

MEMORANDUM

TO: 78-4002A
FROM: Rachel Sommer
DATE: August 30, 2016
RE: Notice of Change in Water Right Ownership

On September 17, 2013, Mike and Sherril Gizinski submitted an ownership change for water right 78-4002A. The notice was incomplete and returned on January 16, 2015. The applicants refilled the application on February 5, 2015.

The Gizinskis are listed as owners on right 78-4002A along with two other property owners. The right was recommend and decreed for Irrigation, stockwater, and domestic uses. All owners benefit from the one point of diversion listed on the right. The stockwater use has a rate of .02 cfs and the domestic use has a rate of .08 cfs. The rates authorized for these uses would be difficult to spit and having combined use limitations on each new potential split portions would be undesirable.

The applicants were contact on August 29, 2016, to discuss if the notice submitted. Sherril Gizinski agreed splitting the right may cause conflict in the future with the other owners benefiting from the uses and decided it would be in the best interest of all owners to not split the right. Sherril requested her notice be withdrawn and a refund of \$100. A refund was requested for the Gizinskis on August 30, 2016, and her original application was returned.

Sommer, Rachel

From: Sommer, Rachel
Sent: Tuesday, August 30, 2016 7:18 AM
To: Marston, Sascha
Subject: Refund: Gizinski

TO: Sascha Marston
FROM: Rachel Sommer
DATE: August 30, 2016
WR NO: 78-4002A
RE: Refund
RECEIPT: W041521

Please refund \$100. On September 17, 2013, the Gizinski's filed a Notice of Change in Water Right Ownership and paid the correct fee of \$100 for the water right application. The application was withdrawn on August 29, 2016. A refund has been requested.

Please issue a refund of \$100 to:

MIKE AND SHERRIL GIZINSKI
321 N ELK RD
NEW MEADOWS ID 83654

Sommer, Rachel

From: Sommer, Rachel
Sent: Monday, August 29, 2016 8:54 AM
To: 'msgizinski@yahoo.com'
Subject: 78-4002A Notice of Change in Water Right Ownership
Attachments: Water Right Proof Report 78-4002A.pdf

August 29, 2016

MIKE AND SHERRIL GIZINSKI
321 N ELK LAKE RD
NEW MEADOWS ID 83654

RE: Water Right No. 78-4002A

Dear Mike and Sherril Gizinski:

This email is regarding a Notice of Change in Water Right Ownership submitted to the Idaho Department of Water Resources on September 17, 2013.

Your notice has not been processed. Please contact me at 208-334-2190 by November 28, 2016, to discuss this matter. If a response is not received I will return your original application and request a refund be issued to the payer under separate cover.

Sincerely,
Rachel Sommer | Water Resource Agent
Idaho Dept. of Water Resources | Western Regional Office
208.334.2190 | 2735 Airport Way, Boise ID 83705



State of Idaho

DEPARTMENT OF WATER RESOURCES

Western Region, 2735 Airport Way • Boise, Idaho 83705-5082

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

August 29, 2016

C. L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Director

MIKE AND SHERRIL GIZINSKI
321 N ELK LAKE RD
NEW MEADOWS ID 83654

RE: Water Right No. 78-4002A

Dear Mike and Sherril Gizinski:

This letter is regarding a Notice of Change in Water Right Ownership submitted to the Department of Water Resources on September 17, 2013.

Your notice has not been processed. Please contact me at 208-334-2190 by November 28, 2016, to discuss this matter.

Sincerely,

Rachel Sommer
Water Resource Agent
IDWR Western Regional Office
2735 Airport Way, Boise ID 83705

Enclosure: Water right proof report for 78-4002A.

RECEIVEDSTATE OF IDAHO
DEPARTMENT OF WATER RESOURCES**FEB 05 2015****Notice of Change in Water Right Ownership**WATER RESOURCES
WESTERN REGION~~RECEIVED~~~~SEP 17 2013~~~~WATER RESOURCES
WESTERN REGION~~

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.

Water Right/Claim No.	Split?	Water Right/Claim No.	Split?	Water Right/Claim No.	Split?
PD A78-04002A	Yes ☒		Yes ☐		Yes ☐
A78-04002A	Yes ☒		Yes ☐		Yes ☐
	Yes ☐		Yes ☐		Yes ☐
	Yes ☐		Yes ☐		Yes ☐
	Yes ☐		Yes ☐		Yes ☐

2. Previous Owner's Name: Barbara J. Spence (Sherril Gizinski POA), Sherril Gizinski, Mike Gizinski
Name of current water right holder/claimant
3. New Owner(s)/Claimant(s): Mike and Sherril Gizinski
New owner(s) as listed on the conveyance document Name connector ☐ and ☐ or ☐ and/or
- | | | | |
|-----------------------------|-----------------------------|-----------|--------------|
| <u>321 N. Elk Lake Road</u> | <u>New Meadows</u> | <u>ID</u> | <u>83654</u> |
| Mailing address | City | State | ZIP |
| <u>208-628-3688</u> | <u>msgizinski@yahoo.com</u> | | |
| 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: July 12, 1988 (property now divided)
6. If the water right described herein has been rented from the Water Supply Bank, rental proceeds will be disbursed in the following manner regardless of any arrangements between the buyer(s) and seller(s) to the contrary:
- Rental payments will go to the lessor(s) of record at the beginning of the rental season.
 - If a change in ownership is processed by the Department during a rental season, rental payment will be made to the person or entity who is the lessor of record at the beginning of that rental season.
 - New lessor(s) of record will receive payment after the following rental season.
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.

8. Signature: _____

Signature of new owner/claimant

Title, if applicable

Date

Signature: _____

Signature of new owner/claimant

Title, if applicable

Date

For IDWR Office Use Only:

Received by NGDate 9/17/13Receipt No. W041521Receipt Amt. 100-Approved by N/AProcessed by XDate X

STATE OF IDAHO
DEPARTMENT OF WATER RESOURCES

RECEIVED

SEP 17 2013

WATER RESOURCES
WESTERN REGION

Western Regional Office

2735 Airport Way
Boise, ID 83705-5082

Attention: Rachelle Sommer

My name is Sherril Gizinski, I filed water rights for my parents, grandmother and ourselves in 1988 and then again updated the water rights in 1992. **.0380 For 14 ACRES**

Here is the Title Quit claim deeds one some years ago *Parcel D*, the other *Parcel I* recently acquired.

Also *Parcel 2* which is my mother's Barbara J. Spence.

My understanding is the splits would go according to acreage as has been explained and by research.

This would give .0380 CFS divided by 14 acres

Irrigation	0.280 CFS
Domestic	0.080 CFS
Stock water	0.020 CFS

Barbara Spence - 3.4364 Acres

Mike and Sherril Gizinski- *Parcel #1* (4.7492 ac.) + *Parcel D* (3.3010 ac.) = **8.0502 Acres**

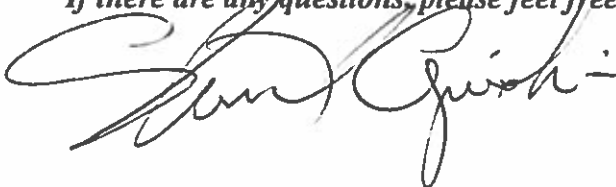
Stock water will be divided between Barbara Spence and Gizinski Properties.

INCLOSED:

- Letter objectives
- Power of Attorney
- Plot Map (original 78-4002A)
- Plot Map w/divisions
- 2 Property Deeds filed Idaho County
- Notice of Change in Water Rights
- ~~Power of Attorney~~
- Check

Thank you,

If there are any questions, please feel free to call 208-628-3688 or email msgizinski@yahoo.com



NOTE: Virgin's will be filing with their purchase from Mother giving them $.7724 + 1.3219 = 2.0943$ Acres

8-18-11
RECEIVED

SEP 17 2013

WATER RESOURCES
WESTERN REGION

IDAHO STATUTORY FORM POWER OF ATTORNEY

Idaho Code §§ 15-12-101 *et seq.*IMPORTANT INFORMATION

This power of attorney authorizes another person (your agent) to make decisions concerning your property for you (the principal). Your agent can make decisions and act with respect to your property (including your money) whether or not you are able to act for yourself. The meaning of authority over subjects listed on this form is explained in the Uniform Power of Attorney Act, Chapter 12, Title 15, Idaho Code.

This power of attorney does not authorize the agent to make health care decisions for you.

You should select someone you trust to serve as your agent. The agent's authority will continue until your death unless you revoke the power of attorney or the agent resigns.

Your agent is entitled to reasonable compensation unless you state otherwise in the Special Instructions, below.

This form provides for designation of one (1) agent. If you wish to name more than one (1) agent, you may name a co-agent in the Special Instructions. Co-agents are not required to act together unless you include that requirement in the Special Instructions.

If your agent is unable or unwilling to act for you, your power of attorney will end unless you have named a successor agent. You may also name a second successor agent.

This power of attorney becomes effective immediately unless you state otherwise in the Special Instructions.

If you have questions about the power of attorney or the authority you are granting to your agent, you should contact Sisson & Sisson, The Elder Law Firm, at 208-387-0729.

DESIGNATION OF AGENT

I, Barbara J. Spence, name the following person as my agent:

Name of Agent: Sherril K. Gizinski

Agent's Address: 321 N. Elk Lake Road, New Meadows, Idaho 83654

Agent's Phone Number: (208) 628-3688

DESIGNATION OF SUCCESSOR AGENT(S)

If my agent is unable or unwilling to act for me, I name as my successor agent:

Name of Successor Agent: Terry D. Spence

Successor Agent's Address: 102 W. Maple Street, Plattsburg, MO 64477

Successor Agent's Phone Number: (816) 930-3200

IDAHO STATUTORY FORM POWER OF ATTORNEY

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Sisson & Sisson, The Elder Law Firm, PLLC, 2402 West Jefferson Street, Boise, Idaho 83702

Telephone: (208) 387-0729; Facsimile: (208) 331-5009; email: PeteSisson@IdahoElderLaw.com

GRANT OF GENERAL AUTHORITY

I grant my agent and any successor agent general authority to act for me with respect to the following subjects as defined in the Uniform Power of Attorney Act, Chapter 12, Title 15, Idaho Code:

(INITIAL each subject you want to include in the agent's general authority. If you wish to grant general authority over all of the subjects you may initial "All Preceding Subjects" instead of initialing each subject.)

- () Real Property
- () Tangible Personal Property
- () Stocks and Bonds
- () Commodities and Options
- () Banks and Other Financial Institutions
- () Operation of an Entity or Business
- () Insurance and Annuities
- () Estates, Trusts, and Other Beneficial Interests
- () Claims and Litigation
- () Personal and Family Maintenance
- () Benefits from Governmental Programs or Civil or Military Service
- () Retirement Plans
- () Taxes
- () **All Preceding Subjects.**

By initialing "All Preceding Subjects" above, I grant my agent the general authority to do all acts that I, as the principal, could do, and I incorporate by reference the subjects described in Idaho Code §§ 15-12-204 through 15-12-217, and the authority referred to in Idaho Code § 15-12-201(3).

GRANT OF SPECIFIC AUTHORITY

My agent MAY NOT do any of the following specific acts for me UNLESS I have INITIALED the specific authority listed below:

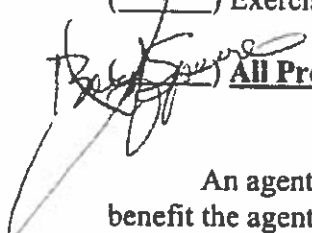
(CAUTION: Granting any of the following will give your agent the authority to take actions that could significantly reduce your property or change how your property is distributed at your death. INITIAL ONLY the specific authority you WANT to give your agent. If you wish to grant authority over all of the subjects listed below, you may initial "All Preceding Subjects" instead of initialing each subject.)

- () Create, amend, revoke, or terminate an inter vivos trust
- () Make a gift without limitations. See special instructions in this power of attorney, below.

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- () Create or change rights of survivorship
- () Create or change a beneficiary designation
- () Authorize another person to exercise the authority granted under this power of attorney
- () Waive the principal's right to be a beneficiary of a joint and survivor annuity, including a survivor benefit under a retirement plan
- () Exercise fiduciary powers that the principal has authority to delegate

 All Preceding Subjects.

LIMITATION ON AGENT'S AUTHORITY

An agent that is not my ancestor, spouse, or descendant **MAY NOT** use my property to benefit the agent or a person to whom the agent owes an obligation of support unless I have included that authority in the Special Instructions.

SPECIAL INSTRUCTIONS

My agent or co-agents, shall also have the powers and authority listed in this Special Instructions section as well as the powers and authority mentioned above. If I have named co-agents below, each co-agent shall have the ability to exercise the powers and authority in this document independently.

If the statement of authority in these Special Instructions is broader than the powers referred to above, or the powers referred to in Idaho's Uniform Power of Attorney Act, Idaho Code §§ 15-12-101 *et seq.* (as amended), the broadest authority shall control, pursuant to §15-12-201(5), Idaho Code.

Gifts

I give my Agent the power to make gifts, grants, or other transfers without consideration, of cash, or other real or personal property (including but not limited to any property then constituted or included in any revocable trust established by me), either outright or in trust, including the forgiveness of indebtedness, in accordance with the provisions in this paragraph.

(a) Gifts may be made to my spouse or any one or more of my children and/or other descendants (including my Agent, if my Agent is one of such persons), individuals or organizations, etc., either outright or in trust, in such amounts and upon such terms and conditions as my Agent, in my Agent's sole judgment, may deem to be reasonable. In determining the reasonableness of any proposed gift, my Agent shall take into consideration the value and nature of my assets; my foreseeable obligations and need for maintenance; eligibility for public benefits, a program or assistance under a statute or government regulation; minimization of income, estate, inheritance, generation skipping transfer or gift taxes. The fact that I may not have established a gift giving program or pattern prior to the exercise of this

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power by my Agent shall not be considered a manifestation of a purported desire by me not to undertake such a program at a subsequent time;

(b) The power to gift to both charitable organizations and individuals even where there does not exist a history of any making or joining in the making of lifetime gifts. I specifically authorize the agent(s) appointed under this power of attorney, the right to exercise this total gifting and withdrawal power, during my life, in a manner that reflects the ultimate distribution of my estate as provided by my Last Will and Testament or other testamentary documents, including gifts to the agent. I do not prohibit such self-dealing, and do not consider it a breach of fiduciary duty, because my goal is to take advantage of all state and federal assistance programs, as allowed by state and federal law. This power to gift includes all real property I own including, but not limited to, the real property where I reside located in New Meadows, Adams County, Idaho.

(c) Payment of Gift Tax. My agent may pay any gift tax that may arise by reason of any gift made.

(d) In order to ensure that any gifting does not create any adverse tax consequence to the agent, this paragraph shall not be construed as a general power of appointment, but is limited to gifting made in connection with governmental assistance and public benefits on behalf of the principal.

Benefits from Governmental Programs or Civil or Military Service

I give my agent all of the powers listed below in this paragraph which supplement those powers listed in §15-12-214. All powers described in this paragraph are exercisable equally with respect to benefits from Social Security, Medicare, Medicaid, Veterans Administration, Railroad Retirement Board or other governmental program, or civil or military service, existing when this Power is executed or accruing thereafter, whether existing or accruing in this state or elsewhere:

Medicaid: I further specifically authorize said agent to execute on my behalf any documents that may be required to establish my eligibility for medical assistance under the Medicaid program or under any program that replaces or complements, in part or in whole, the Medicaid program, including but not limited to the power to enter into a "Miller" or "Medigap" Trust in order that I can meet the income qualifications for any government programs including Medicaid, as set forth more fully below in the Supplemental Trust Powers section.

I further specifically authorize said agent to effectuate any interspousal transfers of my assets and income, by way of a marriage settlement agreement or otherwise, or to enter into, amend or revoke any trust agreement on my behalf or transfer any of my property, real or personal, to or from the trustee of any trust, on my behalf, that may be required or permitted to establish my eligibility for or that may serve to facilitate establishing my eligibility for any such medical assistance program. I understand that such interspousal transfers may have the effect of transferring all of my separate property and my one-half of my community property to the separate property of my spouse and I specifically authorize such transfers to my spouse.

IDAHO STATUTORY FORM POWER OF ATTORNEY

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I further specifically authorize my agent to give property to my spouse, including but not limited to the "community spouse resource allowance" as defined in the Social Security Act and as said term may hereafter be revised and the power to enter into a post marriage contract to provide for the division of our assets to assist my qualification for assistance from the State of Idaho and Federal Government relating to the Spousal Impoverishment Act(s) as they now exist and may hereafter be amended.

I further specifically authorize my agent to transfer any and all of my assets to my agent or to anyone else that my agent determines is appropriate, at the sole and complete discretion of my agent, in order to establish Medicaid eligibility for me or obtain any other governmental benefits or benefits from any other third party which may be available or for any other purpose which my agent may deem appropriate. I also specifically authorize my agent to purchase any life insurance or annuities naming my agent or anyone else as beneficiary, as my agent determines is appropriate, at the sole and complete discretion of my agent.

I further specifically authorize my agent the power to take any of the following actions on my behalf:

- (i) convert non-exempt resources into exempt resources;
- (ii) divest me of assets;
- (iii) if my agent is my spouse, my spouse may protect our assets, whether owned by me alone, my spouse alone, or by us together as husband and wife, so that my spouse's impoverishment because of my health care costs can be avoided, by whatever lawful methods that might be available;
- (iv) sign a Spousal Refusal;
- (v) sign an Assignment of Support;
- (vi) sign an application for Medical Assistance or any other government benefit program;
- (vii) serve as representative payee;
- (viii) make home improvements and additions to my family residence;
- (ix) pay off, partly or in full, any encumbrance on my family residence;
- (x) purchase a family residence, if I do not own a family residence;
- (xi) purchase a more expensive family residence;

- (xii) transfer the family residence to a spouse who does not need long-term health or nursing care;
- (xiii) divide community property assets equally or unequally between my spouse and me; and
- (xiv) attend and represent me at Fair Hearings.

Continuing Care and Health Care Facilities

I give my agent the power to deal with any continuing care retirement community, long term care facility, assisted living facility or other health care facility on my behalf, including but not limited to entering into, modifying or terminating any agreement with such facility, paying any fees due in accordance with such agreement, transacting all business related or incidental to such agreement, paying any deposit due, and receiving, collecting, assigning, transferring or designating beneficiaries of any deposit paid.

Supplemental Trust Powers

I give my agent the power to create special needs trusts or supplemental care trusts for the benefit of my spouse or any of my issue who are disabled and unable to maintain substantial gainful employment. "Issue" is defined as all persons who are descended from me for the purposes of intestate succession as determined under the laws of the State of Idaho. I further authorize my agent to make annual exclusion gifts to fund any such trust, in addition to any other gifts said agent may choose to make pursuant to the authority to make gifts granted in this Power of Attorney. If my spouse or any of my issue become disabled, I further authorize my agent to amend my revocable trust or other estate planning document as to any distribution that would have been made to such issue and to instead provide that such distribution shall be placed in such special needs trust or supplemental care trust. In exercising this power, my agent shall obtain legal counsel to carefully review the tax and public benefits implications of establishing and funding a special needs trust or supplemental care trust for my estate and for the estate of the disabled beneficiary of such trust.

I give my agent power to create and fund a qualified income trust under United States Code, Title 42, Section 1396p(d)(4)(B) if such a trust should be deemed necessary to qualify me for Medicaid benefits and to make arrangements for the diversion of my income to such a trust as necessary to comply with applicable Medicaid rules and regulations.

I give my agent power to create irrevocable and revocable trusts and family limited partnerships for purposes of reducing estate tax exposure or otherwise protecting my estate or engaging in long-term care expense planning. My attorney in fact shall also have the power to transfer my assets when necessary for such purposes, including but not limited to transferring my assets into or out of irrevocable or revocable trusts, family limited partnerships or other such entities as my attorney in fact shall deem proper. In considering the propriety and terms of such

IDAHO STATUTORY FORM POWER OF ATTORNEY

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planning entities, my attorney in fact shall take into account my wishes, as expressed in my will, revocable trust, or other documents, regarding my bequest plan and my choice of fiduciaries.

Exercise of Power of Appointment

I give my agent power to exercise in whole or in part, or decline to exercise, my rights under any special or general power of appointment or any rights retained by me in any trust or otherwise, whether or not any such trusts or other instrument was created by me or others.

Personal and Family Maintenance

I give my Agent all of the powers listed below in this paragraph which supplement those powers listed in §15-12-213, Idaho Code. All powers described in this paragraph are exercisable equally whether the acts required for their execution relate to property that I own when this Power is executed or that is acquired thereafter, and whether the acts are performed or property is located in this state or elsewhere.

(a) **Safe Deposit Box:** To have access at any time or times to any safe deposit box rented by me, wheresoever located, and to remove all or any part of the contents thereof, and to surrender or relinquish said safe deposit box; and any institution in which any such safe deposit box may be located shall not incur any liability to me or my estate as a result of permitting my agent to exercise this power.

(b) **Religious or Spiritual Needs.** Provide, in connection with my care, and in accordance with my established beliefs and customary activities, for the presence and involvement of religious leaders, or other persons to attend to my spiritual needs and permit them access to me, maintain or arrange for my membership in religious organizations, and permit my access to their activities and publications, including books, tapes, and similar materials;

(c) **Pets.** House, or arrange for the housing, support, and maintenance of, any animals that I own or have custody of and pay reasonable boarding, kenneling, and veterinary fees necessary for the health, care, and welfare of those animals, or if the support and maintenance of any animal becomes unreasonably expensive, to dispose of the animal in a humane fashion, preferable by finding another home for the animal. In exercising such authority, it is intended that the Agent will maintain in the same standard of health, care, and welfare as the pets have received in my care. Unless medically or physically impracticable, the Agent shall permit me to have as much contact with the pets as I did before becoming incapacitated. For the purposes of this instrument, any such actions by the Agent taken for the benefit of my pets shall be considered taken for my benefit.

(d) **Funeral and Burial.** Arrange for my funeral or other memorial service and for burial or cremation of my remains, including the purchase of a burial plot or other place for interment of my remains or ashes.

IDAHO STATUTORY FORM POWER OF ATTORNEY

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Retirement Plan Transactions

I give my Agent all of the powers listed below in this paragraph. All powers described in this paragraph are exercisable with respect to any retirement plan, individual retirement account, a Roth individual retirement account, a deemed individual retirement account, an annuity or mutual fund custodial account, deferred compensation plan or a pension profit sharing, stock bonus or other retirement plan qualified under the Internal Revenue Code (as amended) in which I am in any way interested, whether the plan is in this state or elsewhere. My agent may exercise all rights and collect all qualified retirement benefits to which I am entitled now or in the future. Specifically, my agent may:

- (a) Apply for Retirement Benefits. Apply for service or disability retirement benefits. Establish or create a retirement plan in my name;
- (b) Select Payment Options. Select the form and timing of payments under any plan in which I participate, including plans for self-employed individuals, and make, exercise, waive or consent to any and all election and option that I may have regarding contributions to qualified retirement plans, investments and administration of the retirement plan, and distribution or other forms of retirement benefits available to me;
- (c) Beneficiary Designations. Designate or change the designation of a beneficiary or benefits payable by a plan, including making primary and contingent beneficiary designations, whether revocable or irrevocable, change primary and contingent revocable beneficiary designations, and consent or waive consent in connection with the designation of primary and contingent beneficiaries and the selection of joint and survivor annuities under any employee benefit plan;
- (d) Voluntary Contributions. Make contributions to a retirement plan;
- (e) Investment Powers. Exercise the investment powers available under a retirement plan;
- (f) Rollovers. Make a rollover, including a direct trustee-to-trustee rollover, of benefits from one retirement plan to another;
- (g) Borrow, Buy, and Sell. Borrow from, sell assets to, and purchase assets from a plan;
- (h) Withdraw, Receive, Endorse, and Cash. Withdraw funds from a plan on my behalf, and receive, endorse, and cash payments from a plan;
- (i) Transfer. Transfer funds from one plan or one account to another, at the same or another institution;

(j) Waiver of Benefits. Waive my right to receive all or a portion of benefits payable by a plan;

(k) Request and Receive Information. Request and receive information relating to me from plan records.

Tax Powers

I give my agent the power to sign all state, Federal and local tax returns on my behalf and to enter into any agreement with any taxing agency on my behalf, or represent me in any capacity before such taxing agencies; to represent me in all tax matters; to prepare, sign, and file federal, state, and/or local income, gift and other tax returns of all kinds, including, where appropriate, joint returns, FICA returns, payroll tax returns, claims for refunds, requests for extensions of time to file returns and/or pay taxes, extensions and waivers of applicable periods of limitation, protests and petitions to administrative agencies or courts, including the tax court, regarding tax matters, and any and all other tax related documents, including but not limited to consents and agreements under Section 2032A of the Internal Revenue Code or any successor section thereto and consents to split gifts, closing agreements, and any power of attorney form required by the Internal Revenue Service and/or any state and/or local taxing authority with respect to any tax year between the years 1980 and 2050; to pay taxes due, collect and make such disposition of refunds as my agent shall deem appropriate, post bonds, receive confidential information and contest deficiencies determined by the Internal Revenue Service and/or any state and/or local taxing authority; to exercise any elections I may have under federal, state or local tax law; to allocate any generation-skipping tax exemption to which I am entitled; and generally to represent me or obtain professional representation for me in all tax matters and proceedings of all kinds and for all periods between the years 1980 and 2050 before all officers of the Internal Revenue Service and state and local authorities and in any and all courts; to engage, compensate and discharge agents, accountants and other tax and financial advisors and consultants to represent and/or assist me in connection with any and all tax matters involving or in any way related to me or any property in which I have or may have an interest or responsibility.

REASONABLE COMPENSATION AND REIMBURSEMENT

My agent will be entitled to fair and reasonable compensation for the services rendered as a fiduciary. My agent may charge additional fees for services that are not within the duties as agent, such as fees for legal services, tax return preparation, and corporate finance or investment banking services.

In addition to receiving compensation, my agent may be reimbursed for reasonable costs and expenses incurred in carrying out duties under my power of attorney.

EFFECTIVE DATE

The rights, powers, and authority of said agent herein granted shall commence and be in full force and effect on the date indicated below, and such rights, powers, and authority shall remain in full force and effect thereafter until rescinded by the principal in writing.

IDAHO STATUTORY FORM POWER OF ATTORNEY

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NOMINATION OF CONSERVATOR

If it becomes necessary for a court to appoint a conservator of my estate, I nominate the agents named in this document, in the order of priority listed. If I have named co-agents, I nominate those individuals as co-conservators.

It is my intention by executing this Durable power of attorney to provide for the administration of my affairs without the necessity of Court action. Accordingly, I request in the strongest possible terms that any Court which may receive or act upon a petition for the appointment of a conservator or guardian of my estate should deny such petition so long as my agent is acting under this Power of Attorney. In the event that my agent is unavailable or unable to serve as agent or as conservator or guardian I request that my desires, as expressed in this document, be given full force and effect as a written expression of my wishes and intent.

RELIANCE ON THIS POWER OF ATTORNEY

Any person, including my agent, may rely upon the validity of this power of attorney or a copy of it unless that person knows it is terminated or invalid.

REVOCATION OF PRIOR POWERS

I hereby revoke all powers of attorney that I have previously given to any person to act on my behalf or represent me as to any matters, other than (i) any power of attorney or signature card I may have executed in connection with specific accounts held at a bank or other financial institution, or (ii) any medical power of attorney I have executed prior to or contemporaneously with the execution of this power of attorney.

The restoration of my availability or my competency or the removal of the disability which gave rise to the effectiveness of this Durable power of attorney shall not cause the revocation of this Power of Attorney. Instead, this Power of Attorney may only be revoked by my express written revocation or by the express written revocation of my duly appointed conservator. All acts done by my attorney-in-fact pursuant to this Power of Attorney before any notice of revocation is made by me or my conservator are in all respects valid and of full force and effect and I hereby ratify and confirm all such acts.

Nothing in this instrument shall be construed as creating in my agent a general power of appointment exercisable in his or her own behalf, or for the benefit of his or her estate, creditors, or creditors of his or her estate.

Dated this 25 Day of July, 2011.



Barbara J. Spence
319 N. Elk Lake Road
New Meadows, Idaho 83654

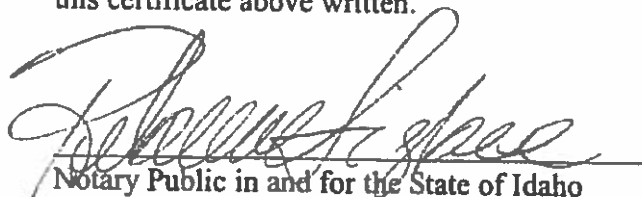
IDAHO STATUTORY FORM POWER OF ATTORNEY

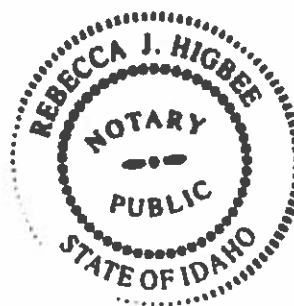
Page 10 of 11

STATE OF IDAHO)
 : ss.
County of Adams)

On this 25 day of July, 2011, before me personally appeared Barbara J. Spence, known to me (or proved to me on the basis of satisfactory evidence) to be the person whose name is subscribed to the within instrument, and acknowledged to me that she executed the same. I declare under penalty of perjury that the person whose name is subscribed to this instrument appears to be of sound mind and under no duress, fraud or undue influence.

IN WITNESS WHEREOF, I have hereunto set my hand and seal the day and year in this certificate above written.


Notary Public in and for the State of Idaho
Residing at Emmett, Idaho
My commission expires 7/5/16



IDAHO STATUTORY FORM POWER OF ATTORNEY

Page 11 of 11

Sisson & Sisson, The Elder Law Firm, PLLC, 2402 West Jefferson Street, Boise, Idaho 83702
Telephone: (208) 387-0729; Facsimile: (208) 331-5009; email: PeteSisson@IdahoElderLaw.com

IMPORTANT INFORMATION FOR AGENT **AGENT'S DUTIES**

When you accept the authority granted under this power of attorney, a special legal relationship is created between you and the principal. This relationship imposes upon you legal duties that continue until you resign or the power of attorney is terminated or revoked. You must:

- (1) Do what you know the principal reasonably expects you to do with the principal's property or, if you do not know the principal's expectations, act in the principal's best interest;
- (2) Act in good faith;
- (3) Do nothing beyond the authority granted in this power of attorney; and
- (4) Disclose your identity as an agent whenever you act for the principal by signing the name of the principal and signing your own name as "agent" in the following manner:

(Barbara J. Spence).....by.....(Your Signature).....as agent

Unless the Special Instructions in this power of attorney state otherwise, you must also:

- (1) Act loyally for the principal's benefit;
- (2) Avoid conflicts that would impair your ability to act in the principal's best interest;
- (3) Act with care, competence and diligence;
- (4) Keep a record of all receipts, disbursements, and transactions conducted for the principal;
- (5) Cooperate with any person that has authority to make health care decisions for the principal to do what you know the principal reasonably expects or, if you do not know the principal's expectations, to act in the principal's best interest; and
- (6) Attempt to preserve the principal's estate plan if you know the plan and preserving the plan is consistent with the principal's best interest.

TERMINATION OF AGENT'S AUTHORITY

You must stop acting on behalf of the principal if you learn of any event that terminates this power of attorney or your authority under this power of attorney. Events that terminate a power of attorney or your authority to act under a power of attorney include:

- (1) Death of the principal;
- (2) The principal's revocation of the power of attorney or your authority;
- (3) The occurrence of a termination event stated in the power of attorney;
- (4) The purpose of the power of attorney is fully accomplished; or
- (5) A legal action is filed with a court to end your marriage to the principal, or for your legal separation, unless the Special Instructions in this power of attorney state that such an action will not terminate your authority.

LIABILITY OF AGENT

The meaning of the authority granted to you is defined in the act. If you violate the act or act outside the authority granted, you may be liable for any damages caused by your violation.

9-12-13

491706

Quit Claim Deed

Instrument # 491706

IDAHO COUNTY, IDAHO,

9-12-2013 02:15:54 No. of Pages: 3

Recorded for : SHERRIL GIZINSKI

KATHY M. ACKERMAN

Fee: 18.00

Ex-Officio Recorder Deputy

Date:

9/10/13

FOR VALUE RECEIVED: **Parcel #1, 4.7492 Acres** at a price of \$47,000

Barbara J. Spence, of 319 N. Elk Lake Road, New Meadows, Idaho 83654

(Grantor)

Barbara J. Spence by Sherril Gizinski POA Attorney In Fact

Does hereby convey, release, remise and forever Quitclaim unto Sherril Gizinski, married, of 321 N. Elk

Lake Rd. New Meadows ID 83654,

Sherril K Gizinski

(Grantee)

and Mike Gizinski, married, of 321 N. Elk Lake Rd., New Meadows, ID 83654,

Mike Gizinski

(Grantee)

The following described premises:

A parcel of property located within Tax Lot #72 in the SW ¼ of the SW ¼ of Section 23 and the NW ¼ of NW ¼ of Section 26 and the NE ¼ of Section 27, T 22 N, R 1 E, B.M., Idaho County, Idaho.

A78-04002A

Attached: 1) Parcel#1 described from survey

2) Arial Parcel #1 photo diagram

Including: Water/Mineral rights

Easements: Of water, access and ditches

Parcel #1 Valued at \$47,000

Mike and Sherril paid to Barbara Spence's Acct. \$6,000

Remaining balance of \$41,000 to be paid over a 4 year period or earlier, or agreed upon arrangements.

Barbara J. Spence by Sherril Gizinski POA Attorney In Fact
Sherril K Gizinski
Mike Gizinski

Michael R and Sherril K Gizinski

Before me, the undersigned notary, Michael R and Sherril K Gizinski acknowledged before me that

they executed this warranty deed as their free act and deed, and that the witnesses stated above witnessed at the request of the execution of this deed intending to be bound thereby.

Cinde Kutzner Notary

My Commission Expires on: 3-20-19



RECEIVED
SEP 17 2013
WATER RESOURCES
WESTERN REGION

SEP 17 2013

WATER RESOURCES
WESTERN REGION

LEGAL DESCRIPTION

Parcel "1"

A parcel of property located within Tax Lot #72 in the SW1/4 of the SW1/4 of Section 23 and the NW1/4 of the NW1/4 of Section 26 and the NE1/4 of the NE1/4 of Section 27, T 22 N, R 1 E, B.M., Idaho County, Idaho.

This parcel is more particularly described from a survey as follows:

Commencing at the Section Corner common to Sections 22, 23, 26 & 27 a 1981 Brass Cap monument by PE/LS 2098 Instrument #290266, thence **S89°52'46"E – 159.46'** along the section line between said Sections 23 & 26 to a point on the Westerly side of said Tax Lot #72, thence **S01°42'31"W – 82.51'** along said Westerly side to a point monumented with a 5/8"x30" rebar with survey cap by PLS 9166. This is the **Initial Point of Beginning**.

Thence	S01°42'31"W	200.60'	along said Westerly side to a 5/8"x30" rebar with survey cap by PLS 9166,
Thence	N81°59'28"W	160.50'	along said Westerly side to a 5/8"x30" rebar with survey cap by PLS 9166,
Thence	S01°13'47"W	212.17'	along said Westerly side to a 5/8"x30" rebar with survey cap by PLS 9166,
Thence	S87°48'22"E	311.38'	to a 5/8"x30" rebar with survey cap by PLS 9166,
Thence	S69°36'29"E	148.03'	to a 5/8"x30" rebar with survey cap by PLS 9166 on the Easterly side of the said Tax Lot,
Thence	S87°03'05"E	80.50'	along said Easterly side to a 5/8"x30" rebar with survey cap by PLS 9166,
Thence	N10°24'31"E	528.00'	along said Easterly side to a 5/8"x30" rebar with survey cap by PLS 9166,
Thence	N71°07'34"E	30.99'	along said Easterly side to a point on a curve on the county road R.O.W. monumented with a 5/8"x30" rebar with survey cap by PLS 9166,

Thence along a non-tangent curve of the said R.O.W. to the right with the following dimensions:

Radius = 55.00'
Arc Length = 56.06'

Tangent = 30.74'
Delta = 58°23'53"

Chord Direction = N66°38'15"W
Chord = 53.66'

to a point on a curve on the county road R.O.W. monumented with a 5/8"x30" rebar with survey cap by PLS 9166,

Thence	S43°19'34"W	65.04'	to a 5/8"x30" rebar with survey cap by PLS 9166,
Thence	S14°00'03"W	71.44'	to a 5/8"x30" rebar with survey cap by PLS 9166,
Thence	N86°20'36"W	375.13'	back to the Initial Point of Beginning .

This said parcel contains some **4.7492** Acres, more or less.



0-22-07

Instrument # 455664

RECEIVED

IDAHO COUNTY, IDAHO,
2007-06-22 04:08:55 No. of Pages: 2
Recorded for : SHERRIL GIZINSKI
ROSE E. GEHRING Fee: 6.00
Ex-Officio Recorder Deputy

SEP 7 2013

WATER RESOURCES
WESTERN REGION

455664

QUITCLAIM DEED

This quitclaim deed made on 6-20-07

Between Barbara and Chuck/Charles Spence (transferor), of HC 75 Box 3550 Elk Lake Road,
New Meadows, Idaho 83654.

And Mike/Michael and Sherril Gizinski (transferee), of HC 75 Box 3558 Elk Lake Road,
New Meadows, Idaho 83654.

Chuck/Charles and Barbara Spence (transferor)

Charles Spence date 6-20-07

Barbara Spence date 6-20-07

Do hereby release, remise and forever quitclaim unto:

Legal Description:

See Attached Exhibit A (Tract D)

A tract of land located within the NW 1/4 of the NW 1/4 of Section 26 and the NE 1/4 of the NE 1/4 of Section 27, T 22 N, R 1 E, B M., Idaho County, Idaho.

This Tract is more particularly described from a 2005 survey by PLS 9166, Instrument #439937, as follows:

Beginning at the section corner common to sections 22, 23, 26 & 27, a 1981 Brass Cap (BC) monument by PE/LS 2098, Instrument #290266, thence S 00° 44' 06" E - 788.162' along the section line between said sections 26 & 27 to a point, thence, thence N 87° 32' 07" W - 29.338' to a found 1 1/2" Iron Pin, this is the initial point of beginning

Thence N 01° 13' 47" E 313.831' to a 5/8" rebar by PLS 9166,
Thence S 87° 48' 22" E 311.380' to a 5/8" rebar by PLS 9166,
Thence S 69° 36' 29" E 148.029' to a 5/8" rebar by PLS 9166,
Thence S 06° 30' 04" E 273.000' to a 5/8" rebar by PLS 9166,
which is N 60° 11' 00" E - 121.449'
from a 1/2" pin by PE/LS 2098,

Thence N 87° 32' 07" W - 458.662' back to the initial point of beginning.

This said tract contains some 3.30096 Acres.

STATE OF IDAHO, COUNTY OF IDAHO

On this 20th day of June 2007

Before me, a notary public in and for said State,

Charles Spence & Barbara Spence
Sherril Gizinski & Mike Gizinski
Personally appeared

Known to me to be the person whose name subscribed to the within instrument, and acknowledge to be such.
Executed the same.

Stacy Swift Dreyer
Notary Public, Idaho

Residing at New Meadows, ID

My Commission expires 11-13-07

STACY SWIFT DREYER
NOTARY PUBLIC
STATE OF IDAHO

Tract D
To

A Tract of land located within the NW ¼ of the NW¼ of Section 26 and the NE ¼ of the NE ¼ of Section 27, T 22 N, R 1 E, B.M., Idaho County, Idaho.

This Tract is more particularly described from a 2005 survey by PLS 9166, Instrument #439937, as follows:

Beginning at the section corner common to sections 22, 23, 26 & 27, a 1981 Brass Cap (BC) monument by PE/LS 2098, Instrument #290266, thence S 00° 44' 06" E – 788.162' along the section line between said sections 26 & 27 to a point, thence, thence N 87° 32' 07" W – 29.338 to a found 1½" Iron Pin, this is the initial point of beginning.

Thence	N 01° 13' 47" E	313.831'	to a 5/8" rebar by PLS 9166,
Thence	S 87° 48' 22" E	311.380'	to a 5/8" rebar by PLS 9166,
Thence	S 69° 36' 29" E	148.029'	to a 5/8" rebar by PLS 9166,
Thence	S 06° 30' 04" E	273.000'	to a 5/8" rebar by PLS 9166, which is N 60° 11' 00" E – 121.449' from a ½" pin by PE/LS 2098,
thence	N 87° 32' 07" W	458.662'	back to the initial point of beginning.

This said tract contains some 3.30096 Acres.

