Book 2008 Page 1218

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DEBORAH L PEYTON, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA

Entered for taxation 18 day
of April A.D., 2008
Carla K. Becker, Auditor
By D. Willman, Deputy
Parcel # 450-00-04-062-00
R-16

ENV
Wendy Bailey
39995 Lumber Rd
Cheslburg IA 52035

Preparer Information:
Daniel H. Swift 108 N. Madison St., PO Box 207, Manchester, IA 52057 563-927-4901
Preparer Street Address City Phone Number

IN THE DISTRICT COURT OF IOWA IN AND FOR DELAWARE COUNTY

IN THE MATTER OF	)	Probate No. ESPR004939
	)	
THE ESTATE OF	)	
	)	AFFIDAVIT THAT NO INHERITANCE
LUTHER C. DAVIS,	)	TAX IS DUE
	)	
Deceased.	)	
	)	
	)	

STATE OF IOWA, COUNTY OF DELAWARE, ss:

1. I, Betty A. Ziel, am the daughter of Beverly Irene Davis, who died on the 18th day of May, 2006. I have an interest in the real estate described below by virtue of the fact I am the Executor of the Estate of Luther Charles Davis who died on the 7th day of November, 2006. Beverly Irene Davis and Luther Charles Davis were husband and wife and owned the real estate hereinafter described as joint tenants with rights of survivorship, and not as tenants in common.

2. There was no estate proceedings instituted on the account of the death of Beverly Irene Davis.

3. There is an estate proceeding which has been instituted on the death of Luther Charles Davis, Delaware County Probate Case Number ESPR4939. The real estate hereinafter described has been fully listed in the Probate Inventory and no Iowa inheritance tax is due in this estate.

4. Pursuant to Section 450.22, Subsection 3 of the Iowa Code, no inheritance tax return is required to be filed in the Estate of Luther Charles Davis since there is no federal estate tax filing obligation and all of the Decedent's assets were either held in joint tenancy with right of survivorship solely between the Decedent and individuals listed in Section 450.9 of the Iowa Code as individuals that are entirely exempt from Iowa inheritance tax, or passed by beneficiary designation or pursuant to a trust intended to pass the Decedent's property at death or through any other non-probate transfer solely to individuals listed in Section 450.9 as individuals that are entirely exempt from Iowa inheritance tax.

5. Pursuant to Section 450.22, Subsection 3 of the Iowa Code, no inheritance tax return was required by the death of Beverly Irene Davis who died on May 18th, 2006, survived by Luther Davis, spouse, since there is no federal estate tax filing obligation, and all of Decedent's assets either were held in joint tenancy with right of survivorship solely between the Decedent and individuals listed in Section 450.9 of the Iowa Code as individuals that are entirely exempt from Iowa inheritance tax or passed by beneficiary designation or pursuant to a trust intended to pass the Decedent's property at death or through any other non-probate transfer solely to individuals listed in Section 450.9 as individuals that are entirely exempt from Iowa inheritance tax.

6. The following described real estate was owned by Luther Charles Davis and Beverly Irene Davis, husband and wife, as joint tenants with full rights of survivorship:

Lots Two (2) and Three (3), Block Four (4), Colony Addition to Colesburg, Iowa, according to Corrected and Amended Plat of Incorporated Town of Colesburg recorded in Book 1 Plats, Page 73-86

7. This Affidavit is filed pursuant to Section 450.22, Subsection 4 of the Iowa Code for the purpose of establishing non-liability for Iowa inheritance tax without the filing of an inheritance tax clearance.

8. This Affidavit is further filed to clear title to the real estate described herein.

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

Betty A. Ziel, Executor of the Estate of
Luther Charles Davis

Subscribed and sworn to before me this 7th day of April, 2008.

Notary Public in and for the State of Iowa

NOTARIAL SEAL IOWA
AMY J. BLUMER
Commission Number 186416
My Comm. Exp. 9/5/08