Entered for taxation 15th day
of June AD 2016
Carla K. Becker Auditor
By S. Hildebrand Deputy

Recorded: 6/14/2016 at 9:40:36.0 AM
Fee Amount: $22.00
Revenue Tax:
Delaware County, Iowa
Daneen Schindler RECORDER
BK: 2016 PG: 1517

Prepared By and Return To: Steven K. Daniels, PO Box 810, Waterloo, IA 50704, (319) 234-4471
Taxpayer Information: Thomas McGowan, PO Box 11, Raymond, IA 50607

AFFIDAVIT OF SURVIVING JOINT TENANT FOR CHANGE OF TITLE TO REAL ESTATE

STATE OF IOWA, COUNTY OF BLACK HAWK, ss:

I, Thomas L. McGowan, being first duly sworn on oath, depose and state as follows:

1. I am the surviving joint tenant of Hazel Mae McGowan (the "Decedent"), who died on November 15, 2015.

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

   LOT TWENTY THREE (23) OF BOGE SECOND ADDITION, PART OF LOT ONE (1) OF THE SUBDIVISION OF PART OF THE SOUTHWEST QUARTER (SW¼) OF THE NORTHEAST QUARTER (NE ¼), PART OF LOT TWO (2) OF THE SUBDIVISION OF PART OF THE NORTHEAST QUARTER (NE¼) OF THE NORTHEAST QUARTER (NE¼), ALL IN SECTION TWENTY-SIX (26), TOWNSHIP EIGHTY-EIGHT NORTH (T88N), RANGE FIVE WEST (R5W) OF THE FIFTH PRINCIPAL MERIDIAN, DELAWARE COUNTY, IOWA, AND PART OF LOT TWO (2) OF THE SUBDIVISION OF PART OF THE NORTHWEST QUARTER (NW ¼) OF THE NORTHWEST QUARTER (NW¼) AND PART OF LOT TWO (2) OF THE SUBDIVISION OF PART OF THE SOUTHWEST QUARTER (SW¼) OF THE NORTHWEST QUARTER (NW¼) ALL IN SECTION TWENTY-FIVE (25), TOWNSHIP EIGHTY-EIGHT NORTH (T88N), RANGE FIVE WEST (R5W) OF THE FIFTH PRINCIPAL MERIDIAN, ACCORDING TO PLAT OF SURVEY RECORDED IN BOOK 2001, PAGE 2997 OF THE DELAWARE COUNTY RECORDS.

3. Title was conveyed to the surviving joint tenant and decedent by instrument filed on November 27, 2001 in Book 2001, Page 4223. This instrument incorrectly stated that decedent and the surviving joint tenant were husband and wife.

4. I hereby request that the auditor enter this information on the transfer books pursuant to Section 558.66 of the Iowa Code.

5. This Affiant is the Son of the Decedent. (For deaths occurring after July 1, 1997, parents, grandparents, great-grandparents, and other lineal ascendants, children including legally adopted children and biological children entitled to inherit under the laws of Iowa, stepchildren, and grandchildren, great-grandchildren, and other lineal descendants are exempt from Iowa inheritance tax.)

6. Form 706, United States Estate Tax return, **IS NOT** required to be filed as a result of the death of the Decedent.

7. An Iowa inheritance tax return is not required to be filed pursuant to section 450.22 subsection 3.

Thomas L. McGowan

Signed and sworn to (or affirmed) before me on June 10, 2016, by Thomas L. McGowan.

Signature of Notary Public

NOTARIAL SEAL IOWA
STEVEN K. DANIELS
COMMISSION NO. 120342
MY COMMISSION EXPIRES
7/27/19