

LISA SMITH, COUNTY RECORDER
MADISON IOWA

AFFIDAVIT THAT NO INHERITANCE TAX IS DUE

THE IOWA STATE BAR ASSOCIATION

Official Form No. 356

Recorder's Cover Sheet

Preparer Information:

James E. McCarthy
Parker Simons McNeill PLC
5400 University Ave.
West Des Moines, IA 50266
Phone: 515-226-6123

Taxpayer Information:

Jerry D. Burger
29335 Ashworth Rd.
Adel, IA 50003-8330
Phone: 515-987-4630

Return Document To:

E
Hefner + Bergkamp
218 S 9th St
Adel IA 50003

James E. McCarthy
Parker Simons McNeill PLC
5400 University Ave.
West Des Moines, IA 50266
Phone: 515-226-6123

Grantors:

Jerry D. Burger, Trustee
29335 Ashworth Rd.
Adel, IA 50003-8330
Phone: 515-987-4630

Wells Fargo Bank, Trustee
666 Walnut St.
Des Moines, IA 50309
Phone: 515-245-3202

Grantee:

Jerry D. Burger
29335 Ashworth Rd.
Adel, IA 50003
Phone: 515-987-4630

Legal Description: An undivided one-half interest in and to: The South Fractional Half of the Northwest Quarter (S fr. ½ of NW ¼); and the Northeast Quarter of Southwest Quarter (NE ¼ of SW ¼); and the Northwest Quarter of the Southeast Quarter (NW ¼ of SE ¼) all in Section 6, Township 76 North, Range 28 West of the 5th P.M., Madison County, Iowa, EXCEPT Parcel "A" located in the Southeast Quarter of the Northwest Quarter (SE ¼ of NW ¼), and in the Northeast Quarter of the Southwest Quarter (NE ¼ of SW ¼) and in the Northwest Quarter of the Southeast Quarter (NW ¼ of SE ¼) of said Section 6, containing 8.787 acres, as shown in Plat of Survey filed in Book 2, page 492 on August 2, 1994 in the Office of the Recorder of Madison County, Iowa.

Document or instrument no. of previously recorded documents: _____

SPACE ABOVE THIS LINE FOR RECORDER

Preparer Info: James E. McCarthy, 5400 University Ave, West Des Moines IA 50266 Phone # 515-226-6123

AFFIDAVIT THAT NO INHERITANCE TAX IS DUE

STATE OF IOWA, COUNTY OF MADISON ss:

We, Maureen A. Shanaberger, officer of Wells Fargo Bank, as co-Trustee and Jerry D. Burger, as co-Trustee and beneficiary, being first duly sworn on oath, depose and state as follows:

1. We are the co-Trustees of Geneva J. Burger Trust; the Grantor Geneva J. Burger died on February 4, 2008. Jerry D. Burger also has an interest in the real estate described below by virtue of the fact that he is a beneficiary of the Trust created by agreement dated July 10, 1995.

2. Estate proceedings have been instituted on account of decedent's death in Madison County Iowa District Court, Probate No. ESPRO 21760.

3. Pursuant to Section 450.22, subsection 3 of the Iowa Code, no inheritance tax return is due in the Estate of Geneva J. Burger, since all of the decedent's assets will be distributed to individuals listed in Section 450.9 of the Iowa Code that are entirely exempt from Iowa inheritance tax, or passed by beneficiary designation or pursuant to a trust intended to pass the decedent's property at death or through any other non-probate transfer solely to individuals listed in Section 450.9 as individuals that are entirely exempt from Iowa inheritance tax.

4. The following described real estate was owned by the Geneva J. Burger Revocable Trust created by agreement dated July 10, 1995, as Restated at the time of Geneva J. Burger's death on February 4, 2008:

SEE ATTACHED EXHIBIT A - Legal Description of Earlham Farm in Madison County, Iowa attached hereto and by this reference made a part hereof.

5. This Affidavit is filed pursuant to Section 450.22, subsection 4 of the Iowa Code for the purpose of establishing of record non-liability for Iowa inheritance tax without the filing of an inheritance tax clearance.

6. This Affidavit is further filed to clear title to the real estate described herein.

7. We hereby request that the Recorder enter this information pursuant to Section 558.66 of the Iowa Code.

Sworn to and subscribed before me on this 23rd day of May, 2008.

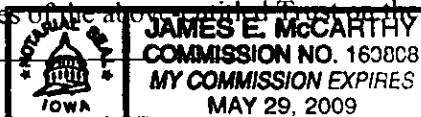
The Geneva J. Burger ^{Revocable} Trust Dated July 10, 1995, as Restated May 18, 2004

Maureen A. Shanaberger, officer of Wells Fargo Bank, as co-Trustee of the above-entitled Trust,

Jerry D. Burger, as co-Trustee and beneficiary of the above-entitled Trust

STATE OF IOWA, COUNTY OF MADISON ss: This instrument was acknowledged before me by officer of Wells Fargo Bank and Jerry D. Burger, as co-Trustees of the above-entitled Trust on the 23 day of May, 2008.

Notary Public, State of Iowa



Earlham Farm

Exhibit A – Legal Description of Madison County, Iowa Farm Ground

an undivided one-half ($\frac{1}{2}$) interest in and to:

The South Fractional Half of the Northwest Quarter (S fr. $\frac{1}{2}$ of NW $\frac{1}{4}$); and the Northeast Quarter of Southwest Quarter (NE $\frac{1}{4}$ of SW $\frac{1}{4}$); and the Northwest Quarter of the Southeast Quarter (NW $\frac{1}{4}$ of SE $\frac{1}{4}$) all in Section 6, Township 76 North, Range 28 West of the 5th P.M., Madison County, Iowa, EXCEPT Parcel "A" located in the Southeast Quarter of the Northwest Quarter (SE $\frac{1}{4}$ of NW $\frac{1}{4}$), and in the Northeast Quarter of the Southwest Quarter (NE $\frac{1}{4}$ of SW $\frac{1}{4}$) and in the Northwest Quarter of the Southeast Quarter (NW $\frac{1}{4}$ of SE $\frac{1}{4}$) of said Section 6, containing 8.787 acres, as shown in Plat of Survey filed in Book 2, page 492 on August 2, 1994 in the Office of the Recorder of Madison County, Iowa.