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SECRETARY OF STATE
STATE OF IDAHO

AMENDED AND RESTATED ARTICLES OF INCORPORATION
OF
CAPITAL VIEW IRRIGATION DISTRICT, INC.
AN IDAHO NON-PROFIT ORGANIZATION
(AMENDED, DECEMBER, 2012)

These AMENDED AND RESTATED ARTICLES OF INCORPORATION, re-adopted by unanimous concurrence by the seven member Board of Directors on March 5, 2013, subject to shareowner confirmation per ARTICLE XV, were previously amended to change ARTICLE V to change the voting privileges from one vote per share to one vote per shareowner, to comply with IRS voting standards for non-profit mutual irrigation companies. The March 5, 2013, restatement amends only Article XII, also to comply with IRS direction.

KNOW ALL MEN BY THESE PRESENTS: That we the undersigned, each of whom are of legal age and citizens of the United States of America, have this day voluntarily associated ourselves together for the purpose of forming (and perpetuating) a non-profit corporation under and pursuant to the laws of the State of Idaho, including Idaho Code Sections 30-301, et seq. Pursuant thereto we certify as follows:

ARTICLE I

The name of the non-profit corporation is "CAPITAL VIEW IRRIGATION DISTRICT, INC."; hereinafter also referred to as "CAPITAL VIEW IRRIGATION DISTRICT"; that this corporation is not organized for pecuniary profit and that this corporation is hereby designated to be a non-profit corporation.

ARTICLE II

This corporation shall have perpetual existence as an Idaho corporation.

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ARTICLE III

The objects and the purpose for which this non-profit corporation is formed are, to do in the State of Idaho and in any other state, territory and or county, as principal, agent or otherwise, and to the same extent as a natural person, any and every of the things herein set forth.

In furtherance of the general powers conferred by the laws of the State of Idaho, and not in limitation thereof, we do hereby expressly provide that the corporation shall have the power:

A. To own, hold and manage irrigation water and water rights including, but not necessarily limited to, irrigation water and water rights and to distribute the water for irrigation purposes, recreational purposes and aesthetics to members of the corporation who are record title holders of decreed or permitted water rights with points of diversion on the Boise River, delivered by the Farmers Union Canal Company.

The said decreed water rights now held by he or she are considered those water rights allotted to the land now known as the Capital View Irrigation District that was formed and allotted water rights given to said land in about 1921.

The Corporation shall own, hold, manage, develop, construct, operate, maintain and improve an irrigation water distribution system, including ditches, diversion works, maintenance access, easements and other personal property and easements and right-of-way as may be necessary in the conduct of its business for the purposes herein specified.

B. To enter into, make, perform and carry out contracts of every kind, amount and character with any person, firm, association or corporation.

C. To purchase, own, sell, convey, acquire by operation of law or otherwise, property of every kind and character, relating to the ownership and operation of the water rights.

D. To borrow money from any person, firm or association, and to draw, make, accept, endorse, assign, guarantee, execute and issue notes, checks, drafts, negotiable and other instruments for the payment of money and to secure payment thereof by any lawful manner or means.

E. To make assessments and charges to members for water and water system appurtenances furnished in connection therewith, which assessments and charges shall be

disbursed by the corporation only in payment for expenses of such water system and water system appurtenances.

F. To build, repair, reconstruct, locate or relocate any and all necessary buildings of any kind or character and at any place proper or convenient to carry on any or all of the business of said corporation.

G. To enter into any sort of partnership with any person, corporate or otherwise.

H. To do and perform every act necessary to carry out the above enumerated purposes, or which may be calculated, directly or indirectly, to advance the interest of the company, or to enhance the value of its holdings and property of every kind and character, insofar as such act is not repugnant to the laws of the State of Idaho or any other state or territory.

I. To also have in addition to said foregoing powers, all authority, powers, and rights necessary to the operation of an irrigation water company, insofar as such rights are not repugnant to water right laws within the State of Idaho or any other state or territory, and any amendments thereof.

ARTICLE IV

The Registered Agent of this corporation is hereby designated as Peter G. Newton, Secretary/Treasurer, or the current President of the Board of Directors and any appointee(s) authorized by a majority vote of the Board of Directors, to include the irrigation district Secretary, and the irrigation district Treasurer, if authorized by the Board of Directors, and the Registered Office of this corporation is the Board-authorized location of the business records of the corporation, which is currently 1009 North 19th Street, Boise, Idaho, 83702.

ARTICLE V

The water rights owned by Capital View Irrigation District are assigned to defined parcels of real estate within the bounds of the district. The per-acre water allotment varies throughout the district, depending on the amount of water rights originally owned by the owner of each area when the district was created, and subsequent real estate and water right divisions

and distributions. All owners of real estate within the district boundary with Capital View water rights are assigned shares in Capital View Irrigation District based on the amount of Capital View water rights assigned to each parcel. An accurate record of the amount of water assigned to each parcel of property within the district is maintained in the district ledger. Re-allocation of any water rights may only be made at the request of the property owner and must be approved by the irrigation district Board of Directors. In no instance of sale or transfer of water rights shall Capital View Irrigation District be obligated to deliver the water if the transferor has not provided, at transferor's cost, adequate facilities to collect and use the water transferred. All water rights shall remain constant with the record title holder of the property to which the water right is associated, and shall run with the land as an appurtenant right, subject, however, to suspension of service or use of the facilities of the corporation for the period of time that bills of obligation to the corporation are not paid, subject to state law limitations.

To the extent that bills or obligations to the corporation are not paid by the respective members, such bills and obligations shall constitute a lien on the water rights, parcels of real property served by said water rights or any parcel of land owned by holder of said water rights, regardless of use of said water from the Capital View Irrigation District, subject to the limitations of state law. Those who sell or transfer water rights within the Capital View Irrigation District shall inform the buyer of such water rights of all conditions relating to transferring water rights that have been outlined in the Articles of Incorporation and of all conditions that may be modified or changed in the Bylaws of the Capital View Irrigation District, and in no instance shall any water rights be honored for service if said transfer of those rights is not within the boundaries of the Capital View Irrigation District and if the means of service is not adequate to deliver the transferred water. Means of delivery shall be those established main ditches and or pumping stations now in place or new means of delivery provided by transferor(s).

Payment of delinquency on the obligation for which service has been suspended shall entitle the member to prompt restoration of service and use of the Corporation's facilities.

Certificate holders, members, within the Capital View Irrigation District shall not be subject to approval of the Board or other members. Ownership of real estate within the district to which Capital View Irrigation District water is assigned entitles the owner of the real estate to

full rights and privileges of all other district shareowners. Each share owner shall be entitled to one vote in any and all district elections. Voting rights shall be in strict compliance with the US Internal Revenue Service standards for non-profit mutual irrigation companies.

ARTICLE VI

The voting membership and the Board or Directors shall be authorized to set the amount of levy and collect assessments to finance the operation of the Corporation for each year in accordance with state law.

ARTICLE VII

The Board of Directors shall be constituted of a minimum of five district share owners, each to be elected by majority vote of the share owners to a term of three years in accordance with the district bylaws and state law.

ARTICLE VIII

A majority of the Board of Directors shall constitute a quorum at any properly scheduled and advertised meeting of the Board of Directors, subject to the requirements of state law.

ARTICLE IX

The private property of the members of this Corporation shall not be subject to the payment of any Corporation debt, but shall be subject to any debt the member owes the Corporation, subject to the requirements of law.

ARTICLE X

No member, director or officer of this non-profit corporation shall receive any portion of the income of this non-profit corporation, but the foregoing shall not bar such person from receiving payments for services rendered, materials furnished, actual expenses incurred or money loaned to the corporation and each member agrees that all funds of this corporation shall be used solely and exclusively to carry out the objectives of this corporation.

ARTICLE XI

The officers of this Corporation shall be President, and Vice-President, Secretary, and Treasurer if so appointed by the Board of Directors, and such other officers as the Board of Directors shall deem necessary. Each of the officers shall have such powers as are confirmed by the Bylaws of the Corporation. Officers shall be chosen in accordance with the provisions stated in the Bylaws and in accord with state law.

ARTICLE XII

In the event of a dissolution of the Corporation, the disposal of assets or property shall be determined at the time of dissolution in accord with state law. Provided however that the assets of property may be transferred only to another non-profit corporation duly qualified under the regulations of Section 501(c), Internal Revenue Code, having the same or similar objectives and purposes of this corporation, or to a public agency. If upon dissolution there are any gains on the sale of assets such gains shall be distributed to all persons who were members during the period which the asset was owned by the organization in proportion to the amount of business done by such members during that period, insofar as is practicable.

ARTICLE XIII

The Board of Directors shall have the right to make and amend Bylaws, not inconsistent with any existing law and not inconsistent with these Articles of Incorporation, for the government of the affairs of the corporation and the management of its properties.

ARTICLE XIV

The annual meeting of the membership of the corporation shall be held upon a date provided for in the Bylaws of this corporation in the manner therein prescribed.

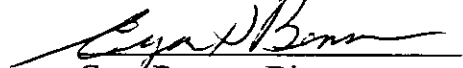
ARTICLE XV

These article may be amended by a two-thirds (2/3) majority of the shareowners, represented in person or by proxy, at a meeting of the membership duly called for that purpose and at which a quorum is represented.


IN WITNESS WHEREOF, we have hereunto set our hands and seals this 6th
day of March, 2013.



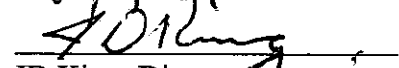
Earl Silverstein, President



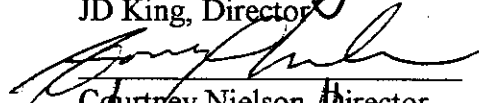
Gene Benson, Director



Jeff Claverie, Director



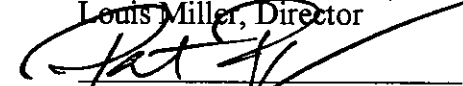
JD King, Director



Courtney Nielson, Director



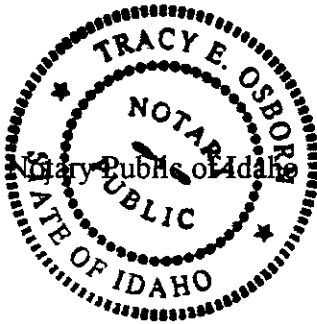
Louis Miller, Director



Pat Purdy, Director

On this 16th day of March, 2013, before me, the undersigned Notary in and for the State of Idaho, personally appeared Earl Silverstein, Gene Benson, Jeff Claverie, JD King, Courtney Nielson, Louis Miller, and Pat Purdy, known to me to be the persons whose names are subscribed to the within instrument, and who acknowledged to me that they executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official Seal the day and year above written.



Tracy E. Osborne

Residing at Ada County, Idaho

My Commission expires: 01/12/2015