

AFTER RECORDING RETURN TO:

Lien Clerk  
Accounts Receivable Unit/Inheritance Records  
Iowa Dept. of Revenue & Finance  
Hoover State Office Bldg.  
Des Moines, IA 50319

REC \$ 10.00  
AUD         
R.M.F. \$ 1.00

FILED NO. 777  
BOOK 8 PAGE 321  
96 SEP 16 PM 12:04

Preparer  
Information

G. D. Bair, Director, Hoover Bldg., Des Moines, IA 50319  
Name Street Address City, State, Zip Area Code - Phone  
MICHELLE UTSLER  
MADISON COUNTY IOWA RECORDER  
50319 SQ 515 N 28 1/2 W 3453

NOTICE OF SPECIAL USE VALUATION LIEN

COMPUTER   
RECORDED   
COMPARED

\$20,376.84

PETER J. CUNNINGHAM

ESTATE OF:

04/23/93

DATE OF DEATH:

COUNTY OF:

MADISON

500480

9993

DEPARTMENT OF REVENUE NO:

PROBATE NO.:

P.J. CUNNINGHAM

DESIGNATED AGENT:

RUTH CUNNINGHAM, P.J. CUNNINGHAM, MICHAEL CUNNINGHAM, ANN GUNTER

QUALIFIED HEIR(S):

Notice is hereby given that the State of Iowa under Iowa Code § 450B.6 has a lien for a sum not to exceed \$ 20,376.84 plus interest as provided by law, on the following described property:

SEE ATTACHED.

To secure any additional inheritance tax that may be imposed in the above captioned estate on the shares of the following named persons:

RUTH CUNNINGHAM, P.J. CUNNINGHAM, MICHAEL CUNNINGHAM, ANN GUNTER

By reason of the early disposition or cessation of the qualified use of the above described property within the meaning of 26 U.S.C. § 2032A(c).

DURATION OF THE LIEN:

1. The Department of Revenue and Finance may release the lien any time prior to its expiration upon adequate security being given.
2. The lien is released ten (10) years after the decedent's death if the property remained in qualified use and was not the subject of an early disposition during the ten (10) year period after death.
3. In the event an additional inheritance tax is imposed by reason of the early disposition or cessation of the qualified use, the lien is released by payment of the additional inheritance tax, plus interest, or if the additional inheritance tax is not paid ten (10) years after the tax became due, whichever date occurs first.

Dated September 11, 1996

IOWA DEPARTMENT OF REVENUE AND FINANCE

BY:

Wendell R. Dickey

Wendell R. Dickey, Supervisor  
Examination Section  
Compliance Division

RELEASED 5-12-03  
BOOK 2003 PAGE 224

60-093

\(Untitled)

~~BOOK~~  
~~PAGE~~  
~~SECTION~~

1, East Half ( $\frac{1}{2}$ ) of the Northeast Quarter ( $\frac{1}{4}$ ) of Section Sixteen (16), Township Seventy-six (76) North, Range Twenty-seven (27) West of the 5th P.M., Madison County, Iowa, and the Northwest Quarter ( $\frac{1}{4}$ ) of the Northeast Quarter ( $\frac{1}{4}$ ) and the East Half ( $\frac{1}{2}$ ) of the Northwest Quarter ( $\frac{1}{4}$ ) of Section Eight (8) Township Seventy-six (76) North, Range Twenty-six (26) West of the 5th P.M., Madison County, Iowa

2. The South Half ( $\frac{1}{2}$ ) of Northeast Quarter ( $\frac{1}{4}$ ), the North Half ( $\frac{1}{2}$ ) of Southeast Quarter ( $\frac{1}{4}$ ), and Southeast Quarter ( $\frac{1}{4}$ ) of Southeast Quarter ( $\frac{1}{4}$ ) of Section Twelve (12); the South Half ( $\frac{1}{2}$ ) of Northeast Quarter ( $\frac{1}{4}$ ), Southeast Quarter ( $\frac{1}{4}$ ), and South Half ( $\frac{1}{2}$ ) of Southwest Quarter ( $\frac{1}{4}$ ) of Section Thirteen (13); the Southeast Quarter ( $\frac{1}{4}$ ) of Southeast Quarter ( $\frac{1}{4}$ ) of Section Fourteen (14); the Northwest Quarter ( $\frac{1}{4}$ ), the North Half ( $\frac{1}{2}$ ) of Northeast Quarter ( $\frac{1}{4}$ ) and West 25 Acres of South Half ( $\frac{1}{2}$ ) of Northeast Quarter ( $\frac{1}{4}$ ) of Section 24, in Township Seventy-six (76) North, Range Twenty-seven (27) West of the 5th P.M., and the West Half ( $\frac{1}{2}$ ) of Southwest Quarter ( $\frac{1}{4}$ ) except 3 Acres in Northeast part, and the Southeast Quarter ( $\frac{1}{4}$ ) of Southwest Quarter ( $\frac{1}{4}$ ) of Section Five (5); the Fractional Southwest Quarter ( $\frac{1}{4}$ ) of Southeast Quarter ( $\frac{1}{4}$ ) and Southeast Quarter ( $\frac{1}{4}$ ) of Southeast Quarter ( $\frac{1}{4}$ ) of Section Six (6); the Northeast Quarter ( $\frac{1}{4}$ ) of Northeast Quarter ( $\frac{1}{4}$ ), Fractional Northwest Quarter ( $\frac{1}{4}$ ) of Northeast Quarter ( $\frac{1}{4}$ ) excepting the West 18.92 Acres, the Fractional Southwest Quarter ( $\frac{1}{4}$ ) of Northeast Quarter ( $\frac{1}{4}$ ), the Southeast Quarter ( $\frac{1}{4}$ ) of Northeast Quarter ( $\frac{1}{4}$ ),

the Northeast Quarter ( $\frac{1}{4}$ ) of Southeast Quarter ( $\frac{1}{4}$ ), the Fractional Northwest Quarter ( $\frac{1}{4}$ ) of Southeast Quarter ( $\frac{1}{4}$ ), the Fractional Southwest Quarter ( $\frac{1}{4}$ ) of Southeast Quarter ( $\frac{1}{4}$ ), the Southeast Quarter ( $\frac{1}{4}$ ) of Southeast Quarter ( $\frac{1}{4}$ ) of Section Seven (7); the West Half ( $\frac{1}{2}$ ) of Northwest Quarter ( $\frac{1}{4}$ ) of Section Eight (8); the Northeast Quarter ( $\frac{1}{4}$ ) of Northeast Quarter ( $\frac{1}{4}$ ), the Northwest Quarter ( $\frac{1}{4}$ ) of Northeast Quarter ( $\frac{1}{4}$ ); the Fractional Southwest Quarter ( $\frac{1}{4}$ ) of Northeast Quarter ( $\frac{1}{4}$ ) of 61.47 Acres; the Fractional South Half ( $\frac{1}{2}$ ) of Northwest Quarter ( $\frac{1}{4}$ ); and the Southeast Quarter ( $\frac{1}{4}$ ) of Northeast Quarter ( $\frac{1}{4}$ ) of Section Eighteen (18), in Township Seventy-six (76) North, Range Twenty-six (26) West of the 5th P.M., all in Madison County, Iowa