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Book 2006 Page 65

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DEBORAH L. PEYTON, RECORDER/REGISTRA
DELAWARE COUNTY IOWA

EW
City

AFTER RECORDING RETURN TO:
Lien Clerk
Accounts Receivable Unit/Inheritance Records
Iowa Dept. of Revenue
Hoover State Office Bldg.
Des Moines, IA 50319

Preparer Information: Mark R Schuling, Director (Name) | Hoover Bldg. (Address) | Des Moines, IA 50319 (City, State, Zip) | (515) 281-3663 (Area Code Phone)

NOTICE OF SPECIAL USE VALUATION LIEN

$1,079

ESTATE OF: Clella J. Richmond

DATE OF DEATH: November 25, 2003 COUNTY OF: Delaware

DEPARTMENT OF REVENUE NO: 701544 PROBATE NO.: ESPR004693

DESIGNATED AGENT: Jean K. Pottebaum

QUALIFIED HEIR(S): Jean K. Pottebaum

Notice is hereby given that the State of Iowa under Iowa Code § 450B.6 has a lien for a sum not to exceed $1,079 plus interest as provided by law, on the following described property.

The North 2,414.1 feet of the E1/2 of Section 6, Township 89 N, Range 4 W of the 5th P.M.

To secure any additional inheritance/estate tax that may be imposed in the above captioned estate on the shares of the following named persons:

Jean K. Pottebaum

By reason of the early disposition or cessation of the qualified use of the above described property within the meaning of 26 U.S.C. § 2032A©.

DURATION OF THE LIEN:

1. The Department of Revenue may release the lien any time prior to its expiration upon adequate security being given.
2. The lien is released 10 years after the decedent's death if the property remained in qualified use and was not the subject of an early disposition during the 10 year period after death.
3. In the event an additional inheritance/estate tax is imposed by reason of the early disposition or cessation of the qualified use, the lien is released by payment of the additional inheritance/estate tax, plus interest, or if the additional inheritance/estate tax is not paid 10 years after the tax became due, whichever date occurs first.

Dated January 4, 2006

IOWA DEPARTMENT OF REVENUE

Wendell R. Dickey

Wendell R. Dickey, Supervisor
Examination Section, Compliance Division

SEAL

60-091 Document2