

Jerome, Idaho
August 10, 2026

The Board of Directors of the American Falls Reservoir District, Idaho, met in public session at the regular meeting place of the Board at 152 1st Ave W, Jerome, Idaho August 10, 2026 at 10:03 A.M. with the following person present:

Dan Shewmaker	President, Member
Dave Ramseyer	Vice President, Member
Graham Hooper	Treasurer, Member
DeWitt Marshall	Member
Brad Shackelford	Member
Absent: Rob Blick	
Greg Hirai	Member
	Member

Attorney Abby Bitzenberg, Secretary Debbie Falconburg and guest Thomas Kinder were also present.

The meeting was called to order and conducted by President Dan Shewmaker.

The minutes of the Board meeting July 13, 2026 were approved with a by Director Dave Ramseyer, seconded by Director Graham Hooper.

DISTRICT ACCOUNT

Secretary Debbie Falconburg presented the Claims and August 10, 2026 Treasurer's Report to the Board. (See page 2)

Director Graham Hooper moved the Claims and Treasurer's Report be approved Director DeWitt Marshall seconded the motion. The motion passed.

TRANSFERS

Director Dave Ramseyer, seconded by Director Brad Shackelford, approved three transfers from Twin Falls Canal Company with a motion. (Pages 3-4)

Director Graham Marshall, seconded by Director Graham Hooper, approved two transfers from North Side Canal Company with a motion. (Pages 4-5)

Attorney Abby Bitzenberg distributed packets of information and commented concerning:

- I. Water Supply Outlook/BIR & WD1 Report
- II. Federal Issues
- III. State Issues
 - A. Quagga Mussel Update
 - B. July Methodology Order
 - C. Managed Aquifer Recharge Sites Approved by IDWR
 - D. Bylaws

Director Rob Blick attended the meeting at 10:22 a.m.

The meeting was adjourned 10:29 a.m.

TREASURER'S REPORTCash Balance 06-30-2026
Receipts July, 2026\$ 43,978.83
\$ 145,386.72
\$ 189,365.55**Disbursements:**

Claims 07-13-2026	\$ 2,654.51
Debbie Falconburg	\$ 4,205.51
Brandi Weston	\$ 2,871.02
Farmer's Debt Card	\$ 842.36
Pay Roll Expenses	\$ 6,703.56
Total Distribution 07-31-2023	\$ 17,276.96

\$ 17,276.96

Cash on Hand 07-31-2023

\$ 172,088.59 \$ 172,088.59

IDAHO STATE TREASURER LOCAL GOVERNMENT INVESTMENT POOL GENERAL FUND ACCT #1230

Balance in Invest. Pool 06-30-26 \$ 3,065,187.07

Interest Credited 07-01-26 \$ 9,634.01

Balance in Investment Pool #1230 07/31/26 \$ 3,074,821.08

\$ 3,074,821.08

Total Balance 07/31/2023

\$ 3,246,909.67

Average Weighted Yield 3.8240%

CLAIMS August 10, 2026

Rob Blick	\$ 178.51
Greg Hirai	\$ 146.61
Graham Hooper	\$ 211.02
Dave Ramseyer	\$ 175.50
Brad Shackelford	\$ 297.40
Dan Shewmaker	\$ 174.05
SS Remit	\$ 2,943.51
State Tax Commission	\$ 459.00
State of Idaho Dept. Labor	\$ 23.34
PERSI	\$ 2,062.30
Gallagher Benefit Administrators Inc.	\$ 32.32
City of Jerome	\$ 214.01
Clark's Landscaping	\$ 120.00
Gooding County Treasurer	\$ 1,779.23
Idaho Power	\$ 108.12
Intermountain Gas Co	\$ 25.37
Lila Livia	\$ 125.00
Parsons Bethke & Lattimer	\$ 1,680.56
Project Mutual Telephone	\$ 136.11
Republic Services	\$ 76.75
Times News	\$ 57.11
TruGreen	\$ 129.87
Vance Landscape & Sprinkler	\$ 540.00
Brandi Weston	\$ 514.75
Kassi Weston	\$ 791.25
	\$ 6,298.13 \$ 6,703.56

Stupid QuickBooks

RWSG Grant *

Bank Balance 6/30/26/26 \$112,496.66

Cleared checks

Bank Balance 7/31/26 \$112,496.66

uncleared checks

\$0.00

Account balance

\$ 112,496.66

August 10, 2026

RESOLVED, That that certain agreement made and entered into by and Ronnie D & Kama L Klimes of Twin Falls County, State of Idaho, party/(ies) of the first part, Twin Falls Canal Company of Twin Falls County, State of Idaho, party/(ies) of the second part, under date of July 15, 2026 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Lot One (1) of Roberts Subdivision in Section One (1), Township Ten (10) South, Range Fourteen (14) East, Boise Meridian for the purchase of a waterright supplemental to None and 33/100 (0.33) share of the stock of the Twin Falls Canal Company shall be chargeable against To Be Held As Treasury Stock Until Resale and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

August 10, 2026

RESOLVED, That that certain agreement made and entered into by and Twin Falls Canal Company of Twin Falls County, State of Idaho, party/(ies) of the first part, Randy Price of Twin Falls County, State of Idaho, party/(ies) of the second part, under date of July 14, 2026 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against the Buy/Share Program for the purchase of a waterright supplemental to One and 00/100 (1.00) share of the stock of the Twin Falls Canal Company shall be chargeable against Lot Eleven (11), Block One (1) in Filer Eagle Crest Estates in Section Eighteen (18), Township Nine (9) South, Range Sixteen (16) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

August 10, 2026

RESOLVED, That that certain agreement made and entered into by and Twin Falls Canal Company of Twin Falls County, State of Idaho, party/(ies) of the first part, Robert & Julia Dille of Twin Falls County, State of Idaho, party/(ies) of the second part, under date of July 14, 2026 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against the Buy/Share Program for the purchase of a waterright supplemental to One and 00/100 (1.00) share of the stock of the Twin Falls Canal Company shall be chargeable against Lot Twelve (12), Block One (1) in Filer Eagle Crest Estates in Section Eighteen (18), Township Nine (9) South, Range Sixteen (16) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

August 10, 2026

RESOLVED, That that certain agreement made and entered into by and A. Scott Jackson and Daniel J Lafferty of Jerome County, State of Idaho, party/(ies) of the first part, A. Scott Jackson of Jerome County, State of Idaho, party/(ies) of the second part, under date of July 14, 2026 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Northeast Quarter of the Southwest Quarter (SE1/4SW1/4) in Section Twenty-nine (29), Township Eight (8) South, Range Seventeen (17) East, Boise Meridian for the purchase of a waterright supplemental to Three and 00/100 (3.00) share of the stock of the North Side Canal Company shall be chargeable against None and 50/100 (0.50) shares to the Southwest Quarter Northeast Quarter (SW1/4NE1/4) and Two and 50/100 (2.50) shares to the Southeast Quarter Northeast Quarter (SE1/4NE1/4) in Section Thirteen (13), Township Eight (8) South, Range Sixteen (16) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

EXHIBIT "A"

That part of Block A-234, Jerome Townsite, Jerome County, Idaho, as the same is platted in the official plat thereof, now of record in the office of the Recorder of said County, described as follows:

Beginning at the Northeast corner of said Block A-234;

Thence Westerly along the Northerly boundary of said Block A-234, a distance of 408.95 feet;

Thence Southerly parallel with the Easterly boundary of said Block A-234, a distance of 319.55 feet to the Southerly boundary of said Block A-234;

Thence Easterly along the Southerly boundary of said Block A-234, a distance of 408.95 feet to the Southeast corner of said Block A-234;

Thence Northerly along the Easterly boundary of said Block A-234, a distance of 319.55 feet to the POINT OF BEGINNING. (containing 3.00 ac. ($\pm$)).

August 10, 2026

RESOLVED, That that certain agreement made and entered into by and Sean Maloney & Audra L Powers of Elmore County, State of Idaho, party/(ies) of the first part, Sean Maloney & Audra L Powers of Jerome County, State of Idaho, party/(ies) of the second part, under date of July 20, 2026 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Southwest Quarter of the Southwest Quarter (SW1/4SW1/4) in Section Ten (10), Township Five (5) South, Range Eleven (11) East, Boise Meridian for the purchase of a waterright supplemental to Six and 25/100 (6.25) share of the stock of the North Side Canal Company shall be chargeable against Southwest Quarter Southeast Quarter (SW1/4SE1/4) in Section Ten (10), Township Five (5) South, Range Eleven (11) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

EXHIBIT "A"

Township 5 South, Range 11 East, Boise Meridian. Elmore County. Idaho

Section 10: SW $\frac{1}{4}$ SE $\frac{1}{4}$, **EXCEPTING** 4.95 ac. ($\pm$), lying in the NE corner, described as follows:

Commencing at the Southeast Corner. Section 10. Twn 5 S, Rng 11 E, B.M.;
Thence North 0°05'22" East, 1318.68 feet along the east boundary of said Section 10;
Thence North 89°47'10" West, 1319.36 feet to the Northeast corner of the SW $\frac{1}{4}$ SE $\frac{1}{4}$ of
said Section 10, said point being the **Real Point of Beginning**;
Thence North 89°47'10" West, 330.00 feet along the northerly boundary South 0°11'14"
West, 660.00 feet along a line parallel to the easterly boundary of the SW $\frac{1}{4}$ SE $\frac{1}{4}$ of
said Section 10;
Thence South 89°47'10" East, 330.00 feet along a line parallel to the northerly boundary
of the SW $\frac{1}{4}$ SE $\frac{1}{4}$ of said Section 10;
Thence North 0°11'14" East, 660.00 feet along the easterly boundary of the SW $\frac{1}{4}$ SE $\frac{1}{4}$ of
said Section 10 to the **Real Point of Beginning**.


President Dan Shewmaker


Secretary Debbie Falconburg

AMERICAN FALLS RESERVOIR DISTRICT
BOARD OF CORRECTION 2026 ASSESSMENT ROLL

August 10, 2026
Monday 10:29 A.M.

President Dan Shewmaker advised the Board that this is the regular meeting on the date and at the time fixed for the meeting of the Board of Directors of the American Falls Reservoir District to serve as a Board of Correction to review the assessment roll which has been prepared for 2026 for the levy made for the expenses of operation and maintenance of the District as provided by law.

Whereupon the Chairman directed the Secretary to file the affidavits of publication of the notice of the meeting of the Board of Correction which affidavits were thereupon filed and examined by the Board, and it appearing therefrom that within ten days after the date of levying the assessment as provided in Idaho Code Section 43-727 through 43-732, the Secretary of the Board has given notice of the time that the Board of Directors would meet to correct assessments, by publication in a newspaper published in each of the counties comprising the district: which notice had been published weekly for a period of two (2) weeks and that the times fixed for the meeting was not less than two (2) weeks, nor more than five (5) weeks from the first publication of the notice: said notices having been published in the following newspapers, to wit:

Twin Falls County: Times News, daily, published in Twin Falls, Idaho
Jerome County: Times News, daily, published in Twin Falls, Idaho
Gooding County: Times News, daily, published in Twin Falls, Idaho
Power County: Power County Press, weekly, published in American Falls, Idaho
Bingham County: Aberdeen Times, weekly, published in Aberdeen, Idaho
Elmore County: Mountain Home News, weekly, published in Mountain Home, Idaho

Copies of said notice are attached hereto as Exhibits one (1) through four (4). The form of the notice published in all of the above newspapers reads as follows:

“NOTICE IS HEREBY GIVEN, That the Board of Directors of the American Falls Reservoir District did levy an assessment effective on the 13th day of July, 2026 upon all the lands in the District for the purpose of defraying the expense of the care, operation and management of the District’s affairs, the maintenance of the District’s organization, including per diem of officers and salaries of employees, and the maintaining and operation of the property of the District for the year 2026; that the assessment so made has been extended against and entered in an appropriate column on the assessment roll, and the Board of Directors of the American Falls Reservoir District will meet as a Board of Correction at the office of the District, 152 1st Ave W, Jerome, Idaho, August 10, 2026 at the hour of 10:00 a.m. o’clock A.M., for the purpose of correcting any error in said assessment roll and of making such changes as may be necessary to make the roll conform to the fact, and the assessments made by such roll will be reviewed by the Board of Correction at the request of any person interested.”

By order of the Board of Directors of the American Falls Reservoir District.

Dated August 10, 2026

AMERICAN FALLS RESERVOIR DISTRICT

Debbie Falconburg

Debbie Falconburg
Secretary, Board of Directors

Whereupon the Chairman announced that this was the time and place for hearing objections to the assessment roll.

Whereupon the Directors then examined the assessment rolls and found them to be correct in all respects, Director Graham Hooper moved, seconded by Director DeWitt Marshall, to the following resolution.

RESOLUTION

WHEREAS, August 10, 2026 at 10:31 o'clock A.M., at the offices of the American Falls Reservoir District in the District office 152 1st Ave W, Jerome, Idaho, is the time fixed by the Board of Directors of the American Falls Reservoir District to sit as a Board of Correction to review the assessment roll prepared in accordance with the levy made on the 13th day of July, 2026: and

WHEREAS the board has examined the assessment rolls and determined them to be correct in all respects; and

WHEREAS, it appears that the Secretary of the Board of Directors has prepared a proper assessment book containing a full and accurate list and description of all the lands in the district and the list of all persons who own, claim, or have been in possession or control thereof during said year, giving the number of acre feet of water of the American Falls Reservoir District in both American Falls Reservoir and Jackson Lake Reservoir and the corresponding number of shares of stock of the appropriate canal company listed to each person, and the assessment has been carried out and entered into an appropriate column on the assessment;

NOW, THEREFORE, it is hereby resolved, ordered and determined, that the assessment roll, consisting of the assessment book containing a list and description of the lands of the district and the persons who own, claim, or have possession or control thereof during the year, the assessment which are carried out in the assessment roll and which is now before the Board of Directors for review is in all respects true and correct to the best of the knowledge of the Board and that the matters and provisions therein contained are hereby declared to be proper in all respects and the aggregate amount necessary to be raised for all purposes connected with maintaining and operating the works of the District, and that said assessment rolls have been thoroughly reviewed by the Board of Correction and are proper and constitute the will of the Board of Directors of The American Falls Reservoir District, and the Secretary is hereby directed to attach her certificate and the seal of the American Falls Reservoir District to said assessment roll for the purpose and matters therein referred to and contained.

BE IT FURTHER RESOLVED, that the Secretary of the District make the appropriate copies of the assessment rolls available to the appropriate county offices for collection of the assessment rolls available to the appropriate county officers for collection of the assessments in accordance with Idaho Code Section 43-727 through 43-732 and the existing contracts with the county commissioners of said counties wherein any portion of the districts land are located.

After full discussion, the resolution was carried.

The business of this Board having been concluded; the meeting was adjourned at 10:36 a.m.


Dan Shewmaker
President


Debbie Falconburg
Secretary

ATTEST;

Secretary Debbie Falconburg

State of Idaho) ss.
County of Jerome)

I, Debbie Falconburg, do hereby certify that I am the duly qualified and acting Secretary of the Board of Directors of the American Falls Reservoir District, Idaho.

I further certify that the foregoing constitutes a true and correct copy of the minutes of the meeting of the Board of Directors of said District held at the regular meeting place of said Board on August 10, 2026, including the resolution adopted at said meeting, all as recorded in the regular official book of minutes, of the proceedings of said Board, kept in my office, insofar as the same was in all respects called, held and conducted in accordance with law, and that the persons therein named were present as said meeting, as therein shown.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the American Falls Reservoir District, State of Idaho, this 10th day of August, 2026.

(Seal)

Debbie Falconburg

Secretary Debbie Falconburg

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

Magic Valley Times-News
132 Fairfield ST W, Twin Falls, ID 83301
(208) 735-3253

State of New Jersey, County of Camden, ss:

I, Edmar Corachia, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Magic Valley Times-News, a newspaper printed and published at Twin Falls on Tuesday, Thursday and Saturday, Twin Falls County, State of Idaho, and having a general circulation therein, and which said newspaper has been continuously and uninterruptedly published in said County during a period of twelve consecutive months prior to the first publication of the notice, a copy of which is attached hereto: that said notice was published in the Times-News, in conformity with Section 60-108, Idaho Code, as amended, for:

Publication Dates:

- Jul 23, 2026

Notice ID: H6duGues1iIT4zvc2rMQ

Notice Name: Legal Notice

Publication Fee: \$57.11

Edmar Corachia

Agent

VERIFICATION

State of New Jersey
County of Camden

Signed or attested before me on this: 07/23/2026

Sharon E. Thomas-Pope

Notary Public

Notarized remotely online using communication technology via Proof.

SHARONN E THOMAS-POPE
NOTARY PUBLIC
STATE OF NEW JERSEY
My Commission Expires January 23, 2027

**Board of Corrections
AMERICAN FALLS RESERVOIR DISTRICT
NOTICE OF CORRECTION OF ASSESSMENT**

NOTICE IS HEREBY GIVEN, That the Board of Directors of the American Falls Reservoir District did levy an assessment effective on the 13th day of July, 2026, upon all the lands in the District for the purpose of defraying the expense of the care, operation and management of the District's affairs, per diem of officers and salaries of employees, and the maintaining and operation of the property of the District for year 2026; that the assessment so made had been extended against and entered in an appropriate column on the assessment roll, and the Board of Directors of the American Falls Reservoir District will meet as a Board of Correction at the office of the District, 152 1st Ave W, Jerome, Idaho, August 10, 2026, at the hour of 10:00 o'clock A.M., for the purpose of correcting any error in said assessment roll and of making such changes as may be necessary to make the roll conform to the fact, and the assessments made by such roll will be reviewed by the Board of Correction at the request of any person interested.

By order of the Board of Directors of the American Falls Reservoir District.

July 13, 2026

.....
Debbie Falconburg
Secretary, Board of Directors
AMERICAN FALLS RESERVOIR DISTRICT
Publish: July 23, 2026
COL-NV-4636

Exhibit "2"

AFFIDAVIT OF PUBLICATION

County of Elmore}

} ss

State of Idaho }

I, **Reece Garner**, do solemnly swear that I am the Legal Clerk of the:
Mountain Home News

A weekly newspaper of general circulation, published once a week, in Mountain Home, Idaho, that the notice attached hereto which is a part of publication thereof; was published in said newspaper for 2 consecutive weeks, the first publication having been made on the **29th** day of **July** 2026 and the last publication having been made on the **5th** day of **August** 2026 every Wednesday issue of the paper during the period and time of publication and that the notice was published in the paper proper and not in a supplement thereof.

And I further swear that the said Mountain Home News has been continuously and uninterruptedly published in said Elmore County during the period of 78 consecutive weeks prior to the publication of the attached notice.

The attached notice was also posted online at
IdahoPublicNotices.com on the **21st** day of **July** 2026

Reece Garner

Legal Clerk

Subscribed and sworn to me this 5th day of July 2026

Joy M. Martinez

Notary Public

Residing in Mountain Home, Elmore County, Idaho.
My commission expires **10-17-2028**.

AMERICAN FALLS RESERVOIR DISTRICT

NOTICE OF CORRECTION OF ASSESSMENT

NOTICE IS HEREBY GIVEN,
That the Board of Directors
of the American Falls Res-
ervoir District did levy an as-
sessment effective on the
13th day of July, 2026, upon
all the lands in the District for
the purpose of defraying the
expense of the care, opera-
tion and management of the
District's affairs, per diem of
officers and salaries of em-
ployees, and the maintaining
and operation of the property
of the District for year 2026;
that the assessment so made
had been extended against
and entered in an appropriate
column on the assessment
roll, and the Board of Direc-
tors of the American Falls
Reservoir District will meet as
a Board of Correction at the
office of the District, 152 1st
Ave W, Jerome, Idaho, August
10, 2026, at the hour of 10:00
o'clock A.M., for the purpose
of correcting any error in said
assessment roll and of making
such changes as may be nec-
essary to make the roll con-
form to the fact, and the as-
sessments made by such roll
will be reviewed by the Board
of Correction at the request of
any person interested.

By order of the Board of Di-
rectors of the American Falls
Reservoir District.

July 13, 2026

Debbie Falconburg
Secretary, Board of Directors

AMERICAN FALLS
RESERVOIR DISTRICT

First Publication:
July 29, 2026
Second Publication:
August 5, 2026



2026 AFRD ASSESSMENT LEVY

According to Idaho Code Section 43-701, the 2025 assessment levy of the AMERICAN FALLS RESERVOIR DISTRICT is herein levied at:

1. ABERDEEN-SPRINGFIELD CANAL COMPANY at \$1.48 per share or irrigable acre where one share per acre is appurtenant for each of 48,034.29 shares of ABERDEEN-SPRINGFIELD CANAL COMPANY water stock, each share of which represents AMERICAN FALLS RESERVOIR DISTRICT water in an amount of .4682 acre feet of American Falls Reservoir water assessed at \$1.4674 per acre foot and .2715 acre feet of Jackson Lake water assessed at \$1.46 per acre foot, which water is appurtenant to those several tracts of land as shown in the assessment book and which assessment levy is proportionate to the benefits received by such tracts of land growing out of the operation and maintenance of works of the AMERICAN FALLS RESERVOIR DISTRICT for those lands lying within the irrigation delivery system of the ABERDEEN-SPRINGFIELD CANAL COMPANY in BINGHAM and POWER COUNTIES, IDAHO.

In addition to the assessments hereinabove set out above in this Article, pursuant to Idaho Code § 43-732(2) the Board of Directors of the American Falls Reservoir District does hereby assess a service charge of \$10.00, in addition to the regular assessment, against all subdivided and small tract lands that have appurtenant water rights to which irrigation water is furnished or is available for delivery to two (2) acres or less because delivery of water to these lands requires operation, construction, and maintenance costs substantially greater than the operation, construction, and maintenance costs involved in delivering water to the majority of other lands in the District.

In addition to the assessments hereinabove set out above in this Article, pursuant to Idaho Code § 43-732(2) the Board of Directors of the American Falls Reservoir District does hereby assess a service charge of \$10.00, in addition to the regular assessment, against all subdivided and small tract lands that has appurtenant water rights to which irrigation water is furnished or is available for delivery to more than two (2) acres but not more than ten (10) acres because delivery of water to these lands requires operation, construction, and maintenance costs substantially greater than the operation, construction, and maintenance costs involved in delivering water to the majority of other lands in the District.

2. TWIN FALLS CANAL COMPANY at \$1.3003 per share or irrigable acre where one share per acre is appurtenant for each of 202,667.04 shares of TWIN FALLS CANAL COMPANY water stock, each share of which represents AMERICAN FALLS RESERVOIR DISTRICT water in an amount of .7339 acre feet of American Falls Reservoir water assessed at \$1.2877 per acre foot, which water is appurtenant to those several tracts of land as shown in the assessment book and which assessment levy is proportionate to the benefits received by such tracts of land growing out of the operation and maintenance of the works of the AMERICAN FALLS RESERVOIR DISTRICT for those lands lying within the irrigation delivery system of the TWIN FALLS CANAL COMPANY in TWIN FALLS COUNTY, IDAHO, including the following conditions for billings on the following lands:

At \$1.3003 per share which is \$ 1.2877 per acre foot for all lots and acreages for all shares held in trust by the Cities of Twin Falls, Murtaugh, Filer, Buhl, Kimberly, Hansen, and Castleford in TWIN FALLS COUNTY and served by the TWIN FALLS CANAL COMPANY system for which said cities are billed directly for the benefits received by the lands for which said cities hold the water stock in trust.

In addition to the assessments hereinabove set out above in this Article, pursuant to Idaho Code § 43-732(2) the Board of Directors of the American Falls Reservoir District does hereby assess a service charge of \$10.00, in addition to the regular assessment, against all

subdivided and small tract lands that have appurtenant water rights to which irrigation water is furnished or is available for delivery to two (2) acres or less because delivery of water to these lands requires operation, construction, and maintenance costs substantially greater than the operation, construction, and maintenance costs involved in delivering water to the majority of other lands in the District.

In addition to the assessments hereinabove set out above in this Article, pursuant to Idaho Code § 43-732(2) the Board of Directors of the American Falls Reservoir District does hereby assess a service charge of \$10.00, in addition to the regular assessment, against all subdivided and small tract lands that has appurtenant water rights to which irrigation water is furnished or is available for delivery to more than two (2) acres but not more than ten (10) acres because delivery of water to these lands requires operation, construction, and maintenance costs substantially greater than the operation, construction, and maintenance costs involved in delivering water to the majority of other lands in the District.

3. NORTH SIDE CANAL COMPANY at \$ 2.0476 per share of irrigable acre where one share per acre is appurtenant for each of 7,441.16 shares of FIRST SEGREGATION NORTH SIDE CANAL COMPANY water stock, each share of which represents AMERICAN FALLS RESERVOIR DISTRICT water in an amount of 1.8648 acre feet of American Falls Reservoir District water assessed in \$2.035 acre foot, which water is appurtenant to those several tracts of land as shown in the assessment book and which assessment levy is proportionate to the benefits received by such tracts of land growing out of the operation and maintenance of the works of the AMERICAN FALLS RESERVOIR DISTRICT for those lands lying within the irrigation delivery system of the FIRST SEGREGATION NORTH SIDE CANAL COMPANY in JEROME COUNTY, IDAHO; and

NORTH SIDE CANAL COMPANY at \$ 1.9504 per share or irrigable acre where one share per acre is appurtenant of each of 123,929.671 shares of SECOND SEGREGATION NORTH SIDE CANAL COMPANY water stock, each share of which represents AMERICAN FALLS RESERVOIR DISTRICT water in an amount of 1.6796 acre feet of AMERICAN FALLS RESERVOIR water assessed at \$1.9378 acre foot, which water is appurtenant to those several tracts of land as shown in the assessment book and which assessment levy is proportionate to the benefits received by such tracts of land growing out of the operation and maintenance of the works of the AMERICAN FALLS RESERVOIR DISTRICT for those lands lying within the irrigation delivery system of the SECOND SEGREGATION NORTH SIDE CANAL COMPANY in JEROME and GOODING COUNTIES, IDAHO; and

NORTH SIDE CANAL COMPANY at \$2.3135 per share or irrigable acre where one share per acre is appurtenant for each of 7,661.99 shares of THIRD SEGREGATION NORTH SIDE CANAL COMPANY water stock, each share of which represents AMERICAN FALLS RESERVOIR DISTRICT water in an amount of 2.2579 acre feet of American Falls Reservoir water assessed at \$2.3009 acre foot, which water is appurtenant to those several tracts of land as shown in the assessment book and which assessment levy is proportionate to the benefits received by such tracts of land growing out of the operation and maintenance of the works of the AMERICAN FALLS RESERVOIR DISTRICT for those lands lying within the irrigation delivery system of the THIRD SEGREGATION NORTH SIDE CANAL COMPANY in GOODING and ELMORE COUNTIES, IDAHO; and

NORTH SIDE CANAL COMPANY at \$1.9604 per share for each 8,117.26 shares of treasury stock acquired from the SECOND SEGREGATION, each of which represents 1.6796 acre feet per share and at \$2.312 per share for 402.26 shares of treasury stock acquired from the THIRD SEGREGATION, each of which shares represents 2.2579 acre feet per share, for a total assessment of treasury stock of the NORTH SIDE CANAL COMPANY, each share of which represents AMERICAN FALLS RESERVOIR DISTRICT water in the amounts of American Falls Reservoir water as above specified for SECOND and THIRD SEGREGATION water assessed at the rates above set out, and appurtenant to all the lands of the NORTH SIDE CANAL COMPANY proportionately according to total acres served and proportionate to the benefits received by such tracts of land growing out of the operation and maintenance of the works of

the AMERICAN FALLS RESERVOIR DISTRICT for those lands lying within the irrigation delivery system of the NORTH SIDE CANAL COMPANY in JEROME, GOODING, and ELMORE COUNTIES, IDAHO; and

NORTH SIDE CANAL COMPANIES at \$.9564 per acre foot for each of 19724 acre feet of contract water and NORTH SIDE PUMPING COMPANY at \$.9564 per acre foot each of 200 acre feet of contract water, which water is appurtenant to all the lands within the NORTHSIDE CANAL COMPANY and the NORTH SIDE PUMPING COMPANY respectively, and proportionately to the total acres served, which assessment levy is proportionate to the benefits received by such tracts of land growing out of the operation and maintenance of the works of the AMERICAN FALLS RESERVOIR DISTRICT for those lands lying within the irrigation delivery system of the NORTH SIDE CANAL COMPANY and the NORTH SIDE PUMPING COMPANY in JEROME, GOODING, and ELMORE COUNTIES, IDAHO; and

At \$.9564. per acre which is
 2.0476 per share (1st Segregation)
 1.9504 per share (2nd Segregation)
 2.3135 per share (3rd Segregation)

for lots and acreage or parts thereof represented by shares held in trust by the Cities of Eden and Hazelton in the FIRST SEGREGATION, Jerome in the SECOND SEGREGATION, and Bliss and Wendell in the THIRD SEGREGATION, in JEROME, GOODING, and ELMORE COUNTIES and served by the NORTH SIDE CANAL COMPANY system for which said cities are billed directly for the benefits received by the land for which said cities hold the water stock in trust.

In addition to the assessments hereinabove set out above in this Article, pursuant to Idaho Code § 43-732(2) the Board of Directors of the American Falls Reservoir District does hereby assess a service charge of \$10.00, in addition to the regular assessment, against all subdivided and small tract lands that have appurtenant water rights to which irrigation water is furnished or is available for delivery to two (2) acres or less because delivery of water to these lands requires operation, construction, and maintenance costs substantially greater than the operation, construction, and maintenance costs involved in delivering water to the majority of other lands in the District.

In addition to the assessments hereinabove set out above in this Article, pursuant to Idaho Code § 43-732(2) the Board of Directors of the American Falls Reservoir District does hereby assess a service charge of \$10.00, in addition to the regular assessment, against all subdivided and small tract lands that has appurtenant water rights to which irrigation water is furnished or is available for delivery to more than two (2) acres but not more than ten (10) acres because delivery of water to these lands requires operation, construction, and maintenance costs substantially greater than the operation, construction, and maintenance costs involved in delivering water to the majority of other lands in the District.