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Date 8/27/2026 Time 11:18:15AM

Rec Amt \$12.00 Aud Amt \$5.00

**Daneen Schindler, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA**

Return To: Nick A. Sailer of Nick Sailer Law, P.C., 1218 W. Marion St., Manchester, IA 52057
Taxpayer: James J. Corcoran, 1321 N 5th Street, Manchester, IA 52057
Preparer: Nick A. Sailer of Nick Sailer Law, P.C., 1218 W. Marion St., Manchester, IA 52057, Tel: 563-927-6425

**AFFIDAVIT OF SURVIVING JOINT TENANT
FOR CHANGE OF TITLE TO REAL ESTATE**

STATE OF IOWA, COUNTY OF DELAWARE, ss:

I, James J. Corcoran, being first duly sworn on oath, depose and state as follows:

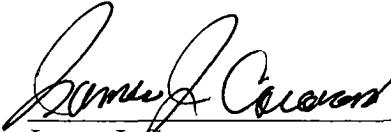
1. I am the surviving joint tenant of Doris Corcoran, who died on January 4, 2026.
2. The following described real estate was owned only by James J. Corcoran and Doris Corcoran, as joint tenants with full rights of survivorship at the time of Doris Corcoran's death:

Lot Three (3) of the Subdivision of Lots Seventy Nine (79), Eighty (80) and Eighty One (81) of Henry Acers' Addition in the Southwest Quarter (SW $\frac{1}{4}$) of Section Twenty (20), Township Eighty Nine (89) North, Range Five (5), West of the Fifth Principal Meridian, in the City of Manchester, Delaware County, Iowa, according to plat recorded in Book 3 Plats, Page 56.

3. Title was conveyed to the surviving joint tenant and decedent by instrument filed on January 3, 1978, in Book 38, T.L.D., Page 236, in the records of the Delaware County, Iowa Recorder.
4. I hereby request that the auditor enter this information on the transfer books pursuant to Section 558.66 of the Iowa Code.
5. The Affiant is the surviving spouse of the Decedent.
6. Form 706, United States Estate Tax return, **IS NOT*** required to be filed as a

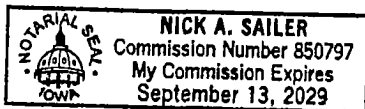
result of the death of the Decedent.

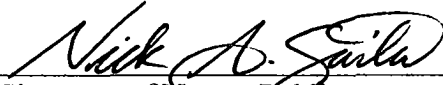
7. An Iowa inheritance tax return is not required to be filed pursuant to section 450.22 subsection 3.


James J. Corcoran

STATE OF IOWA)
) ss.
COUNTY OF DELAWARE)

Signed and sworn to (or affirmed) before me on August 25, 2026, by James J. Corcoran.




Signature of Notary Public