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Document 2015 2601 Type 06 010 Pages 1
Date 9/24/2015 Time 2:45:29PM
Rec Amt $7.00 Aud Amt $5.00

Daneen Schindler, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA

Entered for taxation 25th day
September A D 2015
Sarah Barker, Auditor
D. Hilsabeck, Deputy

Return Document to: Gross & McPhail, 631 Main Street, Osage, IA 50461-1307
Preparer Information: Brian R. McPhail, 631 Main Street, Osage, Iowa 50461-1307; Phone (641) 732-3703

2015-1736

AFFIDAVIT THAT NO INHERITANCE TAX IS DUE

I, Doris M. McEvoy, being first duly sworn on oath, depose and state as follows:

1. I am the Executor of the Estate of William E. McEvoy, who died October 22, 2014.

2. There are estate administration proceedings instituted on account of the decedent's death in Delaware County, Iowa Probate No. ESPR005868. He was a resident of Delaware County, Iowa at the time of his death.

3. Pursuant to Section 450.22, subsection 3 of the Iowa Code, no inheritance tax return is required to be filed for the Estate of William E. McEvoy, since (i) there is no federal estate tax filing obligation, and (ii) all of the decedent's assets either were held in joint tenancy with right of survivorship solely between the decedent and individuals listed in Section 450.9 of the Iowa Code as individuals that are entirely exempt from Iowa inheritance tax, or passed by beneficiary designation, or through any other non-probate transfer solely to individuals listed in Section 450.9 as individuals that are entirely exempt from Iowa inheritance tax.

4. The Decedent died owning the following described real estate in Delaware County, Iowa at the time of his death:

Lot 6, Block 16, Ryan, Delaware County, Iowa.

5. This Affidavit is filed pursuant to Section 450.22, subsection 4 of the Iowa Code for the purpose of establishing of record nonliabilty for Iowa inheritance tax without the filing of an inheritance tax clearance.

6. This Affidavit is further filed to clear title to the real estate described herein.

Doris M. McEvoy

STATE OF IOWA, COUNTY OF Linn) ss:

On this 17th day of September, 2015, before me, the undersigned, a Notary Public in and for the State of Iowa, personally appeared Doris M. McEvoy, to me known to be the identical person named in and who executed the foregoing instrument, and acknowledged that she executed the same as her voluntary act and deed.

Pamela L Jarabek
Notary Public