BK: 2025 PG: 315

Recorded: 2/3/2025 at 3:28:07.0 PM

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County Recording Fee: \$17.00 lowa E-Filing Fee: \$3.00 Combined Fee: \$20.00 Revenue Tax: \$0.00

BRANDY L. MACUMBER, RECORDER

Madison County, Iowa

INDIVIDUAL TRUSTEE'S AFFIDAVIT

Recorder's Cover Sheet

Preparer Information: (Name, address and phone number)

Samuel H. Braland, P.O. Box 370, Earlham, Iowa 50072 (515) 758-2267

Taxpayer Information: (Name and complete address)

Howard P. Downs Trust 207 Dickens Road Northfield, Illinois 60093

Return Document To: (Name and complete address)

Samuel H. Braland P.O. Box 370 Earlham, Iowa 50072

Grantors:

Bruce G. Brownlee Trust

Grantee:

Howard P. Downs Trust

Legal description: See Page 2

Document or instrument number of previously recorded documents:

INDIVIDUAL TRUSTEE'S AFFIDAVIT AFFIDAVIT OF NONLIABILITY FOR FEDERAL ESTATE TAX AFFIDAVIT OF NONLIABILITY FOR IOWA INHERITANCE/ESTATE TAX

RE: The Northeast Quarter of the Northwest Quarter (NE½ NW½) of Section Twenty-five (25), Township Seventy-five (75) North, Range Twenty-six (26) West of the 5th P.M., Madison County, Iowa.

STATE OF IOWA, COUNTY OF POLK, ss:

- I, Sara J. Oldenkamp, being first duly sworn (or affirmed) under oath, state of my personal knowledge that:
 - 1. I am a co-trustee under the Bruce G. Brownlee Trust to which the above-described real estate was conveyed to the trustee pursuant to a Quit Claim Deed recorded on March 9, 2018, in Book 2018, Page 765, in the Office of the Recorder of Madison County, Iowa.
 - 2. Sara J. Oldenkamp and Sue A. Brownlee are the presently existing trustees under the Trust. The above-described real estate is being conveyed to Howard P. Downs as Trustee of the Howard P. Downs Trust dated December 12, 2017 in accordance with the authority of the trust instrument. The trustees are authorized to transfer the above-described real estate to the purchaser without any limitation or qualification whatsoever.
 - 3. The Trust is in existence and Sara J. Oldenkamp and Sue A. Brownlee, as trustees, are authorized to transfer the interest in the real estate as described in paragraph 2, free and clear of any adverse claims.
 - 4. Bruce G. Brownlee was the original trustee of the trust. Bruce G. Brownlee died on October 23, 2023. Sara J. Oldenkamp and Sue A. Brownlee are the successor trustees in accordance with the terms of the trust instrument.
 - 5. The grantor of the trust, Bruce G. Brownlee, is deceased. As a result of the death of Bruce G. Brownlee the trust became irrevocable. None of the beneficiaries of the trust are deceased, except Bruce G. Brownlee and Don G. Brownlee.
 - 6. Form 706, United States Estate Tax Return, is not required to be filed as a result of the death of the grantor, Bruce G. Brownlee.
 - 7. An Iowa Inheritance/Estate Tax Return is not required to be filed pursuant to Section 450.22(2) and (3), Code of Iowa, as a result of the death of the grantor, Bruce G. Brownlee.

Further this affiant sayeth not.

Dated this 2nd day of January, 2025.

Sara J. Oldenkapip, Affiant

Subscribed and sworn to before me and in my presence by the said Sara J. Oldenkamp this 2^{nd} day of January, 2025.

H. BRANDING

Notary Public in and for the State of Iowa