



LISA SMITH, COUNTY 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

**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 "A" of the North Street Townhouse Association Regime in the Original Town of Winterset, Madison County, Iowa, AND an undivided interest in the common areas and facilities thereof, as provided in the Townhouse Declaration, filed in Book 2001, Page 2018, on May 18, 2001 in the Office of the Recorder of Madison County, Iowa, and any supplements and amendments thereto.

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 pursuant to an instrument recorded on July 21, 2011 in Book 2011, Page 1895, 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 Joseph Anthony Daggett and Roberta B. Daggett, husband and wife, 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

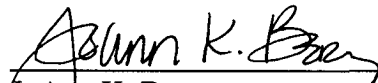
property at death or through any other nonprobate transfer solely to individuals listed in Section 450.9 as individuals that are entirely exempt from Iowa inheritance tax.

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.

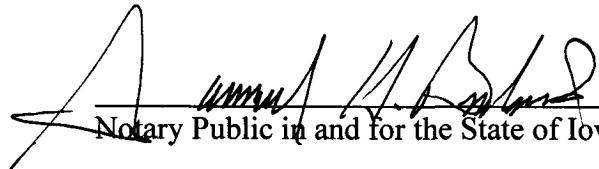
7. Form 706, United States Estate Tax Return, is not required to be filed for Clyde E. Bierma.

Further this affiant sayeth not.

Dated January 24, 2019.

  
JoAnn K. Berry

Subscribed and sworn to before me and in my presence by the said JoAnn K. Berry this 24th day of January, 2019.

  
Notary Public in and for the State of Iowa.

