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Taxpayer/Return to Address:
Kelly D. Salow
24704-207th Avenue
Delhi, Iowa 52223

**AFFIDAVIT OF SURVIVING SPOUSE
FOR CHANGE OF TITLE TO REAL ESTATE**

STATE OF IOWA)
) ss:
COUNTY OF DELAWARE)

I, Kelly D. Salow, being first duly sworn on oath, depose and state as follows:

1. I am the surviving spouse of Mary E. Salow, who died on the 25th day of December, 2019.

2. The following described real estate was owned only by Mary E. Salow and this Affiant, as joint tenants with full rights of survivorship, at the time of Mary E. Salow's death:

Parcel 2021-34, part of the NW $\frac{1}{4}$ SE $\frac{1}{4}$ and part of the SW $\frac{1}{4}$ SE $\frac{1}{4}$, Parcel 2021-35, part of the SW $\frac{1}{4}$ SE $\frac{1}{4}$, Parcel 2021-36, part of the NE $\frac{1}{4}$ SE $\frac{1}{4}$, and Parcel 2021-37, part of the NE $\frac{1}{4}$ SE $\frac{1}{4}$, said parcels being set forth within a Plat of Survey dated 4/19/2021 and recorded in Book 2021 Page 1398, records of the Delaware County Iowa Recorder, and all lake frontage adjacent to Parcel 2021-34 and Parcel 2021-35 as more fully described in a Quit Claim Deed dated May 17, 2009 and recorded in Book 2010 Page 206, records of the Delaware County, Iowa Recorder, all in Section 14, T88N, R5W of the Fifth P.M., Delaware County, Iowa.

3. That as all beneficiaries of the assets of Mary E. Salow are exempt from Iowa inheritance taxes pursuant to Iowa Code §450.9 (2021) and as the requirements of Iowa

Code §450.22(3) have been satisfied, no Iowa inheritance taxes are due as a result of the death of Mary E. Salow and no Iowa inheritance tax return is required to be filed.

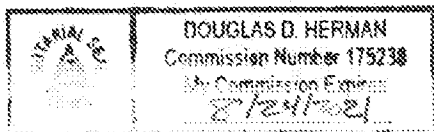
4. Form 706, United States Estate Tax Return, is not required to be filed and no federal estate taxes are due as a result of the death of Mary E. Salow.

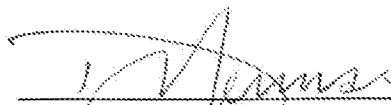
5. This Affiant hereby requests that the Auditor enter this information on the transfer books pursuant to Iowa Code §558.66.



Kelly D. Salow

Subscribed and sworn to before me by Kelly D. Salow this 8th day of August, 2021.





Notary Public in and for the State of Iowa