

JAN 20 2026

STATE OF IDAHO
DEPARTMENT OF WATER RESOURCESDEPT. OF WATER RESOURCES
EASTERN REGION

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 #7 of the instructions.

Water Right/Claim No.	Split?	Leased to Water Supply Bank?	Water Right/Claim No.	Split?	Leased to Water Supply Bank?
25-7110	Yes ☒	Yes ☐		Yes ☐	Yes ☐
<u>25-7110</u>	Yes ☐	Yes ☐		Yes ☐	Yes ☐
<u>25-14621</u>	Yes ☐	Yes ☐		Yes ☐	Yes ☐
	Yes ☐	Yes ☐		Yes ☐	Yes ☐
	Yes ☐	Yes ☐		Yes ☐	Yes ☐

2. Previous Owner's Name: Lyle and Lois Taylor
Name of current water right holder/claimant
3. New Owner(s)/Claimant(s): Circle C land & Cattle LLC
New owner(s) as listed on the conveyance document Name connector ☐ and ☐ or
- Mailing address Po Box 100 City Lewisville State Id Zip 83431
208 754 4611 Email Cattle @ Circle C . Net
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: 11/21/2025
6. Do you own the land identified as the water right place of use? Yes ☒ No ☐
o If no, attach evidence that written notice of the change of water right ownership has been delivered to the landowner of record.
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):
o \$25 per *undivided* water right.
o \$100 per *split* water right.
o 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.

SUPPORT DATA

IN FILE # 25-7110

8. Signature: [Signature] Title, if applicable: Owner Date: 1-20-26
Signature of new owner/claimant
Print name

- Signature: _____ Title, if applicable: _____ Date: _____
Signature of new owner/claimant
Print name

For IDWR Office Use Only:
Received by M. Peltis Date 1-20-26 Receipt No. E051394 Receipt Amt. 100.00
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 JB Processed by JB Date 4/6/2026

RECEIVED

MAR 27 2026

DEPT. OF WATER RESOURCES
EASTERN REGION

STATE OF IDAHO
DEPARTMENT OF WATER RESOURCES
See 1/20/2022 Ownership Change
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 #7 of the instructions.

Water Right/Claim No.	Split?	Leased to Water Supply Bank?	Water Right/Claim No.	Split?	Leased to Water Supply Bank?
25-7110	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: Lyle D. and Lois Taylor
Name of current water right holder/claimant
3. New Owner(s)/Claimant(s): Circle C Land and Cattle LLC
New owner(s) as listed on the conveyance document Name connector ☐ and ☐ or
- P.O. Box 100 Lewisville ID 83431
Mailing address City State Zip
208-313-5915 cory@cbarc.net
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: X Nov. 1 2025
6. Do you own the land identified as the water right place of use? Yes ☐ No ☐
☐ If no, attach evidence that written notice of the change of water right ownership has been delivered to the landowner of record.
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).
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☐ \$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:  President, Circle C Land & Cattle LLC 3-23-26
Signature of new owner/claimant Title, if applicable Date
Cory Clement
Print name

Signature: _____ Title, if applicable _____ Date _____
Signature of new owner/claimant
Print name

Received by M. Fitts Date 3-27-26 For IDWR Office Use Only: Refund Request Sent 4/6/2026
Receipt No. E051511 Receipt Amt. 25.00

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 _____

Application filed twice.



Pioneer Title Co.
GOING BEYOND

1655 Elk Creek Drive, Suite 100
Idaho Falls, ID 83404

ELECTRONICALLY RECORDED-DO NOT
REMOVE THE COUNTY STAMPED FIRST
PAGE AS IT IS NOW INCORPORATED AS
PART OF THE ORIGINAL DOCUMENT

File No. 887966 / FSTE 1205034-RI

Instrument # 495346

RIGBY, JEFFERSON, IDAHO

11-21-2025 03:17:51 PM No. of Pages: 1

Recorded for: FLYING S TITLE AND ESCROW - RIGBY

COLLEEN C POOLE

Fee: \$15.00

Ex-Officio Recorder Deputy: MH

Index To: WARRANTY DEED

Electronically Recorded by Simplifile

WARRANTY DEED

For Value Received Marilyn Jensen, an unmarried woman
hereinafter referred to as Grantor, does hereby grant, bargain, sell, warrant and convey unto

Circle C Land & Cattle LLC

hereinafter referred to as Grantee, whose current address is P O Box 100 Lewisville, ID 83431

The following described premises, to-wit:

Lot 2, Block 1, Broken Arrow Estates, Jefferson County, Idaho, as shown on the plat recorded June 16, 2014, as Instrument No. 411745.

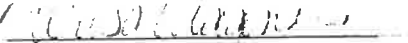
To HAVE AND TO HOLD the said premises, with their appurtenances unto the said Grantee(s), and Grantees(s) heirs and assigns forever. And the said Grantor(s) does (do) hereby covenant to and with the said Grantee(s), that the Grantor(s) is/are the owner(s) in fee simple of said premises; that said premises are free from all encumbrances EXCEPT those to which this conveyance is expressly made subject and those made, suffered or done by the Grantee(s); and subject to U.S. Patent reservations, restrictions, dedications, easements, rights of way and agreements, (if any) of record, and current years taxes, levies, and assessments, includes irrigation and utility assessments, (if any) which are not yet due and payable, and that Grantor(s) will warrant and defend the same from all lawful claims whatsoever.

Dated:


Marilyn Jensen

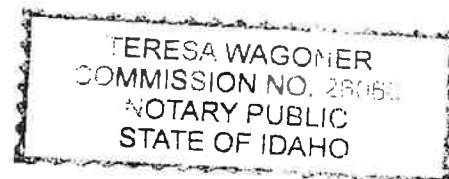
State of Idaho, County of Bonneville

This record was acknowledged before me on November 21, 2025 by Marilyn Jensen


Signature of notary public

Commission Expires:

Residing at Idaho Falls, ID
Commission Expires 4-7-2027





Instrument # 412328

RIGBY, JEFFERSON, IDAHO
07-28-2014 09:39:29 AM No. of Pages: 3
Recorded for: FIRST AMERICAN TITLE - RIGBY
CHRISTINE BOULTER Fee: \$16.00
Ex-Officio Recorder Deputy: LK
Index To: QUIT CLAIM DEED
Electronically Recorded by Simplifile

QUITCLAIM DEED

File No.: 510835-RI (mf)

Date: July 18, 2014

For Value Received, **Marilyn Jensen, formerly known as Marilyn Virgin, Alan Taylor and Barbara Mugleston as Personal Representatives of the Estate of Lyle D. Taylor**, do(es) hereby convey, release, remise, and forever quit claim unto **Marilyn Jensen, a married woman as her sole and separate property**, whose address is 289 N. 3400 E. Rigby, ID 83442 hereafter called the Grantee, the following described premises situated in **Jefferson County, Idaho**, to-wit:

See Attached Exhibit "A"

together with its appurtenances.

Dated: July 24, 2014

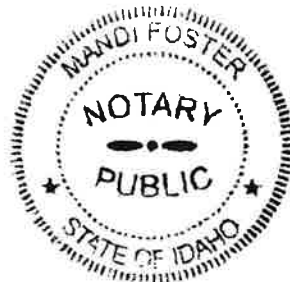
Marilyn Jensen
**Marilyn Jensen, formerly known as Marilyn Virgin,
Personal Representative**

Alan Taylor
Alan Taylor, Personal Representative

Barbara Mugleston
Barbara Mugleston, Personal Representative

STATE OF Idaho)
COUNTY OF Jefferson) ss.

On this July 24, 2014 before me, a Notary Public in and for said State, personally appeared **Marilyn Jensen**, known or identified to me to be the person(s) whose name(s) is subscribed to the within instrument as Personal Representative of the Estate of **Lyle D. Taylor**, and acknowledged to me that she executed the same as such Personal Representative.



Mandi Foster
Notary Public of Idaho

Residing at: Edwardsburg, ID

Commission Expires: 3/28/17

STATE OF Idaho)
)
COUNTY OF Jefferson)
)

On this July 23, 2014, before me, a Notary Public in and for said State, personally appeared **Alan Taylor**, known or identified to me to be the person(s) whose name(s) is subscribed to the within instrument as Personal Representative of the Estate of **Lyle D. Taylor**, and acknowledged to me that he executed the same as such Personal Representative.

Mandi Foster
Notary Public of Idaho
Residing at: Idaho Falls, ID
Commission Expires: 3/28/17



STATE OF Idaho)
)
COUNTY OF Jefferson)
)

On this July 22, 2014, before me, a Notary Public in and for said State, personally appeared **Barbara Mugleston**, known or identified to me to be the person(s) whose name(s) is subscribed to the within instrument as Personal Representative of the Estate of **Lyle D. Taylor**, and acknowledged to me that she executed the same as such Personal Representative.

Mandi Foster
Notary Public of Idaho
Residing at: Idaho Falls, ID
Commission Expires: 3/28/17



EXHIBIT "A"

East Half of the Northeast Quarter (E½NE¼) of Section 19, Township 4 North, Range 38 East of the Boise Meridian, together with 8 shares of Selck & Taylor Canal Company water, 8 shares of Burgess Canal Company Water, 80 shares of the Water Users' Ass'n of Boyce Lateral, Inc.,

Less and Excepting:

Part of Section 19, Township 4 North, Range 38 East, B.M., Jefferson County, Idaho, described as: Beginning at a point on the Easterly right-of-way of Lewisville Highway that is S89°15'26"W 39.24 feet from the East ¼ Corner of Section 19, and running thence along the center line of said section S89°15'26"W 1,280.81 feet; thence N00°15'22"W 1,029.05 feet; thence N89°44'38"E 327.88 feet; thence S00°15'22"E 442.84 feet; thence N89°44'38"E 953.14 feet to the Easterly right-of-way of said Highway; thence along said right-of-way S00°14'36"E 33.89 feet; thence S90°00'00"W 3.26 feet to a canal along said canal the following five (5) courses; thence (1) S82°27'13"W 114.36 feet; thence (2) S79°58'53"W 73.34 feet; thence (3) S77°34'41"W 70.93 feet; thence (4) S76°15'04"W 57.61 feet; thence (5) S56°06'00"W 16.21 feet; thence across said canal S26°43'56"E 19.31 feet; thence S55°27'53"W 170.56 feet; thence S00°17'30"W 109.97 feet; thence N89°45'40"E 457.85 feet; thence N90°00'00"E 3.29 feet to the Easterly right-of-way of said Highway; thence along said right-of-way S00°14'36"E 253.68 feet to the Point of Beginning.

Township 4 North, Range 38 East of the Boise Meridian, Jefferson County, Idaho. Section 19: Beginning at a point on the Easterly right-of-way of Lewisville Highway that is N00°15'22"W 253.17 feet and S90°00'00"W 39.18 feet from the East ¼ Corner of Section 19 and running S90°00'00"W 3.29 feet; thence S89°45'40"W 457.85 feet; thence N00°17'30"E 109.97 feet; thence N55°27'53"E 170.56 feet; thence across a canal N26°43'56"W 19.31 feet; thence along said canal the following five courses: 1) N56°05'00"E 16.21 feet; thence 2) N76°15'04"E 57.61 feet; thence 3) N77°34'41"E 70.93 feet; thence 4) N79°58'53"E 73.34 feet; thence 5) N82°27'13"E 114.35 feet; thence N90°00'00"E 3.26 feet to the Easterly right-of-way of said highway; thence along said right-of-way S00°14'36"E 287.77 feet to the Point of Beginning.

Township 4 North, Range 38 East of the Boise Meridian, Jefferson County, Idaho. Section 19: Beginning at a point on the Easterly right-of-way of Lewisville Highway that is N00°15'22"W 253.17 feet and S90°00'00"W 39.18 feet from the East ¼ Corner of Section 19 and running S90°00'00"W 3.29 feet; thence S89°45'40"W 457.85 feet; thence N00°17'30"E 109.97 feet; thence N55°27'53"E 170.56 feet; thence across a canal N26°43'56"W 19.31 feet; thence along said canal the following four (4) courses 1) N56°06'00"E 16.21 feet; thence 2) N76°15'04"E 57.51 feet; thence 3) N77°34'41"E 70.93 feet; thence 4) N79°58'53"E 34.31 feet; thence N89°44'38"E 155.17 feet; thence along said right-of-way S00°14'26"E 266.66 feet to the Point of Beginning.



IDAHO DEPARTMENT OF
WATER RESOURCES

Eastern Region • 900 N Skyline Drive, Suite A • Idaho Falls, ID 83402-1718

Phone: 208-525-7161 • Fax: 208-525-7177 • Email: easterninfo@idwr.idaho.gov • Web: idwr.idaho.gov

Governor Brad Little

Director Mathew Weaver

April 06, 2026

CIRCLE C LAND & CATTLE LLC
PO BOX 100
LEWISVILLE ID 83431-0100

Re: Change in Water Right Ownership: 25-7110 (Split into 25-7110 and 25-14621)

Dear Water Right Holder(s):

The Department of Water Resources (Department) acknowledges the receipt of correspondence changing ownership of a portion of the above referenced water right(s) to you. The Department has modified its records based on the information received and has enclosed a computer-generated report for you.

Your portion of each water right(s) has a specified point of diversion, nature of use and place of use. If you plan to change the authorized point of diversion, nature of use, or place of use, including adding a new point of diversion, you must file an Application for Transfer of Water Right. If you do not plan to change any elements of your water right, then no further action is required at this time.

The portion of the water right retained by the original right holder retains the original water right number. The Department is sending the original right holder a copy of this letter and a computer-generated report showing the changes to the original water right.

Updating the ownership record for a water right does not reconfirm the validity of the right. When processing a Notice of Change in Water Right Ownership, the Department does not review the history of water use to determine if the right has been forfeited or deliberately abandoned 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 Idaho Code §§ 42-222 and 42-223.

Please note, water right owners are required to report any change of water right ownership and any change of mailing address to the Department within 120 days of the change. Reporting forms are available from any office of the Department, or from the Department's website.

If you have any questions concerning the enclosed information, please contact me at 208-497-3787.

Sincerely,

Jonie Bailly
Technical Records Specialist 1

Enclosure(s)

cc: LOIS TAYLOR
LYLE TAYLOR
WATER DISTRICT 120

Baily, Jonie

From: Baily, Jonie
Sent: Monday, April 6, 2026 4:50 PM
To: IdwrPayable
Subject: Refund Request

Good afternoon!

I have a refund request as follows:

Receipt number: E051511
Amount: \$ 25.00
Payable to: C Bar C Cattle Co LLC
PO BOX 100
Lewisville ID 83431

Reason: Ownership Change received 1/20/2026, additional information requested however they refiled the same application along with the fee on March 27, 2026. They are entitled to a full refund of the fee paid on March 27, 2026. Correct fee paid under receipt paid on 1/20/2026.

Let me know if you have any questions or need additional information. Have a great day!!!

 IDAHO DEPARTMENT OF
WATER RESOURCES
Jonie Baily | Technical Records Specialist
900 N Skyline Drive Ste. A, Idaho Falls, ID 83402
Phone number: (208) 525-7161
Fax number: (208) 525-7177
Email: jonie.baily@idwr.idaho.gov
Website: www.idwr.idaho.gov

Baily, Jonie

From: Baily, Jonie
Sent: Wednesday, March 25, 2026 2:12 PM
To: 'cattle@cbarc.net'
Subject: Ownership Change

RE: Change in Ownership Water Right No. 25-7110

Dear Sir/Madam:

The Department of Water Resources acknowledges receipt of your Notice of Change in Water Right Ownership.

Our review of your notice indicates that additional information is required before we can process the change. information required is indicated below:

**** **Evidence of Ownership:** According to the notes on the file. The department is waiting for a copy of the deed from Lois and Lyle Taylor (the current owner of the water right) to Marilyn Jensen. We have a copy of the deed from Marilyn Jensen to Circle C Land & Cattle LLC. Please supply a copy of the deed or deeds completing the chain of title back to the current owner of the water right.

Because the Department cannot process the ownership change without proper documentation/fees, we will hold any action on your notice pending receipt of the necessary information/fees. If we do not receive the necessary information/fees within 30 days we will return your notice and all attachments and your notice will not be processed.

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 the Department if you have any questions.

Sincerely,

 IDAHO DEPARTMENT OF
WATER RESOURCES
Jonie Baily | Technical Records Specialist
900 N Skyline Drive Ste. A, Idaho Falls, ID 83402
Phone number: (208) 525-7161
Fax number: (208) 525-7177
Email: jonie.baily@idwr.idaho.gov
Website: www.idwr.idaho.gov

Vital Statistic Record Notice

Name: Lyle Dean Taylor

Date: September 14, 2010

Death certificates and other vital statistic records are exempt from disclosure under Idaho's Public Records Act (Chapter 1, Title 74) and are therefore not retained as part of a water right record or other record that is available to the public.

The notice of change of water right ownership form included a death certificate which was relied on to verify and update the record of ownership but was not retained as part of the permanent record.