Prepared/Return to City of Hiawatha, Kari Graber, 101 Emmons Street Hiawatha, Iowa 52233, Phone: 319-393-1515

RESOLUTION NO. 19-
City Council

RESOLUTION ACCEPTING A REAL ESTATE PURCHASE AGREEMENT AND OTHER SUPPORTING DOCUMENTS FOR THE CONVEYANCE OF REAL ESTATE FROM THE ESTATE OF SANDRA BREWER

WHEREAS, the City Council passed RESOLUTION #19-076 approving a Real Estate Purchase Agreement and other Supporting Documents for the Estate of Sandra Brewer property legally described in the attached Exhibit "A", and

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HIAWATHA, IOWA, the City Attorney has reviewed and recommends Council approval of the following closing documents for the purchase of property located at 107 N B Avenue (Lots 4, 5, 6, and 7, Auditors Plat #401, Linn County, Iowa):

1. Buyers Closing Statement
2. Real Estate Purchase Agreement
3. Bill of Sale (title)
4. Court Officer Deed
5. Real Estate Transfer – Groundwater Hazard Statement(s)
6. Affidavit of Surviving Spouse for Change of Title to Real Estate

, and

BE IT FURTHER RESOLVED to authorize the Mayor and City Clerk to sign the necessary documents as part of the closing process of the purchase of the property located at 107 N B Avenue (Lots 4, 5, 6, and 7, Auditors Plat #401, Linn County, Iowa) and proceed with filing the original documents with the Linn County Recorder.

NOW, THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HIAWATHA, IOWA accepting and placing on file the Real Estate Purchase Agreement and other Supporting Documents for real estate, conveyed to the City of Hiawatha, Iowa by the Estate of Sandra Brewer, and the City Clerk is hereby directed to record said Purchase Agreement and other necessary documents with the Linn County Recorder's Office.

AYES:
NAYS:
ABSENT:

PASSED AND APPROVED this 18th day of September, 2019.

_____
Bill Bennett, Mayor

ATTEST:

_____
Kari Graber, City Clerk

I, Kari Graber, City Clerk of the City of Hiawatha, Iowa, do hereby certify that the within and foregoing Purchase Agreement was duly approved and accepted by the City Council of the City of Hiawatha, by Resolution No. 19-___ and said resolution was passed and approved on the 18th day of September, 2019.

_____
Kari Graber, City Clerk

Exhibit "A"

REAL ESTATE PURCHASE AGREEMENT

TO: **THE ESTATE OF SANDRA J. BREWER**

The undersigned BUYER hereby offers to buy, and the undersigned SELLER, by its acceptance, agrees to sell a portion of real property locally known as 105 and 107 N B Avenue, approximately 27,563 square feet, situated in Hiawatha, Linn County, Iowa, and legally described as follows:

Lots 4 and 6, Auditor's Plat No. 401, Linn County, Iowa;

And

Lot 5, and an undivided one-fourth interest in Lot 7, Auditor's Plat No. 401, Linn County, Iowa.

(the "Property"), together with any easements and appurtenant servient estates, but subject to any reasonable easements of record for public utilities or roads, any zoning restrictions, customary restrictive covenants and mineral reservations of record, if any, upon the following terms and conditions. A copy of a Site Plan is attached hereto and marked as Exhibit "A" showing the four (4) lots that make up the Property.

1. **PURCHASE PRICE**. The Purchase Price shall be **$4,200.00,** and the method of payment shall be as follows:

BUYER shall present to SELLER the sum of **Five Hundred Dollars ($500.00)** with this Agreement and $3,700.00 to be paid in cash at the time of closing. This Agreement is not contingent upon BUYER obtaining such funds through bank financing.

2. **REAL ESTATE TAXES.**

A. SELLER shall pay all real estate taxes that are due and payable as of the date of closing and constitute a lien against the Property, including any unpaid real estate taxes for any prior years and all taxes due and payable in the fiscal year in which possession is given.

B. SELLER shall pay its prorated share, based upon the date of possession, of the real estate taxes for the fiscal year in which possession is given (ending June 30, 2019) due and payable in the subsequent fiscal year (commencing July 1, 2020). SELLER agrees to pay any and all real estate taxes through the date of closing.

C. BUYER shall be given a credit for such proration at closing based upon the last known actual net real estate taxes payable according to public record. However, if such taxes are based upon a partial assessment of the present property improvements or a changed tax classification as

of the date of closing, such proration shall be based on the current millage rate, the assessed value, legislative tax rollbacks and real estate tax exemptions that will actually be applicable as shown by the Assessor's Records on the date of possession.

D. BUYER shall pay, if applicable, all subsequent real estate taxes.

3. **SPECIAL ASSESSMENTS.**

A. SELLER shall pay all special assessments, if any, which are a lien on the Property as of the date of acceptance of this Agreement.

B. All charges for solid waste removal, sewage and maintenance that are attributable to SELLER'S possession, including those for which assessments arise after closing, shall be paid by SELLER.

C. Any preliminary or deficiency assessment which cannot be discharged by payment shall be paid by SELLER through an escrow account with sufficient funds to pay such liens when payable, with any unused funds returned to SELLER.

4. **RISK OF LOSS AND INSURANCE.** SELLER shall bear the risk of loss or damage to the Property prior to closing or possession, whichever first occurs. SELLER agrees to maintain existing insurance and BUYER may purchase additional insurance. In the event of substantial damage or destruction prior to closing, this Agreement shall be null and void; provided, however, BUYER shall have the option to complete the closing and receive insurance proceeds regardless of the extent of damages. The property shall be deemed substantially damaged or destroyed if it cannot be restored to its present condition on or before the closing date.

5. **POSSESSION AND CLOSING.** If BUYER timely performs all obligations, possession of the Property shall be delivered to BUYER on or before May 15, 2019, or upon mutual agreement of SELLER and BUYER. Closing shall occur after approval of title by BUYER'S attorney and prior to possession by BUYER. If possession is given on a day other than closing, the parties shall make a separate agreement with adjustments as of the date of possession. This transaction shall be considered closed upon the filing of title transfer documents and receipt of all funds then due at closing from BUYER under the Agreement.

6. **FIXTURES.** Included with the Property shall be all fixtures that integrally belong to, are specifically adapted to or are a part of the real estate, whether attached or detached, such as: N/A

7. **CONDITION OF PROPERTY.**

A. The property as of the date of this Agreement, including buildings, grounds, and all improvements, will be preserved by the SELLER in its present condition until possession, ordinary wear and tear excepted.

B. BUYER shall have the opportunity to inspect the Property prior to executing this Agreement.

8. **ABSTRACT AND TITLE.** BUYER, at its expense, shall promptly obtain an abstract of title to the Property continued through the date of acceptance of this Agreement, and deliver it to BUYER'S attorney for examination. It shall show merchantable title in SELLER in conformity with this Agreement, Iowa law, and Title Standards of the Iowa State Bar Association. The SELLER shall make every reasonable effort to promptly perfect title. If closing is delayed due to SELLER'S inability to provide marketable title, this Agreement shall continue in force and effect until either party rescinds the Agreement after giving ten (10) days written notice to the other party. The abstract shall become the property of BUYER when the purchase price is paid in full. SELLER shall pay the costs of any additional abstracting and title work due to any act or omission of SELLER, including transfers by or the death of SELLER or its assignees.

9. **SURVEY.** BUYER may, at BUYER'S expense prior to closing, have the property surveyed and certified by a Registered Land Surveyor. If the survey shows any encroachment on the Property or if any improvements located on the Property encroach on lands of others, the encroachments shall be treated as a title defect. If the survey is required under Chapter 354, SELLER shall pay the cost thereof.

10. **ENVIRONMENTAL MATTERS.**

A. SELLER warrants, to the best of its knowledge and belief, that there are no abandoned wells, solid waste disposal sites, hazardous wastes or substances, or underground storage tanks located on the Property, the Property does not contain levels of radon gas, asbestos or urea-formaldehyde foam insulation which require remediation under current governmental standards, and SELLER has done nothing to contaminate the Property with hazardous wastes or substances. SELLER warrants that the Property is not subject to any local, state, or federal judicial or administrative action, investigation or order, as the case may be, regarding wells, solid waste disposal sites, hazardous wastes or substances, or underground storage tanks. SELLER shall also provide BUYER with a properly executed GROUNDWATER HAZARD STATEMENT showing no wells, private burial sites, solid waste disposal sites, hazardous waste and underground storage tanks on the Property unless disclosed here:

B. BUYER may, at its expense, within twenty (20) days after the date of acceptance, seek to obtain a report from a qualified engineer or other person qualified to analyze the existence or nature of any hazardous materials, substances, conditions or wastes located on the Property. In the event any hazardous materials, substances, conditions or wastes are discovered on the Property, BUYER'S obligation hereunder shall be contingent upon the removal of such materials, substances, conditions or wastes or other resolution of the matter reasonably satisfactory to BUYER. SELLER shall grant BUYER'S engineer access to the Property for any required inspections and testing. However, in the event SELLER is required to expend any sum in excess of $1,000.00 to remove any hazardous materials, substances, conditions or wastes, SELLER shall have the option to cancel this transaction and declare this Agreement null and void. The expense of any inspection shall be paid by BUYER. The expense of any action necessary to remove or otherwise make safe any hazardous material, substance, conditions or waste shall be paid by SELLER, subject to SELLER'S right to cancel this transaction as provided above.

11. **DEED.** Upon payment of the purchase price, SELLER shall convey the Property to BUYER by warranty deed, free and clear of all liens, restrictions, and encumbrances except as provided in this Agreement. General warranties of title shall extend to the time of delivery of the deed, excepting liens or encumbrances suffered or permitted by BUYER.

12. **JOINT TENANCY IN PROCEEDS AND IN REAL ESTATE.** If SELLER, immediately preceding acceptance of the offer, holds title to the Property in joint tenancy with full right of survivorship, and the joint tenancy is not later destroyed by operation of law or by acts of the SELLER, then the proceeds of this sale, and any continuing or recaptured rights of SELLER in the Property, shall belong to SELLER as joint tenants with full rights of survivorship and not as tenants in common; and BUYER, in the event of the death of any SELLER, agrees to pay any balance of the price due SELLER under this contract to the surviving SELLER and to accept a deed from the surviving SELLER consistent with Paragraph 15.

13. **JOINDER BY SELLER'S SPOUSE.** SELLER'S spouse, if not a title holder immediately preceding acceptance, executes this agreement only for the purpose of relinquishing all rights of dower, homestead and distributive share or in compliance with Section 561.13 of the Code of Iowa and agrees to execute the deed or real estate contract for this purpose.

14. **STATEMENT AS TO LIENS.** If BUYER intends to assume or take subject to a lien on the Property, SELLER shall furnish BUYER with a written statement prior to closing from the holder of such lien, showing the correct balance due.

15. **USE OF PURCHASE PRICE.** At time of settlement, funds of the purchase price may be used to pay taxes and other liens and to acquire outstanding interests, if any, of others.

16. **REMEDIES OF THE PARTIES.**

A. If BUYER fails to timely perform this Agreement, SELLER may forfeit it as provided in the Iowa Code (Chapter 656), and all payments made shall be forfeited; or, at SELLER'S option, upon thirty (30) days written notice of intention to accelerate the payment of the entire balance because of BUYER'S default (during which thirty days the default is not corrected), SELLER may declare the entire balance immediately due and payable. Thereafter this agreement may be foreclosed in equity and the Court may appoint a receiver.

B. If SELLER fails to timely perform this Agreement, BUYER has the right to have all payments made returned to it.

C. BUYER and SELLER are also entitled to utilize any and all other remedies or actions at law or in equity available to them and shall be entitled to obtain judgment for costs and attorney fees as permitted by law.

17. **NOTICE.** Any notice under this Agreement shall be in writing and be deemed served when it is delivered by personal delivery or by certified mail, return receipt requested, addressed

to the parties at the addresses given below.

18. **CERTIFICATION**. BUYER and SELLER each certify that they are not acting, directly or indirectly, for or on behalf of any person, group, entity or nation named by any Executive Order or the United States Treasury Department as a terrorist, "Specially Designated National and Blocked Person" or any other banned or blocked person, entity, nation or transaction pursuant to any law, order, rule or regulation that is enforced or administered by the Office of Foreign Assets Control; and are not engaged in this transaction, directly or indirectly on behalf of, any such person, group, entity or nation. Each party hereby agrees to defend, indemnify and hold harmless the other party from and against any and all claims, damages, losses, risks, liabilities and expenses (including attorney's fees and costs) arising from or related to any breach of the foregoing certification.

19. **GENERAL PROVISIONS**. In the performance of each part of this Agreement, time shall be of the essence. Failure to promptly assert rights herein shall not, however, be a waiver of such rights or a waiver of any existing or subsequent default. This Agreement shall apply to and bind the successors in interest of the parties. This Agreement shall survive the closing. Paragraph headings are for convenience of reference and shall not limit or affect the meaning of this Agreement. Words and phrases herein shall be construed as in the singular or plural number, and as masculine, feminine or neuter gender according to the context.

20. **ADDITIONAL PROVISIONS**:

A. Closing Documents. BUYER, at its expense, shall prepare the deed, groundwater hazard statement and declaration of value.

21. **ACCEPTANCE**. When accepted, this Agreement shall become a binding contract. If not accepted and delivered to BUYER on or before the 9 day of September, 2019, this Agreement shall be null and void and all payments made shall be returned immediately to the City of Hiawatha, Attn: City Clerk.

Accepted: September 9, 2019

SELLER – ESTATE OF SANDRA BREWER

By: Tammy Northup

Tammy Northup, Co-Executor
Address: 3864 Trailridge Road SE
Cedar Rapids, Iowa 52403

Sara L. Wolf

Sara L. Wolf, Co-Executor
Address: W9038 Forest Ridge Drive
Hortonville, WI 54944

BUYER - CITY OF HIAWATHA, IOWA

By: _____
William Bennett, its Mayor

Federal ID No.: 42-6025060

Address: 101 Emmons Street
Hiawatha, IA 52233

Telephone: (319) 393-1515

Preparer Information: Matthew J. Kriegel, 1921 51st Street NE, Cedar Rapids, IA 52402, Phone: (319) 393-1020
Address Tax Statement/Return Document To: City of Hiawatha, 101 Emmons St, Hiawatha, IA 52233-1697

BILL OF SALE

For the consideration of the sum of One Dollar(s) ($1.00) and other valuable consideration, the Sandra J. Brewer Estate ("Seller") does hereby sell, transfer and assign to the City of Hiawatha, Iowa, ("Buyer") the following described personal property, a trailer located at 107 N B Avenue, Hiawatha, Iowa, Linn County, State of Iowa:

Please see attached, Exhibit A.

Seller hereby covenants with Buyer that Seller is the owner of said personal property, that Seller has good and lawful authority to sell, transfer, and assign the same and that the same is free and clear of all liens, security interests and encumbrances except as may be above stated; and Seller covenants to warrant and defend said personal property against the lawful claims of all persons except as may be above stated.

SELLER HEREBY SELLS, TRANSFERS AND ASSIGNS SAID PERSONAL PROPERTY IN "AS IS" CONDITION. ALL IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR ANY PARTICULAR PURPOSE IN REGARD TO SAID PERSONAL PROPERTY ARE HEREBY EXCLUDED. THERE ARE NO WARRANTIES OF FITNESS WHICH EXTEND BEYOND THE DESCRIPTION ON THE FACE HEREOF.

CERTIFICATION. Buyer and Seller each certify that they are not acting, directly or indirectly, for or on behalf of any person, group, entity or nation named by any Executive Order or the United States Treasury Department as a terrorist, "Specially Designated National and Blocked Person" or any other banned or blocked person, entity, nation or transaction pursuant to any law, order, rule or regulation that is enforced or administered by the Office of Foreign Assets Control; and are not engaged in this transaction, directly or indirectly on behalf of, any such person, group, entity or nation. Each party hereby agrees to defend, indemnify and hold harmless the other party from and against any and all claims, damages, losses, risks, liabilities and expenses (including attorney's fees and costs) arising from or related to my breach of the foregoing certification.

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

Dated on Sept 9, 2019.

Tammy K. Northup

Sandra J. Brewer Estate, Seller
By: Tammy K. Northup, Executor of the Sandra J. Brewer Estate

City of Hiawatha, Iowa, Buyer
By: William Bennett, Mayor of Hiawatha, Iowa

REPRESENTATIVE CAPACITY ACKNOWLEDGMENT

STATE OF IOWA, COUNTY OF LINN

This record was acknowledged before me on Sept 9, 2019, by Tammy K. Northup, as Executor of the Sandra J. Brewer Estate.

NOTARIAL SEAL IOWA
SANDRA K. GERMAINE
Commission Number 804152
My Commission Expires
May 2, 2020

Sandra K. Germaine
Signature of Notary Public

LWC
LEDERER WESTON CRAIG PLC
www.lwclawyers.com

Allyson F. Aden
James P. Craig
Kent A. Gummert
Kimberly K. Hardeman
Gregory M. Lederer
Eugene L. Nassif
Mark J. Parmenter
Shannon M. Powers
Meredith Rich-Chappell
Brenda K. Wallrichs
Benjamin M. Weston
J. Michael Weston

July 31, 2019

CLOSING STATEMENT
August 2, 2019

Real Estate Description:	Lots 4, 5, 6, and 7, Auditor's Plat No. 401, Linn County, Iowa
Physical Address:	107 N B Avenue, Hiawatha, IA 52233
Sellers:	Estate of Sandra Brewer
Buyer:	City of Hiawatha

SELLER'S CLOSING STATEMENT

Purchase Price:		$ 4,200.00
Revenue stamps/transfer tax (paid by City)	*$ 6.40*	
AMOUNT DUE SELLER:		$ 4,200.00

SELLER:

Estate of Sandra Brewer

By: Tammy K. Northup
Tammy K. Northup, Co-Executor

BUYER:

City of Hiawatha

By: William Bennett
William Bennett, Mayor

118 Third Avenue SE, Suite 700
P.O. Box 1927 • Cedar Rapids, IA 52406
Phone: 319-365-1184 • Fax: 319-365-1186

4401 Westown Parkway, Suite 212
West Des Moines, IA 50266
Phone: 515-224-3911 • Fax: 515-224-2698

Please respond to Cedar Rapids office

Preparer: Matthew J. Kriegel, 1921 – 51st Street NE, Cedar Rapids, IA 52402, (319) 393-1020
Address Tax Statement\Return To: City of Hiawatha, Iowa, 101 Emmons Street, Hiawatha, IA 52233

COURT OFFICER DEED

Estate of Sandra J. Brewer
now pending in the Iowa District Court in and for Linn County Probate No. ESPR041754

Pursuant to the authority and power vested in the undersigned, and in consideration of One ($1) Dollar and other valuable consideration, the undersigned, in the representative capacity designated below, hereby Convey(s) to City of Hiawatha, Iowa, the following described real estate in Linn County, Iowa:

Lots 4, 5, 6, and 7, Auditor's Plat No. 401, Linn County, Iowa

Words and phrases herein, including acknowledgement hereof, shall be construed in the singular or plural number, and as masculine, feminine or neuter gender, according to the context. Each as a Co-Executor in the above entitled estate or cause.

Dated: _____

_____ _____
Tammy K. Northup, Co-Executor Sara L. Wolf, Co-Executor

STATE OF IOWA, COUNTY OF LINN

This instrument was acknowledged before me on _____, by Tammy K. Northup as Co-Executor of Estate of Sandra J. Brewer.

_____
Notary Public in and for Said State

STATE OF WISCONSIN, COUNTY OF _____

This instrument was acknowledged before me on _____, by Sara L. Wolf as Co-Executor of Estate of Sandra J. Brewer.

_____
Notary Public in and for Said State

REAL ESTATE TRANSFER - GROUNDWATER HAZARD STATEMENT
TO BE COMPLETED BY TRANSFEROR

TRANSFEROR:
Name Tammy K. Northup as Co-Executor of Estate of Sandra J. Brewer

Address 3864 Trailridge Road SE, Cedar Rapids, IA 52403
Number and Street or RR City, Town or P.O. State Zip

TRANSFEREE:
Name City of Hiawatha, Iowa

Address 101 Emmons Street, Hiawatha, IA 52233
Number and Street or RR City, Town or P.O. State Zip

Address of Property Transferred:
107 N B Avenue, Hiawatha, IA 52233
Number and Street or RR City, Town or P.O. State Zip

Lots 4, 5, 6, and 7, Auditor's Plat No. 401, Linn County, Iowa

1. **Wells (check one)**
   ___There are no known wells situated on this property.
   ___There is a well or wells situated on this property. The type(s), location(s) and legal status are stated below or set forth on an attached separate sheet, as necessary.
2. **Solid Waste Disposal (check one)**
   ___There is no known solid waste disposal site on this property.
   ___There is a solid waste disposal site on this property and information related thereto is provided in Attachment #1, attached to this document.
3. **Hazardous Wastes (check one)**
   ___There is no known hazardous waste on this property.
   ___There is hazardous waste on this property and information related thereto is provided in Attachment #1, attached to this document.
4. **Underground Storage Tanks (check one)**
   ___There are no known underground storage tanks on this property. (Note exclusions such as small farm and residential motor fuel tanks, most heating oil tanks, cisterns and septic tanks, in instructions.)
   ___There is an underground storage tank on this property. The type(s), size(s) and any known substance(s) contained are listed below or on an attached separate sheet, as necessary.

5. **Private Burial Site (check one)**
   ___There are no known private burial sites on this property.
   ___There is a private burial site on this property. The location(s) of the site(s) and known identifying information of the decedent(s) is stated below or on an attached separate sheet, as necessary.
6. **Private Sewage Disposal System (check one)**
   ___All buildings on this property are served by a public or semi-public sewage disposal system.
   ___This transaction does not involve the transfer of any building which has or is required by law to have a sewage disposal system.
   ___There is a building served by private sewage disposal system on this property or a building without any lawful sewage disposal system. A certified inspector's report is attached which documents the condition of the private sewage disposal system and whether any modifications are required to conform to standards adopted by the Department of Natural Resources. A certified inspection report must be accompanied by this form when recording.
   ___There is a building served by private sewage disposal system on this property. Weather or other temporary physical conditions prevent the certified inspection of the private sewage disposal system from being conducted. The buyer has executed a binding acknowledgment with the county board of health to conduct a certified inspection of the private sewage disposal system at the earliest practicable time and to be responsible for any required modifications to the private sewage disposal system as identified by the certified inspection. A copy of the binding acknowledgment is attached to this form.
   ___There is a building served by private sewage disposal system on this property. The buyer has executed a binding acknowledgment with the county board of health to install a new private sewage disposal system on this property within an agreed upon time period. A copy of the binding acknowledgment is provided with this form.
   ___There is a building served by private sewage disposal system on this property. The building to which the sewage disposal system is connected will be demolished without being occupied. The buyer has executed a binding acknowledgment with the county board of health to demolish the building within an agreed upon time period. A copy of the binding acknowledgment is provided with this form. [Exemption #9]
   ___This property is exempt from the private sewage disposal inspection requirements pursuant to the following exemption [Note: for exemption #9 use prior check box]: _____.
   ___The private sewage disposal system has been installed within the past two years pursuant to permit number _____.

Information required by statements checked above should be provided here or on separate sheets attached hereto:

I HEREBY DECLARE THAT I HAVE REVIEWED THE INSTRUCTIONS FOR THIS FORM AND THAT THE INFORMATION STATED ABOVE IS TRUE AND CORRECT.

Signature: _____ Telephone No.: _____
(Transferor or Agent)

GROUNDWATER HAZARD STATEMENT

ATTACHMENT #1

NOTICE OF WASTE DISPOSAL SITE

a. Solid Waste Disposal (check one)

___There is a solid waste disposal site on this property, but no notice has been received from the Department of Natural Resources that the site is deemed to be potentially hazardous.

___There is a solid waste disposal site on this property which has been deemed to be potentially hazardous by the Department of Natural Resources. The location(s) of the site(s) is stated below or on an attached separate sheet, as necessary.

b.. Hazardous Wastes (check one)

___There is hazardous waste on this property and it is being managed in accordance with Department of Natural Resources rules.

___There is hazardous waste on this property and the appropriate response or remediation actions, or the need therefore, have not yet been determined.

Further descriptive information:

I HEREBY DECLARE THAT I HAVE REVIEWED THE INSTRUCTIONS FOR THIS FORM AND THAT THE INFORMATION STATED ABOVE IS TRUE AND CORRECT.

Signature: _____ Telephone No.: _____
(Transferor or Agent)

Preparer: Matthew J. Kriegel, 1921 – 51st Street NE, Cedar Rapids, IA 52402, (319) 393-1020
Return To / Address Tax Statement: Tammy K. Northup, 3864 Trailridge Road SE, Cedar Rapids, IA 52403

Affidavit Of Surviving Spouse For Change Of Title To Real Estate

STATE OF IOWA, COUNTY OF LINN, ss:

I, Tammy K. Northup, being first duly sworn on oath, depose and state as follows:

1. I am one of the Co-Executors of the Estate of Sandra J. Brewer, with Linn County, Iowa Case No. ESPR041754. Sandra J. Brewer died on September 12, 2018. I am also a daughter of Sandra J. Brewer.

2. Sandra J. Brewer was the surviving spouse of Richard Lincoln Brewer, who died April 2, 2010.

3. The following real estate was owned only by Richard Lincoln Brewer and Sandra J. Brewer, husband and wife, as joint tenants with full rights of survivorship at the time of Richard Lincoln Brewer's death:

Lots 4, 5, 6, and 7, Auditor's Plat No. 401, Linn County, Iowa

4. Title was conveyed to Sandra J. Brewer and Richard Lincoln Brewer for Lots 5 and 7 by a document filed on April 29, 1976 in Vol. 1667, Page 225 of the records of the Linn County, Iowa Recorder. Lots 4 and 6 were conveyed to Sandra J. Brewer and Richard Lincoln Brewer by document filed on May 18, 1968 in Vol. 1385, Page 293 of the records of the Linn County, Iowa Recorder.

5. I hereby request that the auditor enter this information on the transfer books pursuant to Section 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 Richard Lincoln Brewer.

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

_____
Tammy K. Northup

Signed and sworn to before me on _____, by Tammy K. Northup.

_____
Notary Public In and for the State of Iowa