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LISA SMITH, COUNTY RECORDER  
MADISON COUNTY IOWA

*E* 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 AND  
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 :

Come now William W. Hunter, who on oath deposes and states:

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

The Northwest Fractional Quarter of the Northeast Quarter (NW Fr. 1/4 NE 1/4) and the Southwest Quarter of the Northeast Quarter (SW 1/4 NE 1/4) all in Section 6, Township 77 North, Range 28 West of the 5<sup>TH</sup> P.M., Madison County, Iowa, EXCEPT the following four (4) parcels:

- (1) Tract No. 1 conveyed to the Town of Earlham, Iowa under Warranty Deed recorded on November 28, 1967 in Book 97, Page 39 in the Office of the Recorder of Madison County, Iowa and described as The East 1,000 feet of the North 850 feet of the South 1,550 feet of the West Half of the Northeast Quarter (W 1/2 NE 1/4) of Section 6, Township 77 North, Range 28 West of the 5<sup>TH</sup> P.M., Madison County, Iowa, containing 19.51 acres, more or less;
- (2) Tract No. 2 conveyed to the Town of Earlham, Iowa under Warranty Deed recorded on November 28, 1967 in Book 97, Page 39 in the Office of the Recorder of Madison County, Iowa and described as The East 50 feet of the South 700 feet of the West Half of the Northeast Quarter (W 1/2 NE 1/4) of Section 6, Township 77 North, Range 28 West of the 5<sup>TH</sup> P.M., Madison County, Iowa, containing 0.79 acres, more or less;
- (3) Smith's Addition to the City of Earlham, Madison County, Iowa, located in the SW 1/4 NE 1/4 of Section 6, Township 77 North, Range 28 West of the 5<sup>TH</sup> P.M., City of Earlham, Madison County, Iowa as filed in Plat Book No. 2, Page 334 in the Office of the Recorder of Madison County, Iowa. Said Smith's Addition contains 6.237 acres; and
- (4) Parcel "A" in the Southwest Quarter of the Northeast Quarter (SW 1/4 NE 1/4) of Section 6, Township 77 North, Range 28 West of the 5<sup>TH</sup> P.M., City of Earlham, Madison County, Iowa as shown by survey recorded in Plat Book No. 2, Page 375 in the Office of the Recorder of Madison County, Iowa, and containing 1.771 acres.

1. I am the trustee of the Ralph B. Hunter Trust dated October 2, 1962 and Restated and Amended on October 24, 1975 to which the above described real estate was conveyed to the trustee by Edwin R. Smith and Marjorie Smith, husband and wife, pursuant to an instrument recorded on the 22<sup>nd</sup> day of April, 2002 in Book 2002, Page 1920, in the Office of the Recorder of Madison County, Iowa.

2. One of the income beneficiaries of the trust, Robert E. Hunter, died on October 15, 2010. The Ralph B. Hunter Trust terminated as a result of the death of Robert E. Hunter, and the above described real estate is being transferred and distributed to this affiant, William W. Hunter, in accordance with the terms of the trust instrument and as part of the winding up and distribution of said trust. I am the presently existing successor trustee of the trust and I am authorized to transfer the above described real estate to myself, William W. Hunter, individually, without any limitation or qualification whatsoever.

3. The Ralph B. Hunter Trust is in existence and I, as trustee, am authorized to transfer the above described real estate to myself, William W. Hunter, individually, free and clear of any adverse claims.

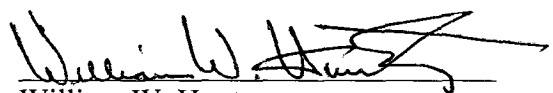
4. The grantor of the trust, Ralph B. Hunter, died on November 11, 1986. The trust is irrevocable and none of the beneficiaries are deceased other than Ralph B. Hunter and Robert E. Hunter.

5. Pursuant to Section 450.53(1)(b), Code of Iowa (2009), no Iowa inheritance/estate tax return is required to be filed by the Ralph B. Hunter Trust in connection with the death of Robert E. Hunter because (i) there is no federal estate tax filing obligation as result of the death of Robert E. Hunter, and (ii) all of the trust assets pass solely to individuals listed in Section 450.9, Code of Iowa (2009) as individuals that are entirely exempt from Iowa inheritance tax.

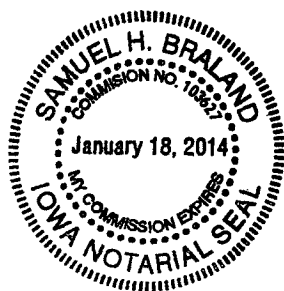
6. This affidavit is filed pursuant to Section 450.22(4) of the Code of Iowa for the purpose of establishing of record nonliability for Iowa inheritance tax without the filing of an inheritance tax clearance. This affidavit is further filed to clear title to the real estate described herein.

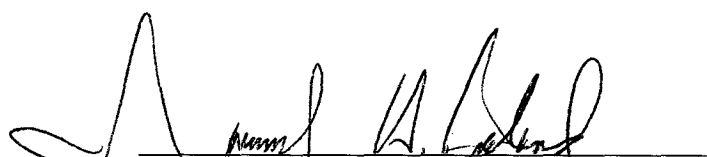
7. Form 706, United States Estate Tax Return, is not required to be filed for Robert E. Hunter.

Further this affiant sayeth not.

  
William W. Hunter

Subscribed and sworn to before me and in my presence by the said William W. Hunter this 31<sup>st</sup> day of January, 2011.



  
Notary Public in and for the State of Iowa.