

STATE OF IDAHO
DEPARTMENT OF WATER RESOURCES

RECEIVED

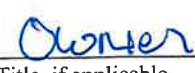
OCT 20 2023

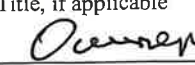
Notice of Change in Water Right Ownership IDWR/Preston

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?
11-451	Yes ☐	Yes ☐	11-475	Yes ☐	Yes ☐
11-453	Yes ☐	Yes ☐	11-481	Yes ☐	Yes ☐
11-459	Yes ☐	Yes ☐	11-484	Yes ☐	Yes ☐
11-467	Yes ☐	Yes ☐	11-485	Yes ☐	Yes ☐
11-468	Yes ☐	Yes ☐	11-489	Yes ☐	Yes ☐

2. Previous Owner's Name: Nedra C. Torgesen
Name of current water right holder/claimant
3. New Owner(s)/Claimant(s): Kristen and Alan E. Skinner
New owner(s) as listed on the conveyance document Name connector ☒ and ☐ or ☐ and/or
- PO Box 432 Soda Springs ID 83276
Mailing address City State ZIP
- 208-251-4836 askinner@sodaspringsid.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: _____.
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:   10/17/2023
Signature of new owner/claimant Title, if applicable Date

Signature:   10/18/2023
Signature of new owner/claimant Title, if applicable 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 _____

RECEIVED

OCT 20 2023

STATE OF IDAHO
DEPARTMENT OF WATER RESOURCES

Notice of Change in Water Right Ownership IDWR/Preston

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?
11-490	Yes ☐	Yes ☐		Yes ☐	Yes ☐
11-492	Yes ☐	Yes ☐		Yes ☐	Yes ☐
11-528	Yes ☐	Yes ☐		Yes ☐	Yes ☐
11-4289	Yes ☐	Yes ☐		Yes ☐	Yes ☐
	Yes ☐	Yes ☐		Yes ☐	Yes ☐

2. Previous Owner's Name: Nedra C. Torgesen
Name of current water right holder/claimant
3. New Owner(s)/Claimant(s): Kristen and Alan E. Skinner
New owner(s) as listed on the conveyance document Name connector ☒ and ☐ or ☐ and/or
PO Box 432 Soda Springs ID 83276
Mailing address City State ZIP
208-251-4836 askinner@sodaspringsid.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: _____
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: Kristen Skinner OWNER 10/17/2023
Signature of new owner/claimant Title, if applicable Date
Signature: Alan Skinner OWNER 10/18/2023
Signature of new owner/claimant Title, if applicable 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 _____

Alan R. Harrison - (ISB#: 6589)

HARRISON & SMYTH, P.A.
470 "B" Street
Idaho Falls, Idaho 83402
Telephone: (208) 552-1165
Facsimile: (208) 810-4114
alan@harrisonsmyth.com

RECEIVED

OCT 20 2023

IDWR/Preston

Attorneys for Petitioner

IN THE DISTRICT COURT OF THE SIXTH JUDICIAL DISTRICT OF
THE STATE OF IDAHO, IN AND FOR THE COUNTY OF CARIBOU

IN THE MATTER OF THE ESTATES OF

NEDRA C. TORGESEN,
ROBERT K. TORGESEN,

Deceased.

CASE NO. CV-17-032

ESTATE CLOSING ORDER
(I.C. 15-3-1001)

Upon consideration of the Petition for Order Approving Final Settlement and Distribution; Determining Testacy; Determining Devisees filed by Richard Todd Torgesen, the personal representative of the estate of the above-named decedent, the Court determines and finds that:

1. The time for presenting claims which arose prior to the death of the decedent has expired, and notice to creditors was published as required by law.
2. Petitioner has fully administered the estate of the decedent by collecting and managing the assets of the estate, preparing an inventory of property owned by the decedent at the date of death of the decedent, making payment, settlement, or other disposition of all lawful claims against the estate, and performing all other acts required of the petitioner by the laws of the State of Idaho pertaining to estates of decedents.
3. Final accounting: Petitioner has filed an Estate Settlement Agreement signed by all the devisees. This Estate Settlement Agreement provides an accounting, sets for the devisees of the estates and a proposed distribution to settle the estates. All devisees agree this is a full and complete accounting of the estates.

4. Testacy status: The decedents died testate. The Court has previously informally probated the wills of the decedents. Petitioner affirmed the statements set forth in petitioner's application for informal probate heretofore filed.
5. Idaho Estate Taxes: The estate has filed a federal estate tax return; that no Idaho estate tax is due and owing under the Estate and Transfer Tax Reform Act of 1988, I.C. 14-401 et seq.
6. Petitioner has filed with the Petition an Estate Settlement Agreement setting forth prior distributions made and final distribution to be made. After making final settlement and distribution according to the Estate Settlement Agreement, petitioner should be discharged as personal representative and the administration of this estate should be closed.
7. All of the allegations and statements in the petition are true.
8. All require notices have been given or waived.
9. The estate has been administered according to the laws of this State and the orders of this Court and should be closed.

NOW, THEREFORE, IT IS HEREBY ORDERED AND DECREED THAT:

1. The wills of the decedents heretofore informally probated by the Court are hereby formally probated. The devisees of the decedent and their respective interests in the decedent's estate are as set forth in the Estate Settlement Agreement.
2. The final account of petitioner is hereby approved.
3. Petitioner is hereby authorized and directed to deliver and distribute title and possession of the assets of the estate to the distributees in the amount and the manner set forth in the Estate Settlement Agreement, and all prior distributions shown in the Estate Settlement Agreement are hereby approved. Upon making such delivery and distribution, and duly filing receipts with this Court, petitioner shall be fully and finally released and discharged from petitioner's office and trust as personal representative and from any and all liability arising in connection with the performance of petitioner's duties as personal representative and from further claim or demand of any interested person, and the administration of this estate shall be closed.

Signed 6/12/2019 11:27 AM

DATED: _____



MAGISTRATE

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this day I served a true and correct copy of the foregoing document in accordance with Rule 5(b) of the Idaho Rules of Civil Procedure on the following by the method of service indicated:

Alan R. Harrison
470 "B" Street
Idaho Falls, ID 83402

☒ E-File - alan@harrisonsmyth.com

Kristen Skinner
P.O. Box 432
Soda Springs, ID 83276

☒ E-Mailing - ankskinner@aol.com
☐ Mailing

Bradley C. Torgesen
212 S. 12th Ave.
Pocatello, ID 83201

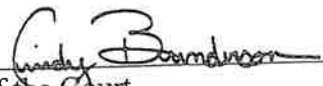
☒ E-Mailing-bradley.c.torgesen@monsanto.com
☐ Mailing

Brian Torgesen
260 River Dr.
Soda Springs, 83276

☒ E-Mailing - btorgesen@gmail.com
☐ Mailing

Signed: 6/12/2019 12:24 PM

DATED this _____ day of June, 2019.


Clerk of the Court

ESTATE SETTLEMENT AGREEMENT

This Settlement Agreement (hereinafter "Agreement") is entered into by the heirs who are entitled to distribution from the Estates of Nedra C. Torgesen and Robert K. Torgesen. This Agreement is intended to be an agreement regarding how the property should be distributed from the Estates of Nedra C. Torgesen and Robert K. Torgesen.

Nedra C. Torgesen and Robert K. Torgesen owned various pieces of real property. Robert K. Torgesen died on May 28, 2007 and was survived by his wife, Nedra C. Torgesen. Nedra C. Torgesen was entitled to all property of Robert K. Torgesen as a result of being the surviving spouse. Nedra executed a will on April 12, 2016, which set forth her wishes regarding how her property should be distributed upon her death.

The heirs agree the real property (and equipment going to Brian) listed in Exhibit A shall be distributed to each respective heir as listed.

The heirs consent and agree to the dry farm being deeded to Brian. In addition, the heirs consent and agreed that all of the equipment listed in Brian's Equipment List should be given to him.

The heirs have agreed the Cleone Lloyd property should be given to Bradley Torgesen without any payment. The heirs agree the grain in the bin will be given to Brian without any payment. The heirs agree Kristen is not required to pay any rent for running cattle on the ranch since Nedra's passing. The heirs agree to the distributions being made in this paragraph and agree there will not be any reduction of the amount he or she receives at the closing of the Estate, even though this property was not listed in Nedra's will as going to each of these individuals.

The heirs agree Nedra's 1/3rd interest in the Phosphate Holding shall be distributed equally to each heir.

All heirs agree the properties set forth in Exhibit A have been distributed to each respective heir by deeds which have all been recorded.

The Estate owns the following water rights. The heirs agree the following water rights should be transferred as follows:

Kristen Skinner

	Basin	Sequence Basis	Rate (cfs)
•	11	451 Decreed	0.020
•	11	453 Decreed	0.010
•	11	459 Decreed	0.010
•	11	467 Decreed	0.500
•	11	468 Decreed	0.010
•	11	475 Decreed	1.030
•	11	481 Decreed	0.010
•	11	484 Decreed	0.140
•	11	485 Decreed	0.200
•	11	489 Decreed	0.400
•	11	490 Decreed	0.200
•	11	520 Decreed	0.010
•	11	4289 Statutory Claim	0.070
•	11	492 Decreed	0.500
•	11	528 Decreed	2.90

Brian Torgesen

	Basin	Sequence Basis	Rate (cfs)
•	27	11326	0.09 (China (fat Well))

The will indicates Todd Torgesen would receive water rights from the ranch to be able to water any livestock which he may keep on the Poulsen property, however Todd gives up this right and agrees that all water rights associated with the ranch should be transferred to Kristen.

A list of the assets (along with the sale price) which have been sold to the public and siblings is set forth in Exhibit B. The items which were unsellable/no value were given to Todd or Brad as indicated in Exhibit B, except the loading chute at Henry which will stay at the Range.

At the time of Nedra's death there was \$350,201.84 at DA Davidson (\$285,898.00 and \$64,303.84), which did not list any beneficiaries. Nedra's will indicated any remaining property should be divided equally between the heirs, however Kristen and Brian agree to waive and relinquish any and all rights they have to any of this money. The heirs agree the money in the DA Davidson Savings Account will be split equally between Todd and Bradley. The heirs agree to the distributions being made in this paragraph and agree there will not be any reduction of the amount Todd and Bradley receive at the closing of the Estate, even though this property was not listed in Nedra's will as going to each of these individuals.

At the time of Nedra's death there was \$104,721.40 in a US Bank Account, which did not list any beneficiary on the account. The personal representative has used all the money in the US Bank Account to pay for some of the debts listed in Exhibit C.

At the time of Nedra's death there was \$99,576 in the US Bank POD Account. This account has already been distributed as agreed by the heirs, which was 1/6th to Kristen, 1/3rd to Todd, 1/3rd to Bradley, and 1/6th to Brian.

The heirs agree the Life Insurance with Trans American, Symetra Annuity, and one (1) separate IRA that had beneficiaries listed and has already been distributed to the appropriate beneficiaries.

The heirs agree the silver coins belonging to the Estate have already been distributed equally among them.

The personal representative has paid the debts listed in Exhibit C. The heirs agree these are reasonable expenses from the Estate and approve of the personal representative making these payments from the Estate. The personal representative published a Notice to Creditors in the Caribou County Sun and no unknown creditor has come forward to submit a claim within the required four (4) month time frame which expired on July 23, 2017.

The heirs agree Nedra's Will indicates Kristen will be in charge of distributing the personal property found in the home, whether in equal or unequal portions of value. The heirs agree the items in the house have no monetary value. The heirs agree that Kristin has distributed the personal property in the home. Each heir is entitled to whatever property they have received from the home. Any and all property currently at the home will be the sole property of Kristen.

The amount currently in the Estate is \$18,681.50. The heirs agree that \$500.00 is being held back to pay the attorneys fee and court costs to formally close out the Estate. After this has been paid, the amount being held in the Estate shall be distributed equally between them.

All heirs have reviewed the Inventory, which is attached to this Agreement as Exhibit D. All heirs have reviewed this Estate Settlement Agreement, along with its Exhibits. All heirs approve the distributions of personal property, property, accounts, and all other assets of the Estate as set forth in

this Estate Settlement Agreement and its Exhibits. All heirs agree this is an accurate distribution of the Estates of Nedra C. Torgesen and Robert K. Torgesen.

The heirs agree the Court may enter an Estate Closing Order consistent with this Agreement without any Court hearing. The heirs agree a Decree of Final Discharging which discharges Todd Torgesen as personal representative of the Estates of Nedra C. Torgesen and Robert K. Torgesen may be entered, without any Court hearing, after they have received their share of the money left in the Estate.

The heirs acknowledge they are not aware of any other property of the Estates of Nedra C. Torgesen and Robert K. Torgesen. If there is any such property it shall be disclosed to the personal representative, so he can determine the property distribution of such item according to Nedra's will.

Each individual signing this document acknowledges:

That they are doing so freely and voluntarily of their own free will and choice:

That they have had sufficient time and opportunity to review any documents concerning any account or asset referenced in this Agreement and do not require any further accounting of either estate:

That each of them have made their own inquiries and investigation in determining whether to sign this Agreement and they are not relying upon any statements or representations by any individual:

That they have had sufficient time to consult independent legal counsel if they so desire:

That they waive any and all claims against any other individual, including but not limited to Todd Torgesen, as Personal Representative of the Estates of Nedra C. Torgesen and Robert K. Torgesen; and

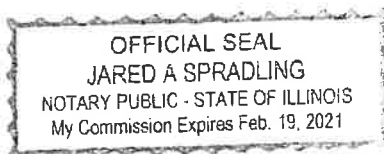
That they acknowledge this is a full and complete settlement of any and all claims they have as an heir against the Estates of Nedra C. Torgesen and Robert K. Torgesen.

STATE OF ILLINOIS)
) ss.
County of Jackson)

Richard Todd Torgesen
Richard Todd Torgesen

Dated 5-21-2019

Subscribed and sworn to before me on this 21 day of may, 2019.



Paul A. Spradling
Notary Public

Residing at:

Probert et Carballeda
My Commission Expires: 2-19-21

STATE OF IDAHO)
) ss.
County of Caribou)

Kristen Skinner Dated June 4th
Kristen Skinner

Subscribed and sworn to before me on this 4 day of June, 2019.

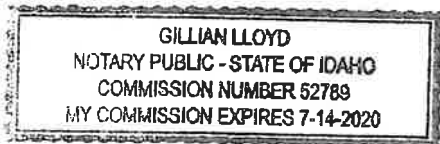


Gillian Lloyd
Notary Public
Residing at: Soda Springs, ID
My Commission Expires: July 2020

STATE OF IDAHO)
) ss.
County of Caribou)

Bradley C. Tolnessen Dated 6/4/19
Bradley C. Tolnessen

Subscribed and sworn to before me on this 4 day of June, 2019.

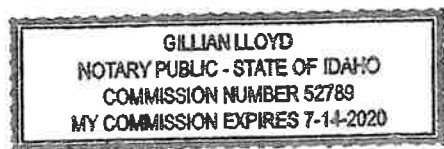


Gillian Lloyd
Notary Public
Residing at: Soda Springs, ID
My Commission Expires: July 2020

STATE OF IDAHO)
) ss.
County of CARIBOU)

Brian Torgesen Dated 6-4-19
Brian Torgesen

Subscribed and sworn to before me on this 4th day of June, 2019.



Gillian Lloyd
Notary Public
Residing at: Soda Springs, ID
My Commission Expires: July 2020