

**BK: 2018 PG: 3374**  
**Recorded: 10/18/2018 at 9:34:10.0 AM**  
**Pages 2**  
**County Recording Fee: \$12.00**  
**Iowa E-Filing Fee: \$3.00**  
**Combined Fee: \$15.00**  
**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

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

STATE OF IOWA                   :  
  :  
  : SS  
COUNTY OF MADISON        :

Comes now Sally A. Leeper 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:

An undivided one-half interest in and to:

Parcel "U" in the Southwest Quarter of the Northeast Quarter of Section 36, Township 76 North, Range 28 West of the 5<sup>th</sup> P.M., City of Winterset, Madison County, Iowa as shown in Plat of Survey filed in Book 2011 at Page 1802 on July 8, 2011 in the Office of the Recorder of Madison County, Iowa.

And

An undivided one-half interest in and to:

Lot Two (2) of David M. Griswold Addition to the City of Winterset, Madison County, Iowa.

1. Sally A. Leeper is the successor trustee of the Gail L. Leeper Trust to which the above described real estate was conveyed by Gail L. Leeper and Sally A. Leeper, husband and wife, pursuant to instruments recorded on August 25, 2017 and August 30, 2017 in Book 2017, Pages 2679 and 2717, in the Office of the Recorder of Madison County, Iowa.

2. Sally A. Leeper is the presently existing trustee under the Gail L. Leeper Trust. Gail L. Leeper was the original trustee of said trust. Gail L. Leeper passed away on January 26, 2018, and pursuant to the terms of the trust, Sally A. Leeper is the successor trustee of said trust. Sally A. Leeper as said trustee is authorized to transfer the above described real estate to Sally A. Leeper as trustee of the Sally A. Leeper Trust without any limitation or qualification whatsoever.

3. The Gail L. Leeper Trust is in existence, and Sally A. Leeper as trustee, is authorized to transfer the above described real estate free and clear of any adverse claims.


4. The grantor of the trust, Gail L. Leeper, passed away on January 26, 2018, and as a result of his death the trust is now irrevocable. None of the beneficiaries of the trust, except Gail L. Leeper, are deceased.

5. Pursuant to Section 450.22(3) of the Code of Iowa, no Iowa inheritance/estate tax return is required to be filed for Gail L. Leeper 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.

6. 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.

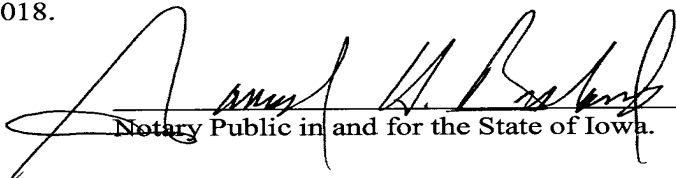
7. Form 706, United States Estate Tax Return, is not required to be filed for Gail L. Leeper.

Further this affiant sayeth not.

  
Sally A. Leeper

Subscribed and sworn to before me and in my presence by the said Sally A. Leeper this 17<sup>th</sup> day of October, 2018.



  
Notary Public in and for the State of Iowa.