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LISA SMITH, COUNTY RECORDER MADISON COUNTY IOWA

Prepared By: Samuel H. Braland, P.O. Box 370, Earlham, Iowa 50072 (515) 758-2267 Return Document To: Samuel H. Braland, P.O. Box 370, Earlham, Iowa 50072

Address tax statement: Joye H. Wilcoxon, 1884 Pitzer Road, Earlham, Iowa 50072

AFFIDAVIT OF SURVIVING SPOUSE FOR CHANGE OF TITLE TO REAL ESTATE

STATE OF IOWA)	
)	SS
MADISON COUNTY)	

I, Joye H. Wilcoxon, being duly sworn on oath depose and state as follows:

- 1. I am the surviving spouse of James W. Wilcoxon, deceased. James W. Wilcoxon died on the 7th day of June, 2012.
- 2. The following described real estate was owned by this affiant, Joye H. Wilcoxon and James W. Wilcoxon, wife and husband, as joint tenants with full rights of survivorship, and not as tenants in common, at the time of James W. Wilcoxon's death, to-wit:

Commencing at the Southwest (SW) corner of the Southwest Quarter (1/4) running thence East 110 feet, thence North 190 feet, thence West 110 feet, thence South 190 feet to the place of beginning, in Section Fifteen (15), Township Seventy-six (76) North, Range Twenty-nine (29) West of the 5th P.M., Madison County, Iowa, AND

A tract of land to wit: Commencing at a point 190 feet North of the Southwest corner of the Southwest Quarter (1/4) of Section Fifteen (15), in Township Seventy-six (76) North, Range Twenty-nine (29) West of the 5th P.M., Madison County, Iowa, thence North 66 feet, thence East 110 feet, thence South 66 feet, thence West 110 feet to the point of beginning, AND

A tract of land commencing 256 feet North of the Southwest corner of Section Fifteen (15) in Township Seventy-six (76) North, Range Twentynine (29) West of the 5th P.M., Madison County, Iowa, running thence East 110 feet, thence North 283 feet, thence West 110 feet, thence South 283 feet to the point of beginning.

- 3. I hereby request that the Auditor enter this information on the transfer books pursuant to Section 558.66 of the Code of Iowa.
- 4. I affirmatively state that the aggregate gross value of all property interests owned by James W. Wilcoxon at the time of his death was below the filing requirements of a federal estate tax return and Iowa estate tax return, and that James W. Wilcoxon's estate was not subject to federal estate tax, Iowa estate tax, or Iowa inheritance tax. Form 706, United States Estate Tax Return, is not required to be filed for James W. Wilcoxon.

Pursuant to Section 450.22(3), Code of Iowa, an Iowa inheritance/estate tax return was not required to be filed as a result of James W. Wilcoxon's death.

Joye H. Wilcoxon

Subscribed and sworn to before me and in my presence by the said Joye H. Wilcoxon this 24^{th} day of August, 2012.

Notary Public in and for the State of Iowa.