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LISA SMITH, COUNTY RECORDER  
MADISON COUNTY IOWA

Prepared By: Mark L. Smith, P.O. Box 230, Winterset, IA 50273 Telephone: 515/462-3731

Return Document To: Mark L. Smith, POB 230, Winterset, IA 50273

AFFIDAVIT

STATE OF IOWA :  
 :SS  
COUNTY OF MADISON :

I, Mark L. Smith, an attorney practicing law in Winterset, Madison County, Iowa after being duly sworn upon oath, state as follows:

This Affidavit concerns the following-described real estate:

The Southwest Quarter (SW 1/4) of the Southwest Quarter (SW 1/4) of Section Twelve (12), Township Seventy-four (74) North, Range Twenty-nine (29) West of the 5<sup>th</sup> P.M., Madison County, Iowa.

I am the attorney for the Estate of Roger Caudle, Deceased, who owned an undivided one-half interest in the above-described real estate. The only heirs are the children of the decedent and his wife, Barbara Caudle. Therefore, there is no liability for Iowa Inheritance or estate taxes. There also is no liability for Federal Estate Tax as his total assets were less than \$200,000.00 and thus far below the Federal Estate Tax Exemption amount.

Mark L. Smith

Subscribed and sworn to before me by the said Mark L. Smith on this 29 day of

August 2017.

Notary Public in and for the State of Iowa

