

STATE OF IDAHO
DEPARTMENT OF WATER RESOURCES

RECEIVED
JAN 23 2020
WATER RESOURCES
WESTERN REGION

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?
2-2418	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: Robert G Dirks and Mechelle J Dirks

Name of current water right holder/claimant

3. New Owner(s)/Claimant(s): Jackie Paul Post and Karla Kay Post

New owner(s) as listed on the conveyance document

Name connector

☐ and ☐ or ☐ and/or

PO Box 298

Mountain Home

ID

83647

Mailing address

City

State

ZIP

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: 1/21/2020
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):
- ☐ \$25 per *undivided* water right.
 - ☐ \$100 per *split* water right.
 - ☐ 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: [Signature]

Signature of new owner/claimant

Title, if applicable

Date

1-21-2020

Signature: [Signature]

Signature of new owner/claimant

Title, if applicable

Date

1-21-2020

For IDWR Office Use Only:

Received by LE

Date

1/23/2020

Receipt No. W047999

Receipt Amt. \$25.00

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 LE

Processed by LE

Date 02/14/2020

WARRANTY DEED

Instrument # 302429
MURPHY, OWYHEE, IDAHO
2020-01-22 12:55:43 No. of Pages: 1
Recorded for: PIONEER TITLE COMPANY/OWYHEE
ANGELA BARKELL Fee: \$15.00
Ex-Officio Recorder Deputy: map
Index To: DEED WARRANTY
Electronically Recorded by Simplifile
20028

For Value Received,

ROBERT G DIRKS AND MECHELLE J DIRKS, HUSBAND AND WIFE

the Grantors do hereby grant, bargain, sell, convey and warrant unto

JACKIE PAUL POST AND KARLA KAY POST, HUSBAND AND WIFE

AS COMMUNITY PROPERTY WITH RIGHT OF SURVIVORSHIP

the Grantees whose current address is:

PO Box 298, Mountain Home, ID 83647

the following described real property in Owyhee County, State of Idaho more particularly
described as follows, to-wit:

In Township 6 South, Range 3 East, Boise Meridian, Owyhee County, Idaho

**Section 1: Government Lot 4, Southwest Quarter of the Northeast Quarter, South Half of
the Northwest Quarter of the Southwest Quarter,
Northwest Quarter of the Southeast Quarter.**

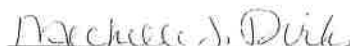
Section 2: Government Lot 1

Together with water right No. 2-2418

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 said premises are
free from all encumbrances, EXCEPT those to which this conveyance is expressly made subject
and those made, suffered or done by the Grantee(s); and subject to reservations, restrictions,
dedications, easements, rights of way and agreements, (if any) of record, and general taxes and
assessments, (including irrigation and utility assessments, if any) for the current year, which are
not yet due and payable, and that they will warrant and defend the same from all lawful claims
whatsoever, except those of record.

Date: January 15, 2020


Robert G Dirks


Mechelle J Dirks

State of Idaho
County of Elmore

On this 15th day of January, 2020, before me, the undersigned, a Notary Public, in and for said
State, personally appeared **ROBERT G DIRKS AND MECHELLE J DIRKS**, known to me,
and/or identified to me on the basis of satisfactory evidence, to be the persons whose names are
subscribed to the within instrument and acknowledged to me that they executed the same.

WITNESS MY HAND AND OFFICIAL SEAL


Notary Public
Residing at: **Mountain Home**
Commission Expires: 1-6-24



2020**Substitute Form 1099-S
Proceeds from Real Estate Transactions**

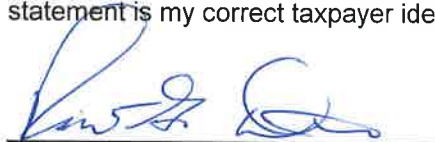
FILER'S Name, Address and Telephone No.	TRANSFEROR'S Name and Address
Guaranty Title, Inc. 206 South 3rd East Street Mountain Home, ID 83647 Telephone: 2085879091	Robert G Dirks and Mechelle J Dirks, husband and wife 24762 A & A Rd GrandView, ID 83624
FILER'S federal identification number 820310938	TRANSFEROR'S identification number <u>519-56-5917</u>

Transaction Information	
Date of Closing	01/21/2020
Gross Proceeds	\$800,000.00
Allocation of Gross Proceeds	\$800,000.00
Buyer's part of real estate tax	
Address or legal description	NNA GrandView, ID 83624
Transferor received or will receive property or services as part of the consideration	No
Account or escrow number (see instructions)	20028

- This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.

- You are required by law to provide the Settlement Agent with your correct taxpayer identification number. If you do not provide the Settlement Agent with your correct taxpayer identification number, you may be subject to civil or criminal penalties imposed by law.

- Under penalties of perjury, I certify that I am a U.S. person or U.S. resident alien and the number shown on this statement is my correct taxpayer identification number. I acknowledge receipt of a copy of this statement.


Robert G Dirks1-21-20**Date**

Mechelle J Dirks1-21-20**Date****Instructions for Transferor**

For sales or exchanges of certain real estate, the person responsible for closing a real estate transaction must report the real estate proceeds to the Internal Revenue Service and must furnish this statement to you. To determine if you have to report the sale or exchange of your main home on your tax return, see the instructions for Schedule D (Form 1040). If the real estate was not your main home, report the transaction on Form 4797, Form 6252, and/or the Schedule D for the appropriate income tax form. If you received or will receive like-kind property, you must file Form 8824.

Federal mortgage subsidy. You may have to recapture (pay back) all or part of a federal mortgage subsidy if **all** the following apply.

- You received a loan provided from the proceeds of a qualified mortgage bond or you received a mortgage credit certificate.
- Your original mortgage loan was provided after 1990.
- You sold or disposed of your home at a gain during the first 9 years after you received the federal mortgage subsidy.
- Your income for the year you sold or disposed of your home was over a specified amount.

This will increase your tax. See Form 8828 and Pub. 523.

Transferor's identification number. For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN). However, the issuer has reported your complete identification number to the IRS.

Account number. May show an account or other unique number the filer assigned to distinguish your account.



State of Idaho

DEPARTMENT OF WATER RESOURCES

Western Region • 2735 W AIRPORT WAY • BOISE, ID 83705-5082

Phone: (208)334-2190 • Fax: (208)334-2348 • Website: www.idwr.idaho.gov

Brad Little
Governor

Gary Spackman
Director

February 14, 2020

JACKIE & KARLA POST
PO BOX 298
MOUNTAIN HOME ID 83647-0298

Re: Change in Ownership for Water Right No: 2-2418

Dear Water Right Holders:

The Department of Water Resources (Western) acknowledges the receipt of correspondence changing ownership of the above referenced water rights 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) 605-4622.

Sincerely,

Lynne Evans
Office Specialist II

Enclosure(s)