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DEBORAH L PEYTON, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA

Entered for taxation 26th day
of October AD 2012
Carla K. Bracher Auditor
By R. Hilbert Deputy

(X) Tom Hanson

Prepared by and return to: E. Michael Carr, PO Box 333, Manchester, Iowa 52057 (563) 927-4164
Tax Statement: Kevin L Glanz, 1697 190th Ave., Manchester, IA 52057

AFFIDAVIT

STATE OF IOWA, DELAWARE COUNTY, ss:

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

1. That I am the surviving spouse of Dennis D. Smith who died on January 23, ** a/k/a Dennis Smith 2001 a resident of Delaware County, IA.

2. That the said Dennis D. Smith died intestate and was survived by his wife, ** Darlys Smith, the undersigned. He had no children.

3. That no estate for the said Dennis D. Smith was ever opened. **

4. That all the property of my husband passed to me under the Iowa law of intestate succession pursuant to Iowa Code Section 633.211 in effect at the time of his death.

5. That the only asset owned by Dennis D. Smith at the time of his death was a 1/3 interest in the balance due on a contract recorded in Book 139, Page 332 of the records of Delaware County, IA. The 1/3 interest owned by Dennis D. Smith consisted of ** $32,833.87 plus accrued interest of approximately $178.11. (legal description Page 3)

6. That since the value of the only asset owned by Dennis D. Smith at the time of his death including both principal and interest amounted to $33,011.98, there was no federal estate tax liability since such value was far below the amount of $675,000.00 allowed as a unified credit exclusion equivalent for the year 2001. Since there was no federal estate tax liability there was no liability for Iowa estate tax.

7. There was no liability for Iowa inheritance tax since all property owned by the decedent passed to the undersigned as surviving spouse under the Iowa law of intestate succession pursuant to Iowa Code Section 633.211 in effect at the time of his death.

8. That this affidavit is prepared and filed for title purposes.

Dated this 26th day of October, 2012

Darlys Smith

Darlys Smith

Subscribed and sworn to before me by Darlys Smith this 26th, day of October, 2012.

SARAH J. BOCKENSTEDT
Commission Number 764834
My Commission Expires
9-21-13

Sarah J. Bockenstedt

Notary Public in and for the State of Iowa

The Northwest fractional Quarter (NWfr¼) of Section Two (2), Township Eighty Nine (89) North, Range Five (5), West of the Fifth P.M., containing 165.8 acres of which 1.22 acres are county road easement; also Parcel B, Part of Lots 3, 5, 6, 7 of the Subdivision of the SE¼ of the NE¼ of Section 3, T89N, R5W of the Fifth P.M., Delaware County, Iowa, according to plat in Book 8 Plats, Page 112.