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LISA SMITH, COUNTY RECORDER
MADISON COUNTY IOWA



AFFIDAVIT OF SURVIVING SPOUSE FOR CHANGE OF TITLE TO REAL ESTATE

THE IOWA STATE BAR ASSOCIATION
Official Form No. 177
Recorder's Cover Sheet

Preparer Information: (Name, address and phone number)

LEONARD HARTMAN, 110 NORTHWEST 2ND STREET, STUART, IA 50250, Phone:
(515) 523-2441

Taxpayer Information: (Name and complete address)

✓ ROGER EMERSON 1110 W. WASHINGTON ST. WINTERSET, IOWA 50273

Return Document To: (Name and complete address)

LEONARD HARTMAN, 110 NORTHWEST 2ND STREET, STUART, IA 50250, Phone:
(515) 523-2441

Grantors:

BEVERLY EMERSON

Grantees:

ROGER EMERSON

Legal description: See Page 2

Document or instrument number of previously recorded documents:



AFFIDAVIT OF SURVIVING SPOUSE FOR CHANGE OF TITLE TO REAL ESTATE

STATE OF IOWA, COUNTY OF GUTHRIE

I, ROGER EMERSON, being first duly sworn on oath, depose and state as follows:

1. I am [EMERSON] is] the surviving spouse of BEVERLY EMERSON, who died on the 2nd day of December 2007.

2. The following described real estate was owned only by BEVERLY EMERSON and, this Affiant [or BEVERLY EMERSON], as joint tenants with full rights of survivorship at the time of BEVERLY EMERSON's death:

LOT FORTY-NINE (49) OF HONOR'S ACRES OF SECOND ADDITION TO THE TOWN OF WINTERSET IN MADISON COUNTY, IOWA

3. I hereby request that the auditor enter this information on the transfer books pursuant to Section 558.66 of the Iowa Code.

*4. Form 706, United States Estate Tax return, IS NOT required to be filed as a result of the death of the Decedent.

5. An Iowa inheritance tax return is not required to be filed pursuant to Iowa Code Section 450.22 subsection 3.

Roger Emerson
ROGER EMERSON

Signed and sworn to (or affirmed) before me on March 17, 2011, by ROGER EMERSON

LEONARD HARTMAN
Commission Number 012471
My Commission Expires 9-22-13

Leonard Hartman
LEONARD HARTMAN, Notary Public

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