That at the time of his death the said C. R. Vance and his wife, Edna I. Vance were the owners as joint tenants with right of survivorship of the following described real estate, to-wit:

Commencing at a point 33 feet North of the Southwest corner of Out Lot Two (2) in East Addition of Out Lots to the Original Town of Winterset, Madison County, Iowa, running thence North along the West side of said Lot 140½ feet, thence East parallel with the North line of said Lot 66 feet, thence South parallel with the West line of said Lot 140½ feet, thence West parallel with the South line of said Lot 66 feet to the place of beginning.

That said real estate, at the time of death of the C. R. Vance, had a fair and reasonable market value of not to exceed the sum of $9,500.

I further depose and say that the said C. R. Vance and Edna I. Vance at the time of the death of the said C. R. Vance were the joint owners of certain United States Savings Bonds, Series E, having a maturity value of $3,725.

I further depose and say that the total value of all of the property which the said C. R. Vance had transferred to his wife, Edna I. Vance, and which he held as joint tenant with his wife, Edna I. Vance, had a total value of less than $15,000.

That the inheritance tax exemption of the said Edna I. Vance, as surviving spouse of the said C. R. Vance is substantially in excess of the gross value of the estate of the said C. R. Vance for inheritance tax purposes.

This Affidavit is made for the sole purpose of establishing of record the facts herein stated and that this affiant has no interest in any of the property owned by the said C. R. Vance.

Winterset, Iowa, this 14th day of June, A. D., 1952. Shirley A. Webster

Subscribed and sworn to before me by Shirley A. Webster, this 14th day of June, A. D., 1952.

Wanda Finney Notary Public
in and for Madison County, Iowa.

H. C. Fosher
To
The Public

#3794
Fee $1.00 VEF
AFFIDAVIT

Filed for record the 18 day of June A. D. 1952 at 10:40 o'clock A. M.
Wilma M. Wade, Recorder

State of Iowa, Madison County, ss.

I, H. C. Fosher, a resident of Madison County, Iowa, being sworn, depose and say as follows:

That I was well and personally acquainted with one Smith Hann, a son and heir at law of Hugh Hann, deceased; that the said Smith Hann died, intestate, a widower and single, a resident of Winterset, Madison County, Iowa, on or about Apr. 23, 1934, leaving as his sole and only heir at law, his daughter, Della Roberts; that no administration was had upon the estate of the said Smith Hann, deceased, but that to the best of my knowledge and belief, his debts, expenses of last illness and funeral were paid by the said Della Roberts from her personal funds; that to the best of my knowledge and belief the estate of the said Smith Hann, deceased, consisted solely of a small amount of personal effects, and an apparent interest as an heir at law of the said Hugh Hann, deceased, in and to the NE¼ SE¼ SW¼ of Section 36, in Township 75 North, of Range 27 West of the 5th P. M., which, as shown by the records, was sold and conveyed by the said Della Roberts to the executors of the estate of George W. Hann, deceased, in 1939, for the sum of $20.00; that to the best of my knowledge and belief, the whole of the estate of the said Smith Hann, deceased, was of such trivial value, that it could not have been subject to payment of taxes of any kind to the State or Federal Government.

That I am in no way interested. H. C. Fosher

Subscribed in my presence and sworn to before me by the said H. C. Fosher, this 18 day of June, A. D. 1952.
(DISTRICT COURT SEAL)

COMPARED Marguerite Morrissey Deputy Clerk of the District Court in and for Madison County, Iowa.