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Document 2012 1724 Type 06 010 Pages 2
Date 5/24/2012 Time 2:38:19PM
Rec Amt $12.00

DEBORAH L PEYTON, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA

Prepared by and return to: E. Michael Carr, 117 S. Franklin Street, PO Box 333, Manchester, Iowa (563) 927-4164

AFFIDAVIT

The undersigned after being duly sworn on oath states as follows:

1. That I am the attorney at law who is assisting in the legal matters involving the Kenneth A. Hilby Revocable Trust dated April 21, 1997. Certain real estate owned by the trust has been released from the Iowa Inheritance Tax lien by document dated April 5, 2012 received by the undersigned.

2. That a true copy of said document received by the undersigned is attached hereto marked Exhibit A and made a part hereof by this reference.

3. That the statements made herein by the undersigned are true and correct.

Dated this 24th day of May, 2012.

E. Michael Carr

STATE OF IOWA)
DELAWARE COUNTY) ss:

This subscribed and sworn to before me on this 24th day of May, 2012 by E. Michael Carr.

CINDY J. CANNON
Commission Number 724988
My Commission Expires
October 13, 2012

Notary Public in and for the State of Iowa

Of Kenneth A. Hilby , DECEASED NUMBER. 2012073701011

Revocable Trust, dated April 21, 1997

APPLICATION FOR RELEASE OF INHERITANCE/ESTATE TAX LIENS

A COMPLETE COPY OF THE PROBATE OR TRUST INVENTORY MUST BE ENCLOSED

To the Iowa Department of Revenue:

For application herein, the trustee states:

1. That the decedent died the owner of the following described real estate to-wit:

The Southwest Quarter (SW¼) of the Northwest Quarter (NW¼) of Section Ten (10), Township Eighty Nine (89) North, Range Five (5), West of the Fifth P.M., except that part described as commencing at a point fifty five (55) rods and six and seventy-five one-hundredths (6.75) links North of the Southwest corner of said Southwest Quarter (SW¼) of the Northwest Quarter (NW¼), and running thence North to the Northwest corner of said Southwest Quarter (SW¼) of the Northwest Quarter (NW¼), thence East forty four (44) rods and twelve (12) links to the center of the road as now traveled, thence along the center of the road in a Southwesterly direction forty (40) rods and four and one-half (4½) links, thence Northwesterly to the point of beginning; also except that part described as commencing at a point which is forty four (44) rods and twelve (12) links East of the Northwest corner of said Southwest Quarter (SW¼) of the Northwest Quarter (NW¼), thence Southwesterly along the road forty (40) rods and four (4) links to the Southeast corner of school house lot, which is the point of beginning, thence Northwesterly in a line parallel with the South line of said school lot to a point on the West line of said Southwest Quarter (SW¼) of the Northwest Quarter (NW¼) fifty five (55) rods and six and seventy five one-hundredths (6.75) links North of the Southwest corner of said Southwest Quarter (SW¼) of the Northwest Quarter (NW¼), thence South to the Southwest corner of said Southwest Quarter (SW¼) of the Northwest Quarter (NW¼), thence Northeasterly along the road to the point of beginning.

Which has now been sold/mortgaged for the sum of $ 164,500.00

2. That in order to convey merchantable title to said real estate, it is necessary that the Iowa inheritance/estate tax lien be released.

3. In consideration of this request, it is acknowledged that any liens for any inheritance/estate tax due and owing shall attach to the proceeds of sale as provided in Iowa Code sections 450.7 and 451.12.

WHEREFORE, the undersigned requests that the Iowa inheritance/estate tax lien be released from the real estate above described.

LaRae A. Koopmann

Executor/Administrator/Trustee
Surviving Joint Tenant

Dated this 5th day of April, 2012.

The liens are hereby released as requested above pursuant to Iowa Code sections 450.7 and 451.12.

Iowa Department of Revenue

BY

60-047 (8/21/09)