Recorded: 1/4/2023 at 3:10:37.0 PM
County Recording Fee: $17.00
Iowa E-Filing Fee: $3.00
Combined Fee: $20.00
Revenue Tax:
Delaware County, Iowa
Daneen Schindler RECORDER
BK: 2023 PG: 29

Prepared by/Return to: Mark R. Van Heukelom Bradley & Riley PC Phone: 319-363-0101
P.O. Box 2804 Cedar Rapids, IA 52406-2804 Fax: 319-363-9824

Address Tax Statement: Lois L. Freese, 502 Locust Ct., Monticello, IA 52310

AFFIDAVIT OF SURVIVING SPOUSE FOR CHANGE OF TITLE TO REAL ESTATE

STATE OF IOWA, COUNTY OF JONES) ss

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

1. I am the surviving spouse of Loren J. Freese, who died on December 5, 2022.

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

SEE EXHIBIT "A", ATTACHED.

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

4. That at the time of the death of Loren J. Freese, his assets passed by beneficiary designation, joint tenancy, or other non-probate transfer to Lois L. Freese, who is his spouse. There was no obligation to file an Iowa Inheritance Tax Return or obtain an Inheritance Tax Clearance from the Iowa Department of Revenue in connection with the death of Loren J. Freese. Further, there is no lien for any deferred Iowa Inheritance Taxes.

5. The extent of the assets of Loren J. Freese were less than $12,060,000. As a result, there was no obligation to file a Federal Estate Tax Return or obtain a Federal Estate Tax Closing Letter from the Internal Revenue Service in connection with the death of Loren J. Freese. Further, there is no lien for any deferred Federal Estate Taxes.

Lois L Freese
Lois L. Freese, Affiant

Subscribed and sworn to before me this 3rd day of January, 2023.



Mark V. Heukelom
Notary Public in and for said State

EXHIBIT "A"

THE SOUTHWEST QUARTER (SW ¼) OF THE NORTHWEST QUARTER (NW ¼) OF SECTION THIRTY-FIVE (35), TOWNSHIP EIGHTY-SEVEN (87) NORTH, RANGE THREE (3) WEST OF THE FIFTH PRINCIPAL MERIDIAN, EXCEPT ONE (1) SQUARE ROD IN THE SOUTHWEST CORNER THEREOF, AND INCLUDING ALL RIGHTS OF INGRESS AND EGRESS OVER THE WEST TWO (2) RODS OF THE WEST HALF (W ½) OF THE SOUTHWEST QUARTER (SW ¼), SECTION THIRTY-FIVE (35), TOWNSHIP EIGHTY-SEVEN (87) NORTH, RANGE THREE (3) WEST OF THE FIFTH PRINCIPAL MERIDIAN.

AND

THE WEST HALF OF THE SOUTHWEST QUARTER (W ½ SW ¼) OF SECTION THIRTY-FIVE (35), TOWNSHIP EIGHTY-SEVEN (87) NORTH, RANGE THREE (3) WEST OF THE FIFTH PRINCIPAL MERIDIAN, EXCEPTING THEREFROM A STRIP OF LAND TWO (2) RODS WIDE EXTENDING ALONG THE WEST SIDE THEREOF AND EXCEPTING PARCEL 2021-110 THEREOF, ACCORDING TO THE PLAT RECORDED IN BOOK 2021, PAGE 3165, OF THE RECORDS OF THE DELAWARE COUNTY, IOWA RECORDER'S OFFICE.