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LISA SMITH, COUNTY RECORDER  
MADISON COUNTY IOWA

2/6

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**AFFIDAVIT**

STATE OF IOWA      )  
                                  ) SS:  
JASPER COUNTY    )

The undersigned, being first duly sworn on oath, deposes and states:

1. I am familiar with the following described real estate, to-wit:

The Southeast Quarter (SE¼) of the Northwest Quarter (NW¼), and the Northeast Quarter (NE¼) of the Southwest Quarter (SW¼) of Section Thirty-four (34) Township Seventy-five (75) North, Range Twenty-seven (27) West of the 5<sup>th</sup> P.M., Madison County, Iowa.



AND

The Southeast Quarter of the Southwest Quarter of Section Thirty-four (34), Township Seventy-five (75) North, Range Twenty-seven (27) West of the 5<sup>th</sup> P.M., Madison County, Iowa EXCEPT A Parcel of land in the Southeast Quarter (1/4) of the Southwest Quarter (1/4) of Section Thirty-four (34) in Township Seventy-five (75) North, Range Twenty-seven (27) West of the 5<sup>th</sup> P.M., Madison County, Iowa, more particularly described as follows: Beginning at the South Quarter (1/4) Corner of said Section Thirty-four (34), thence North 00°00'00" 477.26 feet along the east line of the Southwest Quarter (1/4) of said Section Thirty-four (34); thence South 89°44'42" West 389.74 feet; thence South 00°00'00" 474.40 feet to the south line of said Southwest Quarter (1/4); thence South 89°50'00" East 389.74 feet to the point of beginning, said parcel contains 4.26 Acres including 0.54 Acres of public right of way AND EXCEPT A parcel of land located in the SE¼SW¼ of Section 34, Township 75 North, Range 27 West of the 5<sup>th</sup> P.M., Madison County, Iowa lying on the north side of part of the following described centerline of Primary Road No. 307 as shown on Official plans for Project F-1110(1). The centerline, designated by station points 100 feet apart, numbered consecutively from west to east, is described as follows; Beginning at Sta. 158+31.6, a point 11.9 ft. southerly of the SW corner of said Sec. 34, thence N 89°44½' E 1385.7 ft. to Sta. 172+17.3, thence easterly 200.0 ft. along a spiral curve, with a long tangent of 133.4 ft., a

short tangent of 66.7 ft. and a deflection angle of 5°00' southerly to Sta. 174+17.3, thence easterly 182.7 ft. along a 1146.0 ft. radius curve concave southerly with a long chord bearing S80°41½' E to Sta. 176+00.

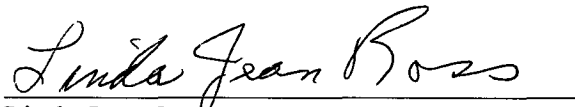
Said parcel is described as follows: Bounded on the south by the northerly right of way line of Primary Road No. 307; on the west by the west line of said SE¼SW¼; on the North and east by a line beginning at a point 60 ft. normally distant northerly from centerline on the west line of said SE¼SW¼, thence to a point 60 ft. normally distant northerly from Sta. 172+17.3, thence to a point 60 ft. radially distant northerly from Sta. 174+17.3, thence to a point on said northerly right of way line radial to Sta. 176+00

2. I further state that Rex Emerson died on the 23<sup>rd</sup> day of January, 2011, and Linda Jean Ross and Constance Irene Shebeck have an interest in or succeed to an interest the real estate described above as set forth in the Affidavit of Death Terminating Life Estate recorded in Madison County, Iowa in Book 2011 at Page 863 in the records of the Madison County Recorder.

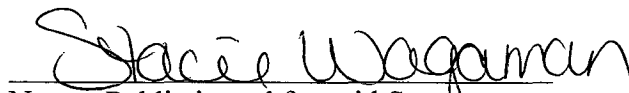
3. Pursuant to Sections 450.22 and 450.53(1)(b) of the Iowa Code, no inheritance tax return is required to be filed.

4. This affidavit is filed pursuant to Section 450.22 of the Iowa Code for the purpose of establishing of record nonliability for Iowa inheritance/estate tax without the filing of an Iowa inheritance tax return.

5. Form 706, United States Estate Tax Return is not required to be filed as a result of the death of Rex Emerson.

  
Linda Jean Ross

Subscribed and sworn to before me this 27 day of May, 2011.

  
Notary Public in and for said State

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