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DEBORAH L PEYTON, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA

Prepared by/return to: Janice J. Kerkove, Bradley & Riley PC, P.O. Box 2804, Cedar Rapids, IA 52406-2804; 319-363-0101
Address tax statements: Myron L. Zumbach and Betty L. Zumbach, 2078 330th Street, Coggon IA 52218

Legal Description on Pages 1 and 2

INDIVIDUAL TRUSTEE'S AFFIDAVIT

RE: an undivided one-half interest in and to the following described real estate in Delaware County, Iowa:

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 (E½) OF THE SOUTHWEST QUARTER (SW¼) AND THE EAST ONE-HALF (E½) OF THE NORTHWEST QUARTER (NW¼) AND THE SOUTH ONE-HALF (S½)OF THE SOUTHEAST QUARTER (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., EXCEPT 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 - 111.26 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, COUNTY OF LINN) ss:

I, Myron L. Zumbach, being first duly sworn (or affirmed) under oath, state of my personal knowledge that:

1. I am a Co-Trustee of the CAROL M. ZUMBACH TRUST u/d/o 09/30/2002 (previously known as the Carol M. Zumbach Revocable Trust u/d/o 09/30/2002) to which the above-described real estate was deeded by a Warranty Deed dated September 30, 2002, and filed on October 4, 2002 in Book 2002 at Page 3578 of the records of the Delaware County, Iowa Recorder.

2. I am the presently existing Co-Trustee under the Trust and pursuant to the terms of the Trust, am authorized to convey the real estate described above by Trustee Warranty Deed to Myron L. Zumbach and Betty L. Zumbach, without any limitation or qualification whatsoever.

3. The Trust is in existence and I, as Co-Trustee, am authorized to transfer the interest in the real estate as described above, free and clear of any adverse claims.

4. The Grantor of the Carol M. Zumbach Trust u/d/o 09/30/2002 was Carol M. Zumbach, who died on August 12, 2014. The Trust is now irrevocable. None of the residuary beneficiaries of the Trust are deceased.

5. Carol M. Zumbach's gross estate was less than $5,340,000 and, to the best of the undersigned's knowledge, no federal estate tax exemption was used during Carol M. Zumbach's lifetime. As a result, the Co-Trustees were not required to file a Federal 706 Estate Tax Return and there is no lien for federal estate taxes.

6. No inheritance tax became due and owing as a result of Carol M. Zumbach's death and there is no lien for Iowa inheritance taxes. All assets attributable to Carol M. Zumbach passed to her lineal descendants by joint tenancy ownership and/or beneficiary designation and/or under the terms of the Carol M. Zumbach Trust u/d/o 09/30/2002 which benefits her lineal descendants, all of whom are exempt from the payment of Iowa inheritance taxes. As a result, the Co-Trustees were not required to file an Iowa 706 Inheritance Tax Return.

Myron L. Zumbach

Myron L. Zumbach, Affiant

STATE OF IOWA, COUNTY OF LINN, ss.

This instrument was acknowledged before me on January 5, 2015, by Myron L. Zumbach, in his capacity as Co-Trustee of the Carol M. Zumbach Trust.

JANICE J. KERKOVE
Commission Number 224570
My Commission Expires
9/17/2017

Janice J. Kerkove

Notary Public in and for State
(print name) Janice J. Kerkove

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