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of August A.D. 2009
Carla Becker Auditor
By PHargraken Deputy
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DEBORAH L PEYTON, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA

95-150
113-105

AFFIDAVIT OF SURVIVING JOINT TENANT 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)
James A. Piersall, 3716 1st Ave. NE, Cedar Rapids, IA 52402, Phone: (319) 297-7222

Taxpayer Information: (Name and complete address)
Ralph L. Kephart, P O. Box 141, Manchester, IA 52057

EW

Return Document To: (Name and complete address)
James A. Piersall, 3716 1st Ave. NE, Cedar Rapids, IA 52402, Phone: (319) 297-7222

Grantors:
CAROL A. KEPHART

Grantees:
RALPH L. KEPHART

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	JAMES A. PIERSALL	FOR THE LEGAL EFFECT OF THE USE OF THIS FORM, CONSULT YOUR LAWYER

AFFIDAVIT OF SURVIVING JOINT TENANT FOR CHANGE OF TITLE TO REAL ESTATE

STATE OF IOWA, COUNTY OF DELAWARE ss:

I, RALPH L. KEPHART being first duly sworn on oath, depose and state as follows:

1. I am _____ is the surviving joint tenant of CAROL A. KEPHART (the "Decedent"), who died on the 31st day of May, 2009.

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 South thirty three (33) acres of the Northeast Quarter (NE-1/4) of the Southeast Quarter (SE-1/4), and the North one (1) acre of the Southeast Quarter (SE-1/4) of the Southeast Quarter (SE-1/4) of Section Twenty Nine (29), Township Ninety (90) North, Range Five (5), West of the Fifth Principal Meridian, Delaware County, Iowa

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.

Ralph L. Kephart
RALPH L. KEPHART

Subscribed and sworn to before me on Aug. 21, 2009, by RALPH L. KEPHART.

GARY D. REEDER
Commission Number 125082
My Comm. Exp. 7-1-10

Gary D. Reeder 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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