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DEBORAH L PEYTON, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA

Prepared By and **Return to**: Janice J. Kerkove, PO Box 2804, Cedar Rapids, Iowa 52406-2804, (319) 363-0101

SPACE ABOVE THIS LINE FOR RECORDER

Address Tax Statements:
Myron C. Zumbach Trust, c/o Myron L. Zumbach, Co-Trustee, 2078 – 330th Street, Coggon, IA 52218

AFFIDAVIT RE: ESTATE & INHERITANCE TAXES

RE:

Tract 1 - 235 acres, more or less, consisting of farm land, personal residence and outbuildings, located in Section 26 of Hazel Green Township in Delaware County, Iowa and legally described as:

THE EAST ONE-HALF OF THE SOUTHWEST QUARTER (E½ SW¼) AND THE EAST ONE-HALF OF THE NORTHWEST QUARTER (E½ NW¼) AND THE SOUTH ONE-HALF OF THE SOUTHEAST QUARTER (S½ SE¼), SECTION TWENTY-SIX (26), TOWNSHIP EIGHTY-SEVEN (87), NORTH, RANGE FIVE (5) WEST OF THE FIFTH P.M., SUBJECT TO EXISTING HIGHWAYS, COVENANTS, EASEMENTS AND RESTRICTIONS OF RECORD.

Tract 2 - 113.48 acres, more or less, located in Section 34 of Hazel Green Township in Delaware County, Iowa and legally described as:

THE EAST ONE-HALF (E½) OF THE SOUTHEAST QUARTER (SE¼), AND THE SOUTHEAST QUARTER (SE¼) OF THE NORTHEAST QUARTER (NE¼) OF SECTION THIRTY-FOUR (34) TOWNSHIP EIGHTY-SEVEN (87) NORTH, RANGE FIVE (5), WEST OF THE FIFTH P.M., EXCEPTING THEREFROM THE FOLLOWING:

THAT PART OF THE NORTHEAST QUARTER (NE¼) OF THE SOUTHEAST QUARTER (SE¼) OF SECTION THIRTY FOUR (34), TOWNSHIP EIGHTY SEVEN (87) NORTH, RANGE FIVE (5), WEST OF THE FIFTH PRINCIPAL MERIDIAN, DESCRIBED AS COMMENCING AT A POINT ON THE EAST LINE OF THE SOUTHEAST QUARTER (SE¼) AT A POINT ONE THOUSAND NINE HUNDRED EIGHTY SIX (1986.0) FEET NORTH OF THE SOUTHEAST CORNER THEREOF, THENCE RUNNING WEST TWO HUNDRED EIGHTY (280.0) FEET, THENCE NORTH THREE HUNDRED TWENTY (320.0) FEET, THENCE EAST TWO HUNDRED EIGHTY (280.0) FEET TO A POINT ON THE EAST LINE OF THE SAID SOUTHEAST QUARTER *(SE¼.)*, THENCE SOUTH THREE HUNDRED TWENTY (320.0) FEET TO THE POINT OF BEGINNING. SUBJECT TO EASEMENTS OF RECORD.

Tract 3 - 113.26 acres, more or less, located in Section 14 of Hazel Green Township in Delaware County, Iowa and legally described as:

THE EAST ONE-HALF (E½) OF THE SOUTHEAST QUARTER (SE¼) AND THE SOUTHWEST QUARTER (SW¼) OF THE SOUTHEAST QUARTER (SE¼) OF SECTION FOURTEEN (14), TOWNSHIP EIGHTY SEVEN (87) NORTH, RANGE FIVE (5), WEST OF THE FIFTH P.M., EXCEPT PARCEL A, PART OF THE SE¼ OF THE SE¼, AND PART OF THE *SW¼* OF THE

SE¼ OF SECTION 14, T87N, R5W OF THE FIFTH P.M., DELAWARE COUNTY, IOWA, ACCORDING TO PLAT RECORDED IN BOOK 8 PLATS, PAGE 95.

STATE OF IOWA)
) ss.
COUNTY OF LINN)

The undersigned, being first duly sworn upon oath, deposes and states the following:

1. That Myron C. Zumbach, a resident of the State of Iowa, died on June 11, 2013.

2. None of Myron C. Zumbach's assets were subject to Iowa probate. There has been no probate administration commenced in Iowa for Myron C. Zumbach.

3. During Myron C. Zumbach's lifetime, all his known assets were transferred to the Myron C. Zumbach Revocable Trust u/d/o 09/30/2002.

4. As a result of Myron C. Zumbach's death, that trust is now known as the Myron C. Zumbach Trust u/d/o 9/30/2002. Myron L. Zumbach and Rose Ann Bacon (a/k/a/ Rose Z. Bacon) are currently serving as Co-Trustees of said Trust.

5. That I act as attorney for Myron L. Zumbach and Rose Ann Bacon (a/k/a Rose Z. Bacon), in their capacity as Co-Trustees of the Myron C. Zumbach Trust u/d/o 09/30/2002.

6. Myron C. Zumbach's gross estate was less than $5,250,000 and, to the best of my knowledge, no federal estate tax exemption amount was used during Myron C. Zumbach's lifetime. As a result, the Co-Trustees were not obligated to file a Federal 706 Estate Tax Return on the decedent's behalf and there is no lien for federal estate taxes. The Co-Trustees intend to file a Federal 706 Estate Tax Return in the future, solely for the purpose of taking advantage of the federal estate tax portability provisions.

7. There is no Iowa inheritance tax due and owing. All assets of the estate of Myron C. Zumbach passed either directly to his spouse and lineal descendants or to trusts created

for the benefit of his spouse and lineal descendants, all of whom are exempt from the payment of Iowa Inheritance Taxes.

8. This Affidavit is being recorded in Delaware County, Iowa, in order to make a record that no federal estate taxes or Iowa inheritance taxes were owed and that there is no obligation to file a Federal 706 Estate Tax Return nor an Iowa 706 Inheritance Tax Return.

Dated this 18th day of December, 2013.

Janice J. Kerkove

Janice J. Kerkove

STATE OF IOWA, COUNTY OF LINN, ss:

This instrument was acknowledged before me on December 18th, 2013, by Janice J. Kerkove, as attorney for Myron L. Zumbach and Rose Ann Bacon (a/ka/ Rose Z. Bacon), in their capacity as Co-Trustees of the Myron C. Zumbach Trust u/d/o 09/30/2002.

Barbara K. Strauss

Notary Public in and for said State

BARBARA K. STRAUSS
Commission Number 156441
My Commission Expires
06/07/2014