

RELEASED 10-3-01 SEE  
RECORD 2001 PAGE 4457

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<sup>00</sup>  
AUD \$ \_\_\_\_\_  
R.M.F. \$ 1<sup>00</sup>

COMPUTER   
RECORDED   
COMPARED

FILED NO. 367  
BOOK 8 PAGE 420  
98 JUL 21 PH 2: 25

Preparer Information: G. D. Bair, Director, Hoover Bldg., Des Moines, IA 50319 (515)281-3663  
Name Street Address City, State, Zip Area Code - Phone

MICHELLE UTSLER  
RECORDER  
MADISON COUNTY, IOWA

NOTICE OF SPECIAL USE VALUATION LIEN

\$ 17,150.00

ESTATE OF: KATHERINE K. SAWYERS

DATE OF DEATH: 12/18/96 COUNTY OF: MADISON

DEPARTMENT OF REVENUE NO: \_\_\_\_\_ 554165 PROBATE NO.: \_\_\_\_\_ 10335

DESIGNATED AGENT: KEITH SAWYERS

QUALIFIED HEIR(S): KEITH SAWYERS

Notice is hereby given that the State of Iowa under Iowa Code § 450B.6 has a lien for a sum not to exceed

\$ 17,150.00 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:

KEITH SAWYERS

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.

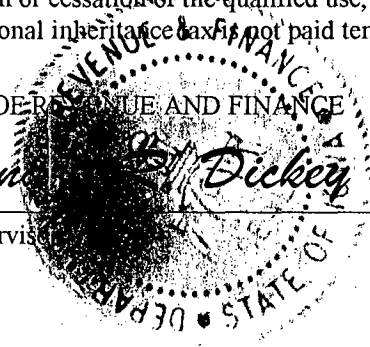
Dated July 17, 1998

IOWA DEPARTMENT OF REVENUE AND FINANCE

BY:

*Wendell R. Dickey*

Wendell R. Dickey, Supervisor  
Examination Section  
Compliance Division



**SCHEDULE A - REAL ESTATE***(Jointly owned property must be disclosed on Schedule E.)*

Item Number	Description	Alternate Valuation Date	Alternate Value	Value at Date of Death
1	<p>The Southwest Quarter (1/4) of the Northeast Quarter (1/4) AND the Southeast Quarter (1/4) of the Northwest Quarter (1/4) of Section Twenty-nine (29), in Township Seventy-six (76) North, Range Twenty-eight (28) West of the 5<sup>th</sup> P.M.</p> <p style="text-align: center;">AND</p> <p>The Northeast Quarter (1/4) of the Southwest Quarter (1/4) AND the Southeast Quarter (1/4) of the Northeast Quarter (1/4) of Section Twenty-nine (29), in Township Seventy-six (76) North, Range Twenty-eight (28) West of the 5<sup>th</sup> P.M., Madison County, Iowa.</p>		Special Use Valuation	176,790.00
2	<p>The Northeast Quarter (1/4) of the Southwest Quarter (1/4) and the Southwest Quarter (1/4) of the Southwest Quarter (1/4) of Section Thirty-three (33), in Township Seventy-six (76) North, Range Twenty-eight (28) West of the 5<sup>th</sup> P.M., Madison County Iowa; except that portion thereof conveyed to State of Iowa in Deed recorded July 14, 1966, in Book 94, Page 36</p> <p style="text-align: center;">AND</p> <p>The Southeast Quarter of the Southwest Quarter of Section Thirty-three (33), in Township Seventy-six (76) North, Range Twenty-eight (28) West of the 5<sup>th</sup> P.M., Madison County, Iowa; except that portion thereof conveyed to State of Iowa in Deed recorded July 14, 1966, in Book 94, Page 36</p>		Special Use Valuation	86,779.00
3	<p>The Northeast Quarter (1/4) of the Southwest Quarter (1/4) and the Southeast Quarter (1/4) of Section Eighteen (18) and the Northwest Quarter (1/4) of the Southwest Quarter (1/4) of Section Seventeen (17), and a tract of land described as follows: commencing at a point 13 rods and 5 links North of the Southwest corner of the Southwest Quarter (1/4) of Section Seventeen (17), running thence East 54 rods, thence North about 58 rods to the center of the bed of Middle River, thence down the channel of said river 26 rods to the East line of the Southwest Quarter (1/4) of the Southwest Quarter (1/4), of Section Seventeen (17), thence North to the Northeast corner of said Southwest Quarter (1/4) of the Southwest Quarter (1/4), thence West to the Northwest corner thereof, thence South to the place of beginning; also the following described tract of land, to-wit:</p>		Special Use Valuation	54,281.00