

STATE OF IDAHO  
DEPARTMENT OF WATER RESOURCES**RECEIVED****MAR 18 2026****DEPT. OF WATER RESOURCES  
SOUTHERN REGION****CHANGE IN ADDRESS**

This form can be used to notify the Department of a change in  
address of the owners of record for the listed water rights.  
(Please print or type)

Water Right Number(s): 36-16727Name(s): James L TynerOld Mailing Address: 5720 N Oasis Dr  
Garden City, ID 83714-1702New Mailing Address: James Tyner c/o Lisa Waltman  
5550 E Lekeittio Village Dr.  
Nampa, ID 83687Telephone Number: 208-860-0509Email: lisa.waltman9@gmail.comSignature(s) of Owner(s) James L. Tyner  
by Lisa L. Waltman POA  
(Include your title if on behalf of company or organization.)Date: 3/17/2024

Send a signed original to your closest regional office:

IDWR Northern Region  
7600 N. Mineral Dr., Suite 100  
Coeur d'Alene, ID 83815-7763  
(208) 762-2800IDWR Western Region  
2735 Airport Way  
Boise, ID 83705-5082  
(208) 334-2190IDWR Eastern Region  
900 N. Skyline Dr., Suite A  
Idaho Falls, ID 83402-1718  
(208) 525-7161IDWR Southern Region  
650 Addison Ave W, Suite 500  
Twin Falls, ID 83301-5858  
(208) 736-3033

# Idaho General Durable Power of Attorney

Idaho Code §§ 15-12-101 *et seq.*

## IMPORTANT INFORMATION

This power of attorney authorizes another person (your Agent) to make decisions concerning your property for you (the principal). Your Agent can make decisions and act with respect to your property (including your money) whether or not you are able to act for yourself. The meaning of authority over subjects listed on this form is explained in the Uniform Power of Attorney Act, Chapter 12, Title 15, Idaho Code.

A. *Designation of Agent.* I, James L. Tyner, name the following person as my Agent:

Name: Lisa T. Waltman

Address: 928 East Walcott Lake Court, Middleton, Idaho 83644

Phone Number: (208) 860-0509

B. *Grant of General Authority.* I grant my Agent and any Successor Agent general authority to act for me with respect to the following subjects as defined in the Uniform Power of Attorney Act, Chapter 12, Title 15, Idaho Code:

(INITIAL each subject you want to include in the Agent's general authority. If you wish to grant general authority over all of the subjects you may initial "All Preceding Subjects" instead of initialing each subject.)

- ☐ Real Property
- ☐ Tangible Personal Property
- ☐ Stocks and Bonds
- ☐ Commodities and Options
- ☐ Banks and Other Financial Institutions
- ☐ Operation of an Entity or Business
- ☐ Insurance and Annuities
- ☐ Estates, Trusts, and Other Beneficial Interests
- ☐ Claims and Litigation
- ☐ Personal and Family Maintenance
- ☐ Benefits from Governmental Programs or Civil or Military Service
- ☐ Retirement Plans
- ☐ Taxes
- ☒ All Preceding Subjects.

By initialing "All Preceding Subjects" above, I grant my Agent the general authority to do all acts that I, as the principal, could do, and I incorporate by reference the subjects described in Idaho Code §§ 15-12-204 through 15-12-217, and the authority referred to in Idaho Code § 15-12-201(3).

C. *Grant of Specific Authority.* Except as expressly otherwise provided herein, my Agent MAY NOT do any of the following specific acts for me UNLESS I have INITIALED the specific authority listed below:

(CAUTION: Granting any of the following will give your Agent the authority to take actions that could significantly reduce your property or change how your property is distributed at your death. **INITIAL ONLY the specific authority you WANT to give your Agent.** If you wish to grant authority over all of the subjects listed below, you may initial "All Preceding Subjects" instead of initialing each subject.)

- ☐ Create, amend, revoke, or terminate an inter vivos trust
- ☐ Make a gift without limitations. See special instructions in this Idaho General Durable Power of Attorney, below.
- ☐ Create or change rights of survivorship
- ☐ Create or change a beneficiary designation
- ☐ Create or change ownership of any financial account or policy, even if that change results in my name being removed from the account or policy
- ☐ Authorize another person to exercise the authority granted under this Idaho General Durable Power of Attorney
- ☐ Waive the principal's right to be a beneficiary of a joint and survivor annuity, including a survivor benefit under a retirement plan
- ☐ Exercise fiduciary powers that the principal has authority to delegate
- ☐ **All Preceding Subjects.**

D. *Limitation on Agent's Authority.* An Agent that is not my ancestor, spouse, or descendant MAY NOT use my property to benefit the Agent or a person to whom the Agent owes an obligation of support unless I have included that authority in the Special Instructions.

No individual serving as my Agent may exercise any fiduciary power or discretion if the exercise of that power or discretion would:

1. Cause any income generated by my property to be attributed to my Agent for federal income tax purpose;
2. Cause the value of any property subject to this Idaho General Durable Power of Attorney to be included in my Agent's gross estate for federal estate tax purposes; or

3. Cause any distribution made or allowed to be made by my Agent to be treated as a gift from my Agent.

If the exercise of a power by my Agent under this Idaho General Durable Power of Attorney would cause any of the foregoing results, a Special Agent appointed under this section may exercise the power of discretion.

E. *Appointment of a Special or Ancillary Agent.* If for any reason any Agent is unwilling or unable to act with respect to any property or any provision of this Idaho General Durable Power of Attorney, my Agent shall appoint, in writing, a corporate fiduciary or an individual to serve as Special Agent as to the property or with respect to the provision. The Special Agent appointed must be an individual that is not related or subordinate to my Agent within the meaning of Section 672(c) of the Internal Revenue Code. My Agent may revoke any such appointment at will.

If my Agent determines that it is necessary or desirable to appoint an Ancillary Agent to act under this Idaho General Durable Power of Attorney in a jurisdiction other than this one, my Agent may do so. In making an appointment, my Agent may sign, execute, deliver, acknowledge and make declarations in any documents that may be necessary, desirable, convenient or proper in order to carry out the appointment.

A Special or Ancillary Agent may exercise all powers granted by this Idaho General Durable Power of Attorney unless expressly limited elsewhere in this Idaho General Durable Power of Attorney or by the instrument appointing the Special or Ancillary Agent. A Special or Ancillary Agent may resign at any time by delivering written notice of resignation to my Agent. Notice of resignation shall be effective in accordance with the terms of the notice.

F. *Special Instructions.* My Agent or Co-Agents, shall also have the powers and authority listed in this Special Instructions section as well as the powers and authority mentioned above. If I have named Co-Agents, each Co-Agent shall have the ability to exercise the powers and authority in this document independently.

If the statement of authority in these Special Instructions is broader than the powers referred to above, or the powers referred to in Idaho's Uniform Power of Attorney Act, Idaho Code §§ 15-12-101 *et seq.* (as amended), the broadest authority shall control, pursuant to § 15-12-201(5), Idaho Code.

1. *Gifts.* If I have granted the ability to make gifts under Paragraph D above, I give my Agent the power to make gifts, grants, or other transfers without consideration, of cash, or other real or personal property (including but not limited to any property then constituted or included in any revocable trust established by me), either outright or in trust, including the forgiveness of indebtedness, in accordance with the provisions in this paragraph 1.

a. My Agent may make gifts in any amount, up to and including all property, both personal and real property, may be made to my any individual or organization, including my Agent, either outright or in trust, in such amounts and upon such terms and conditions as my Agent, in my Agent's sole judgment, may deem to be reasonable but only in accordance with a prior pattern of gifting established by me or with the approval of legal counsel with knowledge of long term care benefits retained to represent my interests. In determining the reasonableness of any proposed gift, my Agent and my legal counsel shall take into consideration the value and nature of my assets; my foreseeable obligations and need for maintenance; eligibility for public benefits, a program or assistance under a statute or government regulation; minimization of income, estate, inheritance, generation skipping transfer or gift taxes. My agent may retain legal counsel on my behalf in order to analyze and approve a gift or gifting strategy under this paragraph. My agent may provide third parties with a verbal or written statement outlining such planning has occurred. Such statements made by my agent shall be conclusive evidence insofar as third parties are concerned of the facts set forth, and any person acting in reliance upon such statements shall incur no liability because of such reliance.

b. In order to ensure that any gifting does not create any adverse tax consequence to the Agent, this paragraph shall not be construed as a general power of appointment, but is limited to gifting made in connection with governmental assistance and public benefits on behalf of the principal.

2. *Benefits from Governmental Programs or Civil or Military Service.* I give my Agent all of the powers necessary to supplement those powers listed in §15-12-214, Idaho Code which may relate to any Governmental Program or Civil or Military Service, including with respect to benefits from Social Security, Medicare, Medicaid, Veterans Administration, Railroad Retirement Board or other governmental program, or civil or military service, existing when this Power is executed or accruing thereafter, whether existing or accruing in this state or elsewhere.

3. *Medicaid.* I further specifically authorize said Agent to execute on my behalf any documents that may be required to establish my eligibility for medical assistance under the Medicaid program or under any program that replaces or complements, in part or in whole, the Medicaid program, including but not limited to the power to enter into a "Miller" or "Medigap" Trust in order that I can meet the income qualifications for any government programs including Medicaid.

I further specifically authorize my Agent to transfer any and all of my assets to my Agent or to anyone else that my Agent determines is appropriate, at the sole and complete discretion of my Agent, in order to establish Medicaid eligibility for me or obtain any other governmental benefits or benefits from any other third party which may be available or for any other purpose which my Agent may deem appropriate. I also specifically authorize my Agent to purchase any life insurance or annuities naming my Agent or anyone else as beneficiary, as my Agent determines is appropriate, at the sole and complete discretion of my Agent.

I further specifically authorize my Agent the power to take any of the following actions on my behalf:

- a. sign a Spousal Refusal;
- b. sign an Assignment of Support; and
- c. divide community property assets equally or unequally between my spouse and me.

G. *Supplemental Trust Powers.* My attorney in fact shall also have the power to transfer my assets when necessary, including but not limited to transferring my assets into or out of irrevocable or revocable trusts, family limited partnerships or other such entities as my attorney in fact shall deem proper. In considering the propriety and terms of such planning entities, my attorney in fact shall take into account my wishes, as expressed in my will, revocable trust, or other documents, regarding my bequest plan and my choice of fiduciaries. I give my Agent all of the rights, powers, and discretion that I, as trustee, may be entitled to exercise under any trust agreement.

H. *Exercise of Power of Appointment.* I give my Agent power to exercise in whole or in part, or decline to exercise, my rights under any special or general power of appointment or any rights retained by me in any trust or otherwise, whether or not any such trusts or other instrument was created by me or others.

I. *Tax Powers.* I give my Agent the power to sign all state, Federal and local tax returns on my behalf and to enter into any agreement with any taxing agency on my behalf, or represent me in any capacity before such taxing agencies; to represent me in all tax matters; to prepare, sign, and file federal, state, and/or local income, gift and other tax returns of all kinds, including, where appropriate, joint returns, FICA returns, payroll tax returns, claims for refunds, requests for extensions of time to file returns and/or pay taxes, extensions and waivers of applicable periods of limitation, protests and petitions to administrative agencies or courts, including the tax court, regarding tax matters, and any and all other tax related documents, including but not limited to consents and agreements under Section 2032A of the Internal Revenue Code or any successor section thereto and consents to split gifts, closing agreements, and any power of attorney form required by the Internal Revenue Service and/or any state and/or local taxing authority with respect to any tax year between the years 1980 and 2050; to pay taxes due, collect and make such disposition of refunds as my Agent shall deem appropriate, post bonds, receive confidential information and contest deficiencies determined by the Internal Revenue Service and/or any state and/or local taxing authority; to exercise any elections I may have under federal, state or local tax law; to allocate any generation-skipping tax exemption to which I am entitled; and generally to represent me or obtain professional representation for me in all tax matters and proceedings of all kinds and for all periods between the years 1980 and 2050 before all officers of the Internal Revenue Service and state and local authorities and in any and all courts; to engage, compensate

and discharge agents, accountants and other tax and financial advisors and consultants to represent and/or assist me in connection with any and all tax matters involving or in any way related to me or any property in which I have or may have an interest or responsibility.

J. *Reasonable Compensation and Reimbursement.* My Agent will be entitled to fair and reasonable compensation for the services rendered as a fiduciary. My Agent may charge additional fees for services that are not within the duties as Agent, such as fees for legal services, tax return preparation, and corporate finance or investment banking services.

In addition to receiving compensation, my Agent may be reimbursed for reasonable costs and expenses incurred in carrying out duties under this Idaho General Durable Power of Attorney.

K. *Effective Date.* The rights, powers, and authority of said Agent herein granted shall commence and be in full force and effect on the date indicated below, and such rights, powers, and authority shall remain in full force and effect thereafter until rescinded by the principal in writing.

L. *Nomination of Conservator.* If it becomes necessary for a court to appoint a conservator of my estate, I nominate the Agents named in this document, in the order of priority listed. If I have named Co-Agents, I nominate those individuals as co-conservators.

It is my intention by executing this Idaho General Durable Power of Attorney to provide for the administration of my affairs without the necessity of Court action. Accordingly, I request in the strongest possible terms that any Court which may receive or act upon a petition for the appointment of a conservator or guardian of my estate should deny such petition so long as my Agent is acting under this Idaho General Durable Power of Attorney. In the event that my Agent is unavailable or unable to serve as Agent or as conservator or guardian I request that my desires, as expressed in this document, be given full force and effect as a written expression of my wishes and intent.

M. *Reliance on This Idaho General Durable Power of Attorney.* Any person, including my Agent, may rely upon the validity of this Idaho General Durable Power of Attorney or a copy of it unless that person knows it is terminated or invalid.

N. *Revocation of Prior Powers.* I hereby revoke all powers of attorney that I have previously given to any person to act on my behalf or represent me as to any matters, other than (i) any power of attorney or signature card I may have executed in connection with specific accounts held at a bank or other financial institution, or (ii) any medical power of attorney I have executed prior to or contemporaneously with the execution of this Idaho General Durable Power of Attorney.

This Idaho General Durable Power of Attorney may only be revoked by my express written revocation or by the express written revocation of my duly appointed conservator. All acts done by my attorney-in-fact pursuant to this Idaho General Durable Power of Attorney before any notice

of revocation is made by me or my conservator are in all respects valid and of full force and effect and I hereby ratify and confirm all such acts.

Nothing in this instrument shall be construed as creating in my Agent a general power of appointment exercisable in his or her own behalf, or for the benefit of his or her estate, creditors, or creditors of his or her estate.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

Dated this 19th day of October, 2023.

  
James L. Tyner

STATE OF IDAHO                    )  
                                              :ss.  
COUNTY OF ADA                 )

On this 19th day of October, 2023, before me, a Notary Public for the State of Idaho, personally appeared James L. Tyner, known to me to be the person named in the foregoing, and acknowledged to me that he executed the same as his free act and deed, for the uses and purposes therein mentioned.

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



  
Notary Signature



IDAHO DEPARTMENT OF  
**WATER RESOURCES**

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

Phone: 208-736-3033 • Fax: 208-736-3037 • Email: [southerninfo@idwr.idaho.gov](mailto:southerninfo@idwr.idaho.gov) • Web: [idwr.idaho.gov](http://idwr.idaho.gov)

**Governor Brad Little**

**Director Mathew Weaver**

January 26, 2026

JAMES L TYNER  
1120 N ALLUMBAUGH ST APT 299  
BOISE ID 83704

Re: Mailing address for Water Right No(s). 36-16727

Dear Water Right Holder(s):

The Department is working to clean up water right records to properly ensure that the mailing address(s) are correct. The enclosed correspondence was recently mailed to you at 5720 N Oasis Dr, Garden City, ID, however it was later returned to us by the Post Office as undeliverable.

In order for future notices related to your water rights to reach you properly, we need to confirm your correct mailing address. Please complete the enclosed Change in Address form, sign and return to our office at your earliest convenience.

Thank you in advance for your cooperation. If you have any questions regarding this letter, please feel free to call (208) 736-3033.

Sincerely,

*Denise Maline*

Denise Maline  
Administrative Assistant

Enclosures

STATE OF IDAHO  
DEPARTMENT OF WATER RESOURCES  
650 Addison Ave. W., Ste. 500  
Twin Falls, ID 83301-5858

RECEIVED

JAN 23 2026

DEPT. OF WATER RESOURCES  
SOUTHERN REGION

January 13, 2026

JAMES L TYNER  
5720 N OASIS DR  
GARDEN CITY, ID 83714-1702

FIRST-CLASS



US POSTAGE<sup>IMP</sup> PITNEY BOWES

ZIP 83301  
02 7H  
0006222815

\$ 000.74<sup>0</sup>  
JAN 12 2026

WD130

NIXIE \$80 NFE 1 2500001/20/26

NOT DELIVERABLE AS ADDRESSED  
UNABLE TO FORWARD

83714-1702 FWD  
83714-1702 58

BC: 83301585825 \*3014-08891-15-22

## Water District 130 Annual Meeting Notice

36-16727

Per tax parcel info: 1120 N Allumbaugh St, Apt 299, Boise ID 83704

Meeting notice sent again with address change request 1-26-2026

DM