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Sharon McCrabb Auditor
By A. Schmidt Deputy
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DEBORAH L. PEYTON, RECORDER/REGISTRA
DELAWARE COUNTY IOWA

101-79

AFFIDAVIT OF SURVIVING SPOUSE FOR CHANGE OF TITLE TO REAL ESTATE

THE IOWA STATE BAR ASSOCIATION
Official Form No. 339
Recorder's Cover Sheet

Preparer Information: (Name, address and phone number)
Mary Lou Tracey, 105 N. Franklin St., P. O. Box 279, Manchester, IA 52057, Phone: (563) 927-4925

Taxpayer Information: (Name and complete address)
Charles W. Besler, 1071 - 110th Street, Dundee, Iowa 52038

Return Document To: (Name and complete address)
Charles W. Besler, 1071 - 110th Street, Dundee, Iowa 52038

Grantors:
Mary Ann Besler

Grantees:
Charles W. Besler

Legal description: See Page 2

Document or instrument number of previously recorded documents:

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THE IOWA STATE BAR ASSOCIATION Official Form No. 339	Mary Lou Tracey ISBA # 5564	FOR THE LEGAL EFFECT OF THE USE OF THIS FORM, CONSULT YOUR LAWYER

AFFIDAVIT OF SURVIVING SPOUSE FOR CHANGE OF TITLE TO REAL ESTATE

STATE OF IOWA, COUNTY OF DELAWARE ss:

I, Charles W. Besler being first duly sworn on oath, depose and state as follows:

1. I am _____ is the surviving joint tenant of Mary Ann Besler (the "Decedent"), who died on the 3rd day of August, 2006.

2. The following described real estate was owned only by Decedent and this Affiant _____, as joint tenants with full rights of survivorship at the time of the Decedent's death:

The West Half (W½) of the Southeast Quarter (SE¼) and the West Nineteen and one-half (19½) acres of the Southeast Quarter (SE¼) of the Northeast Quarter (NE¼), all in Section Six (6), Township Ninety (90) North, Range Six (6) West of the Fifth Principal Meridian.

3. I hereby request that the auditor enter this information on the transfer books pursuant to Section 558.66 of the Iowa Code.

4. This Affiant _____ is the Spouse of the Decedent. (For deaths occurring after July 1, 1997, parents, grandparents, great-grandparents, and other lineal ascendants, children including legally adopted children and biological children entitled to inherit under the laws of Iowa, stepchildren, and grandchildren, great-grandchildren, and other lineal descendants are exempt from Iowa inheritance tax.)

5. Form 706, United States Estate Tax return, IS NOT * required to be filed as a result of the death of the Decedent.

6. An Iowa inheritance tax return is not required to be filed pursuant to section 450.22 subsection 3.

Charles W. Besler
Charles W. Besler

Subscribed and sworn to before me on 7th day of August, 2006, by Charles W. Besler.

NOTARIAL SEAL IOWA
MARY LOU TRACEY
COMMISSION # 400126
MY COMMISSION EXPIRES
11-1-2008

Mary Lou Tracey
, Notary Public

* THE CORRECT OPTION MUST BE SELECTED TO DETERMINE WHETHER THE IOWA ESTATE TAX MAY CONSTITUTE A LIEN ON THE ABOVE DESCRIBED PROPERTY.