



Book 2025 Page 695

Document 2025 695 Type 03 005 Pages 2

Date 3/20/2025 Time 8:01:55AM

Rec Amt \$12.00 Aud Amt \$10.00

Daneen Schindler, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA

Return To: Teresa M. Salow, 308 Fairview Dr., Manchester, IA 52057
Taxpayer: Teresa M. Salow, 308 Fairview Dr., Manchester, IA 52057
Preparer: Mark A. Roeder, 119 E. Main St., Manchester, IA 52057-1736, Tel: (563) 927-2782



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

STATE OF IOWA, COUNTY OF DELAWARE, ss:

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

1. I am the surviving spouse of Ronald M. Salow, who died on November 15, 2020.
2. The legal title to the following described real estate was owned only by Ronald M. Salow and this Affiant, as joint tenants with full rights of survivorship at the time of Ronald M. Salow's death:

The South Three-Fourths (S ¾) of the Southeast Quarter (SE ¼) of the Northeast Quarter (NE ¼); and

the North One-Half (N ½) of the Southeast Quarter (SE ¼) except Parcel 2019-71 according to Plat recorded at Book 2019, Page 3310;

all in Section Twelve (12), Township Eighty-Eight North (T88N), Range Four (4), West of the Fifth P.M. in Delaware County, Iowa, and subject to covenants, conditions, restrictions and easements of record.

And,

The Northeast Quarter (NE ¼) of the Northeast Quarter (NE ¼) except Parcel 2019-75 in Section Thirteen (13) according to Plat recorded at Book 2019, Page 3310, Township Eighty-Eight North (T88N), Range Four (4), West of the Fifth P.M. in

Delaware County, Iowa, subject to covenants, conditions, restrictions and easements of record.

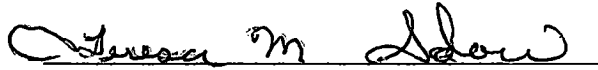
3. Title was originally conveyed to the surviving spouse and the decedent by Warranty Deed filed on November 17, 1998, Book 140, Page 306.

4. Said legal title is subject to the equitable interest of James E. Hoeger and Diane M. Hoeger, contract vendees under a "Real Estate Contract-Installments" recorded on March 20, 2020, Page 768.

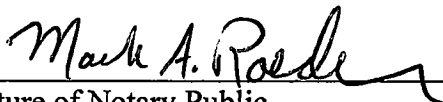
5. I hereby request that the auditor enter this information on the transfer books pursuant to Iowa Code § 558.66 of the Iowa Code.

6. Form 706, United States Estate Tax return, **IS NOT** required to be filed as a result of the death of the Decedent.*

7. An Iowa inheritance tax return is not required to be filed pursuant to Iowa Code § 450.22 subsection 3.


Teresa M. Salow

Signed and sworn to (or affirmed) before me on this 19 day of March 2025 by
Teresa M. Salow.


Signature of Notary Public



* THE CORRECT OPTION MUST BE SELECTED TO DETERMINE WHETHER THE IOWA ESTATE TAX MAY CONSTITUTE A LIEN ON THE ABOVE DESCRIBED PROPERTY.