

IN THE DISTRICT COURT OF THE FIFTH JUDICIAL DISTRICT OF THE STATE OF IDAHO,
IN AND FOR THE COUNTY OF TWIN FALLS

IN RE THE GENERAL ADJUDICATION
OF RIGHTS TO THE USE OF WATER FROM
THE SNAKE RIVER BASIN WATER SYSTEM

CIVIL CASE NUMBER: 39576

Ident. Number 37-116
Date Received: 10/25/1988
Receipt No: M001721
Received By:

NOTICE OF CLAIM TO A WATER RIGHT
ACQUIRED UNDER STATE LAW

1. Name of Claimant(s)

GRACE EAKIN Phone: (208)788-4061
28 PERO RD
PO BOX 296
BELLEVUE ID 83313

ESTATE OF JAMES IVAN EAKIN Phone: (208)788-4061
PO BOX 296
28 PERO RD
BELLEVUE ID 83313

2. Date of Priority: 06/02/1890

3. Source: BIG WOOD RIVER Trib. to: MALAD RIVER

4. Point of Diversion:

Township	Range	Section	1/4 of 1/4 of 1/4 Lot	County	Type
02N	18E	36	NE SW NW	BLAINE	

5. Description of diverting works:

HEADGATE #45 AND DISTRICT CANAL

6. Water is used for the following purposes:

Purpose	From	To	C.F.S.	(or) A.F.A
IRRIGATION	4/01	11/01	0.14	

7. Total Quantity Appropriated is:
0.14 C.F.S.

8. Total consumptive use:

9. Non-irrigation uses:

10. Place of use:

Township	Range	Section	1/4 of 1/4	Lot	Use	Acres
01N	18E	25	NE	NE	IRRIGATION	40
			NW	NE	IRRIGATION	40
			SW	NE	IRRIGATION	40
			SE	NE	IRRIGATION	40
					Section Acres	160
					Total Acres	160

11. Place of use in counties: BLAINE

12. Do you own the property listed above as place of use? Yes

13. Other Water Rights Used:

14. Remarks:

15. Basis of Claim: Decreed

STATE OF IDAHO

DEPARTMENT OF WATER RESOURCES

NOTICE OF CHANGE IN WATER RIGHT OWNERSHIP

Please print or type. Attach pages with additional information. Instructions are included at the end of this form.
Incomplete forms will be returned.

1. Please list the water right number(s) and/or adjudication claim number(s) (if any) for each water right to be changed. List just the adjudication claim number if there is no corresponding water right record on file with the department. Indicate, by checking in the space provided, if the change in ownership is limited to a portion of a water right in which case division of the existing water right or adjudication claim record will be required.

Water Adjudication
Right No(s) Claim No(s) Split

37-111 _____ _____

37-112 _____ _____

37-116 _____ _____

37-234B _____ _____

37-418E _____ _____

25.00 37-1116 (Domestic)

Water Adjudication
Right No(s) Claim No(s) Split

37-475 _____ _____

37-476 _____ _____

37-477 _____ _____

37-577V _____ _____

37-986V _____ _____

37-7064F _____ _____

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FEB 13 2006

2. The following **REQUIRED** information must be submitted with this form:

Department of Water Resources
Southern Region

- A. The appropriate **FILING FEE**. See instructions for fee amounts.
- B. A copy of the most recent **DEED, TITLE POLICY, CONTRACT OF SALE** or other legal document indicating your ownership of the property and water right(s) or claim(s) in question, **WITH ATTACHED LEGAL DESCRIPTION**.
- C. Either of the following (if necessary to clarify division of water rights or other complex property descriptions):
PLAT OF PROPERTY or SURVEY MAP clearly showing the location of the point(s) of diversion and place of use of your water right(s) and/or adjudication claim(s) (these are usually attached to your deed or on file with the county).

OR

If your water right(s) and/or adjudication claim(s) are for ten or more acres of irrigation, you must submit a USDA Farm Service Agency **AERIAL PHOTO** with the irrigated acres outlined and point(s) of diversion clearly marked. The **AERIAL PHOTO** should be submitted in place of the PLAT OF PROPERTY or SURVEY MAP.

3. Name and Address of Former Owner/Claimant(s)

James I Eaker

PO Box 296

4. New Owner/Claimant(s)

Bellevue, ID 83313

Name Connector (Check one): ☐ and, ☐ or, ☐ and/or

New Mailing Address

Estate of James Ivan Eaker

City, State and ZIP Code

Box 296 - 28 Pers Road

New Telephone Number

(208) 788-4061

5. Date you acquired the property

personal representative
Grace Eaker
Box 296 - 28 Pers Road
Bellevue, ID 83313

6. **If the change in ownership affects the entire water right for each water right or adjudication claim number listed in item 1, THEN SKIP THIS ITEM AND GO TO ITEM 7.** If the change in ownership divides the water right(s) among multiple owners, you must describe, in detail, your portion of each water right after the change. Fill in the appropriate spaces in the box(es) below to describe your water right(s) after the change (one water right per box, you may copy this page as necessary). If your quantity of water is greater than a proportionate split, you must attach documentation to show justification for a larger amount. If you are not sure how to identify your portion of the original water right or adjudication claim records, please contact the nearest IDWR office for assistance.

DESCRIPTION OF YOUR PORTION OF WATER RIGHT		
(If the right(s) will not be split, skip this area and proceed to item 7)		
Water Right and/or Adjudication Claim Number _____		
Water Use	Diversion Rate or Volume (cubic feet per second or acre-feet per annum)	Description (acres, number and type of stock, homes, etc)
Irrigation	_____	_____
Stock	_____	_____
Domestic	_____	_____
Other _____	_____	_____
Total	_____	_____

DESCRIPTION OF YOUR PORTION OF WATER RIGHT		
(If the right(s) will not be split, skip this area and proceed to item 7)		
Water Right and/or Adjudication Claim Number _____		
Water Use	Diversion Rate or Volume (cubic feet per second or acre-feet per annum)	Description (acres, number and type of stock, homes, etc)
Irrigation	_____	_____
Stock	_____	_____
Domestic	_____	_____
Other _____	_____	_____
Total	_____	_____

7. Signature of New Owner(s) or Claimant(s) Grace Eakin
(include title if applicable) Personal Representative

For Snake River Basin Adjudication Claims: Please attach a Notice of Appearance completed by your attorney, if you wish IDWR to correspond with him/her for all matters related to your claims.

For Office Use Only

Received by NT Date 02/13/02 Fee 25.00
 Receipted by NT Date 02/13/02 Receipt No. 5028392
 Processed by _____ AJ Date _____ WR _____ Date _____

[Click here and type return address and phone and fax numbers]

Company Name Here

Fax

To Nick

Treasure

From

Grace

Eakin

1(208)736-

3037

Pages: [Click here and type # of pages]

(208)736-

3033

Date: 3/6/2006

Re: Warranty Deeds

CC: Department of Water Resources

☐ Urgent

☐ For Review

☐ Please Comment

☐ Please Reply

☐ Please Recycle

• Comments:

Here are the documents you are needing. Grace

RECEIVED

MAR 06 2006

Department of Water Resources
Southern Region

8883

WARRANTY DEED

For Value Received John Fell Stevenson, a married man dealing with his sole and separate property,

the grantor, do es hereby grant, bargain, sell and convey unto James I. Eakin and

Grace Eakin, husband and wife,

the grantees, whose current address is Route #1, Bellevue, Idaho, 83313,

the following described premises, in Blaine County Idaho, to-wit:

Township 1 North, Range 18 East, Boise Meridian, Blaine County, Idaho

Section 24: SE $\frac{1}{4}$ SE $\frac{1}{4}$

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MAR 06 2006

Department of Water Resources
Southern Region

TO HAVE AND TO HOLD the said premises, with their appurtenances unto the said Grantees, their heirs and assigns forever. And the said Grantor do es hereby covenant to and with the said Grantees, that he is the owner in fee simple of said premises; that they are free from all incumbrances

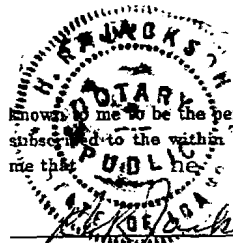
and that he will warrant and defend the same from all lawful claims whatsoever.

Dated: April 28, 1980.

John Fell Stevenson
John Fell Stevenson

STATE OF IDAHO, COUNTY OF Blaine

On this 28th day of March, 1980, before me, a notary public in and for the said State, personally appeared John Fell Stevenson,



known to me to be the person whose name is subscribed to the within instrument, and acknowledged to me that he executed the same.

Residing at Hailey, Idaho
Comm. Expires 12-10-81

STATE OF IDAHO, COUNTY OF Blaine

I hereby certify that this instrument was filed for record at the request of Sawtooth Title Co.

at 50 minutes past 3:00 o'clock P M.,
this 23 day of May,
1980, in my office, and duly recorded in Book
of Deeds at Page

MARIE IVIE LRYA
Ex-Officio Recorder

By Kathy Stump Deputy.

Fees \$ 2.00
Mail to:

INSTRUMENT NO. 203780

EXHIBIT A

WARRANTY DEED

For Value Received

HAROLD DRUSSEL and DOROTHY DRUSSEL, husband and wife,

the grantors, do hereby grant, bargain, sell and convey unto

JAMES I. EAKIN and GRACE I. EAKIN, husband and wife,
the grantees, whose current address is Box 296, Bellevue, Idaho 83313

the following described premises, in

Blaine

County Idaho, to-wit:

TOWNSHIP 1 NORTH of RANGE 18 EAST of the BOISE
MERIDIAN, BLAINE COUNTY, STATE OF IDAHO.

SECTION 25: E $\frac{1}{2}$ N $\frac{1}{2}$ E $\frac{1}{2}$, EXCEPT road right of way
over the East 25 feet and North
25 feet thereof;
W $\frac{1}{2}$ N $\frac{1}{2}$ E $\frac{1}{2}$, EXCEPT right of way for
Highway over the Northwesterly
portion thereof.

TOWNSHIP 1 NORTH of RANCE 19 EAST of the BOISE
MERIDIAN, BLAINE COUNTY, STATE OF IDAHO.

SECTION 30: SE $\frac{1}{4}$ NW $\frac{1}{4}$;
All of Lot 2, EXCEPT road right
of say and ditch right of way
over the West 75 feet of said
Lot 2.

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MAR 06 2006

Department of Water Resources
Southern Region

TO HAVE AND TO HOLD the said premises, with their appurtenances unto the said Grantees,
their heirs and assigns forever. And the said Grantors do hereby covenant to and
with the said Grantees, that they are the owners in fee simple of said premises; that they are free
from all incumbrances

and that they will warrant and defend the same from all lawful claims whatsoever.

Dated:

Harold Drussel
Harold Drussel

Dorothy Drussel
Dorothy Drussel

STATE OF IDAHO, COUNTY OF Blaine

On this 28th day of March, 1977,
before me, a notary public in and for the said State, personally appeared, HAROLD DRUSSEL and
DOROTHY DRUSSEL, husband and wife,

known to me to be the persons whose names are
subscribed to the within instrument, and acknowledged to
me that they executed the same.

Judith A. Fry
Notary Public
Residing at Hailey, Idaho
Comm. Expires 2/10/81

STATE OF IDAHO, COUNTY OF

I hereby certify that this instrument was filed for record at
the request of

at _____ minutes past _____ o'clock M.,
this _____ day of _____
19 _____, in my office, and duly recorded in Book
of Deeds at Page _____

Ex-Officio Recorder

By _____ Deputy.

Fees \$
Mail to:

INSTRUMENT NO.

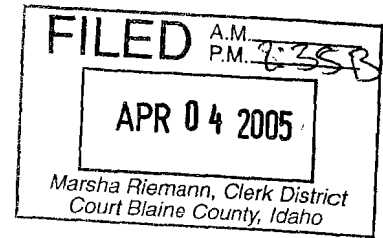
Melville W. Fisher II (ISB 2136)
BATT & FISHER, LLP
101 S. Capitol Blvd., Suite 500
P.O. Box 1308
Boise, ID 83701
Phone: (208) 331-1000
Fax: (208) 331-2400

Attorney for Applicant

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MAR 06 2006

Department of Water Resources
Southern Region



IN THE DISTRICT COURT OF THE FIFTH JUDICIAL DISTRICT OF
THE STATE OF IDAHO, IN AND FOR THE COUNTY OF BLAINE
MAGISTRATE DIVISION

IN THE MATTER OF THE ESTATE OF)	CASE NO. CV 2004-1138
)	
JAMES IVAN EAKIN,	) DISCLAIMER AND RENUNCIATION
)	
Deceased.	) (I.C. 15-2-801)
)	

COMES NOW, Grace I. Eakin, being over the age of majority, the surviving spouse of James Ivan Eakin, deceased, and, pursuant to Idaho Code section 15-2-801 and sections 2046 and 2518 of the Internal Revenue Code of 1986, hereby states as follows:

1. James Ivan Eakin died intestate on November 15, 2004, in Blaine County, Idaho, leaving an estate consisting of his one-half interest in community property situated in Idaho.
2. I am the surviving spouse and the heir at law of James Ivan Eakin, deceased.
3. With respect to the property or interest in property being renounced hereby, I have made no assignment, conveyance, encumbrance, pledge, or transfer of the property or interest in the property; I have executed no written waiver of the right to renounce; I have not accepted the property

or any interest in the property or benefit thereunder; and no sale of the property or interest in the property under judicial sale has been made.

4. I desire to renounce and disclaim irrevocably and without qualification or limitation an amount of property from the estate of James Ivan Eakin, deceased, equal to Seven Hundred Thousand and No/100 Dollars (\$700,000.00).

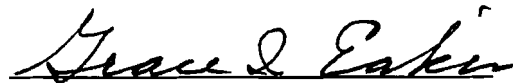
NOW, THEREFORE, I, Grace I. Eakin, pursuant to Idaho Code section 15-2-801 and sections 2046 and 2518 of the Internal Revenue Code, hereby irrevocably and without qualification or limitation renounce and disclaim an amount of property from the estate of James Ivan Eakin, deceased, equal to Seven Hundred Thousand and No/100 Dollars (\$700,000.00). The personal representative of the estate of James Ivan Eakin, deceased, shall satisfy the amount so determined in cash or in kind, or partly in each.

DATED this 23rd day of March, 2005.

RECEIVED

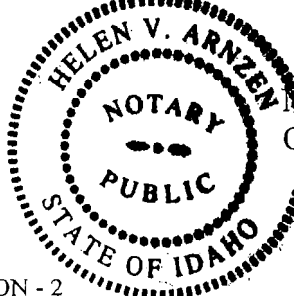
MAR 26 2006

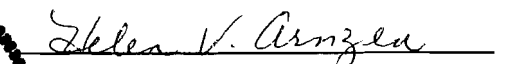
Department of Resources
Southern Region


Grace I. Eakin

STATE OF IDAHO)
) ss.
County of Ada)

On this 23rd day of March, 2005, before me, a notary public in and for the said State, appeared before me Grace I. Eakin, the surviving spouse of James Ivan Eakin, deceased, known or identified to me to be the person whose name is subscribed to the within instrument, and acknowledged to me that she executed the same.




Notary Public for Idaho
Commission Expires: 1/24/2009

CERTIFICATE OF VITAL RECORD

STATE OF IDAHO

IDAHO DEPARTMENT OF HEALTH AND WELFARE
BUREAU OF HEALTH POLICY AND VITAL STATISTICS

CERTIFICATE OF DEATH

Date Filed DECEMBER 06, 2004

State File No. 2004-08812

DECEDENT - LEGAL NAME JAMES IVAN EAKIN			
SEX MALE	SOCIAL SECURITY NUMBER 518-42-6751	AGE 75 YEARS	DATE OF BIRTH NOVEMBER 08, 1929
BIRTHPLACE JEROME, IDAHO		PLACE OF RESIDENCE BELLEVUE, IDAHO	
MARITAL STATUS AT TIME OF DEATH MARRIED		NAME OF SURVIVING SPOUSE (if wife, maiden name) GRACE HOBSON	WAS DECEDENT EVER IN U.S. ARMED FORCES? NO
FATHER - NAME EDWARD C. EAKIN			BIRTHPLACE PENNSYLVANIA
MOTHER - MAIDEN NAME DORIS L. FOUNTAIN			BIRTHPLACE KANSAS
METHOD OF DISPOSITION BURIAL		FUNERAL SERVICE LICENSEE DWAYNE MARK DEMARAY	
NAME AND ADDRESS OF FUNERAL FACILITY DEMARAY FUNERAL SERVICE, GOODING, IDAHO			
DATE OF DEATH NOV. 15, 2004	TIME OF DEATH 6:44 P.M.	CITY, TOWN OR LOCATION OF DEATH BOISE, IDAHO	COUNTY OF DEATH ADA
CAUSE OF DEATH (underlying cause last) a. SEPSIS			Approximate Interval Between Onset and Death 10 DAYS
b. DUE TO (or as a consequence of): IMMUNOSUPPRESSION			3 MONTHS
c. DUE TO (or as a consequence of): KIDNEY TRANSPLANT			3 MONTHS
d. DUE TO (or as a consequence of):			
OTHER SIGNIFICANT CONDITIONS CONTRIBUTING TO DEATH but not resulting in the underlying cause given above ESRD, AORTIC STENOSIS, HYPERPARATHYROIDISM			WAS AN AUTOPSY PERFORMED? NO
MANNER OF DEATH NATURAL		NAME OF CERTIFIER DONALD ROBERT MORRIS JR., M.D.	TITLE PHYSICIAN
CORONER SUBSEQUENT CERTIFICATION IF NECESSARY			
EXTERNAL CAUSES ONLY			
DATE OF INJURY	TIME OF INJURY	PLACE OF INJURY	INJURY AT WORK?
LOCATION WHERE INJURY OCCURRED			
DESCRIPTION OF HOW INJURY OCCURRED			

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MAR 06 2006

Department of Water Resources
Southern P.

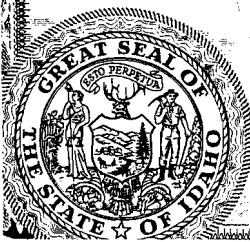
This is a true and correct reproduction of the document officially registered and placed on file with the IDAHO BUREAU OF HEALTH POLICY AND VITAL STATISTICS.

DATE ISSUED: DECEMBER 07, 2004

This copy is not valid unless prepared on engraved border displaying state seal and signature of the Registrar.

Jane S. Smith

JANE S. SMITH
STATE REGISTRAR



IN THE DISTRICT COURT OF THE FIFTH JUDICIAL DISTRICT OF THE STATE OF IDAHO,
IN AND FOR THE COUNTY OF TWIN FALLS

IN RE THE GENERAL ADJUDICATION
OF RIGHTS TO THE USE OF WATER FROM
THE SNAKE RIVER BASIN WATER SYSTEM.

CIVIL CASE NUMBER: 39576

Ident. Number: A37-00116
Date Received: 8/25/1988
Receipt No: MOO/721
Received By: J.P. / GNC

NOTICE OF CLAIM TO A WATER RIGHT
ACQUIRED UNDER STATE LAW

1. Name: JAMES I. EAKIN 208-788-4061
Address: BOX 296
BELLEVUE, ID 83313

2. Date of Priority: JUN 02, 1890

3. Source: BIG WOOD RIVER Trib. to: MALAD RIVER

4. Point of Diversion:

Township	Range	Section	1/4 of	1/4 of	1/4	Lot	County
02N	18E	36	NE	SW	NW		BLAINE

5. Description of diverting works:
HEADGATE #45 AND DISTRICT CANAL

6. Water is used for the following purposes:

Purpose	From	To	C.F.S.	(or)	A.F.A.
IRRIGATION	04/01	11/01	0.140		

7. Total Quantity Appropriated is:
0.140 C.F.S. (and/or) A.F.A.

8. Total consumptive use is 400.0 Acre Feet Per Annum.

9. Non-irrigation uses:
NONE

10. Place of Use:

Township	Range	Section	1/4 of	1/4	Lot	Use	Acres
01N	18E	25	NE	NE		IRR	40.0
			NW	NE		IRR	40.0
			SW	NE		IRR	40.0

A37-00116

Page 1

Date: 08/25/88

MICROFILMED
FEB 22 1993

10. Place of Use: Continued

Township	Range	Section	1/4 of	1/4	Lot	Use	Acres
01N	18E	25	SE	NE		IRR	40.0
Section Acres							160.0
Total Acres							160.0

11. Place of use in counties: BLAINE

12. Do you own the property listed above as place of use? YES

13. Other Water Rights Used:

37-0577Y,0111,0475,0112,0476,0477,7064,0886J,0418D,0234B

14. Remarks:

15. Basis of Claim: DECREED

Case Number:

Court :

Decree date:

S. C. FROST, ET. AL.

Decree Plaintiff

vs

ALTURAS WATER COMPANY, ET. AL.

Decree Defendant

MICROFILMED
FEB 22 1993

16. Signature(s)

(a.) By signing below, I/We acknowledge that I/We have received, read and understand the form entitled "How you will receive notice in the Snake River Basin Adjudication." (b.) I/We do _____ do not _____ wish to receive and pay a small annual fee for monthly copies of the docket sheet.

Number of attachments: _____

For Individuals:

I/We do solemnly swear or affirm that the statements contained in the foregoing document are true and correct.

Signature of Claimant(s): *James L. Carter* Date: 25 Oct 1988
_____ Date: _____

State of Idaho)
County of Blaine) SS.

Subscribed and sworn (or affirmed) before me this 25 day

of Oct 19 88

Victor L. Dick
Notary Public

Seal

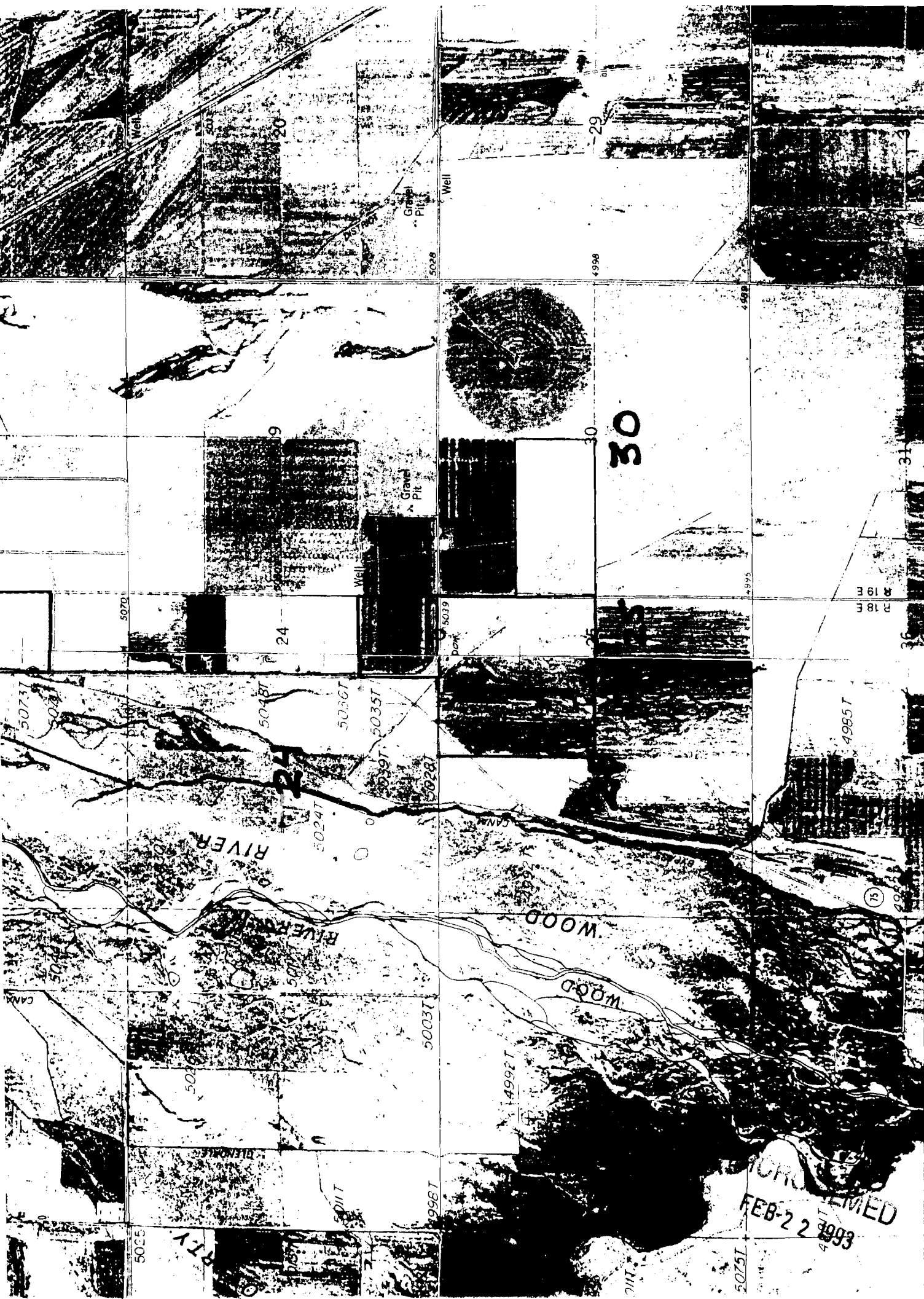
Residing at Bellevue

My Commission Expires 2/27/92

T2N
TIN

$$\begin{array}{r} R18E \\ R19E \end{array}$$

REF FILMED
FEB 22 1993



Produced by the Geographic Survey

TIN RIBE

22°-E

21

20

RECEIVED
FEB-22-1993

01/05/2007

IDAHO DEPARTMENT OF WATER RESOURCES
PRELIMINARY RECOMMENDATION OF WATER RIGHTS ACQUIRED UNDER STATE LAW

RIGHT NUMBER: 37-116

NAME AND ADDRESS: GRACE EAKIN
28 PERO RD
PO BOX 296
BELLEVUE ID 83313

ESTATE OF JAMES IVAN EAKIN
28 PERO RD
PO BOX 296
BELLEVUE ID 83313

SOURCE: BIG WOOD RIVER

TRIBUTARY: MALAD RIVER

QUANTITY: 0.140 CFS

PRIORITY DATE: 06/02/1890

POINT OF DIVERSION:

T02N R18E S36 NESWNW Within BLAINE County
Water diverted from Headgate #45 delivered through District Canal.

PURPOSE AND
PERIOD OF USE:

<u>PURPOSE OF USE</u>	<u>PERIOD OF USE</u>	<u>QUANTITY</u>
IRRIGATION	04/15 10/31	0.140 CFS

PLACE OF USE: IRRIGATION in BLAINE County

T01N R18E S25	NENE	37.00	T01N R18E S25	NWNE	37.00
T01N R18E S25	SWNE	40.00	T01N R18E S25	SENE	40.00

154 ACRES TOTAL

The rights listed below are limited to the irrigation of a combined total of 154 acres in a single irrigation season. Combined Right Nos.: 37-475, 37-234B, 37-116, 37-111, 37-21805, 37-112, 37-886J, 37-477, 37-577V, 37-418E, and 37-21807.

OTHER PROVISIONS NECESSARY FOR DEFINITION OR ADMINISTRATION OF THIS WATER RIGHT:

This partial decree is subject to such general provisions necessary for the definition of the rights or for the efficient administration of the water rights as may be ultimately determined by the Court at a point in time no later than the entry of a final unified decree. Section 42-1412(6), Idaho Code.

EXPLANATORY MATERIAL: BASIS OF CLAIM - Decreed



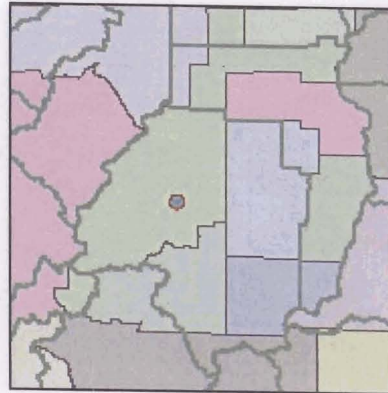
Idaho Department of Water Resources

SRBA Recommendation:

37-577V, 37-475, 37-234B¹²²,
37-116, 37-111, 37-21805,
37-112, 37-886J, 37-477,
and 37-418E

Legend

- ☐ Point of Diversion
☐ Place of Use
☐ Townships
☐ PLS Sections
☐ Quarter Quarters

Blaine County
IDWR Basin 37

Prepared by N. Erickson
On Friday, January 5, 2007
1907788 Aerial Photography
2004





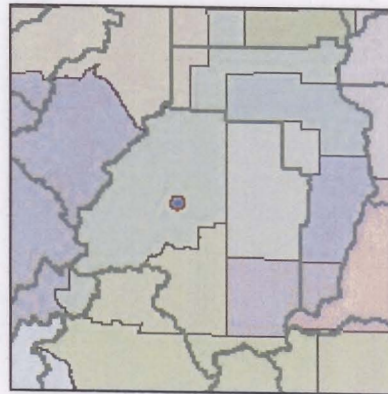
Idaho Department of Water Resources

SRBA Recommendation:

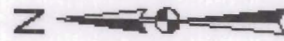
37-475, 37-234B, 37-116,
37-111, 37-21805, 37-112,
37-886J, 37-477, 37-577V,
and 37-418E

Legend

-  Point of Diversion
-  Place of Use
-  Townships
-  PLS Sections
-  Quarter Quarters



Blaine County
ID WR Basin 37



0 2 4 Miles

Prepared by N. Erickson
On Thursday, November 16, 2006
2004 Aerial Photography

Treasure, Nick

From: Treasure, Nick
Sent: Thursday, March 09, 2006 12:02 PM
To: Spencer, Nick
Subject: RE: change of ownership docs

Thanks Nick, that clears up a lot on the renunciation question. We will go ahead and change ownership as you have explained and hopefully we will soon receive a personal representative deed in the near future to get the ownership into Grace's name alone.

Thank-you for your guidance.

NT

-----Original Message-----

From: Spencer, Nick
Sent: Thursday, March 09, 2006 11:43 AM
To: Treasure, Nick
Subject: RE: change of ownership docs

Hi Nick. What you have provided is enough to change the ownership on the water rights over to Grace Eakin and the Estate of James Eakin. It is not enough to put the rights into the name of Grace Eakin alone. The warranty deed shows that James and Grace owned the property together. Since Idaho is a community property state that means that each owned a fifty percent undivided interest in the property described in the deed. When James dies, the question becomes who gets his fifty percent undivided interest. Since he died intestate, that is, without leaving a will, his fifty percent undivided interest otherwise would pass by operation of law to his surviving spouse. So, without anything else at that point, Grace would own the entire property: the fifty percent she owned outright, plus the fifty percent she received from her dead husband by operation of law. However, she has filed a disclaimer and renunciation with the probate court. This document basically says that "I, Grace, don't want everything I'm entitled to. I refuse to take \$700,000 worth of the property. Judge, put it back into the estate." Presumably a renunciation like this is done to somehow avoid estate taxes. I am not familiar with how that works. However, the Idaho Uniform Probate Code in effect provides that when the surviving spouse of somebody who died intestate renounces all or part of what she is legally entitled to, then the law treats the property as if she had died before her husband. In other words her interest in the property is treated as if it had gone to her husband, and then when he died it would skip her and go to the next of kin in line after her, which is their kids assuming they have kids. Therefore Grace no longer owns \$700,000 worth of the property. The dead guy's estate owns it, until the personal representative conveys it out of the estate to the next of kin, presumably the kids. Therefore, Grace's name goes onto the ownership line on the water rights by virtue of the fifty percent of the property she owned pursuant to the deed. Then her name also goes onto the water rights by virtue of however much above \$700,000 the fifty percent undivided interest she received from her dead husband by operation of law is worth. And then the Estate of James Eakin goes onto the water right by virtue of Grace's renunciation of \$700,000 of the property she was otherwise entitled to receive by operation of law. That is as far as we can go in changing the ownership at this point. At some point the personal representative of the Estate of James Eakin (who happens to be Grace) will have to convey the \$700,000 worth of property out of the estate and over to the next of kin. At that point we will be able to process another change of ownership to take the estate's name off the water rights, and add the next of kin's name. But you are exactly right: we will need to see a deed from the personal representative to the next of kin before we can do that. Is this as clear as mud? If you have any other questions, let me know. NBS

-----Original Message-----

From: Treasure, Nick
Sent: Thursday, March 09, 2006 10:31 AM
To: Spencer, Nick
Subject: change of ownership docs

Nick,

I was hoping for a little guidance on a "change of ownership" we are dealing with. There are 12 water claims under the name of James Mecham who has recently passed away. His wife, Grace Eakin, never had her name on any of the water rights. She filled out a "change of ownership" to put the James Mecham files into the Estate of James Mecham, and would actually like to go a step further and put all the files into her name- Grace Eakin.

Attached is everything she has provided us. I suggested a Personal Representative Deed. However she submitted a warranty deed for the properties, a death certificate and something that I am not familiar with that maybe you could explain-"Disclaimer and Renunciation". This particular document makes it sound like she is renouncing the property of the estate.

Anyway, I would appreciate your opinion on what more I need or how I could legally complete this change of ownership.

Thank-you

<< File: 20060308154608581.pdf >>

*Nick Treasure
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Memo

From: Nick Treasure

Date: Feb 13, 2006

Subject: Snake River Basin Adjudication (SRBA) review of claim(s):
37-476 Eakin

Change of ownership

Grace Eakin came in to work on ownership of her deceased husband James Eakin. (See attached spreadsheet for a list all WR's associated with Eakin) Mrs. Eakin provided to the department from the district court a disclaimer and renunciation in the matter of the deceased James Ivan Eakin, stating that Grace Eakin is the heir of Mr. Eakin. Therefore Mrs. Eakin was able to file a Change of Ownership for all of James Eakin's adjudication claims to the Estate of James Eakin with herself as the personal representative.

All surface water rights claimed by James Eakin are claimed with the POU on 160 acres of Twp 01N Rng 18E Sec 25 NE. Mrs. Eakin wishes to file an unrecorded transfer that occurred between 1975-1980 on POU of some of these water right claims. She claims that 1 or more of these rights have historically been used in the SESE of 01N Rng 18E Sec 24. She would like to talk with her real estate agent Rob Struthers before she finalizes an unrecorded transfer.

March 6, 2006

Unrecorded transfer

Grace Eakin came in today to amend the place of use of claim 37-476. The original claim's POU included the NE of Twp 01N Rng 18E Sec 25. Mrs. Eakin wished to amend the claim to reflect an unrecorded transfer that occurred between 1975-1980. The amendment adds 37 acres to the SESE of Twp 01N Rng 18E Sec 24 for a total of 197 acres. The remaining decreed surface rights, are to remain in the original 160 acres of Sec 25. After this unrecorded transfer, there are now 2 water rights that pertain to SESE of Sec 24: Decreed surface water right 37-476 and groundwater right 37-7064F.

Mrs. Eakin also had some disagreement on the ownership change that occurred in February. She believed that the ownership change would put all rights into the name of Grace Eakin not the estate of James Eakin. However the department does not have sufficient documentation to change ownership to the name of Grace Eakin. She provided me today with a warranty deed that conveyed the property to her and James Eakin, she also provided a death certificate of James Eakin. However to do this Change of Ownership I am requiring a Personal Representative Deed.