Form **669-F**
(April 1979)

Department of the Treasury-Internal Revenue Service

Certificate of Subordination of Federal Estate Tax Lien

(Section 6325(d)(3) of the Internal Revenue Code)

Name of Estate	Decedent's Date of Death	
R. Edward Baur	May 23, 1977	
Decedent's Address at Time of Death	Decedent's Social Security Number	Amount of Additional Estate Tax
	457-24-5646	$60,408.57
Name, address, and social security number of qualified heirs of property subject to the lien	Name and address of agent designated by the qualified heirs for dealings with the Internal Revenue Service regarding the specially valued property	
	Drew R. Tillotson 10th Floor, Hubbell Building Des Moines, Iowa 50309	

A lien exists in favor of the United States against the specific property described below for additional Federal estate tax imposed by Code Section 2032A(c) due to the special valuation elected under Section 2032A.

Notice of the lien was filed with the County Recorder's Office

for the County of Madison,

State of Iowa on December 16, 1980, Book 7, Page 161, No. 863

in accordance with applicable provisions of the law.

Description of property against which the lien exists

See attachment No. 1

FILED NO. 113
BOOK 7 PAGE 217
1981 JUL 23 AM 11:27
MARY E. WELTY
RECORDER
MADISON COUNTY, IOWA
Fee $15.00

Disposition, if any, of the qualified property

(over)

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Description of security, if any, substituted for the property

Liens or other interests to which the lien for the United States is subordinated

A real estate mortgage to the Federal Land Bank in the original principal amount of FIVE HUNDRED TWENTY-EIGHT THOUSAND AND NO/100 DOLLARS ($528,000.00)

I John Edwards, District Director of Internal Revenue at Des Moines, Iowa am charged by law with the duty of collecting and enforcing the collection of internal revenue taxes due the United States.

I have determined that the United States will be adequately secured after the issuance of a certificate subordinating the Federal estate tax lien, and I authorize the issuance of the certificate.

The lien for the United States, Federal Number _____ for the above tax is subordinated as to the following property: See attachment No. 2

Under Code Section 6325(d)(3), I subordinate the Federal estate tax lien to the instrument described as a real estate mortgage to the Federal Land Bank in the original principal amount of $528,000.00

reserving, however, the effect of the lien on all other property or rights to property to which the lien attaches, wherever located.

This certificate was prepared at Des Moines, Iowa,

on this, the 15th **day of** July, **19** 81.

Signature	Title
John Edwards, By: R. Collins	Chief, Special Procedures Staff

Form **669-F (4-79)**

Attachment No. 1 to Certificate of Subordination of Federal Estate Tax Lien (Form 669-F)

July 15, 1981

Estate of R. Edward Baur
Social Security Number: 457-24-5646
Date of Death: May 23, 1977

Description of property against which the lien filed December 16, 1980, exists:

NW 1/4 of SE 1/4 of Sec. 35. All S. 1/2 of SE 1/4 of Sec. 35 lying and being W. of North River except a tract of land described as commencing at a point 20 feet west of the Southwest corner of Southeast Quarter (SE 1/4) and running thence east 360 feet on the South line of Section Thirty-five (35), thence north 300 feet, thence west 360 feet, thence south 300 feet to the point of beginning in Township Seventy-seven (77) North, Range Twenty-seven (27) West of the 5th P.M., Madison County, Iowa. E. 1/2 of SW 1/4 of Sec. 35. All of the NE 1/4 of SE 1/4 of Sec. 35 lying W. of North River. All NW 1/4 of Sec. 35. E. 1/2 of NE 1/4 of Sec. 34. E. 1/2 of SE 1/4 of Sec. 27. E. 1/2 of SW 1/4 and SW 1/4 of SE 1/4, all of Sec. 27. NW 1/4 of SE 1/4 of Sec. 27. SE 1/4 of SW 1/4 of Sec. 26, all in Township 77 North, Range 27, West of 5th P.M.

A tract of land beginning at a point 1,481 ft. N. of SW corner of E. 1/2 of NE 1/4 of Sec. 2, E. 316 ft., N. 190 ft., S 84° E. 469 ft to center line of road G4R, N 28° E. along road 315 ft., N. 55° W. 492 ft. to N. side of a 30" burr oak tree. N. 76° W. 263 ft., N. 200 ft. to N. line of Sec. 2, W 388 ft. to middle of North River, following North River SW 421.5 ft, along North River SE 200 ft. along North River SW 100 ft. to W. line of NE 1/4 of NE 1/4 of Sec. 2, S. 339 ft. to point of beginning. All in Township 76 North, Range 27, West of 5th P.M.

A tract of land in W. 1/2 of SW 1/4 of Sec. 36 W. of county road H & G4R and in E. 1/2 of SE 1/4 of Sec. 35 E. of North River. A tract of land in SW 1/4 of SW 1/4 of Sec. 36 W. & N. of a line beginning at center line of county hyway G4R & running S. 20 rods along established fence S. from county shed, W. to center line of county hyway G4R. All in Township 77 North, Range 27, West of 5th P.M.

An undivided 1/2 interest in the following real estate: W 1/2 of NE 1/4, E. 1/2 of NW 1/4, & E. 1/2 of W. 1/2 of NW 1/4 of Sec. 10. And a tract of land beginning at the NW corner of the NE 1/4 of NE 1/4 of Sec. 10, S. 245 ft., E. about 582 feet to center of public road, NE along road center to N. Line of NE 1/4 of NE 1/4, W. about 186 ft. to point of beginning. All in Township 76 North, Range 27, West of 5th P.M.

SW 1/4 of Sec. 12. SW 1/4 of SE 1/4 of Sec. 12. N 1/2 of NE 1/4 of Sec. 13. E. 1/2 of NW 1/4 of Sec. 13. NE 1/4 of SW 1/4 of Sec. 13. E. 1/2 of SE 1/4 of Sec. 11. W. 1/2 of NW 1/4 of Sec. 13. E. 1/2 of NE 1/4 of Sec. 14 except 45 Acres NE corner. N 3/4 of SW 1/4 of NE 1/4 of Sec. 11. NE 1/4 of SE 1/4 of Sec. 14. All in Township 76 North, Range 27, West of 5th P.M.

The W. 21.16 acres of the NW frtl. 1/4 of NE 1/4 of Sec. 18, Township 76 North, Range 26, West of the 5th P.M.

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Estate of R. Edward Baur

NW 1/4 of NW 1/4 of Sec. 36. N. 1/2 of NE 1/4 of Sec. 36, S. 1/2 of SE 1/4 of Sec. 25. SW 1/4 of SW 1/4 of Sec. 26 except W. 320 ft. of N. 550 ft. of said quarter. NE 1/4 of SW 1/4 of Sec. 23 and E. 110 rods of NW 1/4 of Sec. 23. SW 1/4 of Sec. 14. S. 1/2 of SW 1/4 of Sec. 25. S. 2 rods of NE 1/4 of SW 1/4 of Sec. 25. All of E. 1/2 of NW 1/4 of Sec. 36 lying N. of North River. NW 1/4 of SW 1/4 of Sec. 25 except a tract beginning at NE corner of NW 1/4 of SW 1/4 of Sec. 25 W. 866 ft., SE to a point 837 ft. S. of point of beginning N. to point of beginning. SE 1/4 of Sec. 26 except cemetery beginning 46 rods W. & 2 rods N. of SE corner of NE 1/4 of SE 1/4, N. 14 rods, W. 14 rods, S. 14 rods, E. 14 rods, to point of beginning, and except church lot beginning 46 rods W. and 2 rods N. of SE corner of NE 1/4 of SE 1/4, E. 12 rods, N. to S. line of county road, along road to NE corner of cemetery lot, S. along E. line of cemetery to point of beginning. N. 1/2 of SW 1/4 of Sec. 34. NW 1/4 of SE 1/4 of Sec. 34. W. 1/2 of NE 1/4 of Sec. 34. NE 1/4 of NW 1/4 of Sec. 34. All that part of SE 1/4 of NW 1/4 of Sec. 34 lying E. and N. of North Branch. NE 1/4 of Sec. 35. N. 53 rods of all that part of NE 1/4 of SE 1/4 of Sec. 35 lying E. of North River. A tract of land commencing at NW corner of SW 1/4 of NW 1/4 of Sec. 36, S. to center of North River channel, N. & E. along center of North River to N. line of SW 1/4 of NW 1/4 of Sec. 36, W. along said N. line to point of beginning; all in Sec. 36 (ex. road). A tract of land commencing at NW corner of SW 1/4 of Sec. 36, S. 35 rods, E. 50 rods & 17 links to center of established county road, thence N. 56 rods to center of North River channel, S. & W. up North River to W. line of Sec. 36, S. to place of beginning, all in Sec. 36 (except road). All in Township 77 North, Range 27, West of 5th P.M.

The NE 1/4 of the SW 1/4, the NW 1/4 of the SW 1/4 except the W. 25.16 acres thereof and 1/02 acres road; the SE 1/4 of the SW 1/4; the NE 1/4 of the SE 1/4; the NW 1/4 of the SE 1/4; the SW 1/4 of the SE 1/4; the SW 1/4 of the NE 1/4; the SE 1/4 of the NE 1/4; 43 acres South of the river in the East half of the NW 1/4; and 23.34 acres in the East part of the SW 1/4 of the NW 1/4 except .38 acres road; all situated in Section 36, Township 77, Range 27, West of the 5th P.M. and

The NW 1/4 of the NE 1/4 and the NE 1/4 of the NW 1/4 in Section 1, Township 76, Range 27, West of the 5th P.m.,

All real estate located in Madison County, Iowa.

NW 1/4 of SW 1/4 of Section 26, Township 77 North of Range 27 West of the 5th P.M., all being located in Madison County, Iowa.

Undivided 1/2 interest in the W 1/2 of NE 1/4, E 1/2 of NW 1/4 and E 1/2 of W 1/2 of NW 1/4 of Section 10 and a tract of land beginning at the NW corner of the NE 1/4 of NE 1/4 of Section 10, S 245 ft, E about 582 ft to center of public road, NE along road center to N line of NE 1/4 of NE 1/4, W about 186 ft to point of beginning, all being in Union Township, Range 27 West of the 5th P.M., all being located in Madison County, Iowa.

Attachment No. 2 to Certificate of Subordination of Federal Estate Tax Lien (Form 669-F

July 15, 1981

Estate of R. Edward Baur
Social Security Number: 457-24-5646
Date of Death: May 23, 1977

The Federal Estate Tax Lien under IRC 6324B filed December 16, 1980, is hereby subordinated as to the following property:

SW 1/4, SW 1/4 SE 1/4 Section 12, Township 76 North, Range 27 West of the 5th P.M.

N 1/2 NE 1/4, E 1/2 NW 1/4 and NE 1/4 SW 1/2 of Section 13, Township 76 North, Range 27 West of the 5th P.M.

SW 1/4 of Section 14, Township 77 North, Range 27 West of the 5th P.M.

East 110 acres of the NW 1/4, NE 1/4 SW 1/4 of Section 23, Township 77 North, Range 27 West of the 5th P.M.

W 1/2 NE 1/4, NE 1/4 NW 1/4, and all of the SE 1/4 NW 1/4 lying East of the North Branch of the North River, the N 1/2 SW 1/4 and the NW 1/4 SE 1/4 all in Section 34, Township 77 North, Range 27 West of the 5th P.M.

All in madison County, Iowa.

Attachment No. 2 to Certificate of Subordination of Federal Estate Tax Lien (Form 669-F

July 15, 1981

Estate of R. Edward Baur
Social Security Number: 457-24-5646
Date of Death: May 23, 1977

The Federal Estate Tax Lien under IRC 6324B filed December 16, 1980, is hereby subordinated as to the following property:

SW 1/4, SW 1/4 SE 1/4 Section 12, Township 76 North, Range 27 West of the 5th P.M.

N 1/2 NE 1/4, E 1/2 NW 1/4 and NE 1/4 SW 1/2 of Section 13, Township 76 North, Range 27 West of the 5th P.M.

SW 1/4 of Section 14, Township 77 North, Range 27 West of the 5th P.M.

East 110 acres of the NW 1/4, NE 1/4 SW 1/4 of Section 23, Township 77 North, Range 27 West of the 5th P.M.

W 1/2 NE 1/4, NE 1/4 NW 1/4, and all of the SE 1/4 NW 1/4 lying East of the North Branch of the North River, the N 1/2 SW 1/4 and the NW 1/4 SE 1/4 all in Section 34, Township 77 North, Range 27 West of the 5th P.M.

All in madison County, Iowa.