FORM **668-H**
(Rev. July 1987)

Department Of The Treasury - Internal Revenue Service

Notice of Federal Estate Tax Lien Under Internal Revenue Laws

Small Business/ Self Employed	Serial Number	*For Optional Use By Recording Office*
Area 21/ San Jose		

Notice is given under the provisions of section 6324B of the Internal Revenue Code that a lien exists in favor of the United States against the specific property described below for additional Federal estate tax imposed by section 2032A(c) due to the special valuation elected under section 2032A and/or 2057(f).

Book 2014 Page 2985
Document 2014 2985 Type 06 003 Pages 2
Date 12/01/2014 Time 8:25:45AM
Rec Amt $12.00

DEBORAH L PEYTON, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA

Name of Estate **JoAnn D. Hockaday Bockenstedt**

Qualified Heir: Richard Bockenstedt, SSN XXX-XX-4701

Name and Address of agent designated by the qualified heirs for dealing with IRS Regarding the specially valued property.
Richard Bockenstedt
1632 Highway 38
Greeley, IA 52050

Date of Death	Decedent's Social Security Number	Amount of Additional Tax
02-29-2012	XXX-XX-0039V	$ 492,161.00

Description of Property to Which Lien Attaches

See Exhibit A

"This notice of lien is filed for the purpose of giving notice that the United States has lien rights against any rights, title, or interest that the above named may have in the above described property. This notice of lien does not attach to any other real or personal property in which the above named may have an interest except the property described herein."

Place of Filing

Office of the Recorder, Delaware County, Iowa

This notice was prepared and signed at San Jose, California, on this,

the 12th day of November, 20 14

Signature	Title
Julie Garza ID #1000682600	Estate Tax Advisor

Form **668-H** (Rev 7-87)

Part 1 - To be kept by recording office

Exhibit A
Legal Descriptions of the Estate of JoAnn D. Hockaday Bockenstedt

Parcel 600000402500 – PT SWNE Lot 12 S 29 – 8.53 acres
Parcel 600000402600 – Lot 10; S 2 Rods SWNE S 29 - 9 acres
Parcel 035290001900 (portion) – S 17a SENE; N½ SE S 29, except the North 270 feet of the West 365 feet – 89.68 acres (91.93 less 2.25)

LEGAL DESCRIPTION:

Commencing two (2) rods North of the center of Section Twenty Nine (29), Township Ninety (90) North, Range Four (4), West of the 5th P.M., being the point of beginning, thence North a distance of thirty-five (35) rods along the West line of the Northeast Quarter (NE¼) of said Section, thence in an Easterly direction a distance of thirty-nine (39) rods to a point thirty five (35) rods North of the South line of the Northeast Quarter (NE¼) of said Section, thence South a distance of thirty-three (33) rods, thence West a distance of thirty-nine (39) rods to point of beginning, except commencing at a point on the West line of the Northeast Quarter (NE¼) of Section Twenty Nine (29), Township Ninety (90) North, Range Four (4) West of the 5th P.M., which is a distance of forty two (42) rods eight (8) feet North of the center of said section, thence South along the West line of the Northeast Quarter (NE¼) of said section a distance of five (5) rods eight (8) feet, thence in an Easterly direction a distance of thirty nine (39) rods to a point thirty five (35) rods North of the South line of said Northeast Quarter (NE¼) of said section, thence North a distance of seven (7) rods, eight (8) feet, thence West a distance of thirty nine (39) rods to point of beginning,
AND
Lot Ten (10) of the Subdivision of the Southwest quarter (SW¼) of the Northeast quarter (NE¼) of Section 29, Township 90 North, Range 4, West of the 5th P.M., except the South two (2) rods thereof, the same being in the Town of Greeley, Iowa.,
AND
The South Seventeen (17) acres of the Southeast Quarter (SE¼) of the Northeast Quarter (NE¼) of Section Twenty-Nine (29), Township Ninety (90) North, Range Four (4), West of the 5th P.M.,
AND
The North One-half (N½) of the Southeast Quarter (SE¼), except the North 270 feet of the West 365 feet thereof in Section Twenty-Nine (29), Township Ninety (90) North, Range Four (4), West of the Fifth P.M.,
AND
The South Two (2) rods of the Southwest Quarter (SW¼) of the Northeast Quarter (NE¼) of Section Twenty-Nine (29), Township Ninety (90) North, Range Four (4), West of the Fifth P.M., all in Delaware County, Iowa.