Entered for taxation 14 day
of Aug A.D. 2009
Carla K Becker Auditor
By aRave Deputy
Parcel # 370-23-00-012-00

87-83

Book 2009 Page 3180

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DEBORAH L PEYTON, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA

AFFIDAVIT OF SURVIVING SPOUSE FOR CHANGE OF TITLE TO REAL ESTATE

THE IOWA STATE BAR ASSOCIATION
Official Form No. 177
Recorder's Cover Sheet

90-215
11a-246
2005-1401

Preparer Information: (Name, address and phone number)

E. Michael Carr, 117 S. Franklin Street, PO Box 333, Manchester, IA 52057, Phone: (563) 927-4164

Taxpayer Information: (Name and complete address)

Harold Nelson, 2607 315th Street, Hopkinton, Iowa 52237

Return Document To: (Name and complete address)

E. Michael Carr, 117 S. Franklin Street, PO Box 333, Manchester, IA 52057, Phone: (563) 927-4164

Grantors:

Dorothy E. Nelson

Grantees:

Harold J. Nelson

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. 177	E. Michael Carr	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

I, Harold J. Nelson, being first duly sworn on oath, depose and state as follows:

1. I am [_____ is] the surviving spouse of Dorothy E. Nelson, who died on the 17th day of May 2009.

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

The North One-half (N½) of the Northeast Quarter (NE¼) of the Southwest Quarter (SW¼), and that part of the Northwest Quarter (NW¼) of the Southwest Quarter (SW¼) lying north of the road; all in Section Twenty-Three (23), Township Eighty-Seven (87) North, Range Four (4), West of the Fifth P.M.

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

* 4. Form706, United States Estate Tax return, IS NOT required to be filed as a result of the death of the Decedent.

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

Harold J. Nelson

Signed and sworn to (or affirmed) before me on 13th day of August, 2009, by Harold J. Nelson

E. MICHAEL CARR
Commission Number 222
My Commission Expires
December 10, 2010

E. Michael Carr, Notary Public

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

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