

**ARTICLES OF INCORPORATION
OF
WEST END IRRIGATION COMPANY**

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The undersigned, in order to form a nonprofit corporation under the provisions of the Idaho Nonprofit Corporation Act, Title 30, Chapter 30, Idaho Code, hereby signs, verifies, and submits the following Articles of Incorporation.

**ARTICLE 1
NAME AND MAILING ADDRESS**

The name of the corporation shall be WEST END IRRIGATION COMPANY ("Corporation"). The mailing address of the Corporation shall be 203 11th Avenue South, Nampa, Idaho 83651.

**ARTICLE 2
NONPROFIT STATUS**

The Corporation is a nonprofit corporation.

**ARTICLE 3
DURATION**

The period of duration of the Corporation is perpetual.

**ARTICLE 4
NAME AND ADDRESS OF REGISTERED AGENT**

The name and address of the initial registered agent of the Corporation is Craig Castagneto, 203 11th Avenue South, Nampa, Idaho 83651.

**ARTICLE 5
PURPOSES AND POWERS**

5.1 PURPOSES. The Corporation is organized with the object and purpose to construct, or otherwise acquire, maintain, manage, operate, and control an irrigation system, and to furnish domestic, stock, and irrigation water therefrom to the shareholders of the corporation on land in the State of Idaho and to take any action necessary or connected therewith for the purposes herein set forth or ancillary or related thereto. This includes, but not limited to, acquiring, owning, renting, leasing, mortgaging, and disposing of all kinds of real and personal property, establishing rules and regulations for the use and distribution of water from the irrigation system aforesaid, and levying and collecting tolls and assessments from the Corporation's shareholders.

In general, the Corporation shall have the power and authority to carry on any business for any purpose permitted under Section 501(c)(12) of the Code. All references to the "Code" in these Articles of Incorporation refer to the Internal Revenue Code of 1986, as amended, and to any succeeding body of federal tax law.

5.2 POWERS. Subject only to such limitations as now or hereafter are prescribed by law or in the Corporation's Articles of Incorporation or Bylaws, the Corporation shall have all powers which now or hereafter are conferred by law upon a corporation organized for the purposes previously stated in this or are necessary or incidental to the powers so conferred. Specifically, subject only to such limitations, the Corporation may:

(a) Take by bequest, devise, gift, grant, purchase, lease or otherwise any property, real, personal, tangible or intangible, or any undivided interest therein, without limitation as to amount or value, and hold, administer, sell, convey or otherwise dispose of any such property and invest, reinvest, or deal with the principal and the income thereof, all in such manner as, in the judgment of the Corporation's Board of Directors, will further the Corporation's purposes;

(b) Make and alter the Bylaws of the Corporation, fix the amount to be reserved as working capital over and above its capital stock paid in, and authorize and cause to be executed mortgages and liens upon the real and personal property of the Corporation;

(c) Pursuant to the affirmative vote of a majority of the Corporation's Board of Directors, sell, lease, or exchange any or all of the assets of the Corporation, including its goodwill and its corporate franchises, upon such terms and conditions as the Corporation's Board of Directors deem expedient and for the best interests of the Corporation;

(d) Confer powers upon its Directors in addition to the foregoing and in addition to the power and authorities expressly conferred upon them by statute; and

(e) Engage in any and all lawful activities which may be necessary, useful or desirable for the furtherance, accomplishment, fostering or attainment of the Corporation's purposes, either directly or indirectly, and either along or in conjunction or cooperation with others, whether such others be persons or organizations of any kind or nature.

ARTICLE 6 LIMITATIONS

6.1 EXEMPT STATUS. The Corporation is organized as a mutual or cooperative organization within the provisions of Section 501(c)(12) of the Code. All of the purposes and powers of the Corporation shall be carried out and exercised exclusively in such manner that the Corporation shall continue to qualify as an exempt organization under Section 501(c)(12) of the Code.

6.2 CORPORATION'S BUSINESS WITH SHAREHOLDERS. Shareholders of the Corporation shall have the right to receive services from the Corporation substantially at cost,

provided that the Corporation is forbidden to conduct any business with the shareholders except delivery of water in accordance with the Bylaws of the Corporation and the laws of the State of Idaho. Shareholders shall have the right to receive a return of any income not required for establishment of necessary reserves as provided herein. Excess income, if any, not retained in reasonable reserves for future expenses, belongs to the shareholders of the Corporation in proportion to their business done with the Corporation, as represented by assessments paid to the Corporation by the shareholders and their ownership percentage of the Corporation. The Corporation shall maintain records of the equity of each shareholder. Any accrued rights to distributions of accumulated excess income shall be deemed to have been assigned with the ownership of shares in the event of change of ownership of shares.

6.3 CORPORATION INCOME. The Corporation shall not carry on any activities or engage in any business that would result in the percentage of the Corporation's income in any year that is derived from its shareholders to fall below eighty-five percent (85%) of the Corporation's total income for the year.

6.4 POLITICAL ACTIVITIES. No substantial part of the activities of the Corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the Corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office except as authorized under the Code.

6.5 PRIVATE INUREMENT. No part of the net income of the Corporation shall inure to the benefit of, or be distributable to, its Directors, officers, or other private persons other than as specified in Section 6.2 of these Articles of Incorporation, except that the Corporation may pay reasonable compensation for services rendered to it and make payments and distributions in furtherance of its purposes. No loan shall be made by the Corporation to any of its Directors, officers, or shareholders.

6.6 PROHIBITED ACTIVITIES. Notwithstanding any other provisions of these Articles of Incorporation, the Corporation shall not carry on any activities not permitted to be carried on (a) by a corporation exempt from federal income tax under the Code, or (b) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Code.

ARTICLE 7 SHAREHOLDERS

The shareholders of the Corporation shall be the owners of the Corporation, and such ownership of the Corporation shall be acquired only by the acquisition of stock in the Corporation. The names, places of residences, and the amount of shares of stock in the Corporation subscribed and held by each shareholder shall be maintained at the Corporation's office. Ownership of shares of stock shall be limited to the owners of the real property that receive water delivered by the Corporation and shall be held in the same proportion as the real property eligible to receive such water.

ARTICLE 8 STOCK

The capital stock of the Corporation shall be divided into five thousand five hundred (5,500) shares without par value. No distinction shall exist between the shares of the Corporation and all such shares have the same rights in the Corporation. All or any portion of the capital stock may be issued for cash or in payment for real or personal property, or any other rights or thing of value for the uses and purposes of the Corporation and, when so issued, shall become and be fully paid the same as though paid for in cash. The Directors of the Corporation shall be the sole judges of the value of any property, right, or thing acquired in exchange for capital stock.

From time to time the capital stock of the Corporation may be increased according to law and may be issued in such amounts and proportions as shall be determined by the Board of Directors.

ARTICLE 9 DIRECTORS

The affairs of the Corporation shall be managed by its Board of Directors. The Board of Directors shall consist of not less than three (3) nor more than nine (9) individuals who may be, but are not required to be, shareholders of the Corporation.

The names and addresses of the individuals who will constitute the initial Board of Directors and who will serve until their successors are elected and qualified are:

Mark Noble
P. O. Box 1201
Boise, Idaho 83701

G. Dar Symms
14068 Sunny Slope Road
Caldwell, Idaho 83607

Craig Castagneto
4102 Ivy Drive
Nampa, Idaho 83686

Paul Rasgorshek
12770 Roosevelt Avenue
Nampa, Idaho 83686

Andrew Castagneto
920 Sage Creek Road
Nampa, Idaho 83686

Bernard Teunissen II
9166 Perch Road
Caldwell, Idaho 83607

The powers, duties, number, qualifications, terms of office, manner of election, and time and criteria for removal of Directors shall be as set forth in the Bylaws of the Corporation.

ARTICLE 10 OFFICERS

The Corporation's officers shall be elected by the Board of Directors and may be, but are not required to be, Directors or shareholders.

The officers of the Corporation and their powers, duties, qualifications, terms of office, manner of election, and time and criteria for removal of officers shall be as set forth in the Bylaws of the Corporation.

ARTICLE 11 DIRECTOR LIABILITY LIMITATIONS

A Director shall have no liability to the Corporation for monetary damages for conduct as a Director, except for acts or omissions that involve intentional misconduct by the Director or a knowing violation of law by a Director, or where the Director votes or assents to a distribution which is unlawful or violates the requirements of these Articles of Incorporation, or for any transaction from which the Director will personally receive a benefit in money, property or services to which the Director is not legally entitled. If the Idaho Nonprofit Corporation Act is hereafter amended to authorize corporate action further eliminating or limiting the personal liability of Directors, then the liability of a Director shall be eliminated or limited to the full extent permitted by the Idaho Nonprofit Corporation Act, as so amended, without need for further amendment of these Articles of Incorporation or any other action by the Board of Directors. Any repeal or modification of this Article shall not adversely affect any right or protection of a Director of the Corporation existing at the time of such repeal or modification for or with respect to an act or omission of such Director occurring prior to such repeal or modification.

ARTICLE 12 INDEMNIFICATION

12.1 RIGHT TO INDEMNIFICATION. Each person who was, or is threatened to be made a party to or is otherwise involved (including, without limitation, as a witness) in any actual or threatened action, suit or proceeding, whether civil, criminal, administrative, or investigative, by reason of the fact that he or she is or was a Director or officer of the Corporation or, while a Director or officer, he or she is or was serving at the request of the Corporation as a Director, trustee, officer, employee or agent of another corporation or of a partnership, joint venture, trust, or other enterprise, including service with respect to employee benefit plans, whether the basis of such proceeding is an alleged action in an official capacity as a Director, trustee, officer, employee, or agent or in any other capacity while serving as a Director, trustee, officer, employee, or agent, shall be indemnified and held harmless by the Corporation, to the full extent permitted by applicable law as then in effect, against all expense, liability and loss (including attorneys' fees, judgments, fines, ERISA excise taxes, or penalties and amounts to be paid in settlement) actually and reasonably incurred or suffered by such person in connection therewith, and such indemnification shall continue as to a person who has ceased to be a Director, trustee, officer, employee, or agent and shall inure to the benefit of his or her heirs, executors, and administrators; provided, however, that except as provided in this Article, with respect to proceedings seeking

solely to enforce rights to indemnification, the Corporation shall indemnify any such person seeking indemnification in connection with a proceeding (or part thereof) initiated by such person only if such proceeding (or part thereof) was authorized by the Board of Directors of the Corporation. The right to indemnification conferred in this Section shall be a contract right and shall include the right to be paid by the Corporation the expenses incurred in defending any such proceeding in advance of its final disposition; provided, however, that the payment of such expenses in advance of the final disposition of a proceeding shall be made only upon delivery to the Corporation of an undertaking, by or on behalf of such Director or officer, to repay all amounts so advanced if it shall ultimately be determined that such Director or officer is not entitled to be indemnified under this Section or otherwise.

12.2 RIGHT OF CLAIMANT TO BRING SUIT. If a claim for which indemnification is required under Section 12.1 of these Articles of Incorporation is not paid in full by the Corporation within sixty (60) days after a written claim has been received by the Corporation, except in the case of a claim for expenses incurred in defending a proceeding in advance of its final disposition, in which case the applicable period shall be twenty (20) days, the claimant may at any time thereafter bring suit against the Corporation to recover the unpaid amount of the claim and, to the extent successful in whole or in part, the claimant shall also be entitled to be paid the expense of prosecuting such claim. The claimant shall be presumed to be entitled to indemnification under this Article upon submission of a written claim (and, in an action brought to enforce a claim for expenses incurred in defending any proceeding in advance of its final disposition, where the required undertaking has been tendered to the Corporation), and thereafter the Corporation shall have the burden of proof to overcome the presumption that the claimant is not so entitled. Neither the failure of the Corporation (including its Board of Directors, its independent legal counsel, or its shareholders, if any) to have made a determination prior to the commencement of such action that indemnification of or reimbursement or advancement of expenses of the claimant is proper in the circumstances nor an actual determination by the Corporation (including its Board of Directors or independent legal counsel) that the claimant is not entitled to indemnification or to the reimbursement or advancement of expenses shall be a defense to the action or create a presumption that the claimant is not so entitled.

12.3 NONEXCLUSIVITY OF RIGHTS. The right to indemnification and the payment of expenses incurred in defending a proceeding in advance of its final disposition conferred in this Article shall not be exclusive of any other right which any person may have or hereafter acquire under any statute, provision of the Articles of Incorporation, Bylaws, agreement, vote of disinterested Directors or otherwise.

12.4 INSURANCE, CONTRACTS AND FUNDING. The Corporation may maintain insurance at its expense to protect itself and any Director, trustee, officer, employee, or agent of the Corporation or another corporation, partnership, joint venture, trust, or other enterprise against any expense, liability, or loss, whether or not the Corporation would have the power to indemnify such persons against such expense, liability, or loss under the Idaho Business Corporation Act, as applied to nonprofit corporations. The Corporation may enter into contracts with any Director or officer of the Corporation in furtherance of the provisions of this Article and may create a trust fund, grant a security interest, or use other means (including, without limitation, a letter of credit)

to ensure the payment of such amounts as may be necessary to effect indemnification as provided in this Article.

12.5 INDEMNIFICATION OF EMPLOYEES AND AGENTS OF THE CORPORATION. The Corporation may, by action of its Board of Directors, from time to time, provide indemnification and pay expenses in advance of the final disposition of a proceeding to employees and agents of the Corporation with the same scope and effect as the provisions of this Article with respect to the indemnification and advancement of expenses of Directors and officers of the Corporation or pursuant to rights granted pursuant to, or provided by, Idaho law, as applied to nonprofit corporations, or otherwise.

ARTICLE 13 BYLAWS

The Board of Directors shall adopt the initial Bylaws of the Corporation. Except to the extent otherwise provided in the Bylaws of the Corporation, the authority to make, alter, amend, or repeal the Bylaws of the Corporation is vested in the Board of Directors.

ARTICLE 14 INCORPORATOR

The name and address of the incorporator of the Corporation is Craig Castagneto, 203 11th Avenue South, Nampa, Idaho 83651.

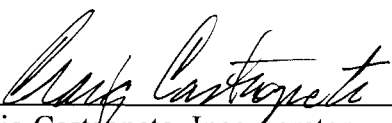
ARTICLE 15 AMENDMENTS

These Articles of Incorporation may be amended at any regular meeting of the Board of Directors or at any special meeting of the Board of Directors called for that purpose, in either case upon receiving the vote of a majority of the Directors in office.

ARTICLE 16 DISSOLUTION

Upon the winding up and dissolution of the Corporation after providing for the foregoing provisions of this Article and after payment of, or provision for payment of, all debts and liabilities of the Corporation, the Corporation shall distribute the Corporation's assets, if any, according to the guidance provided by the answer to Question 5 in Internal Revenue Service Revenue Ruling 72-36, 1972-1 C.B. 151 as far as practical, or any other applicable authority at the time of winding up and dissolution.

Dated this 21st day of February, 2023.



Craig Castagneto, Incorporator