69-003

NOTICE OF SPECIAL USE VALUATION LIEN

IND
REC
PAGE

$ 9,653.04

ESTATE OF Lela S. Boyle — DATE OF DEATH July 13, 1983

COUNTY OF Madison — PROBATE NO. 8854

DEPARTMENT OF REVENUE NO. 311148 — DESIGNATED AGENT Robert Boyle

QUALIFIED HEIR(S) Nancy Malinquist, Coleen Hayes, Jerald Boyle, Robert Boyle

Notice is hereby given that the State of Iowa under Iowa Code §450B.6 has a lien for a sum not to exceed $ 9,653.04, plus interest as provided by law, on the following described property:

Southeast Quarter (SE 1/4) Section 20, Twp. 77N, Range 29, Madison County, Iowa, 160 acres. And,

East 70 1/2 acres of Southwest Quarter (SW 1/4) and West 19 acres of Southeast Quarter, Section 9, Twp. 77N, Range 29, Madison County, Iowa, 69 acres.

To secure any additional inheritance tax that may be imposed in the above captioned estate on the shares of the following named persons:

Nancy Malinquist, Coleen Hayes, Jerald Boyle, Robert Boyle

By reason of the early disposition or cessation of the qualifed use of the above described property within the meaning of 26 U.S.C. Section 2032A(c).

DURATION OF THE LIEN:

1. The Department of Revenue may release the lien at any time prior to its expiration upon adequate security being given.

2. The lien is released 10 years after the decedent's death if the property remained in qualifed use and was not the subject of an early disposition during the 10 year period after death.

3. In the event an additional inheritance tax is imposed by reason of the early disposition or cessation of the qualified use, the lien is released by payment of the additional inheritance tax, plus interest, or if the additional inheritance tax is not paid, 10 years after the tax became due, whichever date occurs first.

Dated August 16, 1984

IOWA DEPARTMENT OF REVENUE

By _____
Wendell R. Dickey, Supervisor
Individual Section
Audit Division

FILED NO. 409
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1984 SEP 14 AM 9:57

MARY E. WELTY
RECORDER
MADISON COUNTY, IOWA
Fee $5.00

Released

For Release of Annexed Lien See Lien Record 8 Page 194