Entered for taxation 12th day
of January A.D. 2016
Carla K. Becker, Auditor
By S. Hildebrand, Deputy

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Document 2016 74 Type 03 005 Pages 2
Date 1/11/2016 Time 10:42:01AM
Rec Amt $12.00 Aud Amt $5.00

Daneen Schindler, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA

Prepared by/ Return to:	Todd W. Anderson Elderkin & Pirnie, P.L.C. PO Box 1968 Cedar Rapids, Iowa 52401 Telephone: 319-362-2137 Facsimile: 319-362-1640	Taxpayer Address: Kathleen A. Butikofer 2335-220th Avenue Delhi, Iowa 52223

AFFIDAVIT OF SURVIVING SPOUSE
FOR CHANGE OF TITLE TO REAL ESTATE

STATE OF IOWA)
) ss:
COUNTY OF LINN)

I, Kathleen A. Butikofer, being first duly sworn on oath, depose and state as follows:

1. I am the surviving spouse of Merlin L. Butikofer, who died on the 20th day of December, 2015.

2. The following described real estate was owned only by Merlin L. Butikofer and this Affiant, as joint tenants with full rights of survivorship, at the time of Merlin L. Butikofer's death:

> The East 350.0 feet of the North 618.0 feet of the Southeast Quarter (SE ¼) of the Northeast Quarter (NE ¼) of Section Twelve (12), Township Eighty-eight (88) North, Range Five (5), West of the Fifth Principal Meridian.

3. That as all beneficiaries of the assets of Merlin L. Butikofer are exempt from Iowa inheritance taxes pursuant to Iowa Code §450.9 (2015) and as the requirements of Iowa Code §450.22(3) have been satisfied, no Iowa inheritance taxes are due as a result of the death of Merlin L. Butikofer and no Iowa inheritance tax return is required to be filed.

4. Form 706, United States Estate Tax Return, is not required to be filed and no federal estate taxes are due as a result of the death of Merlin L. Butikofer.

5. This Affiant hereby requests that the Auditor enter this information on the transfer books pursuant to Iowa Code §558.66.

Kathleen A. Butikofer

Subscribed and sworn to before me by Kathleen A. Butikofer this 6th day of January, 2016.

Notary Public in and for the State of Iowa

NOTARIAL SEAL IOWA
TODD W. ANDERSON
Commission Number 147758
My Commission Expires
July 28, 2018