



Book 2018 Page 3042

Document 2018 3042 Type 03 005 Pages 2

Date 10/25/2018 Time 3:09:05PM

Rec Amt \$12.00 Aud Amt \$5.00

Daneen Schindler, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA

Prepared by and return to:  E. Michael Carr, PO Box 333, Manchester, Iowa 52057 (563) 927-4164

AFFIDAVIT

STATE OF IOWA, DELAWARE COUNTY, ss:

The undersigned after being duly sworn on oath states as follows:

1. I am the surviving spouse of Gary D. Johnson who died on July 21, 2013.
2. This affidavit has to do with the following described real estate:

Lot Six Hundred Twenty One (621), Manchester, Iowa, according to plat recorded in Book I L.D., Pages 284-285
3. Gary D. Johnson owned a one-half interest in the above described real estate at the time of his death.
4. Gary D. Johnson was survived by the undersigned and three children namely, Rhonda Johnson – Scovel, Misti Jorgensen and Gary Stinson.
5. No estate for Gary D. Johnson was ever opened nor will there be any administration thereof.
6. Pursuant to Section 633.212 of the laws of intestate succession of the State of Iowa in effect at the time of his death all property not held in joint tenancy with right of survivorship owned by the decedent at the time of his death passed to his surviving spouse for the reason that the net value of the Estate of Gary D. Johnson was under \$50,000.00. Therefore the one half share of the above described real estate owned by Gary D. Johnson at his death passed to his surviving spouse.
7. There was no liability for any federal estate tax since the value of the property owned by Gary D. Johnson was far below the amount of \$5,250,000.00 allowed as the

federal unified credit exclusion equivalent for the year 2013. Therefore, there was no requirement to file a United States Estate Tax Return.

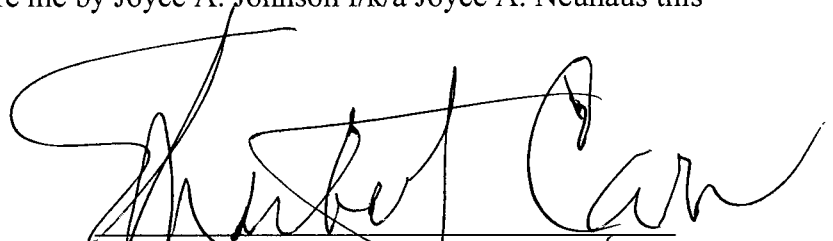
8. The only inheritance tax required to be paid was the tax on the real estate inherited by his brother Randy Johnson and this has been paid in full. The property inherited by the undersigned surviving spouse was exempt from inheritance tax.
9. This affidavit is prepared and filed for title purposes.

Dated this 24th day of October, 2018.


Joyce A. Johnson f/k/a Joyce A. Neuhaus

Subscribed and sworn to before me by Joyce A. Johnson f/k/a Joyce A. Neuhaus this
24th day of October, 2018.




Notary Public in and for the State of Iowa