

BK: 2022 PG: 1719  
Recorded: 6/8/2022 at 8:28:01.0 AM  
Pages 3  
County Recording Fee: \$17.00  
Iowa E-Filing Fee: \$3.00  
Combined Fee: \$20.00  
Revenue Tax:  
LISA SMITH RECORDER  
Madison County, Iowa

**INDIVIDUAL TRUSTEE'S AFFIDAVIT  
Recorder's Cover Sheet**

**Preparer Information:** Mason T. McCoy, 200 W. Jefferson St, PO Box 199, Osceola, IA 50213, Phone: 641-342-2157

**Taxpayer Information:** Jacob & McKenna Lupkes, 2179 Page St., Osceola, IA 50213

**Return Document To:** Jacob & McKenna Lupkes, 2179 Page St., Osceola, IA 50213

**Grantors:** The Scott and Kimberly Palmer Revocable Trust U/A/D 8/31/2018

**Grantees:** Jacob John Lupkes & McKenna Jane Lupkes

**Legal Description:** See Page 2

**Document or instrument number of previously recorded documents:**



## INDIVIDUAL TRUSTEE'S AFFIDAVIT

RE: The Southwest Quarter ( $\frac{1}{4}$ ) of Section Twelve (12), Township Seventy-four (74) North, Range Twenty-six (26) West of the 5th P.M., Madison County, Iowa, EXCEPT the following described tracts, to wit:

1. Parcel "A", located in the Northwest Quarter ( $\frac{1}{4}$ ) of the Southwest Quarter ( $\frac{1}{4}$ ) of said Section Twelve (12), containing 3.000 acres, as shown in Plat of Survey filed in Book 2, Page 520, on December 6, 1994 in the Office of the Recorder of Madison County, Iowa;
2. Parcel "B", located in the Southwest Quarter ( $\frac{1}{4}$ ) of the Southwest Quarter ( $\frac{1}{4}$ ) of said Section Twelve (12), containing 7.10 acres, as shown in Plat of Survey filed in Book 2, Page 627, on November 8, 1995 in the Office of the Recorder of Madison County, Iowa;
3. Parcel "J", located in the West Half ( $\frac{1}{2}$ ) of the Southwest Quarter ( $\frac{1}{4}$ ) of said Section Twelve (12), containing 4.00 acres, as shown in Plat of Survey filed in Book 2017, Page 3807, on December 4, 2017 in the Office of the Recorder of Madison County, Iowa;
4. A tract of land located in the Northwest Quarter ( $\frac{1}{4}$ ) of the Southwest Quarter ( $\frac{1}{4}$ ) of said Section Twelve (12), more particularly described as follows, to-wit: Beginning at a point in the Center line of a gravel road 2989 feet South of the Northwest corner of said Section Twelve (12), thence East 75 feet, thence South 75 feet, thence West 75 feet, thence North 75 feet to the point of beginning;
5. That part thereof conveyed to the State of Iowa for highway purposes, as shown in Warranty Deed filed in Book 88, Page 509, on October 5, 1957 in the Office of the Recorder of Madison County, Iowa.

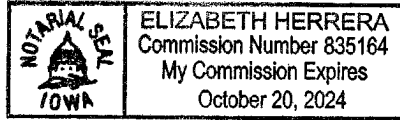
STATE OF IOWA, COUNTY OF <sup>Clarke</sup> MADISON, ss:

We, Scott E. Palmer and Kimberly J. Palmer, being first duly sworn (or affirmed) under oath, state of my personal knowledge that:

1. We are trustees under The Scott and Kimberly Palmer Revocable Trust U/A/D 8/31/2018, to which the above-described real estate was conveyed to the Trustees by John E. Garmon and Belma Garmon, a married couple, pursuant to an instrument recorded November 10, 2020 in Book 2020, Page 4364, in the office of the Madison County Recorder in Madison County, Iowa.
2. We are the presently existing trustees under the Trust and we are authorized to transfer real estate without any limitation or qualification whatsoever to Jacob John Lupkes and McKenna Jane Lupkes, husband and wife.
3. The Trust is in existence and we, as trustees, are authorized to transfer the interest in the real estate as described above, free and clear of any adverse claims.
4. The grantor of the trust is alive.
5. Form 706, United States Estate Tax return, **IS NOT\*** required to be filed as a result of the

death of the Grantor.

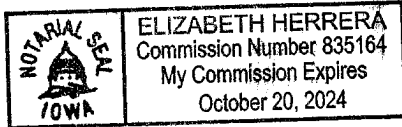
6. An Iowa inheritance tax return is not required to be filed pursuant to section 450.22 subsection 2 and 3.
7. The trust is revocable or, if the trust is irrevocable, none of the beneficiaries of the trust are deceased.



Scott E. Palmer Trustee  
Scott E. Palmer, Trustee, Affiant

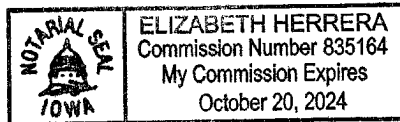
Kimberly J. Palmer Trustee  
Kimberly J. Palmer, Trustee, Affiant

Signed and sworn to (or affirmed) before me on 06-06-2022, by  
Scott E. Palmer, Trustee of The Scott and Kimberly Palmer Revocable Trust U/A/D 8/31/2018.



Elizabeth Herrera  
Signature of Notary Public

Signed and sworn to (or affirmed) before me on 06-06-2022, by  
Kimberly J. Palmer, Trustee of The Scott and Kimberly Palmer Revocable Trust U/A/D  
8/31/2018.



Elizabeth Herrera  
Signature of Notary Public

**\*THE CORRECT OPTION MUST BE SELECTED TO DETERMINE WHETHER THE IOWA ESTATE TAX MAY CONSTITUTE A LIEN ON THE ABOVE DESCRIBED PROPERTY.**