

Recorded: 7/20/2026 at 8:38:44.0 AM
County Recording Fee: \$17.00
Iowa E-Filing Fee: \$3.00
Combined Fee: \$20.00
Revenue Tax: \$0.00
Delaware County, Iowa
Daneen Schindler RECORDER
BK: 2026 PG: 2036

Prepared by/Return to: Andrew J. Seyfer	Bradley & Riley PC	Phone: 319-363-0101
P.O. Box 2804	Cedar Rapids, IA 52406-2804	Fax: 319-363-9824

Address Tax Statement: Kenneth R. Horstman, 306 Third St., Hopkinton, IA 52237

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

STATE OF IOWA, COUNTY OF JONES) ss:

The undersigned, being first duly sworn on oath, depose and state as follows:

1. The Affiant is Kenneth R. Horstman.
2. I, Kenneth R. Horstman, am the surviving joint tenant, in whose name the county records should reflect ownership of title.
3. The deceased joint tenant is Viana L. Horstman, who died on May 12, 2025.
4. The following described real estate was owned only by Viana L. Horstman and this Affiant, as joint tenants with full rights of survivorship at the time of Viana L. Horstman's death:

**LOT FOUR (4), AND LOT (5) EXCEPT THE WEST FIFTEEN (15) FEET OF SAID
LOT FIVE (5), IN BLOCK ONE (1), H.A. CARTER'S ADDITION TO
HOPKINTON, IOWA**

5. The above-described real estate was conveyed by Quit Claim Deed dated March 19, 2004 and filed on March 23, 2004, in Book 2004 at Page 902 of the records of the Delaware County, Iowa Recorder.

6. I hereby request that the auditor enter this information on the transfer books and index pursuant to Section 558.66 of the Iowa Code.

7. That at the time of the death of Viana L. Horstman the assets of her estate passed by beneficiary designation, joint tenancy, or other non-probate transfer to Kenneth R. Horstman, her surviving spouse.

8. There was no obligation to file an Iowa Inheritance Tax Return or obtain an Inheritance Tax Clearance from the Iowa Department of Revenue in connection with the death of Viana L. Horstman. Further, there is no lien for any deferred Iowa Inheritance Taxes.

9. The extent of the assets of Viana L. Horstman were less than \$13,990,000. As a result, there was no obligation to file a Federal Estate Tax Return or obtain a Federal Estate Tax Closing Letter from the Internal Revenue Service in connection with the death of Viana L. Horstman. Further, there is no lien for any deferred Federal Estate Taxes.

Kenneth R. Horstman

Kenneth R. Horstman, Affiant

Subscribed and sworn to before me this 16th day of July, 2026.

AS

Notary Public in and for said State

