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DEBORAH L. PEYTON, RECORDER/REGISTRA
DELAWARE COUNTY IOWA

Affidavit of Non-Liability for Iowa Inheritance Tax

Recorder's Cover Sheet

Preparer Information:

George A. Davis
202 2nd Avenue NW
P. O. Box 7
Farley, IA 52046
Ph: 563-744-3359

Taxpayer Information:

Angie Schmuecker and Julie Bagby
1201 Cambria Court
Iowa City, IA 52246

Return Document To:

Locher & Locher
P. O. Box 7
Farley, IA 52046

Grantor:

Arthur C. Schmuecker Estate

Grantee:

Angie Schmuecker
Julie Bagby

Legal description: See Page 2

Document or instrument number of previously recorded documents:

RE: The West ½ of the NE 1/4 of Section 20, Township 89 North, Range 3 West of the 5th P.M., Delaware County, Iowa

Parcel B Part of the NE 1/4 of the NE 1/4 of Section 20, T89N, R3W of 5th P.M., Delaware County, Iowa per plat recorded in Book 2002, Page 3187

Affidavit of Non-Liability for Iowa Inheritance Tax

STATE OF IOWA)
) ss:
DUBUQUE COUNTY)

We, Angie Schmuecker and Julie Bagby, Executors of the Estate of Arthur C. Schmuecker, state the following:

1. The Estate of Arthur C. Schmuecker is the successor to real estate legally described above.

2. An inheritance tax return is not required to be filed and accordingly, no tax is due pursuant to Iowa Code Section 450.22(4) due to the fact that all of the beneficiaries of the Estate of Arthur C. Schmuecker are individuals listed in Iowa Code Section 450.9 as individuals that are entirely exempt from Iowa inheritance tax.

3. The Estate of Arthur C. Schmuecker is not required to file a federal estate tax return or an Iowa estate tax return and is not liable for federal estate taxes or Iowa estate taxes.

I CERTIFY UNDER PENALTY OF PERJURY AND PURSUANT TO THE LAWS OF THE STATE OF IOWA THAT THE PRECEDING IS TRUE AND CORRECT.

Dated this 20 day of July, 2006.

Angela Schmuecker
Angie Schmuecker, Executor

Julie Bagby, Executor

Subscribed and sworn to before me on this 20 day of July, 2006 by Angie Schmuecker & Julie Bagby.

Notary Public

NOTARIAL SEAL IOWA
GEORGE A. DAVIS
COMMISSION NO. 199715
MY COMMISSION EXPIRES
12-17-07