BK: 2017 PG: 1031 Recorded: 4/3/2017 at 10:13:09.0 AM

Fee Amount: \$12.00

Revenue Tax:

LISA SMITH RECORDER Madison County, Iowa

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

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

Address Tax Statement: Madison County Historical Society, Inc. 815 S. 2nd Avenue,

Box 15, Winterset, Iowa 50273

AFFIDAVIT OF SUCCESSOR TRUSTEE AFFIDAVIT OF NONLIABILITY FOR FEDERAL ESTATE TAX

STATE OF IOWA

SS

COUNTY OF MADISON

Comes now Roger D. Stowell, who on oath deposes and states:

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

The North Half (1/2) of the Southeast Quarter (1/4) and the North 13-2/3 acres of the Southwest Quarter (1/4) of the Southeast Quarter (1/4) of Section Eight (8); and the South 33.27 acres of the following described tract of land, to-wit: - The West Half (1/2) of the Northeast Quarter (1/4) of Section Eight (8) except the West 9 acres thereof and except the two following described tracts of land, to-wit: - Commencing at the Southeast corner of said West Half (1/2) of the Northeast Quarter (1/4) and running thence North 2640 feet to the Northeast corner thereof, thence West 20 feet to the center of the highway as now established and used, thence in a Southwesterly direction to a point 70 feet West of the place of beginning, thence East to the place of beginning; and also commencing at a point on the South line of said West Half (1/2) of the Northeast Quarter (1/4) 3 rods and 18 links West of the Southeast corner thereof, and running thence North parallel with the East line of said 80 acre tract 16 rods, thence West parallel with the South line of said 80 acre tract 10 rods, thence South parallel with the East line of said 80 acre tract 16 rods to the South line thereof, thence East along said South line of said 80 acre tract 10 rods to the place of beginning, containing one acre and used as a school house lot; all being in Township Seventy-five (75) North, Range Twenty-eight (28) West of the 5th P.M., Madison County, Iowa.

- 1. Roger D. Stowell is the successor successor trustee of the John D. Stowell Trust dated January 22, 2009 to which the above described real estate was conveyed pursuant to an instrument recorded on January 26, 2009 in Book 2009, Page 205, in the Office of the Recorder of Madison County, Iowa.
- 2. Roger D. Stowell is the presently existing trustee under the John D. Stowell Trust dated January 22, 2009. John D. Stowell passed away on October 23, 2016. The above described real estate is being distributed to the Madison County Historical Society, Inc., an Iowa nonprofit corporation, as part of the winding up and distribution of the trust. Roger D. Stowell as trustee is authorized to transfer the above described real estate to the

Madison County Historical Society, Inc. without any limitation or qualification whatsoever.

- 3. The John D. Stowell Trust is in existence, and Roger D. Stowell, as successor trustee, is authorized to transfer the real estate as described in paragraph 2, free and clear of any adverse claims.
- 4. The grantor of the trust, John D. Stowell, passed away on October 23, 2016. As a result of his death, the trust is now irrevocable. None of the beneficiaries of the trust are deceased, except John D. Stowell.
- 5. Pursuant to Section 450.22, of the Code of Iowa, an Iowa inheritance/estate tax return will be filed for John D. Stowell.
- 6. Form 706, United States Estate Tax Return, is not required to be filed for John D. Stowell.

Further this affiant sayeth not.

Dated this 28th day of March, 2017.

Roger D. Stouell

Subscribed and sworn to before me and in my presence by the said Roger D. Stowell this 28th day of March, 2017.

Notary I

ry Public inland for the State of