
Well
owned
by BASQUE
Ranches
per
visit
2295
35

TUNNELING
WELL
OWNED BY
BASQUE
RANCHES
STORAGE POND
STORAGE POND

Trailer Park

Water Tank

Borrow Pit

Gravel Pit

RESERVOIR

MC MURTREY

Trailer Park

Trailer Park

BM 3168

BM 3161

Borrow Pits

15TH

North St

STREET

24

Borrow Pit

19

Water Tank

3261

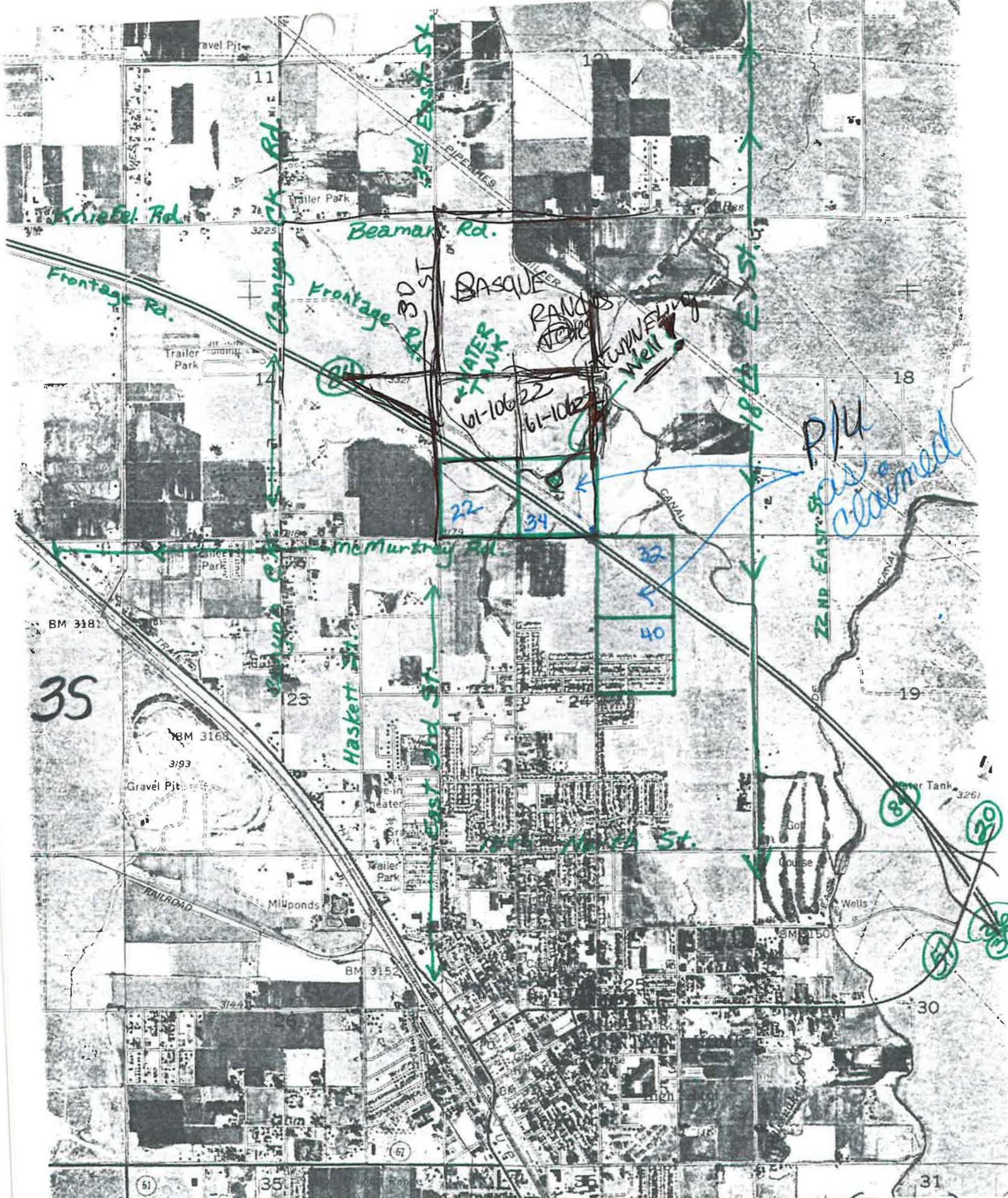
Golf Course

Wells

BM 3150

MIN View Cemetery

866 THE



510,000 FEET 42'30" SCALE 1:600
7E (1974) 7.12
89679

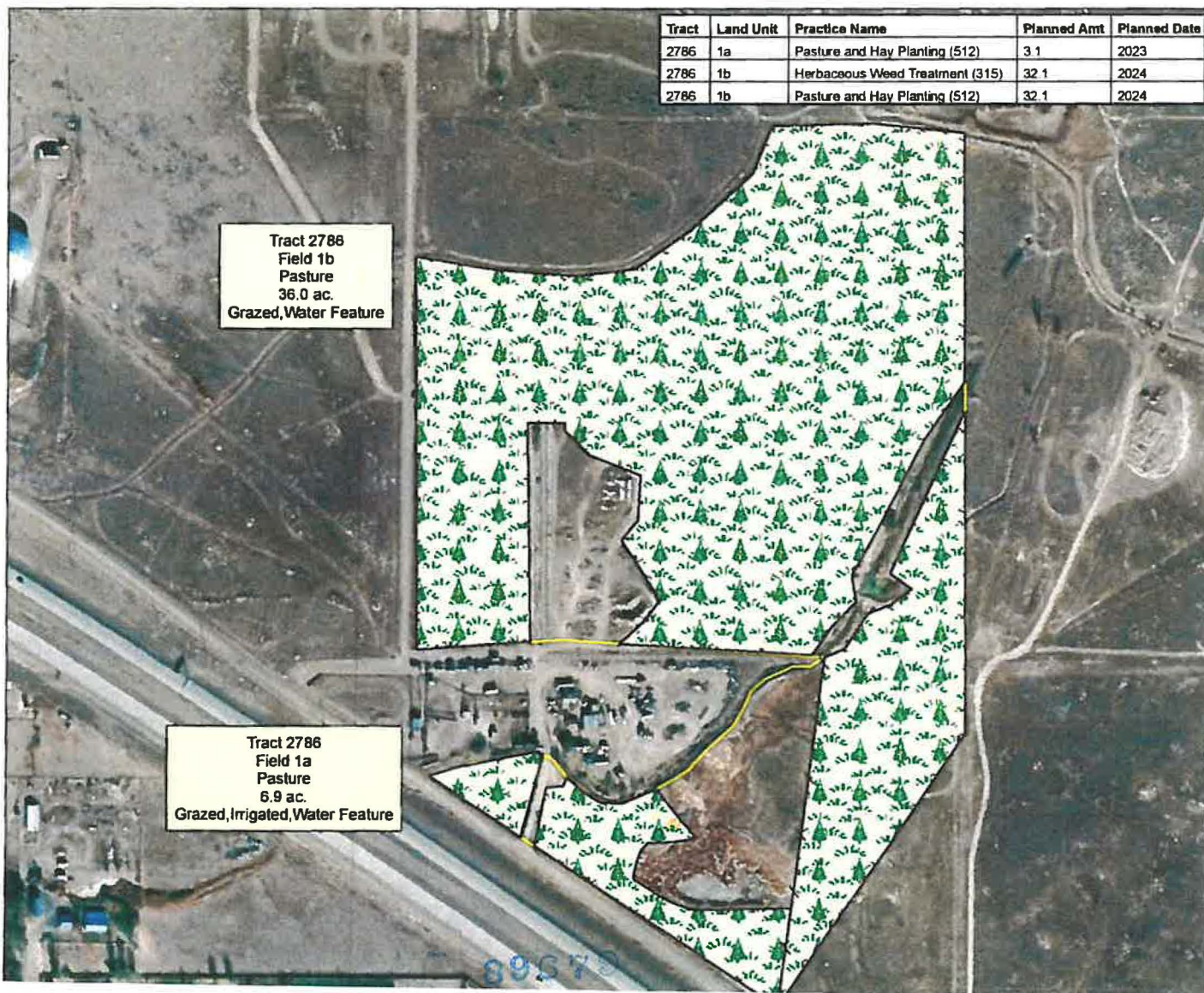
Date: 3/10/2023

Conservation Plan Map

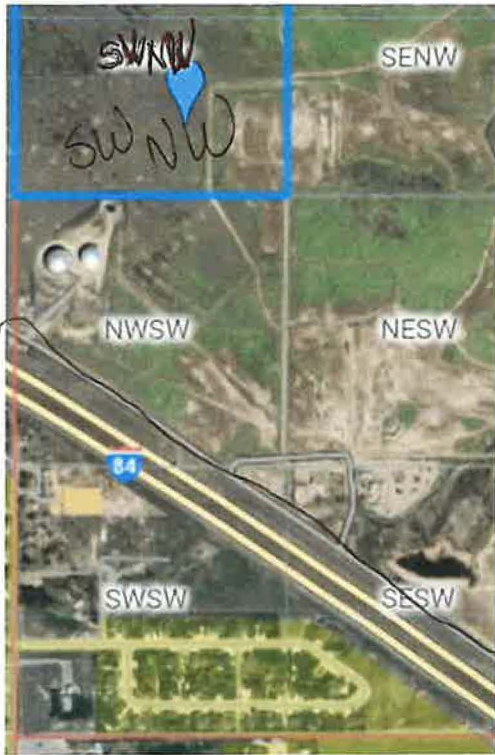
Client(s): BASQUE RANCHES
Elmore County, Idaho
Approximate Acres: 42.87

Assisted By: JUSTIN DEAKIN
USDA-NRCS
MOUNTAIN HOME SERVICE CENTER

Land Units: Tract 2786, Fields 1a,1b

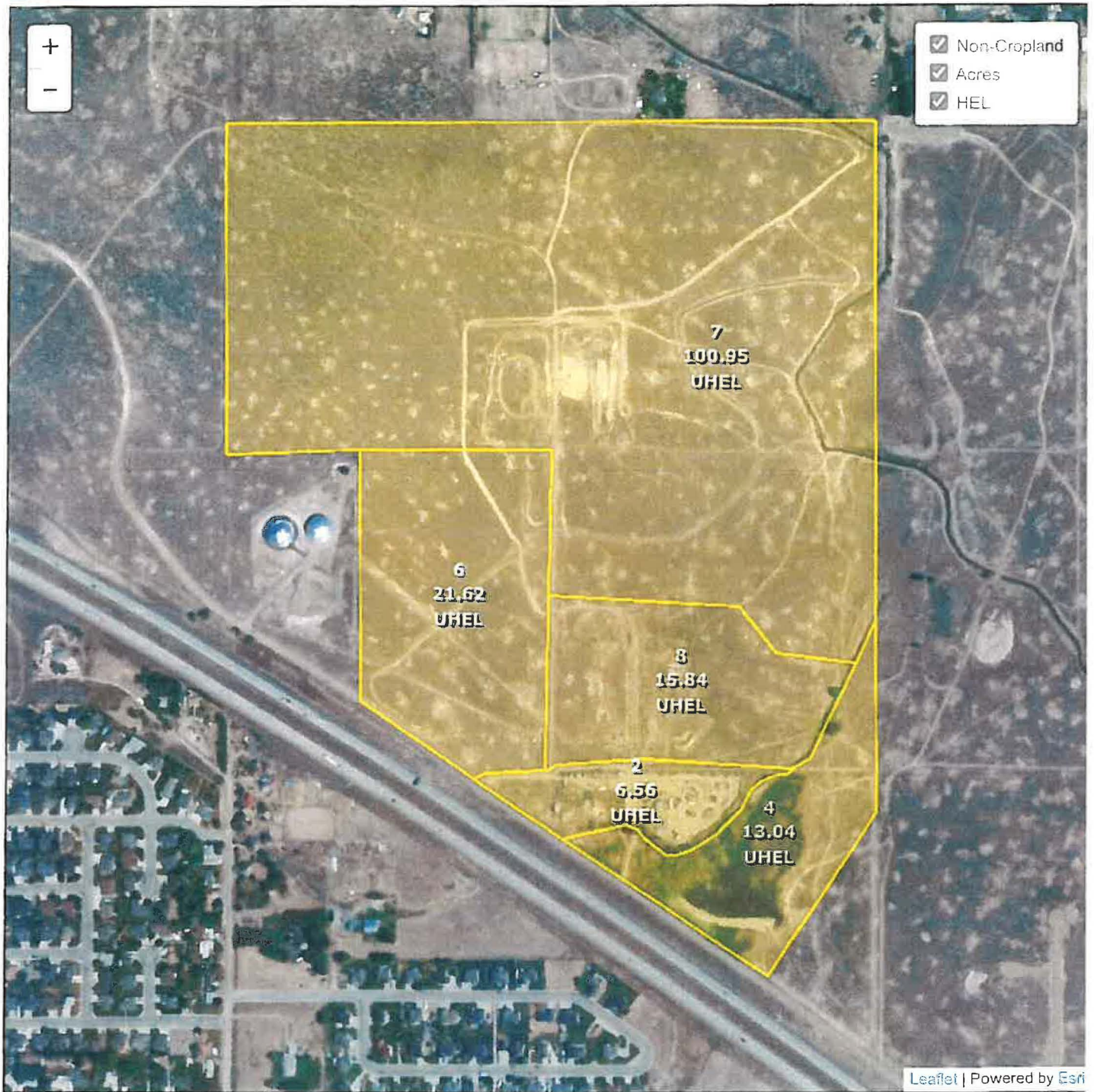


035 06E
 MAP OF TOWNSHIP RANGE
 SECTION 13





Elmore County, Idaho



Leaflet | Powered by Esri

Common Land Unit

Cropland → Non-cropland CRP

2023 Crop Year

Farm 1957
Tract 2786

Wetland Determination Identifiers

- Restricted Use
- Limited Restrictions
- Exempt from Conservation Compliance Provisions



United States Department of Agriculture (USDA) Farm Service Agency (FSA) maps are for FSA Program administration only. This map does not represent a legal survey or reflect actual ownership; rather, it depicts the information provided directly from the producer and/or National Agricultural Imagery Program (NAIP) imagery. The producer accepts the data 'as is' and assumes all risks associated with use. USDA-FSA assumes no responsibility for actual or consequential damage incurred as a result of any user's reliance on this data outside FSA Programs. Wetland identifiers do not represent the shape, or specific determination of the area. Refer to your original determination (CPA-026 and attached maps) for exact boundaries and determinations or contact USDA Natural Resources Conservation Service (NRCS).

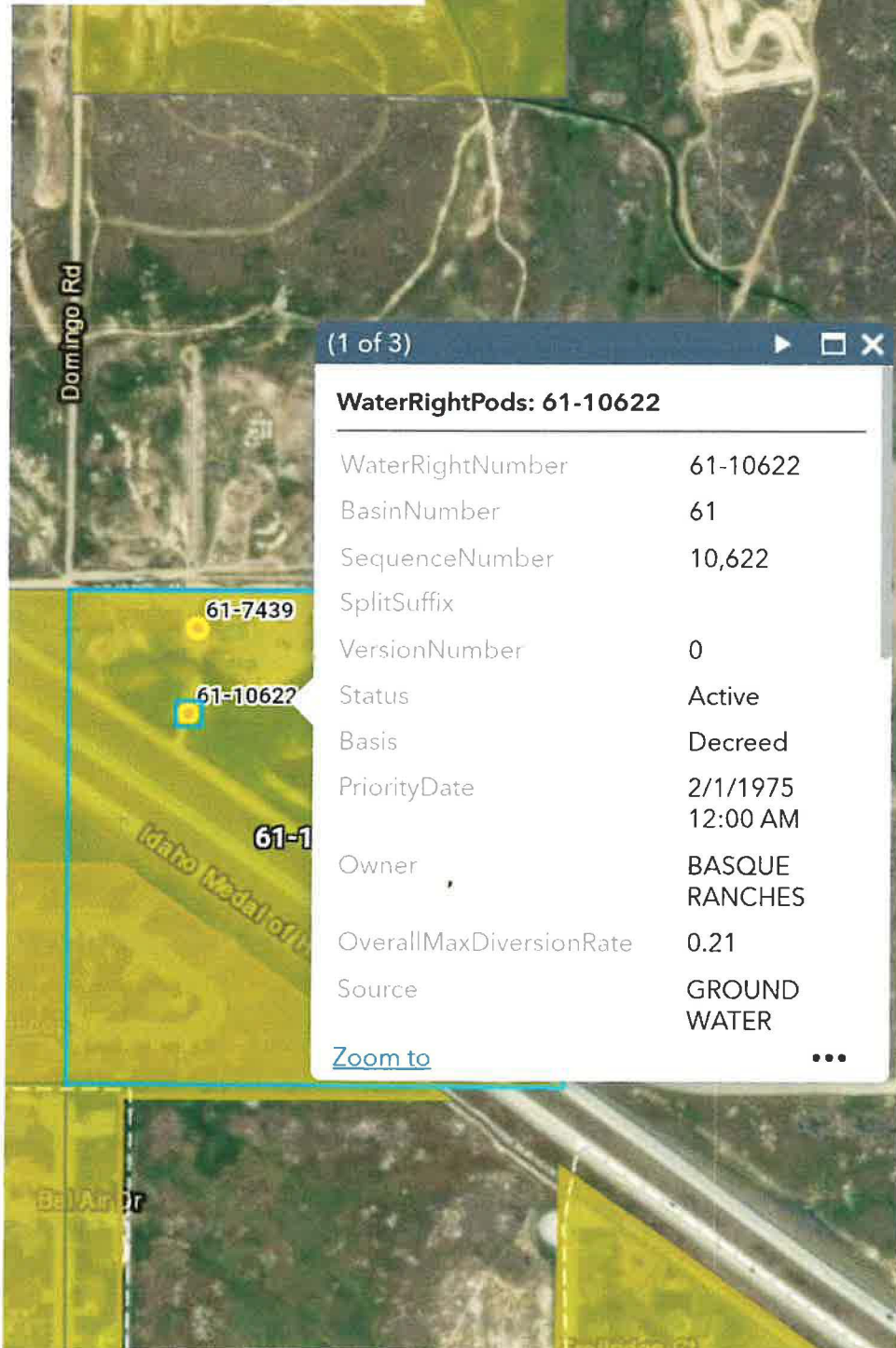
89679



61-10622



Show search results for 61-10622



89679



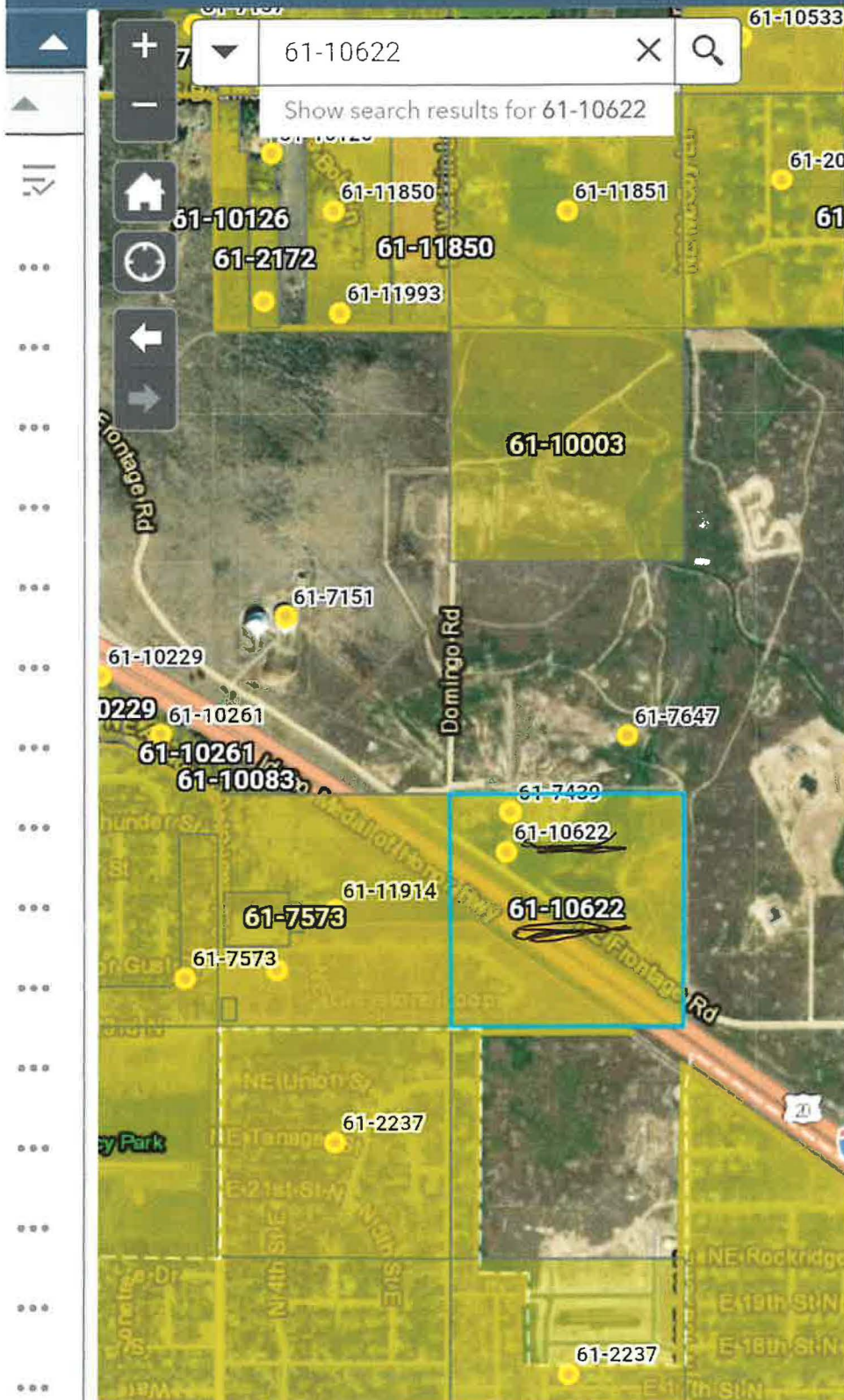


Water Right...

ps.idwr.idaho.gov



rights in Idaho



89679

D. Local Public Interest

The department must consider whether the proposed changes are in the local public interest as defined in Section 42-202B(3), *Idaho Code*. Some of the local public interest factors that may be considered in conjunction with a transfer application are (1) Recreation, fish, and wildlife impacts, (2) Water quality or contamination concerns, (3) Local and state ordinances, regulations, or policies related to water use, (4) Goals, requirements and limits set forth in the State Water Plan. If you choose to provide information about local public interest factors, label the information as Attachment 4D.

E. Conservation of Water Resources

Describe the diversion works and water delivery system. This may include sizes and dimensions of pumps, pipelines, headgates, ditches, dams, impoundments and irrigation equipment.

pump is for periodically irrigating acres . 100 total . with priority to the front 38.35 acres

as of right now our pump we have is a Briggs and Stratton 5 Hp

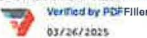
water pump modell # 135232 attatched to the motor is a 2inch diameter opening conversion to

PART 5 – FILING FEE AND SIGNATURE

A. Filing Fee. Filing fees for transfer applications are set forth in Section 42-221.O, *Idaho Code*. A table summarizing the filing fees for transfer applications is also found on the Department's website (idwr.idaho.gov). Any application proposing to change the nature of use for one or more rights requires an additional filing fee of \$250. Applications proposing to update the ownership records for water rights must also include the appropriate filing fee to update the ownership records. For any application relying on the filing fee set forth in Section 42-221.O.8, *Idaho Code*, attach a statement describing how the application qualifies under Section 42-221.O.8. Label documents as Attachment 5A.

B. Affidavit of Applicant or Representative:

I hereby assert that no one will be injured by the proposed changes and that the proposed changes do not constitute an enlargement in use of the original right(s). The information contained in this application is true to the best of my knowledge. I understand that any willful misrepresentations made in this application may result in rejection of the application or cancellation of an approval.

<i>Basque Ranches dba</i>		Basque Ranches	03/26/2025
Signature of Applicant		Print Name and Title, if applicable	Date
<i>Felipe M. Aguirre</i>		Felipe Aguirre Partner/Operator	03/36/2025
Signature of Applicant or Representative*		Print Name and Title, if applicable	Date

*If water rights included in this application are owned by multiple people or entities, each owner must sign the application form.

FOR DEPARTMENT USE ONLY

Fee Paid: \$ <u>250</u>	Receipt #: <u>W052445</u>	Date: <u>3-28-25</u>	Received by: <u>CC</u>
Add'l Paid: \$ _____	Receipt #: _____	Date: _____	Received by: _____

Weed treatment and seeding

Date: 10/18/2024

Client(s): BASQUE RANCHES
Elmore County, Idaho

Assisted By: CONNOR SMITH
NRCS
MOUNTAIN HOME SERVICE CENTER
ELMORE SOIL & WATER CONSERVATION DISTRICT

Land Units: Tract 2786, Fields 1a,1b



Macheel, Collin

From: Macheel, Collin
Sent: Friday, March 20, 2026 8:41 AM
To: IdwrPayable
Subject: Refund request
Attachments: Refund Request .docx

Please find the attached completed form for request of refund in the case of an incomplete water right transfer application.

Let me know if you need anything else,

Collin

REFUND REQUEST TEMPLATE

IdwrPayable@idwr.idaho.gov

TO: Fiscal
FROM: Collin Macheel
DATE: 3/19/2026
RE: Refund: Incomplete Application for Water Right Transfer-Returned

Email Content:

*Includes refund recipient's information

Please refund \$250. Incomplete Application for Permit-returned. Record Voided

NAME: BASQUE RANCHES
FELIPE AGUIRRE AND KARI SINCLAIR
ADDRESS: 1290 NE FRONTAGE RD
MOUNTAIN HOME, ID 83647

RECEIPT #: W052445

Governor Brad Little

Director Mat Weaver

February 5, 2026

Basque Ranches
1290 NE Frontage Road
Mountain Home, ID 83647

RE: Additional Information Needed to Support Water Right No. 61-10622, Transfer No. 89679

Dear Mr. Aquirre and Ms. Sinclair,

I hope this correspondence finds you well. I am writing this letter to gather more information in support of your transfer application and to identify a few key points that apply to a transfer of this nature.

To properly evaluate your Application for Transfer No. 89679, I need additional information about the water use that has occurred under Water Right No. 61-10622, as well as clarification on the proposed change to the point of diversion of this right. Please provide clarification on the quantity of water used under this right during the five years prior to your application (2020–2024). Water use records may relate to the maximum number of stock raised during this period. Additionally, the application supplied indicates a change in the point of diversion (water source) used by this right, without indicating directly. From the data on file and application provided it appears to indicate that you are proposing to change the point of diversion from a domestic (constructed) well to a spring.

The recorded water right and documentation of recent use will determine how much water is available for transfer to the proposed irrigation use. Water Right No. 61-10622 authorizes diversion of groundwater for DOMESTIC use for one home and STOCKWATER for 800 cattle. The right limits total diversion to 0.21 cubic feet per second and no more than 13,000 gallons per day. The stockwater portion of the right amounts to approximately 11 acre-feet per year per the Department standard for 800 cattle. Under the standard diversion volume for your area (4.0 acre-feet per acre of irrigation per year), this supports irrigation of about 2.8 acres. The total volume available for irrigation may be less if the stockwater use in recent years has not been fully utilized. This is substantially less than the acreage requested in your application (100 acres), so if you still want to proceed with your transfer application you would need to supply an updated description of the proposed place of use for irrigation to move forward.

The Notice of Claim to a Water Right (dated 01/08/1990) for WR 61-10622 describes the domestic well and submersible pump as the point of diversion from groundwater. Well records for the domestic well on your property show diversion from a depth of greater than 500 feet. The materials submitted with your transfer application appear to indicate a change to this point of diversion, suggesting use of surface flow or a horizontal shallow well. This would also need to be indicated clearly in the application submission in order to proceed.

If you would prefer to retain the domestic and stockwater uses rather than continue with evaluation of the proposed transfer to irrigation, you may withdraw your application. A withdrawal form is enclosed for your use should it be needed.

Please let me know whether you want to proceed with this application. If so, submit the requested information regarding recent water use and your intention as it applies to the point of diversion. **If I do not hear from you within 30 days, I will return your application due to insufficient information.**

Please feel free to reach out for clarification or if you have any questions.

Regards,

Collin Macheel
Staff Engineer