

STATE OF IDAHO  
DEPARTMENT OF WATER RESOURCES

## Notice of Change in Water Right Ownership

RECEIVED

SEP 04 2015

DEPT OF WATER RESOURCES  
SOUTHERN 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. 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? |
|-----------------------|------------------------------|------------------------------|-----------------------|------------------------------|------------------------------|
| 43-7303               | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> |                       | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> |
| 43-10212              | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> |                       | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> |
| 43-10805              | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> |                       | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> |
|                       | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> |                       | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> |
|                       | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> |                       | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> |

2. Previous Owner's Name:

Name of current water right holder/claimant

3. New Owner(s)/Claimant(s):

John & Tonya Zollinger & Mark & Connie Streeter

New owner(s) as listed on the conveyance document

Name connector

☐ and

☐ or

☐ and/or

1529 S 3350 E

Malta

ID

83342

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: \_\_\_\_\_

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.

### SUPPORT DATA

IN FILE # 43-7303

8. Signature: \_\_\_\_\_

Signature of new owner/claimant

Title, if applicable

Date

9-4-15

Signature: \_\_\_\_\_

Signature of new owner/claimant

Title, if applicable

Date

### For IDWR Office Use Only:

Received by DM

Date 9-4-2015

Receipt No.

5034993

Receipt Amt.

\$225-

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 \_\_\_\_\_

5TH DISTRICT COURT  
CASSIA COUNTY

2015 APR 20 PM 5 02

IN THE DISTRICT COURT OF THE FIFTH JUDICIAL DISTRICT OF  
THE STATE OF IDAHO IN AND FOR THE COUNTY OF CASSIA  
MAGISTRATES DIVISION

IN THE MATTER OF THE ESTATE OF )

Case No. CV-15- 360

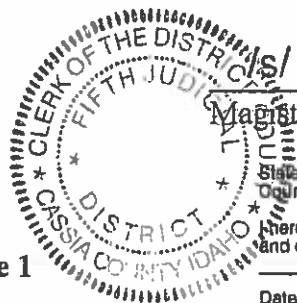
LETTERS TESTAMENTARY

ORSON JAMES ZOLLINGER

Deceased.

The Court having admitted the Will of ORSON JAMES ZOLLINGER to probate in informal proceedings, Donna J. Zollinger and John H. Zollinger, who are duly qualified, are hereby appointed Co-Personal Representatives of the estate of Orson James Zollinger, deceased.

WITNESS: Magistrate of the above entitled Court with the seal thereof affixed this 20<sup>th</sup> day of April, 2015.



/s/ Blaine P. Cannon

Magistrate

State of Idaho }  
County of Cassia } ss

I hereby certify that the foregoing instrument is a full, true and correct copy of the original as  
In this office.

Dated 4-21-15

Clerk of the District Court, Ex Officio Auditor  
and Recorder, Cassia County, Idaho

By: [Signature]  
Deputy

LETTERS TESTAMENTARY - Page 1

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CERTIFIED

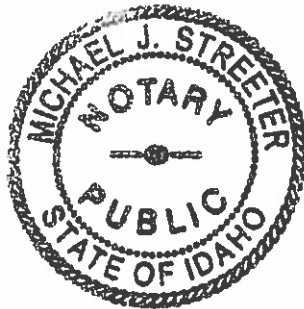
County of CASSIA

the duties of Co-Personal Representatives of said estate.

### Co-Personal Representative

### Co-Personal Representative

SUBSCRIBED AND SWORN To before me this 10 day of April, 2015.



My Commission Expires:

4-13-2016

This  
**LIVING TRUST**

prepared for

**ORSON J. ZOLLINGER**

and

**DONNA J. ZOLLINGER**

by

Gordon S. Thatcher  
Idaho State Bar #880

**RIGBY, THATCHER, ANDRUS,  
RIGBY, KAM & MOELLER, *Chartered***  
Attorneys at Law  
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Rexburg, Idaho 83440

Telephone: (208)356-3633

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#### **Section 4. Cash Distribution to OLIN O. ZOLLINGER**

Upon the death of the second of us to die, our Trustee shall make a cash distribution equal to one-sixth (1/6) of the Twenty-Five (25%) per cent discount from fair market value of either or both Specific Distribution Beneficiaries of the right to purchase an interest in real estate, cattle, and farm machinery under this Trust, to OLIN O. ZOLLINGER. The cash bequest shall not bear interest and the Trustees may, as a matter of discretion, delay distribution until obligations of the trust, including for estate taxes, if any, have been determined, and cash resources are reasonably available for making the distribution.

If OLIN O. ZOLLINGER should predecease the second of us to die or die before the complete distribution of his specific gift, our Trustee shall distribute the balance of the trust property to his then living descendants, per stirpes.

If OLIN O. ZOLLINGER has no then living descendants, our Trustee shall distribute the balance of the property to our then living descendants, per stirpes.

If we have no then living descendants, our Trustee shall distribute the balance of the trust property as provided in Article Thirteen of this agreement.

#### **Section 5. Distribution of Real Estate, Cattle and Farm Machinery to CONNIE Z. STREETER**

Upon the death of the first of us to die, our Trustee shall distribute to CONNIE Z. STREETER the following described real and personal property:

One-Fourth (1/4) of the real property, cattle and farm machinery described as follows:

All real estate in Cassia County, Idaho, together with all water rights, improvements, appurtenances and growing crops; except Trustmakers' residence home and the one-half (1/2) acre on which it is situated; and reserving real estate currently under a U.S. Department of Agriculture, Conservation Reserve Program contract, with the reservation to continue so long as the CRP contract is in effect. ALSO in the specific distribution: all beef cows, bulls, and calves, except feed lot cattle; and all farm machinery,

equipment, irrigation equipment and tools, and all farm and ranch motor vehicles, except personal vehicles of Trustmakers.

The fractional interest is one-half (1/2) of the community property interest of the first Trustmaker to die. The fractional interest shall be reduced, as necessary, in the same amount as the other Specific Distribution Beneficiary of the same property, to assure there is no United States Estate Tax nor Idaho Estate Tax on the death of the first Trustmaker to die; in that event on the death of the Second Trustmaker to die, the fraction of the same property by which the interest distributed was reduced shall be distributed to Beneficiary on the death of the second Trustmaker to die.

If Trustmakers die within thirty (30) days of each other, a one-eighth (1/8) interest in the property shall be distributed from Husband Trustmaker's community property interest and a one-eighth (1/8) interest in the property shall be distributed from Wife Trustmaker's community property interest.

If CONNIE Z. STREETER should predecease the second of us to die or die before the complete distribution of her specific gift, our Trustee shall retain the property in a special irrevocable trust under this Trust for the benefit of the surviving spouse and the surviving children of Connie Z. Streeter, and shall distribute the same to or for the benefit of those beneficiaries, including the spouse so long as alive and until remarried, for their support, health, education and maintenance, and on the remarriage or death of spouse shall distribute the rest and residue equally to descendants of Connie Z. Streeter, per stirpes.

#### **Section 6. Distribution of Real Estate, Cattle and Farm Machinery to JOHN H. ZOLLINGER**

Upon the death of the first of us to die, our Trustee shall distribute to JOHN H. ZOLLINGER the following described real and personal property:

One-Fourth (1/4) of the real property, cattle and farm machinery described as follows:

All real estate in Cassia County, Idaho, together with all water rights, improvements, appurtenances and growing crops; except Trustmakers' residence home and the one-half (1/2) acre on which it is situated; and reserving real estate currently under a U.S. Department of Agriculture, Conservation Reserve Program contract, with the reservation to continue so long as the CRP contract is in effect. ALSO in the specific distribution: all beef cows, bulls, and calves, except feed lot cattle; and all farm machinery,

equipment, irrigation equipment and tools, and all farm and ranch motor vehicles, except personal vehicles of Trustmakers.

The fractional interest is one-half (1/2) of the community property interest of the first Trustmaker to die. The fractional interest shall be reduced, as necessary, in the same amount as the other Specific Distribution Beneficiary of the same property, to assure there is no United States Estate Tax nor Idaho Estate Tax on the death of the first Trustmaker to die; in that event on the death of the Second Trustmaker to die, the fraction of the same property by which the interest distributed was reduced shall be distributed to Beneficiary on the death of the second Trustmaker to die.

If Trustmakers die within thirty (30) days of each other, a one-eighth (1/8) interest in the property shall be distributed from Husband Trustmaker's community property interest and a one-eighth (1/8) interest in the property shall be distributed from Wife Trustmaker's community property interest.

If JOHN H. ZOLLINGER should predecease the second of us to die or die before the complete distribution of his specific gift, our Trustee shall retain the property in a special irrevocable trust under this Trust for the benefit of the surviving spouse and the surviving children of John H. Zollinger, and shall distribute the same to or for the benefit of those beneficiaries, including the spouse so long as alive and until remarried, for their support, health, education and maintenance, and on the remarriage or death of spouse shall distribute the rest and residue equally to descendants of John H. Zollinger, per stirpes.

#### **Section 7. First Right to Purchase Real Estate, Cattle and Farm Machinery, to CONNIE Z. STREETER**

Upon the death of the second of us to die, our Trustee shall grant to CONNIE Z. STREETER the first right and option to purchase the following described real estate, cattle and farm machinery:

An undivided One-Fourth (1/4) interest in and to: All real estate in Cassia County, Idaho, together with all water rights, improvements, appurtenances and growing crops; except Trustmakers' residence home and the one-half (1/2) acre on which it is situated; and reserving real estate currently under a U.S. Department of Agriculture, Conservation Reserve Program contract, with the reservation to continue so long as the CRP contract is in effect. ALSO in the specific distribution: all beef cows, bulls, and calves, except feed lot cattle; and all farm machinery, equipment, irrigation equipment and tools, and all farm and ranch motor vehicles, except personal vehicles of Trustmakers.

A. Connie Z. Streeter must pay the Trust a purchase price for the property equal to Seventy-Five (75%) per cent of fair market value of the entire property determined either by mutual agreement of the Trustees (excluding the beneficiary and the other specific distribution beneficiary of the same property) and the beneficiary, or by a professional appraiser selected by mutual agreement or appointed by the Court having jurisdiction over the Trust, multiplied by the fractional share included in the right to purchase. Fair market value shall be discounted by the Twenty-Five (25%) above provided because it is a fractional share.

B. Connie Z. Streeter must give notice in writing, within sixty (60) days of the date of death of the last Trustmaker to die, of the election to purchase, subject to determination of the purchase price. Upon determination of the purchase price the beneficiary shall have sixty (60) days in which to pay the purchase price in full or to enter into a contract to purchase with down payment, interest rate, and length of contract, unless otherwise mutually agreed by Trustees (as above qualified) and Specific Distribution Beneficiary, as follows:

[1] Down payment shall be the Beneficiary's share of the purchase price.

[2] Interest shall run from the first day of April following the death of the survivor of Trustmakers and shall be at the minimum Applicable Federal Rate for such a contract.

[3] The balance shall be paid in ten (10) equal annual amortized installments.

[4] The Trust shall pay real and personal property taxes and water assessments and shall receive crops and cattle offspring for the year prior to the April 1 contract, and Beneficiary shall pay real and personal property taxes and water assessments and shall receive crops and cattle offspring beginning with the April 1 contract date.

[5] The property shall be sold and purchased according to a written contract of sale in standard and customary form prepared by counsel for Trustees

C. If Connie Z. Streeter should predecease the survivor of Trustmakers or shall exercise the option and die before entering the contract of sale, the surviving spouse of Connie Z. Streeter shall

have the right to complete the purchase; if the spouse also predeceases the survivor of Trustmakers or elects not to complete the purchase, then the right to purchase shall lapse.

If CONNIE Z. STREETER should predecease the second of us to die or die before exercise of the option to buy, the option to buy shall lapse and be of no further effect. Trustee shall in the event of such lapse, include the option property with the trust property distributed under the terms of Article Twelve of this agreement.

### **Section 8. First Right to Purchase Real Estate, Cattle and Farm Machinery, to JOHN H. ZOLLINGER**

Upon the death of the second of us to die, our Trustee shall grant to JOHN H. ZOLLINGER the first right and option to purchase the following described real estate, cattle and farm machinery:

An undivided One-Fourth (1/4) interest in and to: All real estate in Cassia County, Idaho, together with all water rights, improvements, appurtenances and growing crops; except Trustmakers' residence home and the one-half (1/2) acre on which it is situated; and reserving real estate currently under a U.S. Department of Agriculture, Conservation Reserve Program contract, with the reservation to continue so long as the CRP contract is in effect. ALSO in the specific distribution: all beef cows, bulls, and calves, except feed lot cattle; and all farm machinery, equipment, irrigation equipment and tools, and all farm and ranch motor vehicles, except personal vehicles of Trustmakers.

A. John H. Zollinger must pay the Trust a purchase price for the property equal to Seventy-Five (75%) per cent of fair market value of the entire property determined either by mutual agreement of the Trustees (excluding the beneficiary and the other specific distribution beneficiary of the same property) and the beneficiary, or by a professional appraiser selected by mutual agreement or appointed by the Court having jurisdiction over the Trust, multiplied by the fractional share included in the right to purchase. Fair market value shall be discounted by the Twenty-Five (25%) above provided because it is a fractional share.

B. John H. Zollinger must give notice in writing, within sixty (60) days of the date of death of the last Trustmaker to die, of the election to purchase, subject to determination of the purchase price. Upon determination of the purchase price the beneficiary shall have sixty (60) days in which to pay the purchase price in full

or to enter into a contract to purchase with down payment, interest rate, and length of contract, , unless otherwise mutually agreed by Trustees (as above qualified) and Specific Distribution Beneficiary, as follows:

[1] Down payment shall be the Beneficiary's share of the purchase price.

[2] Interest shall run from the first day of April following the death of the survivor of Trustmakers and shall be at the minimum Applicable Federal Rate for such a contract.

[3] The balance shall be paid in ten (10) equal annual amortized installments.

[4] The Trust shall pay real and personal property taxes and water assessments and shall receive crops and cattle offspring for the year prior to the April 1 contract, and Beneficiary shall pay real and personal property taxes and water assessments and shall receive crops and cattle offspring beginning with the April 1 contract date.

[5] The property shall be sold and purchased according to a written contract of sale in standard and customary form prepared by counsel for Trustees

C. If John H. Zollinger should predecease the survivor of Trustmakers or shall exercise the option and die before entering the contract of sale, the surviving spouse of John H. Zollinger shall have the right to complete the purchase; if the spouse also predeceases the survivor of Trustmakers or elects not to complete the purchase, then the right to purchase shall lapse.

If JOHN H. ZOLLINGER should predecease the second of us to die or die before exercise of the option to buy, the option to buy shall lapse and be of no further effect. Trustee shall include option property with the trust property distributed under the terms of Article Twelve of this agreement.