

Werner, Linda

5-3-2018

To: Marston, Sascha
Subject: Refund Request

Hi Sascha,

Would you please issue a refund in the amount of \$50.00 to the Carmela G Dempsey Estate, receipt number N032626.

If you need an individual to issue it to that would be Michael Dempsey, Trustee. It's for claim 95-4270 and the issue is that we received their check for an ownership change on May 15, 2017, before we received their claim. Check was cashed and the change of ownership form was held in limbo until March 28, 2018, when I received the claim and the prior check/ownership request was brought to my attention.

Thank you.

*Linda Werner
Water Resource Agent, Sr.
Idaho Department of Water Resources
Northern Region
(208) 762-2802*

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May 11, 2017

Linda Werner, Senior Water Resource Agent
Idaho Department of Water Resources
7600 N. Mineral Drive
Coeur d'Alene, ID 83815

RE: Change in Ownership of Water Right #95-4270

Dear Ms. Werner:

Please find enclosed a Notice of Change in Water Right Ownership regarding Water Right No. 95-4270 at the lower lake at Twin Lakes, Idaho.

The water right is currently listed in the names of my late parents, Curran D. Dempsey (died 3-26-09) and Carmela S. Dempsey (died 8-27-15). The water right is appurtenant to lake property addressed at 22359 N. Twinlow Road, which is improved with a lake home.

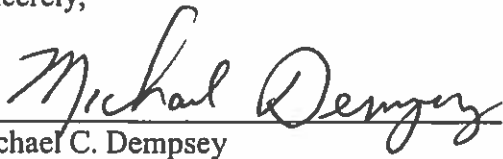
My father's will (copy enclosed) created a disclaimer trust (for tax purposes), and conveyed his undivided one-half (1/2) ownership share in the lake property to the disclaimer trust, i.e. the Curran D. Dempsey Disclaimer Trust. My mother, Carmela Dempsey, was named as trustee, with me and my brother Curran C. Dempsey to serve as co-trustees upon the prior passing of my mother. There is no separate trust document, as the trust is entirely embodied in the will.

When my mother passed away on August 27, 2015, my brother Curran and I became co-trustees of the disclaimer trust. Upon dissolution of the trust, my father's one-half (1/2) share of the property will pass to the six (6) surviving siblings, my brother and I included. My mother's will (copy enclosed), which is still in probate, conveyed her undivided one-half (1/2) share of the property in the same six (6) children. My brother Curran and I are the personal representatives of my mother's estate. See enclosed Letters Testamentary.

The lake property, including its appurtenant water right is owned one-half (1/2) by the Curran D. Dempsey Disclaimer Trust and one-half (1/2) by the Estate of Carmela G. Dempsey. These are undivided interests, so the water right technically has not been split.

I enclose a \$50 filing fee, not being sure whether to pay \$25 or \$50. If you have any questions, please call me at (509) 979-5328.

Sincerely,


Michael C. Dempsey

c: Curran Dempsey, Mark Rosenblum

STATE OF IDAHO
DEPARTMENT OF WATER RESOURCES

Notice of Change in Water Right Ownership

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1. List the numbers of all water rights and/or adjudication claim records to be changed. If you only acquired a portion of the water right or adjudication claim, check "Yes" in the "Split?" column. If the water right is leased to the Water Supply Bank, check "Yes". If you are not sure if the water right is leased to the Water Supply Bank, see #6 of the instructions.

Water Right/Claim No.	Split?	Leased to Water Supply Bank?	Water Right/Claim No.	Split?	Leased to Water Supply Bank?
95-4270	Yes ☐	Yes ☒		Yes ☐	Yes ☐
	Yes ☐	Yes ☐		Yes ☐	Yes ☐
	Yes ☐	Yes ☐		Yes ☐	Yes ☐
	Yes ☐	Yes ☐		Yes ☐	Yes ☐
	Yes ☐	Yes ☐		Yes ☐	Yes ☐

2. Previous Owner's Name: Curran D. Dempsey, Cornelia S. Dempsey
Name of current water right holder/claimant
3. New Owner(s)/Claimant(s): Curran Dempsey Disclaimor Trust
Estate of Cornelia S. Dempsey
New owner(s) as listed on the conveyance document
- Michael C Dempsey R.R. Golden Valley WA 99206
Name connector ☒ and ☐ or ☐ and/or
- 3224 S. Whipple R.R. WA 99206
Mailing address
- (509) 979-5328 dempseymc@comcast.net
Telephone Email

4. If the water rights and/or adjudication claims were split, how did the division occur?
☒ The water rights or claims were divided as specifically identified in a deed, contract, or other conveyance document.
☐ The water rights or claims were divided proportionately based on the portion of their place(s) of use acquired by the new owner.
5. Date you acquired the water rights and/or claims listed above: April 26, 2009 (date of probate of Curran D. Dempsey)
August 27, 2015 (date of death of Cornelia S. Dempsey)
6. If the water right is leased to the Water Supply Bank changing ownership of a water right will reassign to the new owner any Water Supply Bank leases associated with the water right. Payment of revenue generated from any rental of a leased water right requires a completed IRS Form W-9 for payment to be issued to an owner. A new owner for a water right under lease shall supply a W-9. Water rights with multiple owners must specify a designated lessor, using a completed Lessor Designation form. Beginning in the calendar year following an acknowledged change in water right ownership, compensation for any rental will go to the new owner(s).
7. This form must be signed and submitted with the following **REQUIRED** items:
☒ A copy of the conveyance document – warranty deed, quitclaim deed, court decree, contract of sale, etc. The conveyance document must include a legal description of the property or description of the water right(s) if no land is conveyed.
☐ Plat map, survey map or aerial photograph which clearly shows the place of use and point of diversion for each water right and/or claim listed above (if necessary to clarify division of water rights or complex property descriptions).
☒ Filing fee (see instructions for further explanation):
 o \$25 per undivided water right.
 o \$100 per split water right.
 o No fee is required for pending adjudication claims.
☐ If water right(s) are leased to the Water Supply Bank AND there are multiple owners, a Lessor Designation form is required.
☐ If water right(s) are leased to the Water Supply Bank, the individual owner or designated lessor must complete, sign and submit an IRS Form W-9.
8. Signature: Michael C Dempsey Personal Representative / Cornelia S. Dempsey Estate
Signature of new owner/claimant Title, if applicable 11-18-16
Date
- Signature: Cornelia S. Dempsey Trustee / Curran Dempsey Disclaimor Trust
Signature of new owner/claimant Title, if applicable 11-18-16
Date

For IDWR Office Use Only:

Received by _____ Date _____ Receipt No. _____ Receipt Amt. _____

Active in the Water Supply Bank? Yes ☐ No ☐ If yes, forward to the State Office for processing W-9 received? Yes ☐ No ☐

Name on W-9 _____ Approved by _____ Processed by _____ Date _____

Receipt Details for ID N032626

Status	Adjustment Type	Version
		1

General Information:				
Date Received	Date Deposited	Region	Total Amount	Payment Type
5/12/2017 1:12:20 PM	5/15/2017 4:02:48 PM	NORTHERN	\$50.00	Check
Payee:	CARMELA G DEMPSEY ESTATE			

Account Information	
Check Number	2009

Comment OWNERSHIP CHANGE - 95-4270

Fee Details

Amount	Description	PCA	Fund	Fund Detail	Subsidiary	Object
\$50.00	OWNERSHIP CHANGES/SECURITY INTERESTS	65140	0229	21		1155