

STATE OF IDAHO
DEPARTMENT OF WATER RESOURCES

RECEIVED

SEP 18 2026 DE

NOTICE OF CHANGE IN WATER RIGHT OWNERSHIP

DEPARTMENT OF

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 #7 of the instructions.

Water Right/Claim No.	Split?	Leased to Water Supply Bank?	Water Right/Claim No.	Split?	Leased to Water Supply Bank?
61-7663	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: Stanley G Norstebon and Mildred M Norstebon
Name of current water right holder/claimant
3. New Owner(s)/Claimant(s): Stanley & Mildred Norstebon Trust
New owner(s) as listed on the conveyance document Name connector ☐ and ☐ or
- 14180 NE Cross Water LN Mountain Home ID 83647
Mailing address City State Zip
208-587-3429 m_breezy@msn.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: 05/01/1991
6. Do you own the land identified as the water right place of use? Yes ☒ No ☐
o If no, attach evidence that written notice of the change of water right ownership has been delivered to the landowner of record.
7. This form must be signed and submitted with the following **REQUIRED** items:
☒ A copy of the conveyance document – warranty deed, quitclaim deed, court decree, contract of sale, etc. The conveyance document must include a legal description of the property or description of the water right(s) if no land is conveyed.
☒ Plat map, survey map or aerial photograph which clearly shows the place of use and point of diversion for each water right and/or claim listed above (if necessary to clarify division of water rights or complex property descriptions).
☒ Filing fee (see instructions for further explanation):
o \$25 per undivided water right.
o \$100 per split water right.
o No fee is required for pending adjudication claims.
☐ If water right(s) are leased to the Water Supply Bank AND there are multiple owners, a Lessor Designation form is required.
☐ If water right(s) are leased to the Water Supply Bank, the individual owner or designated lessor must complete, sign and submit an IRS Form W-9.

8. Signature: Mary Norstebon Horgan Personal Representative of Estate Sept 16, 2026
Signature of new owner/claimant Title, if applicable Date
Mary Norstebon Horgan
Print name
- Signature: _____
Signature of new owner/claimant Title, if applicable Date

Print name

For IDWR Office Use Only:

Received by KM Date 9.18.26 Receipt No. C128 459 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 _____ Processed by FL Date 9/22/2026

AFTER RECORDING RETURN TO:

Stanley & Mildred Norstebon
Route 3, Box 651A
Mountain Home, ID 83647

SPECIAL WARRANTY DEED

GRANTOR:

STANLEY G. NORSTEBON and MILDRED M. NORSTEBON, husband and wife.

GRANTEE:

STANLEY G. NORSTEBON AND MILDRED M. NORSTEBON, AS CO-TRUSTEES OF THE STANLEY & MILDRED NORSTEBON TRUST UNDER TRUST AGREEMENT DATED JANUARY 6, 1995 AND THEIR SUBSTITUTES AND SUCCESSORS AS TRUSTEE THEREUNDER.

GRANTEE'S MAILING ADDRESS FOR TAX NOTICES:

Route 3, Box 651A, Mountain Home, ID 83647.

DESCRIPTION OF REAL PROPERTY CONVEYED BY THIS DEED:

Situated in the County of Elmore, State of Idaho:

The real estate more particularly described upon Exhibit "A" attached hereto and by this reference incorporated herein and made a part hereof.

RESERVING, HOWEVER, to Grantors, and to the survivor after the death of either Grantor, a LIFE ESTATE to use and occupy the improvements situated upon the above described property as and for Grantors' personal residence; SUBJECT, HOWEVER, to Trustee's right to terminate said life estate under certain circumstances more fully set forth in the Trust Agreement of the above named Trust, by notice of termination recorded in the public records of the County in which the property conveyed hereby is situated.

FOR GOOD AND SUFFICIENT CONSIDERATION, the above-named Grantor does hereby GRANT and CONVEY unto the above-named Grantee, the real property above described, together with the appurtenances. This deed is given for estate planning purposes, without valuable consideration in cash or property, to vest title to the property in a living trust established by Grantor parties.

Grantor WARRANTS that Grantor has good right and authority to execute and deliver this deed to the Grantee, and that Grantor is the owner in fee simple of said premises, subject only to those encumbrances of record, if any, which were made, suffered, or assumed by the Grantor.

The singular terms "Grantor" and "Grantee" as used in this instrument shall be construed to include the plural.

DATED: 24 March, 1995.

Stanley G. Norstebon
STANLEY G. NORSTEBON

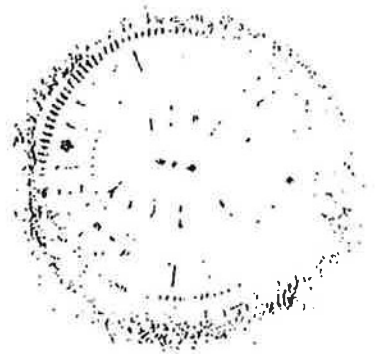
Mildred M. Norstebon
MILDRED M. NORSTEBON

STATE OF IDAHO)

COUNTY OF Elmore)ss.

On this 24 day of March, 1995, before me, a Notary Public in and for said State, personally appeared STANLEY G. NORSTEBON and MILDRED M. NORSTEBON, known or identified to me to be the persons whose names are subscribed to the within instrument, and acknowledged to me that they executed the same.

Merla L. Becker
Notary Public for Idaho
Residing at: Mountain Home Id
Comm. Expires: 4-16-98



285973

ELMORE COUNTY, IDAHO ss
Request of

Stanley Norstebon
Time 11:17 AM
Date March 24, 1995
Book _____ Page _____

DOLORES ROBISON
Recorder
By Merla L. Becker
Deputy
Fee \$90.00

(PERSONAL RESIDENCE)

**EXHIBIT "A" TO
SPECIAL WARRANTY DEED**

LEGAL DESCRIPTION OF PROPERTY

the following described premises, in

ELMORE

County Idaho, to-wit.

TOWNSHIP 2 SOUTH, RANGE 6 EAST, BOISE MERIDIAN, ELMORE COUNTY, IDAHO

SECTION 7: $E\frac{1}{2}NE\frac{1}{4}$, $E\frac{1}{2}SE\frac{1}{4}$, $SW\frac{1}{4}NE\frac{1}{4}$, $NW\frac{1}{4}SE\frac{1}{4}$

TOWNSHIP 2 SOUTH, RANGE 6 EAST, BOISE MERIDIAN, ELMORE COUNTY, IDAHO

SECTION 11: $SE\frac{1}{4}$ and $SE\frac{1}{4}NE\frac{1}{4}$

Description:

TOWNSHIP 2 SOUTH, RANGE 5 EAST, BOISE MERIDIAN

Section 1: East one-half of Lot 6 ($E\frac{1}{2}$)

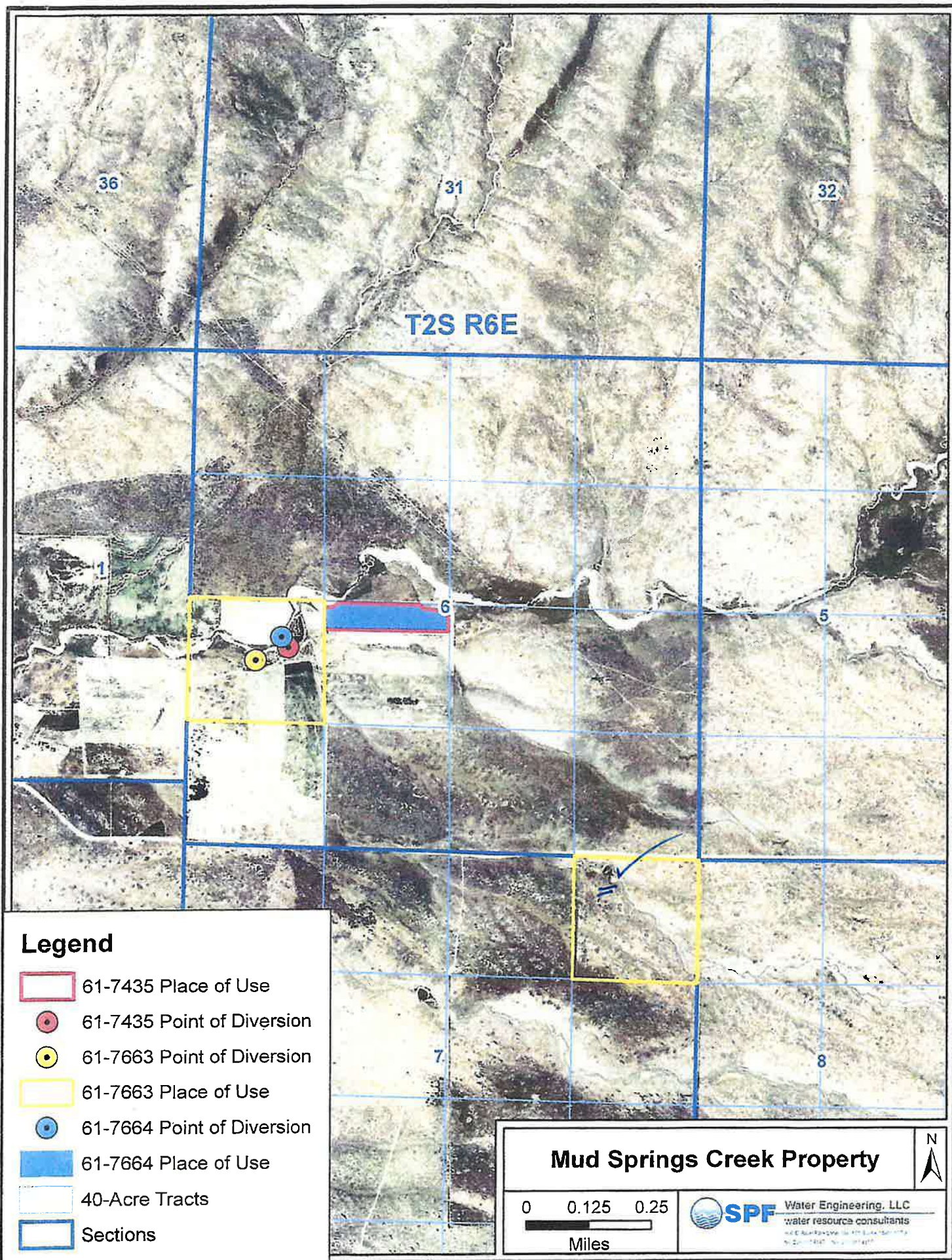
TOWNSHIP 2 SOUTH, RANGE 6 EAST, BOISE MERIDIAN

Section 6: $NE\frac{1}{4}SW\frac{1}{4}$ and Lots 6 and 7

Road and ditch rights of way.

#26 9

#3



MITCHELL L. EGUSQUIZA, ESQ.
ISB No. 3701
MARCUS G. EGUSQUIZA
ISB No. 12844
Egusquiza Law Offices, Chtd.
P.O. Box 580/700 North Third East
Mountain Home, Idaho 83647
Telephone: (208) 587-4438
Facsimile: (208) 587-4964
Email: mlelaw@msn.com
Email: marcus@egusquizalaw.com
iCourt use only: efile@egusquizalaw.com

Attorney for Applicant

IN THE DISTRICT COURT OF THE FOURTH JUDICIAL DISTRICT OF THE STATE OF
IDAHO, IN AND FOR THE COUNTY OF ELMORE

IN THE MATTER OF THE ESTATE OF	)	Case No. CV20-26-00123
	)	
STANLEY GORDON NORSTEBON AND	)	LETTERS TESTAMENTARY
MILDRED M. NORSTEBON	)	
	)	
Deceased.	)	

Mary Norstebon-Horgan is duly appointed and qualified as the Personal Representative of the estate of the above-named Decedents by the Magistrate acting as Registrar with all authority pertaining thereto.

Administration of the Estate is unsupervised.

These letters are issued to evidence the appointment, qualification and authority of the said Personal Representative.

WITNESS, my signature and the Seal of this Court on 2/18/2026 4:14:41 PM


Magistrate Judge

 IRS DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
CINCINNATI OH 45999-0023

Date of this notice: 11-13-2015

Employer Identification Number:
47-7417170

Form: SS-4

Number of this notice: CP 575 B

For assistance you may call us at:
1-800-829-4933

STANLEY & MILDRED NORSTEBON TR
STANLEY G NORSTEBON TTR
4870 MAYFIELD RD
MOUNTAIN HOME, ID 83647

IF YOU WRITE, ATTACH THE
STUB AT THE END OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN 47-7417170. This EIN will identify your estate or trust. If you are not the applicant, please contact the individual who is handling the estate or trust for you. Please keep this notice in your permanent records.

When filing tax documents, payments, and related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear off stub and return it to us.

Based on the information received from you or your representative, you must file the following form(s) by the date(s) shown.

Form 1041

11/13/2015

After our review of your information, we have determined that you have not filed tax returns for the above-mentioned tax period(s) dating as far back as 1996. Please file your return(s) by 11/28/2015. If there is a balance due on the return(s), penalties and interest will continue to accumulate from the due date of the return(s) until it is filed and paid. If you were not in business or did not hire any employees for the tax period(s) in question, please file the return(s) showing you have no liabilities.

If you have questions about the form(s) or the due date(s) shown, you can call us at the phone number or write to us at the address shown at the top of this notice. If you need help in determining your annual accounting period (tax year), see Publication 538, *Accounting Periods and Methods*.

We assigned you a tax classification based on information obtained from you or your representative. It is not a legal determination of your tax classification, and is not binding on the IRS. If you want a legal determination of your tax classification, you may request a private letter ruling from the IRS under the guidelines in Revenue Procedure 2004-1, 2004-1 I.R.B. 1 (or superseding Revenue Procedure for the year at issue). Note: Certain tax classification elections can be requested by filing Form 8832, *Entity Classification Election*. See Form 8832 and its instructions for additional information.

To obtain tax forms and publications, including those referenced in this notice, visit our Web site at www.irs.gov. If you do not have access to the Internet, call 1-800-829-3676 (TTY/TDD 1-800-829-4059) or visit your local IRS office.



IDAHO DEPARTMENT OF
WATER RESOURCES

322 E Front Street, Suite 648, Boise ID 83702 • PO Box 83720, Boise ID 83720-0098
Phone: 208-287-4800 • Fax: 208-287-6700 • Email: ldwrinfo@idwr.idaho.gov • Website: idwr.idaho.gov

Governor Brad Little

Director Mathew Weaver

September 22, 2026

STANLEY & MILDRED NORSTEBON TRUST
14180 NE CROSS WATER LN
MOUNTAIN HOME ID 83647-1000

Re: Change in Ownership for Water Right No(s): 61-7663

Dear Water Right Holder(s):

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

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

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

If you have any questions concerning the enclosed information, please contact me at 208-287-4978.

Sincerely,

Petula Lee
Technical Records Specialist 1

Enclosure(s)

COPY