Recorded: 9/26/2024 at 8:39:04.0 AM

County Recording Fee: \$22.00 Iowa E-Filing Fee: \$3.41 Combined Fee: \$25.41

Revenue Tax: \$0.00 Delaware County, Iowa Daneen Schindler RECORDER

BK: 2024 PG: 2374

Paul P. Morf, Simmons Perrine Moyer Bergman PLC

115 Third Street SE - Suite 1200, Cedar Rapids, Iowa 52401 (319) 366-7641 and return to:

SPACE ABOVE THIS LINE FOR RECORDER

Address Tax Statement: Steven D. and Barbara J. Moorman: 1640 275th St., Manchester, IA 52057

SPECIAL WARRANTY DEED

For the consideration of one dollar and other valuable consideration, STEVEN MOORMAN and BARBARA MOORMAN, husband and wife, do hereby convey to STEVEN D. MOORMAN and BARBARA J. MOORMAN, AS CO-TRUSTEES OF THE STEVEN D. MOORMAN AND BARBARA J. MOORMAN JOINT REVOCABLE TRUST DATED SEPTEMBER 18, 2024, as it may be amended from time to time, the following described real estate in Delaware County, Iowa:

See Attached Exhibit "A" incorporated by reference herein.

together with and subject to easements, covenants, conditions and restrictions of record.

Grantors do hereby covenant with grantees and successors in interest to warrant and defend the real estate against the lawful claims of all persons claiming by, through or under them, except as may be above stated. Each of the undersigned hereby relinquishes all rights of dower, homestead and distributive share in and to the real estate.

This deed represents a transfer of real estate for consideration less than \$500 and is therefore exempt from transfer tax pursuant to Iowa Code Section 428A.2(21), and for the same reason is exempt from the requirements of a declaration of value and a groundwater hazard statement.

Words and phrases herein, including acknowledgment hereof, shall be construed as in the singular or plural number, and as masculine or feminine gender, according to the context.

Dated: September 18, 2024

EVEN MOORMAN

Barbara Moorman

STATE OF IOWA, COUNTY OF LINN, ss:

This instrument was acknowledged before me on the 18th day/of September, 2024 by STEVEN

MOORMAN and BARBARA MOORMAN, husband and wife.

Notary Public in and for said State

My Commission Expires: September 9, 2025

PAUL P. MORF ommission Number 198293 My Commission Expires September 9, 2025

EXHIBIT A

Parcel B, Part of the NE1/4 – SW1/4 Sec. 31, T88N, R5W of the Fifth P.M., Delaware County, Iowa, according to plat recorded in Book 2005, Page 1288;

AND

The SW ¼ of the NE ¼ of Section 24, Township 88 North, Range 6 West of the 5th P.M., Delaware County, Iowa.