

Recorded: 8/31/2021 at 1:19:50.0 PM
County Recording Fee: \$167.00
Iowa E-Filing Fee: \$3.00
Combined Fee: \$170.00
Revenue Tax:
Delaware County, Iowa
Daneen Schindler RECORDER
BK: 2021 PG: 3111

AFFIDAVIT EXPLANATORY IF TITLE

Recorder's Cover Sheet

Preparer Information: Chris M Even, 225 1st Avenue East, Dyersville, IA 52040, Phone: 563-875-9112

Return Document To: Chris M Even, 225 1st Avenue East, Dyersville, Iowa, 52040

Legal Description: See Page 2

Document or instrument number of previously recorded documents:

AFFIDAVIT EXPLANATORY OF TITLE

TO WHOM IT MAY CONCERN:

Regarding the following real estate:

All interest in Lot 3 of the Southwest Quarter (SW1/4) of the Southwest Quarter (SW1/4), except that portion used for road, described as commencing at the Southeast corner of said Lot 7, and running thence North to a point 20 feet North of the Southwest corner of said Lot 4, thence West 20 feet, thence South to the South line of Lot 7, thence East 20 feet to the point of beginning and that part of Lot 3 of the Subdivision of the Southwest Quarter (SW1/4) of the Southwest Quarter (SW1/4) of Section 25, Township 89 North, Range 4, West of the 5th P.M., according to the plat recorded in Book A Plats, Page 72 (described as commencing at the Southwest corner of Lot 2 of said Subdivision, and running thence South 143 feet, thence East 180 feet, thence North 143 feet, thence West 180 feet to the point of beginning, subject to easements of record); and North 11 feet of Lot 7 of the Southwest Quarter (SW1/4) of the Southwest Quarter (SW1/4), except the East 20 feet thereof, and the West 46 feet of the East 66 feet of Lot 7, except the North 11 feet thereof, all in Section 25, Township North, Range 4 in the City of Earlville, Delaware County, Iowa, consisting of 7.38 Acres more or less

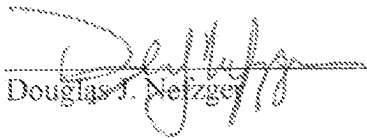
The undersigneds, Douglas J. Nefzger, David J. Nefzger, Paul J. Nefzger, Ann E. Ripley, and Catherine M. McGee, being first duly sworn (affirmed) upon oath depose and state as follows:

1. Donald G. Nefzger died testate a resident of Manchester, Delaware County, Iowa on the 9th day of September, 2014.
2. Decedent's Last Will and Testament was admitted to probate on the 16th day of September, 2014 in the Iowa District Court for Delaware County; Letters

of Appointment were issued to Douglas J. Nefzger and David J. Nefzger; copies attached.

3. Notice of the probate of the Will was properly published and Notice was given to the descendents of Donald G. Nefzger, specifically Douglas J. Nefzger, Catherine M. McGee, David J. Nefzger, Paul J. Nefzger, and Ann E. Ripley; copies attached.
4. A Report and Inventory, as amended, was filed in Decedent's Estate on February 17, 2015; copy attached.
5. Decedent died owning a one-fifth interest in the above referenced real estate.
6. That the above referenced one-fifth interest of Donald G. Nefzger was inadvertently omitted from the Report and Inventory and subsequently not subject to probate nor duly administered upon.
7. A Final Report in the Estate was filed on July 20, 2015. Said Final Report stated no inheritance tax was due as the heirs were all children of the Decedent (Iowa Code Chapter 450) and all debts and expenses were paid. An Order Approving the Final Report, discharging the Executors, and closing the estate was subsequently filed on July 21, 2015. No Federal Estate tax return was required; copies attached.
8. Five years have passed since the closure of said Estate of Donald G. Nefzger.
9. The undersigneds are the only named beneficiaries and survivors of the decedent.
10. The undersigned Affiants request the heretofore referenced real estate be offered for sale.
11. The undersigned Affiants further affirm under penalty of perjury that this Affidavit Explanatory of Title is true and correct, made from personal knowledge of the undersigneds, and is for the purpose of confirming title to the above described real estate.

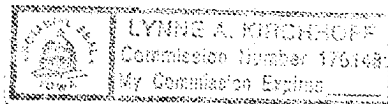
This page is attached to Affidavit Explanatory

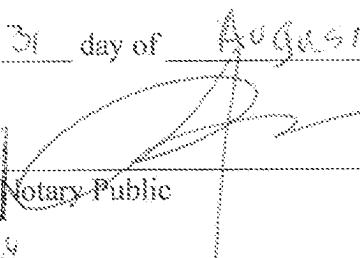

Douglas J. Nefzger

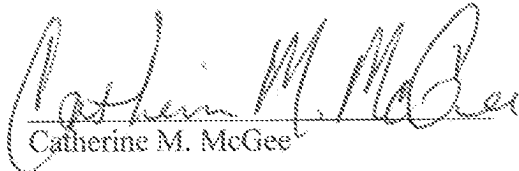
Dated: 8-31-21

STATE OF IOWA; COUNTY OF DUBOUE: SS:

Signed and sworn to (or affirmed) before me on the 31 day of August, 2021, by
Douglas J. Nefzger.



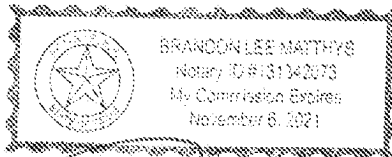

Notary Public

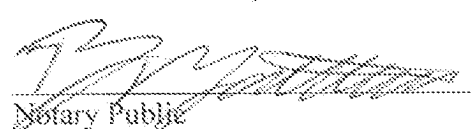

Catherine M. McGee

Dated: Aug. 27, 2021

STATE OF TEXAS; COUNTY OF COLLIN: SS:

Signed and sworn to (or affirmed) before me on the 23rd day of August, 2021, by
Catherine M. McGee.



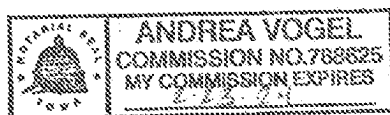

Notary Public


David J. Nefzger

Dated: 8/27/21

STATE OF IOWA; COUNTY OF Linn: SS:

Signed and sworn to (or affirmed) before me on the 27 day of August, 2021, by
David J. Nefzger.




Notary Public

This page is attached to Affidavit Explanatory

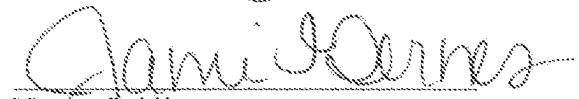
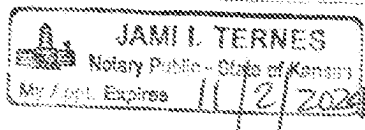
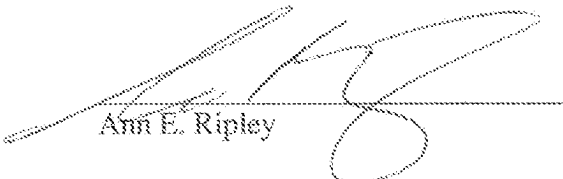


Paul J. Nefzger

Dated: 08/20/2021

STATE OF KANSAS; COUNTY OF Sumner : SS:

Signed and sworn to (or affirmed) before me on the 19 day of August, 2021, by Paul J. Nefzger.

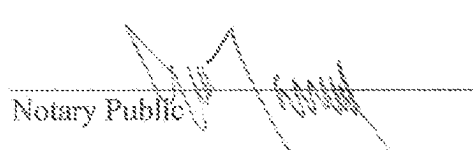

Notary Public

Ann E. Ripley

Dated: August 16/2021

CITY OF EDMONTON; PROVINCE OF ALBERTA, CANADA SS:

Signed and sworn to (or affirmed) before me on the 16 day of August, 2021, by Ann E. Ripley.


Notary Public

Sanjiv Javaid-Barrister & Solicitor
Notary Public and Commissioner for
Oaths in the Province of Alberta
10821-124 Street Edmonton, AB T5N 1S5
Ph: (780) 717-0384 Email: sj@sjlaw.ca

NO LEGAL ADVICE
SOUGHT OR GIVEN



THE IOWA DISTRICT COURT

DELAWARE COUNTY

IN THE MATTER OF
THE ESTATE OF

DONALD G. NEFZGER

Deceased

Probate No. ESPR- 5807PETITION FOR PROBATE OF WILL
AND APPOINTMENT OF EXECUTOR(S)STATE OF IOWA, COUNTY OF DELAWARE, ss:

The undersigned being first duly sworn (or affirmed) states as follows:

1. Donald G. Nefzger died at Manchester, Iowa
on the 9th day of September, 2014, then domiciled in and a resident of
Delaware County, Iowa, and at the time of death,
or afterwards, had property in this County subject to administration.
2. Said decedent made and executed an instrument designated as a Last Will and Testament, dated
the 7th day of October, 1976,

(Designate Codicil(s) if any, with date(s))

filed herein, and the undersigned petitions that the same be admitted to Probate in this Court as provided
by law.

3. The undersigned Son petitions that
(Indicate relationship or interest)

Douglas J. Nefzger and David J. Nefzgera qualified person(s) or corporation whose address(es) (is) (are) respectively
4224 Stewart Lane, Cedar Falls, Iowa 50613;1736 Seminole Avenue, Cedar Rapids, Iowa 52405

be appointed Executor(s) without bond.

Strike (A) or (B)

4. (A) Said nominee(s) (is) (are) nominated in said Will, to act without bond.

(B) ~~The person or corporation nominated in said Will (is) (are) not proposed as Executor(s) because:~~

★ 5. If bond is required under the Will the estimated value of the personal property of the estate plus the
estimated gross annual income of the estate during the period of administration is \$ No

6. The undersigned personally knows that the statements herein made are true, as such petitioner
verily believes.

WHEREFORE, the undersigned prays that this affidavit be treated as a Petition for Probate of Will and
Appointment of Executor(s) with appropriate orders accordingly.

I certify under penalty of perjury and pursuant to the laws of the State of Iowa that the preceding is true
and correct.

- ★ Omit if no bond is required.
For waiver of bond see
Official Form No. P228

Douglas J. Nefzger

Petitioner

Address 4224 Stewart LaneCedar Falls, Iowa 50613

Probate Code Sections 290-293
inclusive and 12 and 170 (Foreign
Executor, Sections 502 and 503
do not use this form)



THE IOWA DISTRICT COURT

DELAWARE COUNTY

IN THE MATTER OF
THE ESTATE OFProbate No. ESPR- 5801Donald G. Nefzger

Deceased.

ORDER ADMITTING WILL

[and Codicil(s), if any]

TO PROBATE
AND APPOINTING EXECUTOR(S)

On the 16 day of Sept, 2014, this matter comes on for hearing of the proof
of the instrument(s) dated the 7th day of October, 1976,

[Describe Codicil(s), if any, with date(s)]

filed herein and purporting to be the Last Will and Testament and Codicil(s) of the above named decedent,
and the evidence being seen and heard in the manner provided by law, it is found*

that said instrument(s) (was) (were) executed and witnessed as provided by law; and (is) (are) the Last Will
and Testament

[Codicil(s), if any]

of the above named decedent; that the Executor(s) hereinafter named (is) (are) qualified to act in such
capacity.

IT IS THEREFORE ORDERED AND ADJUDGED that the above described instrument(s) (is) (are) admitted
to probate as the Last Will and Testament

[Codicil(s), if any]

of said decedent, and Douglas J. Nefzger and David J. Nefzger (is) (are) appointed Executor(s) thereof
with 0 bond fixed at \$.
Corporate Private

*This space is reserved to insert a finding of
the giving of notice where the Clerk of
Court has ordered notice, such as "...that
due and legal notice of the time and place of
hearing has been given as heretofore
ordered."

JUDGE

OF SAID COURT

CLERK

Tracey

Probate Code Sections 293 and 298-299

IN THE IOWA DISTRICT COURT FOR DELAWARE COUNTY

IN THE MATTER OF THE

ESTATE OF DONALD G NEFZGER

Case No. 01281 ESPR005807

**Certificate of Admission
of Will to Probate**

Docket Event Code: COAW

I hereby certify that the Will/Codicil(s) of DONALD G NEFZGER, deceased, was duly proved, and admitted to probate and recorded in said District Court, in accordance with Iowa Code section 633.300.

Will/Codicil(s) filed on 9/16/2014.

Dated: 09/16/2014

/s/ LINNY EMRICH

Clerk of Court/Designee
DELAWARE County



IN THE IOWA DISTRICT COURT FOR DELAWARE COUNTY

IN THE MATTER OF THE
ESTATE OF DONALD G NEFZGER

Case No. 01281 ESPR005807

Letters of Appointment

Docket Event Code: LEAP

KNOW ALL PERSONS BY THESE PRESENTS:

That having been duly appointed and qualified as Co-Executors of the above entitled matter,

DOUGLAS J. NEFZGER AND DAVID J. NEFZGER

ARE vested with all powers authorized by law in the premises.

Letters issued: 9/16/2014



/s/ LINNY EMRICH

Clerk of Court/Designee
DELAWARE County

ESPR5807

Last Will and Testament

OF

DONALD G. NEFZGER

FILED
2014 SEP 16 AM 11:04
CLERK OF COURT
DELAWARE COUNTY, IOWA

I, Donald G. Nefzger, a resident of Delaware County, Iowa, declare this to be my will, hereby revoking all other wills and testamentary instruments which I may have at any time heretofore made.

ARTICLE I. I declare that I am married and my wife's name is Rosemary Nefzger; I have five children now living, namely, my sons, Douglas J. Nefzger, David J. Nefzger, and Paul J. Nefzger; and my daughters, Ann E. Nefzger and Catherine M. Nefzger; and I have no deceased children.

ARTICLE II. I give, devise and bequeath, all of my property, real, personal and mixed, of which I may die seized or possessed, or to which I may be entitled, wherever the same may be situated, including any property over which I may have power of appointment, as follows:

a. To my wife, Rosemary Nefzger, if she survives me for thirty days, meaning until twelve o'clock noon, Central Standard Time, of the thirtieth day following my death.

b. If my said wife does not so survive me, to my descendants who survive me, per stirpes.

ARTICLE III. I appoint my wife, Rosemary Nefzger, to be executrix of this my Last Will and Testament, and if for any reason she shall fail or cease so to serve, I nominate and appoint in her place Douglas J. Nefzger and David J. Nefzger, as co-executors.

ARTICLE IV. I request that no executrix, executor or guardian hereunder, be required to give any bond, and that if, notwithstanding this request, any bond is required by any law, the statute or rule of Court, no sureties be required thereon.

In Witness Whereof, I have subscribed my name and affixed my seal hereto this 7th day of October, 1976.

WITNESSES:

Lila Quenemann

Kathleen M. O'Connell

Donald Nefzger

The foregoing instrument, consisting of two typewritten pages, including the page on which this attestation clause appears, was at the date thereof signed, published and declared by the said Donald G. Nefzger to be his Last Will and Testament, in the presence of us, who, at his request and in his presence and in the presence of each other, have subscribed our names as witnesses thereof; and we hereby certify that the above-named testator was of sound and disposing mind and memory at the time of the execution thereof and over twenty-one years of age.

Lila Quenemann of Manchester, Iowa.

Kathleen M OConnell of Manchester, Iowa.

FILED

2014 OCT -6 AM 11:43

DELAWARE COUNTY, IOWA

NOTICE

In the County of Delaware, State of Iowa, the undersigned, Douglas J. Netfzer and David J. Netfzer, Executors of the Estate of Douglas G. Netfzer, deceased, do hereby certify that on the 1st day of September, 2014, the last will and testament of Douglas G. Netfzer, deceased, bearing date of the 7th day of October, 1975, was admitted to probate in the above named court and that Douglas J. Netfzer and David J. Netfzer were appointed executors of the estate. Any action to set aside the said will or the appointment of said court of said county will be barred to come from the date of the second publication of this notice, and from the date of mailing of the said will and devisees under the said wills and devisees are reasonably ascertainable, or thereafter.

No person indebted to the estate is required to make payment to the undersigned, and creditors of the estate shall file them with the clerk of the said district court, as provided by law, duly authenticated, and unless so filed by the later to occur of the second publication of this notice or one month after the expiration of this notice (unless otherwise directed or provided by statute) forever barred.

Dated this 16th day of September, 2014.

Douglas J. Netfzer and David J. Netfzer
Executors of estate

Robert L. Hacey, Esq., Attorney at Law
105 N. Franklin St., P.O. Box 279
Manchester, IA 52057

Date of second publication:
1st day of October, 2014.
Probate Code Section 304

Publish: 9/24/14, 10/1/14

Sandi Garfoot

being duly sworn, doth depose and
say that he/she is an authorized
representative of the

MANCHESTER PRESS

a weekly newspaper published by News
Publishing Co. Inc. at

Manchester in Delaware County, Iowa

and that an advertisement of which the
annexed is a true copy, taken from said

paper, was published therein on

Sept 24, 2014
Oct 1, 2014

SIGNED

DATED

Sandi Garfoot
10-1-14

Dane S. Baumgartner

Notary Public, State of Wisconsin

My Commission Expires 9/24/18

of Lines

41

of Weeks Published

2

Printers Fee \$

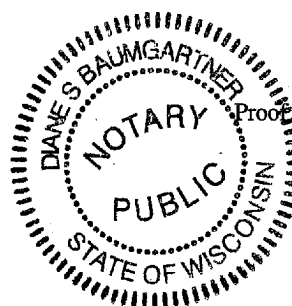
50.34

Proof of Publication \$

1.00

Total \$

51.34





THE IOWA DISTRICT COURT
DELAWARE COUNTY

IN THE MATTER OF
THE ESTATE OF
DONALD G. NEFZGER, DECEASED

No. ESPR-005807

AFFIDAVIT OF MAILING NOTICE

STATE OF IOWA, COUNTY OF DELAWARE, ss:

The undersigned, first being duly sworn (or affirmed), states that on the 8th day of October, 2014, he/she personally mailed to each of the following named persons a Notice (a true copy of which Notice is attached hereto and made a part hereof),

by ordinary mail, each such notice, together with other enclosures if so indicated above, being mailed in a sealed envelope with proper postage thereon, addressed to the said persons respectively, at their last known Post Office addresses, by depositing the same on said date in a United States Post Office mail receptacle in said County, to-wit:

Douglas J. Nefzger, 4224 Stewart Lane, Cedar Falls, Iowa 50613
David J. Nefzger, 1736 Seminole Avenue, NW, Cedar Rapids, Iowa 52405
Paul J. Nefzger, 1617 Delrose Street, Wellington, Kansas 67152
Ann E. Ripley, 717 Hooke Place, Edmonton, Alberta, Canada T5A 5H4
Catherine M. McGee, 8001 Stone Ridge Drive, Plano, Texas 75025

(If return receipts are required so state and attach)

Janice Russ

Janice Russ (Affiant)

This record was acknowledged before me this 8th day of October, 2014, by Janice Russ



DAVID C. TRACEY
COMMISSION # 400124
MY COMMISSION EXPIRES
01-09-15

David C. Tracey

Signature of Notary Public
(OR) Clerk of said District Court

* If there are other enclosures, such as Final Report, Annual Report, etc., so state
Probate Code Sections 38, 40 and 47.



THE IOWA DISTRICT COURT

DELAWARE COUNTY

IN THE MATTER OF THE ESTATE OF

Probate No. ESPR-005807Donald G. Nefzger

Deceased.

NOTICE OF PROBATE OF WILL, OF
APPOINTMENT OF EXECUTOR, AND
NOTICE TO CREDITORSTo All Persons Interested in the Estate of Donald G. NefzgerDeceased, who died on or about September 9, 2014:

You are hereby notified that on the 16th day of September, 2014, the last will and testament of Donald G. Nefzger, deceased, bearing date of the 7th day of October, 1976,

was admitted to probate in the above named court and that Douglas J. Nefzger and David J. Nefzger was appointed executor of the estate. Any action to set aside the will must be brought in the district court of said county within the later to occur of four months from the date of the second publication of this notice or one month from the date of mailing of this notice to all heirs of the decedent and devisees under the will whose identities are reasonably ascertainable, or thereafter be forever barred.

Notice is further given that all persons indebted to the estate are requested to make immediate payment to the undersigned, and creditors having claims against the estate shall file them with the clerk of the above named district court, as provided by law, duly authenticated, for allowance, and unless so filed by the later to occur of four months from the second publication of this notice or one month from the date of mailing of this notice (unless otherwise allowed or paid) a claim is thereafter forever barred.

Dated this 16th day of September, 2014.Douglas J. Nefzger and David J. Nefzger Executor of estate4224 Stewart Lane, Cedar Falls, Iowa 50613;
1736 Seminole Avenue, Cedar Rapids, Iowa 52405

Address

* Designate Codicil(s) if any, with date(s).

David C. Tracey, ICIS PIN No: AT0007922

Attorney for executor

Tracey & Tracey105 N. Franklin St. P.O. Box 279, Manchester, IA 52057

Address

Date of second publication

1st day of October, 2014

(Date to be inserted by publisher)

Probate Code Section 304

IN THE DISTRICT COURT OF IOWA IN AND FOR DELAWARE COUNTY

IN THE MATTER OF THE ESTATE)
)
)
 OF)
)
)
 DONALD G. NEFZGER, DECEASED)

PROBATE NO. ESPR-005807
AMENDMENT TO INVENTORY

15 FEB 17 AM 9:41

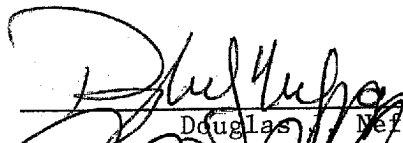
Come Now Douglas J. Nefzger and David J. Nefzger, Co-Executors in the above estate, and state to the Court as follows:

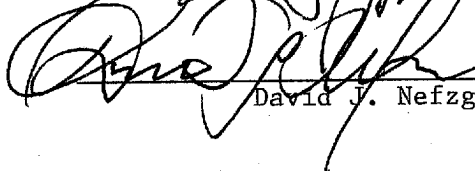
1. Schedule A should now read \$1,376,688.00, which is the actual sale price.

2. This makes the Recapitulation now total \$1,528,108.82.

3. The total on Page 1 of the Inventory should now read \$1,528,108.82.

Dated this 30th day of January, 2015.



Douglas J. Nefzger


David J. Nefzger



THE IOWA DISTRICT COURT

DELAWARE COUNTY

IN THE MATTER OF THE ESTATE OF
DONALD G. NEFZGERPROBATE NO. ESPR-005807

CIT NO. _____

REPORT AND INVENTORY

DECEASED

Regular estate (Chapter 633) ☒
Small estate (Chapter 635) ☐
CIT (Chapter 450.22) ☐The undersigned Executor ☒, Administrator ☐, or other _____

(capacity)

whose name and post office address is: Douglas J. Nefzger, 4224 Stewart Lane, Cedar Falls, Iowa 50613;
David J. Nefzger, 1736 Seminole Avenue, NW, Cedar Rapids, Iowa 52405
reports as follows:

Name of Decedent	Age	Last Residence	Date of Death
Donald G. Nefzger	89	Manchester, Iowa	09/09/14

1. The designated attorney is: David C. Tracey

whose address and telephone number is:

105 N. Franklin St. P.O. Box 279, Manchester, IA 52057(563) 927-49252. Amount of gross estate for Federal Estate Tax purposes: \$1,068,068.82Will a Federal Estate Tax Return be filed? Yes ☐, No ☒.3. The decedent died testate ☒, intestate ☐.4. If testate, was a child born to or adopted by decedent after execution of the Will? Yes ☐, No ☒. If yes, include each such child in 6. below:5. Did decedent leave a surviving spouse? Yes ☐, No ☒.

6. List (a) surviving spouse, if any, (b) beneficiaries under decedent's will, (c) heirs at law, (d) transferees, and (e) surviving joint tenants.

Name	Age	Post Office Address	Relationship to Decedent
Douglas J. Nefzger	Adult	4224 Stewart Lane, Cedar Falls, Iowa 50613	Son
David J. Nefzger	Adult	1736 Seminole Avenue, NW Cedar Rapids, Iowa 52405	Son
Paul J. Nefzger	Adult	1617 Delrose Street Wellington, Kansas 67152	Son
Catherine M. McGee	Adult	8001 Stone Ridge Drive Plano, Texas 75025	Daughter
Ann E. Ripley	Adult	717 Hooke Place Edmonton, Alberta, Canada T5A 5H4	Daughter

Estate of: Donald G. Nefzger

SCHEDULE A - REAL ESTATE

(Jointly owned property must be disclosed on Schedule E.)

Item Number	Description	Alternate Valuation Date	Alternate Value	Value at Date of Death
1	NW¼ of NE¼ and NE¼ of NW¼, all in Sec 12, Twp 89 North, Range 5, West of 5th P.M. and Also the W½ of the NWfr¼ of Section 7, Twp 89 North, Range 4, West of the 5th P.M., Delaware County, Iowa.			\$916,648.00
TOTAL. Enter in the Recapitulation				\$916,648.00

SCHEDULE A

Estate of: Donald G. Nefzger

SCHEDULE C - MORTGAGES, NOTES AND CASH

(Jointly owned property must be disclosed on Schedule E.)

Item Number	Description	Alternate Valuation Date	Alternate Value	Value at Date of Death
1	Grundy National Bank, Manchester, Iowa Checking Account			\$19,248.92
2	Grundy National Bank, Manchester, Iowa Savings Account			\$6,844.26
3	University of Iowa Community Credit Union CD's			\$24,583.46
TOTAL. Enter in the Recapitulation				\$50,676.64

SCHEDULE C

Estate of: Donald G. Nefzger

SCHEDULE D - INSURANCE ON THE DECEDENT'S LIFE

Identify policy or contract, designated beneficiary, amount, and show value. Also identify each item as to whether it is includable or excludable in the estate subject to Iowa inheritance tax.

Item Number	Description	Alternate Valuation Date	Alternate Value	Value at Date of Death
1	Protective Life Insurance Company			\$15,944.29
2	VA Beneficiaries: Children			\$27,759.00
TOTAL				\$43,703.29
Less amounts excluded for Iowa inheritance tax				\$43,703.29
Amount subject to Iowa inheritance tax. Enter on the Recapitulation				\$0.00

SCHEDULE D

Estate of: Donald G. Nefzger

**SCHEDULE F - MISCELLANEOUS PROPERTY NOT
REPORTABLE UNDER ANY OTHER SCHEDULE**

(Joint owned property must be disclosed on Schedule E.)

1. Did the decedent, at the time of death, own any articles of artistic or collectible value in excess of \$3,000 or any collections whose artistic or collectible value combined at date of death exceeded \$3,000?

If "Yes", full details must be submitted on this schedule.

YES	NO
	X

2. Has the decedent's estate, spouse, or any other person, received (or will receive) any bonus or award as a result of the decedent's employment or death?

If "Yes", full details must be submitted on this schedule.

YES	NO
	X

3. Did the decedent at time of death have, or have access to, a safe deposit box?

If "Yes", state locations, and if held in joint names of decedent and another, state name and relationship of joint depositor. Grundy National Bank, Manchester, Iowa

If any of the contents of the safe deposit box are omitted from the schedules in this return, explain fully why omitted.

YES	NO
X	

4. Did the decedent, at the time of death, own any other miscellaneous property not reportable under any other schedule?

If "Yes", full details must be submitted on this schedule.

YES	NO
X	

Item Number	Description	Alternate Valuation Date	Alternate Value	Value at Date of Death
1	Household Goods			\$1,000.00
2	Van			\$1,000.00
TOTAL. Enter in the Recapitulation				\$2,000.00

SCHEDULE F

Estate of: Donald G. Nefzger

SCHEDULE I - ANNUITIES

Not for use with Iowa Form 706

List the full amount of each annuity payable as a result of the decedent's death. As part of the description of the annuity, identify the amount payable and the beneficiary of the annuity.

Item Number	Description	Alternate Valuation Date	Alternate Value	Value at Date of Death
1	American Funds			\$29,482.61
2	Midland National			\$45,062.92
3	Farm Bureau			\$24,198.65
TOTAL				\$98,744.18
Enter on the Recapitulation				\$98,744.18

SCHEDULE I



QUESTIONNAIRE AND RECAPITULATION

Answer all questions. Include all items subject to Iowa Inheritance tax
ATTACH ONLY SCHEDULES APPLICABLE. If Schedule is not attached, state NONE.

A. Did the decedent at time of death \$ 916,648.00 A
own any real estate not held in joint
tenancy? If yes, complete Schedule A.

B. Did the decedent at time of death \$ 0.00 B
own any stocks or bonds not held in joint
tenancy? If yes, complete Schedule B.

C. Did decedent at time of death own \$ 50,676.64 C
any mortgages, notes or cash not held in
joint tenancy? If yes, complete
Schedule C.

D. Is there any insurance on the life of \$ 0.00 D
the decedent? If yes, complete
Schedule D.

E. Did decedent at time of death own \$ 0.00 E
any property held in joint tenancy with
spouse?

E-1. Did decedent at the time of death \$ 0.00 E-1
own any property held in joint tenancy
with others? If yes, complete
Schedule E-1.

F. Did decedent at time of death own \$ 2,000.00 F
any other property not shown on any
other schedule? If yes, complete
Schedule F.

F-1. If intestate or election to take \$ 0.00 F-1
against the Will, did decedent at the time
of death own any property exempt from
execution? If yes, complete
Schedule F-1.

G. Did decedent make any gift within \$ 0.00 G
three years of death in excess of the gift
tax exclusions allowable under I.R.C. §
2503(b) and (e)? Did the decedent,
prior to death, make any transfer where
the decedent retained a life estate or
interest, or which were to take effect in
possession or enjoyment at death? If
the answer to either question is yes,
complete Schedule G.

H. Did the decedent possess a general \$ 0.00 H
power of appointment over any property,
or did the decedent exercise or release a
general power of appointment within
three years of death? If yes, complete
Schedule H.

I. Did the decedent own or have an \$ 98,744.18 I
interest in any annuities, supplementary
or other income contracts, retirement
benefits, or pension funds? If yes,
complete Schedule I.

TOTAL (Iowa gross estate) \$ 1,068,068.82

INFORMATION RESPONSIVE TO SECTIONS
633.361.9, 12 AND .13, THE CODE.

1. Did the decedent die owning real \$ NONE
estate located outside the State of Iowa
not otherwise reported? If yes, attach
Schedule showing extent of interest,
legal description, and estimated value

2. Is any property required to be \$ NONE
reported for federal estate tax purposes
which is not included in the Iowa gross
estate or on line 1 above? If yes, attach
Schedule showing items and values.

3. Was any gift made by decedent that \$ NONE
reduced the amount of the unified credit
available for federal estate tax
purposes? If yes, attach Schedule
showing the description and value of the
gift, date and amount of unified credit
claimed.

CERTIFICATION

I certify under penalty of perjury and pursuant to the laws of the State of Iowa that the preceding is true and correct.

Date
12/1/14
12/4/14

Capacity or Title
Co-Executor
Co-Executor

Signature
Douglas J. Nefzger
David J. Nefzger

Estate of Donald G. Nefzger, Deceased.

This form is in compliance with Administrative Directive of the State Court Administrator 2014-1

Iowa Department of Revenue Income Tax Certificate of Acquittance

Date: June 9, 2015

REF #2015148700087

County: DELAWARE

Probate No.: 005807

Upon examination of the income tax records of the Department, it is certified that NO STATE INCOME TAX is due in the DONALD G NEFZGER ESTATE as reported to the Department.

DAVID C TRACEY
PO BOX 279
MANCHESTER IA 52057



Bill Watson, Public Service Executive II

D014

FILED
2015 JUN 25 AM 11:31
CLERK OF COURT
DELAWARE COUNTY, IOWA

IN THE DISTRICT COURT OF IOWA IN AND FOR DELAWARE COUNTY

IN THE MATTER OF THE ESTATE)
)
)
 OF)
)
)
 DONALD G. NEFZGER, DECEASED)

PROBATE NO. ESPR-005807
FINAL REPORT

FILED
2015 JUL 20 AM 11:13
CLERK OF COURT
DELAWARE COUNTY, IOWA

Come Now the Co-Executors in the above entitled estate and in this Final Report state to the Court as follows:

1. That the decedent died seized of real estate at the time of his death. However, the same has been sold and conveyed and the proceeds thereof accounted for by the Co-Executors in accordance with the laws of the State of Iowa.

2. That the decedent, Donald G. Nefzger, died testate.

3. That no spouse survived the decedent.

4. That the name and place of residence of each of the distributees and their relationship to the decedent are as follows:

Douglas J. Nefzger, Adult, Son, 4224 Stewart Ln., Cedar Falls, IA 50613
David J. Nefzger, Adult, Son, 1736 Seminole Ave., NW, Cedar Rapids, IA 52405
Paul J. Nefzger, Adult, Son, 1617 Delrose St., Wellington, KS 67152
Catherine M. McGee, Adult, Daughter, 8001 Stone Ridge Dr., Plano, TX 75025
Ann E. Ripley, Adult, Daughter, 717 Hooke Pl., Edmonton, Alberta, Canada
T5A 5H4

5. That there were no children born or adopted by the decedent after the making of the Last Will and Testament.

6. That there is no distributee who is under any legal disability.

7. That there is no conservator or trustee for any distributee in this estate.

8. An accounting of all of the monies and personal property coming into the hands of the Co-Executors has been made to the satisfaction of the distributees and the same has been distributed to them as provided for by the Last Will and Testament of the decedent and in accordance with the laws of the State of Iowa. That further

accounting for distribution and for the handling of the affairs of this estate has been waived by said distributees; said waiver, receipt of property due them and consent to the approval of this report being on file herein.

9. That all of the statutory requirements pertaining to taxes have been complied with in accordance with the laws of the United States of America and the laws of the State of Iowa, including those applicable provisions of the 2015 Code of Iowa pertaining to income taxes as shown in Chapter 422 therein and there is no inheritance tax as the heirs are all children of the decedent.

10. That all just debts and claims filed in this estate have been paid or otherwise disposed of as provided for by law.

11. That the Co-Executors have been informed of their right to request an itemization of services performed, time spent for services, and responsibilities assumed by their attorney with respect to this estate. They have elected not to request this information.

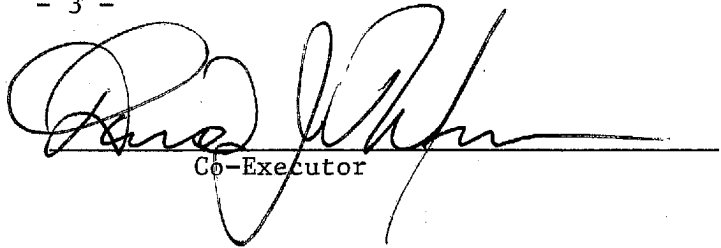
12. That notice of probate of will was duly given to all heirs and beneficiaries on the 8th day of October, 2014, proof thereof being on file.

13. That there are no known creditors who have not been paid.

14. That due notice was given to the Estate Recovery Program and the department notified that there is no estate recovery claim, said notice being filed on September 18, 2014.

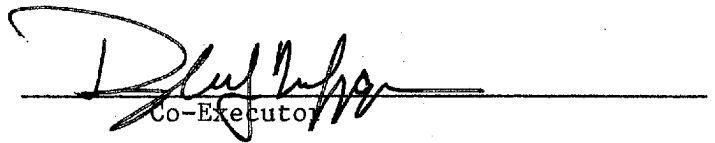
WHEREFORE, your Co-Executors respectfully pray that the Final Report be approved and confirmed. That the acts of the Co-Executors of this estate be ratified and confirmed. That on final hearing the Co-Executors be discharged from further duty and responsibilities of this estate; that this estate be finally settled and closed.


Co-Executor

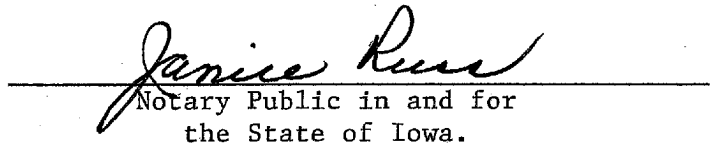

Co-Executor

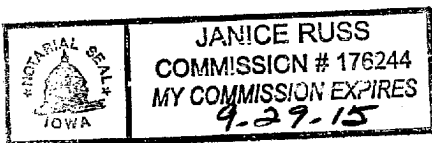
STATE OF IOWA)
) ss:
DELAWARE COUNTY)

I, Douglas J. Nefzger, first being duly sworn, on oath depose and state that I am one of the Co-Executors in the Matter of the Estate of Donald G. Nefzger, Deceased, and that as such Co-Executor I have examined this Final Report and state that the facts set forth therein are true as I verily believe.


Co-Executor

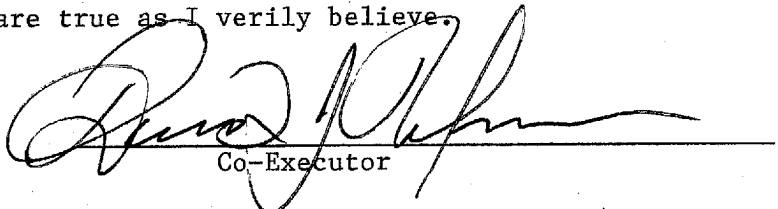
Subscribed and sworn to before me this 16th day of July, 2015.


Notary Public in and for
the State of Iowa.

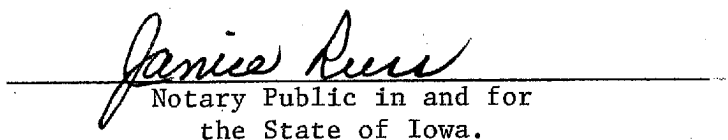


STATE OF IOWA)
) ss:
DELAWARE COUNTY)

I, David J. Nefzger, first being duly sworn, on oath depose and state that I am one of the Co-Executors in the Matter of the Estate of Donald G. Nefzger, Deceased, and that as such Co-Executor I have examined this Final Report and state that the facts set forth therein are true as I verily believe.


Co-Executor

Subscribed and sworn to before me this 17th day of July, 2015.


Notary Public in and for
the State of Iowa.





THE IOWA DISTRICT COURT

DELAWARE

COUNTY

IN THE MATTER OF

THE ESTATE OF

DONALD G. NEFZGER, DECEASED

Probate No. ESPR-005807

RECEIPT, CONSENT, AND WAIVER OF NOTICE

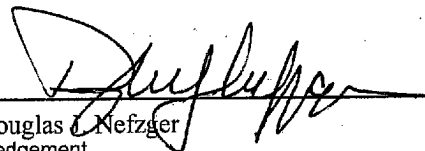
The undersigned has received from the fiduciary in the above entitled matter, all money and property to which entitled.

Without limiting the generality of the foregoing, no other money or property is payable or deliverable to the undersigned from the fiduciary as share, legacy, claim, allowance, fees, rentals, proceeds of life insurance, joint tenancy property, survivorship property, documents of ownership, title or transfer, abstracts, fire insurance policies or other right or interest in or to said estate, due or to become due or deliverable from the above entitled estate or from the fiduciary or otherwise.

The undersigned has received and read a copy of the Final Report herein and hereby approves and ratifies the same and the doings of the fiduciary as therein set forth. The undersigned hereby specifically waives notice of the hearing of the Final Report of the fiduciary of the said estate, waives further accounting and production of vouchers, and consents to the approval of report, to the closing of said estate, and to the release of any surety upon any official surety bond, as may herein appear of record, at any time without further notice.

The undersigned agrees unless otherwise provided by the decedent, or by law, to refund to the fiduciary at the county seat of the above named county, a pro rata portion of this property, inheritance, bequest, or devise, when and if found necessary, to pay the pro rata portion of the undersigned of any taxes found due from undersigned, the decedent or the estate upon completion of audits by tax authorities and to pay the pro rata portion of the undersigned of any claim for debts created under section 249A 5 relating to the recovery of medical assistance payments.

Date Signed: July 7, 2015


Douglas G. Nefzger

Optional: Insert date, or lines for witnesses or attach form for acknowledgement.

● If waiver of appraisal is needed in conformity with Probate Code Section 213 and following, if the party signatory is sui juris, and if there has already been an appraisal by the County Inheritance Tax Appraisers, add a separate paragraph to the above. Suggested: The undersigned waives the appraisal contemplated in Probate Code Section 213 and following and hereby agrees to accept the appraisal of the County Inheritance Tax Appraisers for purposes of division of the estate property, real and personal.

● For the record there may be attached hereto, if desired, a list marked Exhibit "A" and by this reference made a part hereof, setting forth the specific items received by the beneficiary.

● Suggested addition if the beneficiary will have continuing rights under a testamentary trust. "This receipt and waiver is executed to permit the closing of the estate and does not waive any benefits of the undersigned in and to the testamentary trusts of said decedent."

Iowa Probate Code Sections 470, 478



THE IOWA DISTRICT COURT

DELAWARE

COUNTY

IN THE MATTER OF

Probate No. ESPR-005807

THE ESTATE OF

DONALD G. NEFZGER, DECEASED

RECEIPT, CONSENT, AND WAIVER
OF NOTICE

The undersigned has received from the fiduciary in the above entitled matter, all money and property to which entitled.

Without limiting the generality of the foregoing, no other money or property is payable or deliverable to the undersigned from the fiduciary as share, legacy, claim, allowance, fees, rentals, proceeds of life insurance, joint tenancy property, survivorship property, documents of ownership, title or transfer, abstracts, fire insurance policies or other right or interest in or to said estate, due or to become due or deliverable from the above entitled estate or from the fiduciary or otherwise.

The undersigned has received and read a copy of the Final Report herein and hereby approves and ratifies the same and the doings of the fiduciary as therein set forth. The undersigned hereby specifically waives notice of the hearing of the Final Report of the fiduciary of the said estate, waives further accounting and production of vouchers, and consents to the approval of report, to the closing of said estate, and to the release of any surety upon any official surety bond, as may herein appear of record, at any time without further notice.

The undersigned agrees **unless otherwise provided by the decedent, or by law**, to refund to the fiduciary at the county seat of the above named county, a pro rata portion of this **property**, inheritance, bequest, or devise, when and if found necessary, to pay the pro rata portion of the undersigned of any taxes found due from undersigned, the decedent or the estate upon completion of audits by tax authorities and to pay the pro rata portion of the undersigned of any claim for debts created under section 249A 5 relating to the recovery of medical assistance payments.

Date Signed: 6/10/15

Catherine M. McGee

Optional: Insert date, or lines for witnesses or attach form for acknowledgement.

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Iowa Probate Code Sections 470, 478



THE IOWA DISTRICT COURT

DELAWARE

COUNTY

IN THE MATTER OF

THE ESTATE OF

DONALD G. NEFZGER, DECEASED

Probate No. ESPR-005807

RECEIPT, CONSENT, AND WAIVER OF NOTICE

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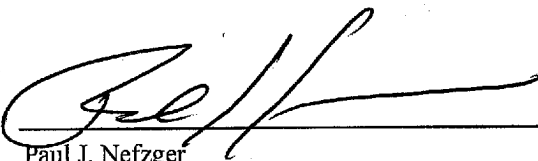
Without limiting the generality of the foregoing, no other money or property is payable or deliverable to the undersigned from the fiduciary as share, legacy, claim, allowance, fees, rentals, proceeds of life insurance, joint tenancy property, survivorship property, documents of ownership, title or transfer, abstracts, fire insurance policies or other right or interest in or to said estate, due or to become due or deliverable from the above entitled estate or from the fiduciary or otherwise.

The undersigned has received and read a copy of the Final Report herein and hereby approves and ratifies the same and the doings of the fiduciary as therein set forth. The undersigned hereby specifically waives notice of the hearing of the Final Report of the fiduciary of the said estate, waives further accounting and production of vouchers, and consents to the approval of report, to the closing of said estate, and to the release of any surety upon any official surety bond, as may herein appear of record, at any time without further notice.

The undersigned agrees **unless otherwise provided by the decedent, or by law**, to refund to the fiduciary at the county seat of the above named county, a pro rata portion of this **property**, inheritance, bequest, or devise, when and if found necessary, to pay the pro rata portion of the undersigned of any taxes found due from undersigned, the decedent or the estate upon completion of audits by tax authorities and to pay the pro rata portion of the undersigned of any claim for debts created under section 249A 5 relating to the recovery of medical assistance payments.

•

Date Signed: 06-12-2015


Paul J. Nefzger

Optional: Insert date, or lines for witnesses or attach form for acknowledgement.

• If waiver of appraisal is needed in conformity with Probate Code Section 213 and following, if the party signatory is sui juris, and if there has already been an appraisal by the County Inheritance Tax Appraisers, add a separate paragraph to the above. Suggested: The undersigned waives the appraisal contemplated in Probate Code Section 213 and following and hereby agrees to accept the appraisal of the County Inheritance Tax Appraisers for purposes of division of the estate property, real and personal.

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Iowa Probate Code Sections 470, 478



THE IOWA DISTRICT COURT

DELAWARE

COUNTY

IN THE MATTER OF

THE ESTATE OF

DONALD G. NEFZGER, DECEASED

Probate No. ESPR-005807

RECEIPT, CONSENT, AND WAIVER OF NOTICE

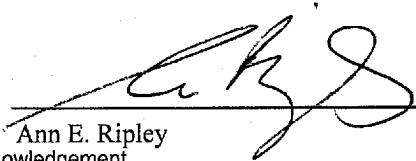
The undersigned has received from the fiduciary in the above entitled matter, all money and property to which entitled.

Without limiting the generality of the foregoing, no other money or property is payable or deliverable to the undersigned from the fiduciary as share, legacy, claim, allowance, fees, rentals, proceeds of life insurance, joint tenancy property, survivorship property, documents of ownership, title or transfer, abstracts, fire insurance policies or other right or interest in or to said estate, due or to become due or deliverable from the above entitled estate or from the fiduciary or otherwise.

The undersigned has received and read a copy of the Final Report herein and hereby approves and ratifies the same and the doings of the fiduciary as therein set forth. The undersigned hereby specifically waives notice of the hearing of the Final Report of the fiduciary of the said estate, waives further accounting and production of vouchers, and consents to the approval of report, to the closing of said estate, and to the release of any surety upon any official surety bond, as may herein appear of record, at any time without further notice.

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Date Signed: June 19, 2015


Ann E. Ripley

Optional: Insert date, or lines for witnesses or attach form for acknowledgement.

● If waiver of appraisal is needed in conformity with Probate Code Section 213 and following, if the party signatory is sui juris, and if there has already been an appraisal by the County Inheritance Tax Appraisers, add a separate paragraph to the above. Suggested: The undersigned waives the appraisal contemplated in Probate Code Section 213 and following and hereby agrees to accept the appraisal of the County Inheritance Tax Appraisers for purposes of division of the estate property, real and personal.

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Iowa Probate Code Sections 470, 478



THE IOWA DISTRICT COURT

DELAWARE COUNTY

IN THE MATTER OF

THE ESTATE OF

DONALD G. NEFZGER, DECEASED

Probate No. ESPR-005807

RECEIPT, CONSENT, AND WAIVER OF NOTICE

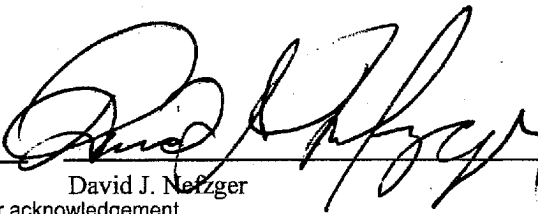
The undersigned has received from the fiduciary in the above entitled matter, all money and property to which entitled.

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The undersigned has received and read a copy of the Final Report herein and hereby approves and ratifies the same and the doings of the fiduciary as therein set forth. The undersigned hereby specifically waives notice of the hearing of the Final Report of the fiduciary of the said estate, waives further accounting and production of vouchers, and consents to the approval of report, to the closing of said estate, and to the release of any surety upon any official surety bond, as may herein appear of record, at any time without further notice.

The undersigned agrees **unless otherwise provided by the decedent, or by law**, to refund to the fiduciary at the county seat of the above named county, a pro rata portion of this **property**, inheritance, bequest, or devise, when and if found necessary, to pay the pro rata portion of the undersigned of any taxes found due from undersigned, the decedent or the estate upon completion of audits by tax authorities and to pay the pro rata portion of the undersigned of any claim for debts created under section 249A 5 relating to the recovery of medical assistance payments.

Date Signed: 6-24-15


David J. Nefzger

Optional: Insert date, or lines for witnesses or attach form for acknowledgement.

● If waiver of appraisal is needed in conformity with Probate Code Section 213 and following, if the party signatory is sui juris, and if there has already been an appraisal by the County Inheritance Tax Appraisers, add a separate paragraph to the above. Suggested: The undersigned waives the appraisal contemplated in Probate Code Section 213 and following and hereby agrees to accept the appraisal of the County Inheritance Tax Appraisers for purposes of division of the estate property, real and personal.

● For the record there may be attached hereto, if desired, a list marked Exhibit "A" and by this reference made a part hereof, setting forth the specific items received by the beneficiary.

● Suggested addition if the beneficiary will have continuing rights under a testamentary trust. "This receipt and waiver is executed to permit the closing of the estate and does not waive any benefits of the undersigned in and to the testamentary trusts of said decedent."

Iowa Probate Code Sections 470, 478

IN THE DISTRICT COURT OF IOWA IN AND FOR DELAWARE COUNTY

IN THE MATTER OF THE ESTATE)
)
)
OF)
)
)
DONALD G. NEFZGER, DECEASED)

PROBATE NO. ESPR-005807

ORDER APPROVING FINAL REPORT

FILED
2015 JUL 21 AM 9:38
CLERK OF COURT
DELAWARE COUNTY, IOWA

Now on this 21st day of July, 2015, the above entitled matter coming on for hearing in accordance with the rules of this Court and the laws of the State of Iowa upon the Final Report of the Co-Executors; whereupon this matter proceeds to final hearing; the Court having examined the records, heard the evidence and being fully advised in the premises, FINDS, ORDERS, ADJUDGES AND DECREES as follows:

1. That the statements and allegations in the Final Report filed by the Co-Executors are true and correct; no objections thereto have been filed.
2. That the Co-Executors have duly filed inventory and published notice of their appointment as required by law; that more than four months have elapsed since the completion of publication of such notice, proof thereof being now on file.
3. That all the persons interested in this estate are legally competent and of full age; said persons have in writing waived notice of hearing of this Final Report and consented to the approval of this Final Report, proof thereof being now on file. The Court has jurisdiction over all interested parties and of the subject matter of this estate.
4. That all of the statutory requirements pertaining to taxes have been complied with in accordance with the laws of the United States of America and the laws of the State of Iowa, including those applicable provisions of the 2015 Code of Iowa, pertaining to income taxes as shown in Chapter 422 therein. No inheritance tax return was required to be filed since all heirs are children of the decedent.

5. That all just debts and claims in this estate have been paid or otherwise disposed of as provided for by the laws of the State of Iowa. Any further claims against this estate are barred by the Statute of Limitations.

6. That costs and expenses of administration have been paid in full.

7. That the personal assets of this estate have been distributed as provided for by the Last Will and Testament of the decedent and in accordance with the laws of the State of Iowa, receipt for the same has been executed by the interested parties, and filed herein showing said distribution.

8. That there is no conservator or trustee for any of the distributies named herein.

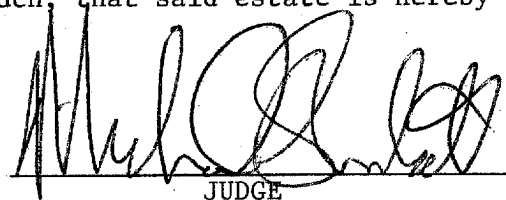
9. That the real estate that the decedent died seized of has been sold and conveyed by the Co-Executors herein as provided for by the Last Will and Testament of said decedent and in accordance with the laws of the State of Iowa.

10. That notice of probate was duly given to all known heirs and beneficiaries on the 8th day of October, 2014, proof thereof being on file herein.

11. That there are no known creditors who have not been paid.

12. That due notice was given to the Estate Recovery Program and the department notified that there is no estate recovery claim, said notice being filed on September 18, 2014.

13. That the Final Report of the Co-Executors herein be and the same is hereby approved and ratified, including all of the acts and conduct of said Co-Executors and said Co-Executors are discharged as such; that said estate is hereby settled and closed.

 7-21-15
JUDGE

First Judicial District of Iowa