

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 JoAnn K. Berry 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:

Parcel "I" located in the Northwest Quarter (1/4) of Section Twenty-four (24), Township Seventy-four (74) North, Range Twenty-eight (28) West of the 5th P.M., Madison County, Iowa, containing 83.67 acres, as shown in Plat of Survey filed in Book 2011, Page 2115 on August 10, 2011, in the Office of the Recorder of Madison County, Iowa; **AND** the South Half (1/2) of the Southeast Quarter (1/4) of Section Thirteen (13), Township Seventy-four (74) North, Range Twenty-eight (28) West of the 5th P.M., Madison County, Iowa, **EXCEPT** a parcel of land located in the Southeast Quarter (1/4) of the Southeast Quarter (1/4) of said Section Thirteen (13), more particularly described as follows, to-wit: Beginning at the Southeast corner of said Section Thirteen (13); thence North 90°00'00" West 547.53 feet along the south line of said Section Thirteen (13); thence North 00°16'42" East 440.23 feet; thence North 88°25'21" East 553.21 feet to the East line of said Section Thirteen (13); thence South 00°57'27" West 455.51 feet to the point of beginning, and containing 5.66 acres; **AND** the Southwest Fractional Quarter (1/4) of the Southwest Quarter (1/4) of Section Eighteen (18), Township Seventy-four (74) North, Range Twenty-seven (27) West of the 5th P.M., Madison County, Iowa; **AND** the West Half (1/2) of the Northeast Quarter (1/4) of Section Twenty-five (25), Township Seventy-four (74) North, Range Twenty-eight (28) West of the 5th P.M., Madison County, Iowa.

1. JoAnn K. Berry is the trustee of the Clyde E. Bierma Trust dated December 3, 2002 to which the above described real estate was conveyed by Clyde E. Bierma, a single person, pursuant to an instrument recorded on December 11, 2002 in Book 734, Page 165, in the Office of the Recorder of Madison County, Iowa.

2. JoAnn K. Berry is the presently existing trustee under the Clyde E. Bierma Trust. Clyde E. Bierma was the original trustee of said trust. Clyde E. Bierma passed away on February 11, 2018, and pursuant to the terms of the trust, JoAnn K. Berry is the successor trustee of said trust. JoAnn K. Berry as trustee is authorized to transfer the

above described real estate to JoAnn K. Berry, individually, as part of the distribution of the Clyde E. Bierma Trust, and without any limitation or qualification whatsoever.

3. The Clyde E. Bierma Trust is in existence, and JoAnn K. Berry, as trustee, is authorized to transfer the above described real estate free and clear of any adverse claims.


4. The grantor of the trust, Clyde E. Bierma, passed away on February 11, 2018, and as a result of his death the trust is now irrevocable. None of the beneficiaries of trust, except Clyde E. Bierma, 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 Clyde E. Bierma 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.

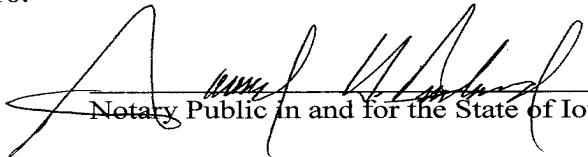
6. This affidavit is filed pursuant to Section 450.22(4) of the Code of Iowa for the purpose of establishing of record nonliability for Iowa inheritance tax and Iowa estate tax without the filing of an inheritance/estate tax clearance. This affidavit is further filed to clear title to the real estate described herein.

7. Form 706, United States Estate Tax Return, is not required to be filed for Clyde E. Bierma.

Further this affiant sayeth not.

  
JoAnn K. Berry

Subscribed and sworn to before me and in my presence by the said JoAnn K. Berry this 28<sup>th</sup> day of December, 2018.

  
Notary Public in and for the State of Iowa.

