EXPLANATORY AFFIDAVIT

STATE OF IOWA)
) SS.
COUNTY OF LINN)

I, Donald C. Hoskins, being first duly sworn on oath, do depose and state that I am a licensed and practicing Attorney at Law and that I am familiar with the affairs of Virgil Dean Haars, a/k/a Virgil D. Haars, d.o.d. June 23, 1986.

I, further, depose and state that in the chain of title to certain real estate located in Delaware County, Iowa, there appears conveyances to Virgil A. Haars and that said conveyances were intended to be Virgil D. Haars and that the references to Virgil A. Haars are to a person who is one and the same person as Virgil D. Haars.

30-88-4

I do, further, depose and state that with respect to Lot 18, except the West 4 1/2 feet, of A. J. Schmidt First Subdivision, Delaware County, Iowa, the following statements constitute a true and accurate statement of the facts relevant to his heirs deriving title thereto:

1. That said Virgil Dean Haars died intestate as to said property inasmuch as no administration was had upon his estate within five (5) years of his death on June 23, 1986, as required by Section 633.331 of the Code of Iowa.

2. That the Estate of said Virgil Dean Haars was not administered upon. A clearance for inheritance tax purposes (CIT) pursuant to Section 450.22 of the Code of Iowa was filed in the Iowa District Court in and for Linn County,

FILE No. 62-550
RECORDING FEE $ 31.00
TRANSFER FEE $
FILED FOR RECORD THE 22 DAY OF Aug 19 94 AT 1:42
O'CLOCK P. M. BOOK 18 PAGE 12
STATE OF IOWA, DELAWARE COUNTY
Deborah L. Peyton, Recorder
Aff.

Iowa, wherein the affected real estate was misidentified as joint tenancy property and that an inheritance tax clearance was obtained therein; and, had said property been properly identified as tenants in common property with his surviving spouse, there would have been no liability for Iowa inheritance tax.

3. That the said Virgil Dean Haars was survived by the following heirs at law: Elva Deloris Haars, his spouse; and his children: Kathlyn Sue Lane, Mary Jo James, Jody Lyn McMurrin, Susan Rae Rompot and Lori Jean Haars.

4. That the assets of the Estate of Virgil Dean Haars were as shown on the probate inventory of the CIT proceedings in Linn County District Court, save only that, had said Lot 18, except the West 4 1/2 feet thereof, not been misidentified as joint tenancy property and had been properly administered upon, the Estate would have increased by an amount less than $10,000.00; and, pursuant to the inheritance tax laws in the State of Iowa in 1986, no inheritance tax would have been due and owing thereon and that attached hereto and by this reference incorporated herein is a true and accurate copy of those pages of said probate inventory necessary to show said conclusion.

Donald C. Hoskins

Subscribed and sworn to before me by Donald C. Hoskins on this 3rd day of August, 1994.

MERLE D. FISHEL
MY COMMISSION EXPIRES
May 7, 1996

Notary Public in and for the State of Iowa

IOWA STATE BAR ASSOCIATION
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FOR THE LEGAL EFFECT OF THE USE OF THIS FORM, CONSULT YOUR LAWYER

IOWA DISTRICT COURT

FOR LINN COUNTY

IN THE MATTER OF THE ESTATE OF
VIRGIL DEAN HAARS,
DECEASED

PROBATE NO. PR14681-0886 CIT NO. _____

REPORT AND INVENTORY

Regular estate (Chapter 633) ☐
Small estate (Chapter 635) ☐
CIT (Chapter 450.22) ☒

The undersigned Executor ☐, Administrator ☐, or other Surviving Spouse (capacity),
whose name and post office address is: Elva Deloris Haars
302 Larick Drive
Marion, IA 52302
reports as follows:

FILED
OFFICE OF CLERK
DIST. COURT
3RD AVE
MARION
87 OCT 23 PM 3:30
LINN COUNTY IOWA

Name of Decedent	Age	Last Residence	Date of Death	Social Security Number
Virgil Dean Haars	60	302 Larick Drive, Marion, IA 52302	6-23-86	[redacted]

1. The designated attorney is: Donald C. Hoskins
whose address and telephone number is: 766-13th Street, Marion, IA 52302; phone:-319--377-2022

2. Will a Federal Estate Tax Return be filed? Yes ☐, No ☒.

3. The decedent died testate ☒, intestate ☐.

4. If testate, was a child born to or adopted by decedent after execution of the Will? Yes ☐, No ☒. If yes, include each such child in 6. below:

5. Did decedent leave a surviving spouse? Yes ☒, No ☐.

6. List (a) surviving spouse, if any, (b) beneficiaries under decedent's will, (c) heirs at law in intestate proceedings, (d) transferees, and (e) surviving joint tenants. If any person takes by representation, list that person and the deceased person through whom such person takes.

Name	Age	Post Office Address	Relationship to Decedent	Social Security Number
Elva Deloris Haars	Lgl.	302 Larick Drive, Marion, IA 52302	Spouse	[redacted]

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P706.1 INVENTORY COVER SHEET
New July, 1984 • Printing Date July, 1984

Estate of: VIRGIL DEAN HAARS, Deceased.

SCHEDULE A — REAL ESTATE

(Jointly owned property must be disclosed on Schedule E.)

Item Number	Description	Alternate Valuation Date	Alternate Value	Value at Date of Death
	None			
TOTAL. Enter in the Recapitulation.....				None

SCHEDULE A

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Estate of: VIRGIL DEAN HAARS, Deceased.

SCHEDULE E—JOINTLY OWNED PROPERTY WITH SURVIVING SPOUSE ONLY

Item Number	Description	Alternate Valuation Date	Alternate Value	Value at Date of Death
1	Lot 13, "Auditor's Plat No. 355, Linn County, Iowa"			$65,000.00
2	Undivided ½ interest in the following described real estate: Lots 18 through 31, inclusive, A. J. Schmidt First Subdivision, Delaware County, Iowa Lots B, C, and D and Four (4) of Connolly's Riverview Addition to Delaware County, Iowa			21,000.00
3	Checking account - Peoples Bank #308854			1,474.86
4	Checking account - Linn Area Credit Union #4185			1,545.99
5	Savings account - Collins Credit Union #91470			479.68
6	Savings bond			750.00
	TOTAL. Enter in the Recapitulation			$90,250.53

SCHEDULE E-1 — ALL OTHER JOINT INTERESTS (INCLUDING PROPERTY HELD WITH SURVIVING SPOUSE *AND* ONE OR MORE THIRD PARTIES)

State the name and address of each surviving co-tenant. If there are more than 3 surviving co-tenants, list the additional co-tenants on an attached sheet.

	Name	Address (Number and Street, City, State, and ZIP Code)
A.		
B.		
C.		

Item Number	Enter Letter for Co-Tenant	Description (Include Alternate Valuation Date, If Any)	Percentage Includible	Includible Alternate Value	Includible Value at Date of Death
	TOTAL. Enter in the Recapitulation				None

SCHEDULE E
SCHEDULE E-1

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QUESTIONNAIRE AND RECAPITULATION

Answer all questions

ATTACH ONLY SCHEDULES APPLICABLE. If Schedule is not attached, state NONE.

A.	Did the decedent at time of death own any real estate not held in joint tenancy? If yes, complete Schedule A.	$ None A
B.	Did decedent at time of death own any stocks or bonds not held in joint tenancy? If yes, complete Schedule B.	$ None B
C.	Did decedent at time of death own any mortgages, notes or cash not held in joint tenancy? If yes, complete Schedule C.	$ 550.65 C
D.	Is there any insurance on the life of the decedent? If yes, complete Schedule D.	$ 211,858.00 D
E.	Did decedent at time of death own any property held in joint tenancy with spouse? If yes, complete Schedule E.	$ 90,250.53 E
E-1	Did decedent at the time of death own any property held in joint tenancy with others? If yes, complete Schedule E-1.	$ None E-1
F.	Did decedent at time of death own any other property not shown on any other schedule? If yes, complete Schedule F.	$ 23,500.00 F
F-1	If intestate or election to take against the Will, did decedent at the time of death own any property exempt from execution? If yes, complete Schedule F-1.	$ 12,958.20 F-1
G.	Did decedent transfer any property by deed, grant, sale, gift, or transfer of any nature in contemplation of or within 3 years prior to death or in which decedent retained a life estate or possession until death, or to become effective at death, without full consideration? If yes, complete Schedule G.	$ None G
H.	Did any other property pass by reason of the exercise of power of appointment given to decedent by will, deed or other instrument? If yes, complete Schedule H.	$ None H
I.	Did the decedent own or have an interest in any annuities, supplementary or other income contracts, retirement benefits, or pension funds? If yes, complete Schedule I.	$ 34,513.71 I
	TOTAL OF SCHEDULES	$ 373,631.09
	Less exclusions, if any (Before exemptions and deductions.)	($ 225,484.64 -)
	SUBTOTAL	$ 148,146.45
	Less Mortgages and estimated debts	($ 44,560.00 -)
	TOTAL	$ 103,586.45

INFORMATION RESPONSIVE TO SECTIONS 633.361.9, .12 AND .13, THE CODE.

1.	Did the decedent die owning real estate located outside the State of Iowa not otherwise reported? If yes, attach Schedule showing extent of interest, legal description, and estimated value.	$ No
2.	Is any other property required to be reported for federal estate tax or Iowa inheritance tax purposes which has not been reported on Schedules A through I? If yes, attach Schedule showing items and values.	$ No
3.	Was any gift made by decedent that reduced the amount of the unified credit available for federal estate tax purposes? If yes, attach Schedule showing the description and value of the gift, date and amount of unified credit claimed.	$ No

CERTIFICATION

I certify under penalty of perjury and pursuant to the laws of the State of Iowa that the preceding is true and correct.

Date	Capacity or Title	Signature
October 13, 1987	Surviving Spouse	X Elva Deloris Haars
		Elva Deloris Haars

Estate of VIRGIL DEAN HAARS, Deceased.

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