

MAR 08 2021

STATE OF IDAHO
DEPARTMENT OF WATER RESOURCES

IDWR / NORTH

Notice of Change in Water Right Ownership

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?
DE 95-15761	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: Estate of Virginia L. Smith
Name of current water right holder/claimant
3. New Owner(s)/Claimant(s): First and Superior, L.L.C.
New owner(s) as listed on the conveyance document Name connector ☐ and ☐ or ☐ and/or
- P.O. Box C Sandpoint ID 83864
Mailing address City State ZIP
- (208) 263-3115 smithmail74@gmail.com
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: September 9, 2020
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: By: Stephen F. Smith Member Jan. 7, 2021
Signature of new owner/claimant Title, if applicable Date
- Signature: _____ Title, if applicable _____ Date _____
Signature of new owner/claimant Title, if applicable Date

For IDWR Office Use Only:

Received by Ja Date 3-8-21 Receipt No. N036779 Receipt Amt. 2500
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 Ja Date 3-9-21

After recording, please return to:
Stephen F. Smith
Attorney at Law, Chartered
P.O. Box C
Sandpoint, Idaho 83864

PERSONAL REPRESENTATIVE'S DEED

THIS DEED, made by Corinne M. Thompson and Stephen F. Smith, as personal co-representatives of the estate of Virginia L. Smith, deceased, Grantors, to First & Superior, LLC, an Idaho limited liability company, Grantee, whose current address is P.O. Box C, Sandpoint, Idaho 83864.

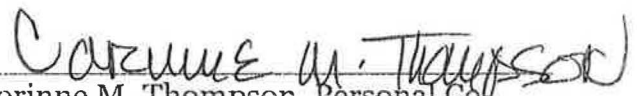
WHEREAS, Grantors are the qualified personal co-representatives of said estate, filed as Case No. CV-2015-1333 in Bonner County, Idaho;

THEREFORE, for valuable consideration received, Grantors quitclaim, transfer, and convey to Grantee the following described real property in Kootenai County, Idaho:

Please see the attached Addendum 1, which is adopted by reference,

with all appurtenances.

EXECUTED this 9th day of September, 2020.


Corinne M. Thompson, Personal Co-
Representative of the Estate of Virginia
L. Smith, deceased

Stephen F. Smith

Stephen F. Smith, Personal Co-
Representative of the Estate of Virginia
L. Smith, deceased

STATE OF IDAHO)
County of Bonner)^{SS}

On this 9th day of September, 2020, before me, the undersigned, a notary public in and for said state, personally appeared Corinne M. Thompson and Stephen F. Smith, known or identified to me to be the persons whose names are subscribed to the within instrument, as personal co-representatives of the Estate of Virginia L. Smith, deceased, and acknowledged to me that they executed the same as such personal co-representatives.

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



Margaret L. Bosse-Munson
Notary Public
In and for the State of Idaho
Residing at: Sampan
My commission expires: 11.2.2024

FREDERICK A. MECKEL
Registered Land Surveyor

BRIAN D. MECKEL, P. E.
Consulting Engineer

WAYNE H. MECKEL, P. E.
Consulting Engineer

MECKEL ENGINEERING & SURVEYING
402 Idaho Avenue
Coeur d'Alene, Idaho 83814
Phone: (208) 667-4638

March 9, 1976

14-49-4

DESCRIPTION FOR CARL GRIDLEY

Beginning at the Southwest corner of Government Lot 4, Section 14, Township 49 North, Range 4 West, Boise Meridian, Kootenai County, State of Idaho; thence

East 518.80 feet to the true point of beginning; thence

North $34^{\circ}00'20''$ East, 412.80 feet; thence

South $87^{\circ}45'00''$ East, 182.12 feet; thence

North $83^{\circ}52'00''$ East 154.30 feet to the shore line of Coeur d'Alene Lake; thence

along said shore line in Easterly, Southerly and South-westerly courses to a point that lies East 266.15 feet from the point of beginning; thence

West 266.15 feet to the point of beginning.

Parcel

Parcel Number	AIN	Situs Address	Data as of
9N04W147175	144919	36409 W COEUR D ALENE LAKE SHR, COEUR D ALENE	2/6/2021

Owner Information

Owner Name	FIRST & SUPERIOR LLC
Owner Address	PO BOX C
	SANDPOINT ID 83864
Transfer Date	09/18/2020
Document #	
Deed Book/Page	

Location / Description

Tax Authority Group	249000	Current Legal Desc.	TAX #16791 [IN GOVT LT 4] 14 49N 04W
Situs Address	36409 W COEUR D ALENE LAKE SHR, COEUR D ALENE		
Acreage	3.1390		

Parcel Type

Property Class Code	534- Imp res rural tract
Neighborhood Code	5033 WF-LOFFS BAY ROAD

Assessment Information

Appraisal Date	07-13-2020	Current Year	2020	Prior Year	2019
Market Value Land	\$712,425	Homeowners Eligible Amt Land	\$0	Homeowners Eligible Amt Land	\$0
Market Value Improvement	\$52,460	Homeowners Eligible Amt Imp	\$0	Homeowners Eligible Amt Imp	\$0
Total Market Value	\$764,885	Sum Homeowners Eligible Amt	\$0	Sum Homeowners Eligible Amt	\$0
		Homeowners Exemption Allowed	\$0	Homeowners Exemption Allowed	\$0
Acreage	3.1390	Total Market Value	\$764,885	Total Market Value	\$762,065
		Homeowners Exemption Allowed	\$0	Homeowners Exemption	\$0
		Ag/Timber Exemption	\$0	Ag/Timber Exemption	\$0
		Other Exemptions	\$0	Other Exemptions	\$0
		Net Taxable Value	\$764,885	Net Taxable Value	\$762,065



Kootenai County, Idaho

Map Scale Location within Township

8	9	10	11	12	
7	8	9	10	11	12
18	17	16	15	14	13
18	17	16	15	14	13
20	19	18	17	16	15
31	32	33	34	35	36



THIS DRAWING IS TO BE USED FOR REFERENCE PURPOSES ONLY. THE COUNTY IS NOT RESPONSIBLE FOR ANY INACCURACIES CONTAINED HEREIN.

Map Revisions

Notes:

01/04/12 - ET
49N04W-14-6685 and 6695 redesignated as Tax #23101 and Tax #23102 for boundary line adjustment (12)

Parcel areas have been calculated by traverse closure when sufficient information has been available. Area shown is Net Assessable Area; Right-of-Way, where applicable, has been subtracted. Distances and curve lengths less than 50' may not be shown due to scale limitations. Dimensions in parentheses denote record and/or platbed lot dimensions.

LOCATION OF ROADS SHOWN ARE BASED ON ADDRESSABLE ROAD INFORMATION AND MAY OR MAY NOT BE PUBLIC.

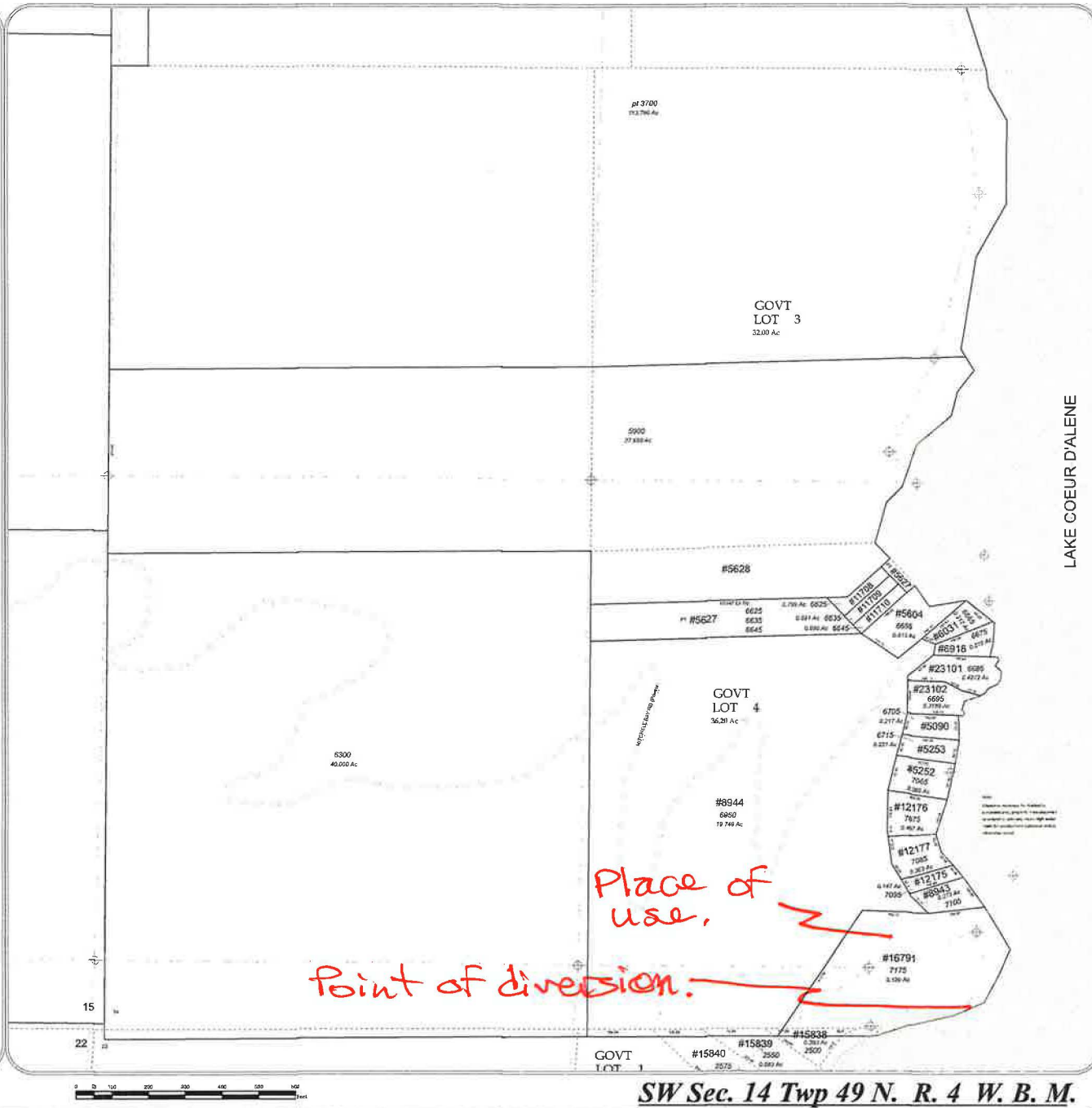
Parcel Identification Number (PIN) are composed as follows:

Platted: Sub-code and Parcel ID# ex. C-3510 and 021-999-C Resulting PIN = C-3510-021-999-C or C-3510021999C
Unplatted: TwpRngSec and Parcel ID# ex. S0N03W-16 and 7950 Resulting PIN = S0N03W-16-7950 or S0N03W167950

Legend

(C-5357) Sub-code TaxParcels Private Roads City Limits
001-001-A Parcel ID# (PIN) LegalAreas Plat Boundaries GCDB_Corners
Road RW Railroad GCDB_Lines

Maptile: 49N04W14SW



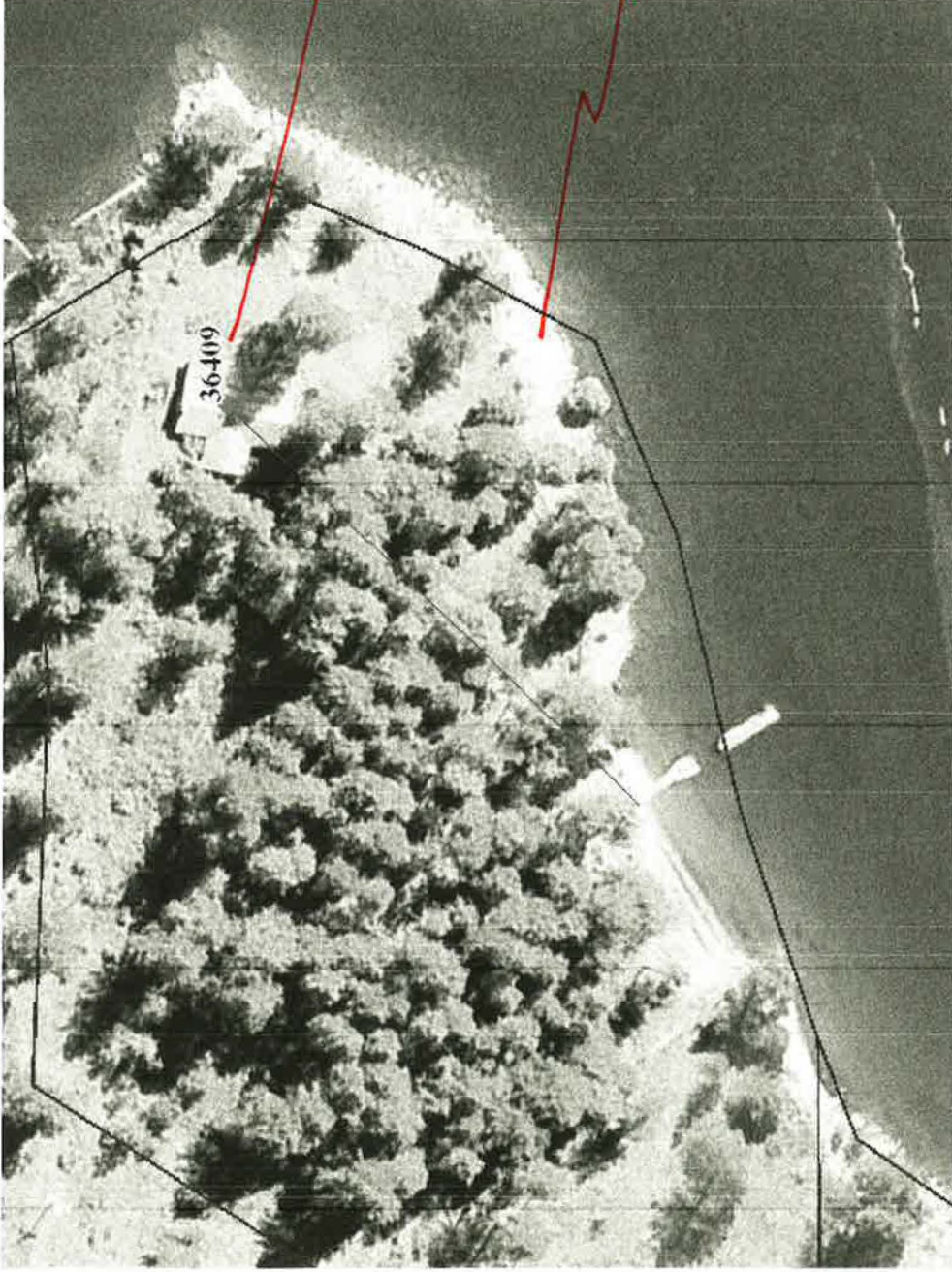
LAKE COEUR D'ALENE

SW Sec. 14 Twp 49 N. R. 4 W. B. M.

Water Right Claim No.
95-15761

Place of use.

Point of diversion



Change from Virginia L. Smith
to
First and Superior, L.L.C.

RECEIVED

MAR 08 2021

IDWR / NORTH

STEPHEN F. SMITH
ATTORNEY AT LAW, CHARTERED
102 SUPERIOR STREET
P.O. BOX C
SANDPOINT, ID 83864
TELEPHONE: (208) 263-3115
FACSIMILE: (208) 255-4325
E-MAIL: steve@stevesmithlaw.com

Serving clients for
42 years

Peggy Bosse-Munson,
Paralegal

February 24, 2021

IDWR Northern Region
7600 N. Mineral Drive., Ste. 100
Coeur d'Alene, Idaho 83815-7763

Re: First & Superior, LLC/IDWR Notice of Change in Water Right Ownership

Dear Madam or Sir:

Enclosed please find the completed original of the Notice of Change in Water Right Ownership. That form is submitted along with the filing fee check in the amount of \$25.00, plus the required items from paragraph 7 of the form.

Please let me know if you need any additional information or documentation. If not, please process this request for change in water right ownership.

Thank you.

Sincerely,



Steve Smith
Attorney at Law
SS:pbm
enclosures



State of Idaho

DEPARTMENT OF WATER RESOURCES

Northern Region • 7600 N MINERAL DR STE 100 • COEUR D ALENE, ID 83815-7763
Phone: (208)762-2800 • Fax: (208)769-2819 • Website: www.idwr.idaho.gov

Brad Little
Governor

Gary Spackman
Director

March 09, 2021

FIRST & SUPERIOR LLC
PO BOX C
SANDPOINT ID 83864-0117

Re: Change in Ownership for Water Right No: 95-15761

Dear Water Right Holder(s):

The Department of Water Resources (Department) acknowledges the receipt of correspondence changing ownership of the above referenced water right(s) to you. The Department has modified its records and has enclosed a computer-generated report for you.

Updating the ownership record for a water right does not reconfirm the validity of the right. When processing a Notice of Change in Water Right Ownership, the Department does not review the history of water use to determine if the right has been forfeited or deliberately abandoned through five years or more of non-use. To read more about water right forfeiture, including how to protect a water right from forfeiture, please see Idaho Code §§ 42-222 and 42-223.

Please note, water right owners are required to report any change of water right ownership and any change of mailing address to the Department within 120 days of the change. Reporting forms are available from any office of the Department, or from the Department's website.

If you have any questions concerning the enclosed information, please contact me at (208) 762-2800.

Sincerely,

Tammy Alleman
Administrative Assistant 1

Enclosure(s)