

Prepared By: Samuel H. Braland, P.O. Box 370, Earlham, Iowa 50072 (515) 758-2267
Return To: Samuel H. Braland, P.O. Box 370, Earlham, Iowa 50072

AFFIDAVIT OF TRUSTEE
AFFIDAVIT OF NONLIABILITY FOR FEDERAL ESTATE TAX
AND OF NONLIABILITY FOR IOWA INHERITANCE/ESTATE
TAX PURSUANT TO SECTION 450.22(4), CODE OF IOWA.

STATE OF IOWA :
: SS
COUNTY OF MADISON :

Comes now Geraldine Lenocker, who on oath deposes and state:

I am making this Affidavit in connection with the chain of title to the following described real estate, to-wit:

Lot Two (2) of Allison Subdivision, located in the North Half ($\frac{1}{2}$) of the Northeast Quarter ($\frac{1}{4}$) of Section Twenty-eight (28), Township Seventy-seven (77) North, Range Twenty-nine (29) West of the 5th P.M., Madison County, Iowa.

And

The Southeast Quarter of the Southeast Quarter ($SE\frac{1}{4} SE\frac{1}{4}$) of Section 6, Township 76 North, Range 29 West of the 5th P.M., Madison County, Iowa, as shown in Plat of Survey filed in Book 2003, Page 7196 on December 5, 2003, in the Office of the Recorder of Madison County, Iowa, subject to and together with any and all easements, restrictions or covenants apparent or of record.

And

The East One-half of the South One-half of the Southwest Fractional Quarter ($E\frac{1}{2} S\frac{1}{2} SWfr\frac{1}{4}$) and the East One-half ($E\frac{1}{2}$) of the South 16 acres of the North One-half of the Southwest Fractional Quarter ($N\frac{1}{2} SWfr\frac{1}{4}$) and the Southwest Quarter of the Southeast Quarter ($SW\frac{1}{4} SE\frac{1}{4}$) all in Section 18, Township 76 North, Range 29 West of the 5th P.M., Madison County, Iowa.

1. Geraldine Lenocker is the trustee of the Jackson D. Lenocker Trust dated December 23, 2004, to which the above described real estate was conveyed pursuant to instruments recorded on December 5, 2006 in Book 2006, Page 5051; October 17, 2011 in Book 2011, Page 2762; and January 13, 2005 in Book 2005, Page 173, in the Office of the Recorder of Madison County, Iowa.

2. Geraldine Lenocker is the presently existing trustee under the Jackson D. Lenocker Trust. Ted R. Lenocker was the original trustee of said trust. The above described real estate is being transferred and distributed to Jackson D. Lenocker in accordance with the terms of the trust agreement as a result of the death of Ted R. Lenocker. Geraldine Lenocker as successor trustee is authorized to transfer the above described real estate to Jackson D. Lenocker without any limitation or qualification whatsoever.

3. The Jackson D. Lenocker Trust is in existence, and I, Geraldine Lenocker, am authorized to transfer the interest in the above described real estate as described in paragraph 2, free and clear of any adverse claims.

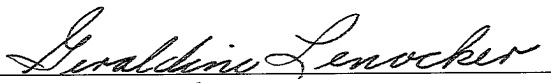
4. The grantor of the trust, Ted R. Lenocker, is deceased. As a result of the death of Ted R. Lenocker on April 18, 2021, Geraldine Lenocker became successor trustee. As a result of the death of Ted R. Lenocker, the Jackson D. Lenocker Trust became irrevocable. None of the beneficiaries of the trust are deceased, except Ted R. Lenocker.

5. Form 706, United States Estate Tax Return, is not required to be filed as a result of the death of the grantor, Ted R. Lenocker.

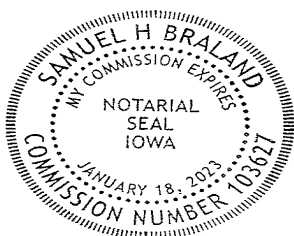
6. An Iowa Inheritance/Estate tax return is not required to be filed pursuant to Section 450.22 § 2 and 3 as a result of the death of the grantor, Ted R. Lenocker.

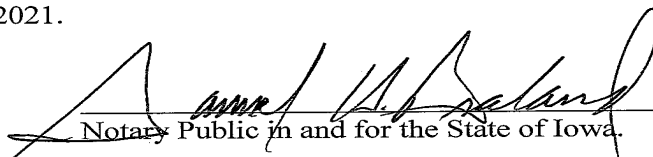
Further this affiant sayeth not.

Dated this 24th day of November, 2021.


Geraldine Lenocker

Subscribed and sworn to before me and in my presence by the said Geraldine Lenocker this 24th day of November, 2021.




Notary Public in and for the State of Iowa.