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 Area 21/ San Jose	Serial Number	*For Optional Use By Recording Office*

IRS
P.O. Box 145595
Cincinnati OH 45250

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).

Name of Estate **Gerald A. Weber**
Qualified Heirs: Ronald Weber, XXX-XX-6515

Name and Address of agent designated by the qualified heirs for dealing with IRS Regarding the specially valued property.
Ronald G. Weber
3097 320th Street
Hopkinton, IA 52237

Date of Death	Decedent's Social Security Number	Amount of Additional
01-09-2015	XXX-XX-5088V	$ 431,400.00

Daneen Schindler, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA

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Document 2017 1426 Type 06 003 Pages 5
Date 5/22/2017 Time 10:39:25AM
Rec Amt $27.00

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 10th day of May, 20 17

Signature	Title
Julie Garza ID #1000682600	Estate Tax Advisor

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

Part 1 - To be kept by recording office

Form 706, Schedule G, Item 40

Undivided one-half interest in and to farm commonly known as the Home Farm, 3037 320th Street, Hopkinton, Iowa, containing 189.88 acres more or less, legally described as follows:

East One Half (E1/2) of the Southwest Quarter (SW1/4); the West One Half Southeast Quarter (W1/2 SE1/4); the West Quarter (W1/4) of the Northeast Quarter (NE1/4) all in Section Twenty One (21), Township Eighty Seven (87), Range Three (3), West of the Fifth (5th) P.M., EXCEPT Commencing at a point in the center of the highway One Thousand sixty-seven (1,067) feet west of northeast corner of the Northwest Quarter (NW1/4) of the Southeast Quarter (SE1/4) of said Section Twenty One (21) as place of beginning; thence South 182 feet; thence West 255 feet; thence North 182 feet to the center of the highway; and thence East along the center of the highway 255 feet to place of beginning.

Situated in the County of Delaware, State of Iowa

Form 706, Schedule G, Item 42

Undivided one-half interest in and to farm commonly known as the Sandcrest Farm, 3230 300th Avenue, Hopkinton, Iowa, containing 236.00 acres more or less, legally described as follows:

The Northwest Quarter (NW ¼); and the East One Half of the Southwest Quarter (E ½ SW ¼); of Section Twenty-eight (28), Township Eighty Seven (87), Range Three (3), West of the Fifth (5th) P.M., containing 240-acres more or less; Subject to the rights of the public in all highways and further subject to all easements of record.

Situated in the County of Delaware, State of Iowa

Form 706, Schedule G, Item 44

Undivided one-half interest in and to farm commonly known as the Hilltop Farm, 2898 320th Street, Hopkinton, Iowa, containing 158.00 acres more or less, legally described as follows:

The West one-half (W ½) of the Northwest Quarter (NW ¼) of Section 29, and The East one-half (E ½) of the Northeast Quarter (NE ¼) of Section 30, subject to the railroad right-of-way through said premises, all in Township Eighty Seven (87), Range Three (3),

West of the Fifth (5th) P.M., containing 158-acres more or less; Subject to all easements of record.

Situated in the County of Delaware, State of Iowa

Form 706, Schedule G, Item 46

Undivided one-half interest in and to farm commonly known as the East Acres Farm, 320th Street, Hopkinton, Iowa, containing 217.8 acres more or less, legally described as follows:

All that part of the South one-half (S ½) of Section 22, Township Eighty Seven (87), Range Three (3), West of the Fifth (5th) P.M., lying East of the railroad right-of-way.

Situated in the County of Delaware, State of Iowa

Form 706. Schedule G, Item 47

An undivided one-half interest in and to the farm commonly known as 285th Avenue, Highway 38; and 320th Street, Hopkinton, Iowa, containing 203.5 acres more or less, legally described as follows:

All that part of the following described real estate that lies South of Iowa Highway No. 38: The Northeast Quarter (NE 1/4) of Section Nineteen (19), except Lot 8 of Subdivision of West One-Half (W 1/2) of said Northeast Quarter (NE 1/4) accroding to plat recorded in Book 2 Plats, Page 41, and the North One-Half (N 1/2) of the Southeast Quarter (SE 1/4) and the Sourtheast Quarter (SE 1/4) of the Southeast Quarter (SE 1/4) of Section Nineteen (19), and the West One-Half (W 1/2) of the Southwest Quarter (SW 1/4) of Section Twenty (20), except that part of the East six hundered eighty one (681.0) feet thereof lying Northeasterly of the railroad right-of-way, all in Township Eighty Seven (87) North, Range Three (3), West of the Fifth P.M., except the railroad right-of-way in the Southwest Quarter (SW 1/4) of the Northeast Quarter (NE 1/4) of said Section Nineteen (19).

Situated in the County of Delaware, State of Iowa

Form 706, Schedule G, Item 76

22.4% interest in and to farm commonly known as the Highway View Farm, 3097 320th Street, Hopkinton, Iowa, containing 171.21 acres more or less, legally described as follows:

The North one-half (N ½) of the Northeast Quarter (NE ¼) of Section 28; the land to the West of Highway 38 in the East one-half (E ½) of the Southeast Quarter (SE ¼) of Section 21; the East one-half (E ½) of the West one-half (W ½) of the Northeast Quarter (NE ¼) of Section Twelve (21), All in Township Eighty Seven (87) North, Range Three (3), West of the Fifth P.M.

Situated in the County of Delaware, State of Iowa

Form 706, Schedule G, Item 78

22.4% of an undivided one-half interest in and to farm commonly known as the Home Farm, 3037 320th Street, Hopkinton, Iowa, containing 189.88 acres more or less, legally described as follows:

East One Half (E1/2) of the Southwest Quarter (SW1/4); the West One Half Southeast Quarter (W1/2 SE1/4); the West Quarter (W1/4) of the Northeast Quarter (NE1/4) all in Section Twenty One (21), Township Eighty Seven (87), Range Three (3), West of the Fifth (5th) P.M., EXCEPT Commencing at a point in the center of the highway One Thousand sixty-seven (1,067) feet west of northeast corner of the Northwest Quarter (NW1/4) of the Southeast Quarter (SE1/4) of said Section Twenty One (21) as place of beginning; thence South 182 feet; thence West 255 feet; thence North 182 feet to the center of the highway; and thence East along the center of the highway 255 feet to place of beginning.

Situated in the County of Delaware, State of Iowa

Form 706, Schedule G, Item 80

22.4% interest of an undivided one-half interest in and to farm commonly known as the Sandcrest Farm, 3230 300th Avenue, Hopkinton, Iowa, containing 236.00 acres more or less, legally described as follows:

The Northwest Quarter (NW ¼); and the East One Half of the Southwest Quarter (E ½ SW ¼); of Section Twenty-eight (28), Township Eighty Seven (87), Range Three (3), West of the Fifth (5th) P.M., containing 240-acres more or less; Subject to the rights of the public in all highways and further subject to all easements of record.

Situated in the County of Delaware, State of Iowa

Form 706, Schedule G, Item 82

22.4% interest of an undivided one-half interest in and to farm commonly known as the Hilltop Farm, 2898 320th Street, Hopkinton, Iowa, containing 158.00 acres more or less, legally described as follows:

The West one-half (W ½) of the Northwest Quarter (NW ¼) of Section 29, and The East one-half (E ½) of the Northeast Quarter (NE ¼) of Section 30, subject to the railroad right-of-way through said premises, all in Township Eighty Seven (87), Range Three (3), West of the Fifth (5th) P.M., containing 158-acres more or less; Subject to all easements of record.

Situated in the County of Delaware, State of Iowa

Form 706, Schedule G, Item 84

22.4% interest of an undivided one-half interest in and to farm commonly known as the East Acres Farm, 320th Street, Hopkinton, Iowa, containing 217.8 acres more or less, legally described as follows:

All that part of the South one-half (S ½) of Section 22, Township Eighty Seven (87), Range Three (3), West of the Fifth (5th) P.M., lying East of the railroad right-of-way.

Situated in the County of Delaware, State of Iowa

Form 706. Schedule G, Item 85

22.4% interest of an undivided ½ interest in and to the farm commonly known as 285th Avenue, Highway 38; and 320th Street, Hopkinton, Iowa, containing 203.5 acres more or less, legally described as follows:

All that part of the following described real estate that lies South of Iowa Highway No. 38: The Northeast Quarter (NE 1/4) of Section Nineteen (19), except Lot 8 of Subdivision of West One-Half (W 1/2) of said Northeast Quarter (NE 1/4) accroding to plat recorded in Book 2 Plats, Page 41, and the North One-Half (N 1/2) of the Southeast Quarter (SE 1/4) and the Sourtheast Quarter (SE 1/4) of the Southeast Quarter (SE 1/4) of Section Nineteen (19), and the West One-Half (W 1/2) of the Southwest Quarter (SW 1/4) of Section Twenty (20), except that part of the East six hundered eighty one (681.0) feet thereof lying Northeasterly of the railroad right-of-way, all in Township Eighty Seven (87) North, Range Three (3), West of the Fifth P.M., except the railroad right-of-way in the Southwest Quarter (SW 1/4) of the Northeast Quarter (NE 1/4) of said Section Nineteen (19).

Situated in the County of Delaware, State of Iowa