

**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:** Ginger K. Capps, 2222 Adair Madison Avenue, Winterset,  
Iowa 50273

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**AFFIDAVIT OF SUCCESSOR TRUSTEE  
AFFIDAVIT OF NONLIABILITY FOR FEDERAL ESTATE TAX  
AND IOWA INHERITANCE/ESTATE TAX**

STATE OF IOWA :  
: SS  
COUNTY OF MADISON :

Comes now James W. Belden, 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 Northeast Fractional Quarter (¼) of the Northeast Quarter (¼) of Section Six (6), Township Seventy-five (75) North, Range Twenty-Nine (29) West of the 5<sup>th</sup> P.M., Madison County, Iowa.

AND

A tract of land including all of Blocks Eleven (11), Twelve (12), Thirteen (13), Fourteen (14), and Fifteen (15), and Lots One (1), Five (5), Six (6), Seven (7) and Eight (8) in Block Ten (10), and part of the vacated alleys and streets located in said Blocks Ten (10), Eleven (11), Twelve (12), Thirteen (13), Fourteen (14), and Fifteen (15), ALL in the Original Town of Webster, Madison County, Iowa, and all more particularly described as follows, to-wit: Beginning at the Northwest Corner of Block Seven (7) of the Original Town of Webster, Madison County, Iowa, thence South to a point which is 33 feet South of the Southwest Corner of Block Fifteen (15) of the Original Town of Webster, thence East to a point which is 33 feet South of the Southeast Corner of Block Thirteen (13) of the Original Town of Webster, thence East 66 feet, thence North to a point which is 66 feet East of the Northeast Corner of Block Five (5) of the Original Town of Webster, thence North 33 feet, thence West to a point which is 33 feet North of the Northwest Corner of Block Six (6) of the Original Town of Webster, thence South 33 feet, thence West to the Point of Beginning, **EXCEPT** Parcel "A" located therein, containing 7.66 acres, as shown in Plat of Survey filed in Book 2, Page 283 on June 14, 1996, in the Office of the Recorder of Madison County, Iowa. Said tract of land includes Parcel "B" located in said Blocks Ten (10) and Fifteen (15), containing 3.00 acres, as shown in Plat of Survey filed in Book 2006, Page 3804 on September 15, 2006, in the Office of the Recorder of Madison County, Iowa.

1. James W. Belden is the successor trustee of the Rose M. Deo Trust dated January 4, 2006 to which the above described real estate was conveyed pursuant to an instrument recorded on January 10, 2006 in Book 2006, Page 146 and on July 28, 2015 in Book 2015, Page 2119, all in the Office of the Recorder of Madison County, Iowa.

2. James W. Belden is the presently existing trustee under the Rose M. Deo Trust dated January 4, 2006. Rose M. Deo passed away on January 14, 2017. The above described real estate is being distributed to Ginger K. Capps as part of the winding up and distribution of the trust. James W. Belden as trustee is authorized to transfer the above described real estate to Ginger K. Capps without any limitation or qualification whatsoever.

3. The Rose M. Deo Trust is in existence, and James W. Belden, 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, Rose M. Deo, passed away on January 14, 2017. As a result of her death, the trust is now irrevocable. None of the beneficiaries of the trust are deceased, except Rose M. Deo.

5. Pursuant to Section 450.22(3) of the Code of Iowa, an Iowa inheritance/estate tax return will not be filed for Rose M. Deo, and all of the distributees of the trust are exempt from Iowa inheritance/estate tax

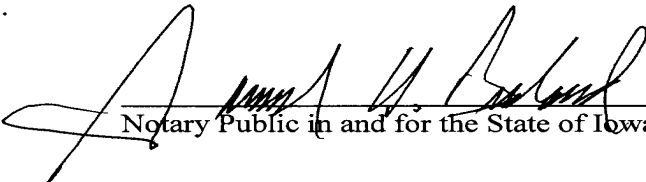
6. Form 706, United States Estate Tax Return, is not required to be filed for Rose M. Deo.

Further this affiant sayeth not.

Dated this 8<sup>th</sup> day of August, 2017.

  
James W. Belden

Subscribed and sworn to before me and in my presence by the said James W. Belden this 8<sup>th</sup> day of August, 2017.

  
Notary Public in and for the State of Iowa.

