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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
e ~ Return To: Samuel H. Braland, P.O. Box 370, Earlham, Iowa 50072

**AFFIDAVIT OF TRUSTEES
AFFIDAVIT OF NONLIABILITY FOR FEDERAL ESTATE TAX
AND OF NONLIABILITY FOR IOWA INHERITANCE/ESTATE
TAX PURSUANT TO SECTION 450.22(4), CODE OF IOWA.**

4/13

STATE OF TEXAS :
: SS
COUNTY OF DENTON :

Come now Judith N. Johannesen and Carol Jane McClinton, who on oath depose and state:

We are making this Affidavit in connection with the chain of title to the following described real estate, to-wit:

The North 92 and 52/100ths acres of the Fractional Northwest Quarter (1/4) of Section Thirty (30), Township Seventy-seven (77) North, Range Twenty-nine (29) West of the 5th P.M., Madison County, Iowa, EXCEPT Parcel "B" located in the Northwest Quarter (1/4) of the Northwest Fractional Quarter (1/4) of said Section Thirty (30), containing 5.03 acres, as shown in Amended Plat of Survey filed in Book 2009, Page 3161 on October 19, 2009, in the Office of the Recorder of Madison County, Iowa.



1. Judith N. Johannesen and Carol Jane McClinton are the successor trustees of the Helen A. Neal Trust dated January 14, 2004 to which the above described real estate was conveyed pursuant to an instrument recorded on February 20, 2004 in Book 2004, Page 766, in the Office of the Recorder of Madison County, Iowa.

2. Judith N. Johannesen and Carol Jane McClinton are the presently existing trustees under the Helen A. Neal Trust dated January 14, 2004. Helen A. Neal was the original trustee of said trust. Helen A. Neal passed away on May 5, 2014, and pursuant to the terms of the trust, Judith N. Johannesen and Carol Jane McClinton are the successor co-trustees of said trust.

3. The Helen A. Neal Trust dated January 14, 2004 terminates as a result of the death of Helen A. Neal, and the above described real estate is being transferred and distributed to Judith N. Johannesen and Carol Jane McClinton in accordance with the terms of the trust instrument and a Family Settlement Agreement entered into by and between the beneficiaries of the trust as part of the winding up and distribution of said trust. Judith N. Johannesen and Carol Jane McClinton as trustees are authorized to transfer the above described real estate to Judith N. Johannesen and Carol Jane McClinton without any limitation or qualification whatsoever.

4. The Helen A. Neal Trust dated January 14, 2004 is in existence, and Judith N. Johannesen and Carol Jane McClinton, as successor trustees, are authorized to transfer the above described real estate free and clear of any adverse claims.

5. The grantor of the trust, Helen A. Neal, passed away on May 5, 2014, and as result of her death the trust became irrevocable. None of the beneficiaries of the trust are deceased, except Helen A. Neal.

6. Wherever in the chain of title to the above described real estate the names Judith K. Johannesen and Judith N. Johannesen appear, they refer to one and the same person.

7. Pursuant to Section 450.22(3) of the Code of Iowa, no Iowa inheritance/estate tax return is required to be filed for Helen A. Neal since (i) there is no federal estate tax filing obligation and (ii) all of the decedent's assets either were held in joint tenancy with right of survivorship solely between the decedent and individuals listed in Section 450.9 of the Code of Iowa as individuals that are entirely exempt from Iowa inheritance tax, or passed by beneficiary designation or pursuant to a trust intended to pass the decedent's property at death or through any other nonprobate transfer solely to individuals listed in Section 450.9 as individuals that are entirely exempt from Iowa inheritance tax.

8. This affidavit is filed pursuant to Section 450.22(4) of the Code of Iowa for the purpose of establishing of record nonliability for Iowa inheritance tax without the filing of an inheritance tax clearance. This affidavit is further filed to clear title to the real estate described herein.

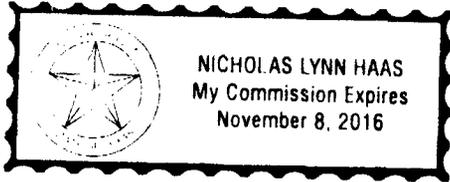
9. Form 706, United States Estate Tax Return, is not required to be filed for Helen A. Neal.

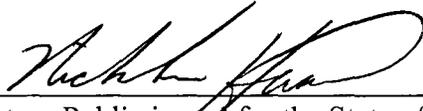
Further these affiants sayeth not.


Judith N. Johannesen


Carol Jane McClinton

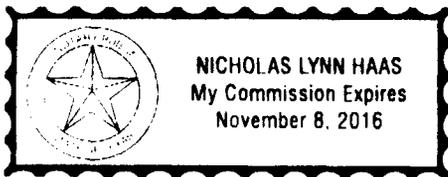
Subscribed and sworn to before me and in my presence by the said Judith N. Johannesen this 4th day of February, 2015.

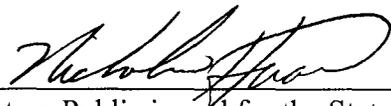




Notary Public in and for the State of Texas.

Subscribed and sworn to before me and in my presence by the said Carol Jane McClinton this 4th day of February, 2015.





Notary Public in and for the State of Texas.