

BK: 2026 PG: 910  
Recorded: 4/1/2026 at 3:32:04.0 PM  
Pages 2  
County Recording Fee: \$12.00  
Iowa E-Filing Fee: \$3.00  
Combined Fee: \$15.00  
Revenue Tax: \$0.00  
BRANDY L. MACUMBER, RECORDER  
Madison County, Iowa

**Return To:** Abraham Properties LLC, 2891 Cedar Ridge Rd., Lineville, IA 50147  
**Taxpayer:** Abraham Properties LLC, 2891 Cedar Ridge Rd., Lineville, IA 50147  
**Preparer:** David M. Erickson, 215 10th Street, Suite 1300, Des Moines, IA 50309, Tel: 515-288-2500



INDIVIDUAL TRUSTEE'S AFFIDAVIT

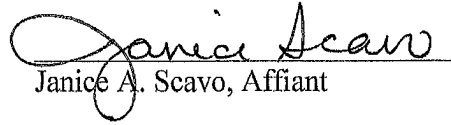
RE: The Southeast Quarter (1/4) of the Northwest Quarter (1/4), and the South Half (1/2) of the Northeast Quarter (1/4), and the Northwest Quarter (1/4) of the Northeast Quarter (1/4), and the East 30 acres of the Northeast Quarter (1/4) of the Northwest Quarter (1/4), all in Section Eleven (11), Township Seventy-seven (77) North, Range Twenty-six (26) West of the 5th P.M., Madison County, Iowa.

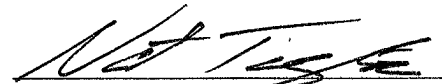
STATE OF IOWA, COUNTY OF POIK, ss:

We, Janice A. Scavo and Nathaniel Tagtow as Senior Vice President of City State Bank, being first duly sworn (or affirmed) under oath, state of my personal knowledge that:

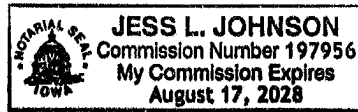
- 1 We are the co-trustees under the LeMar A. Koethe 2023 Irrevocable Trust dated November 22, 2023 to which the above-described real estate was conveyed to the trust by LeMar A. Koethe, pursuant to an instrument recorded January 27, 2025, in the office of the Madison County Recorder in Book 2025, Page 233.
- 2 We are the presently existing co-trustees under the Trust and we are authorized to convey the subject property to Abraham Properties LLC without any limitation or qualification whatsoever.
- 3 The Trust is in existence and we, as co-trustees, are authorized to transfer the interest in the real estate as described in paragraph 2, free and clear of any adverse claims.
- 4 The grantor of the trust is not alive.
- 5 Form 706, United States Estate Tax return, IS 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.

  
Janice A. Scavo, Affiant

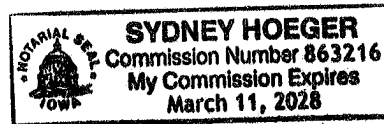
  
Nathaniel Tagtow as Senior Vice  
President of City State Bank


Signed and sworn to (or affirmed) before me on March 24, 2026, by  
Janice A. Scavo.



  
Signature of Notary Public

Signed and sworn to (or affirmed) before me on March 24, 2026, by  
Nathaniel Tagtow as Senior Vice President of City State Bank.



  
Signature of Notary Public