

We hereby certify that on this 11<sup>th</sup> day of September, 2006, at Estherville, Emmet County, Iowa, Mary Ann Yarnes did in our presence sign the foregoing instrument and did declare the same to be her Last Will and Testament, she then and there being of sound mind and memory, and we at her request and in her presence and in the presence of each other did subscribe our names to the foregoing instrument as witnesses thereto, and do again subscribe our names to certify to these facts.

Richard Meyer

Heidi Oujas

IN THE IOWA DISTRICT COURT FOR DICKINSON COUNTY

IN THE MATTER OF THE ESTATE : PROBATE NO. ESPR \_\_\_\_\_  
OF : ORDER APPOINTING EXECUTORS  
MARY ANN YARNES, Deceased. :

Now, on this 27<sup>th</sup> day of April, 2010, the Court has been presented with an Application for Appointment of Nonresident Executor. The Court has reviewed the file and has been advised in the premises. For good cause shown on the Application, the Court ORDERS as follows:

1. Harry Jeffrey Lewis and Marcheen Savage be and they are hereby appointed as Executors without bond.
2. Upon filing of the oath of office, the Clerk of Court is directed to issue letters of appointment accordingly.



Judge of the Third Judicial  
District of the State of Iowa.

FILED  
2010 APR 28 PM 1:46  
CLERK OF DISTRICT COURT  
DICKINSON COUNTY, IOWA

IN THE IOWA DISTRICT COURT IN AND FOR DICKINSON COUNTY

FILED  
2010 APR 28 PM 3:43  
DICKINSON COUNTY  
CLERK OF DISTRICT COURT

IN THE MATTER OF THE

- Estate
- Trust
- Guardianship
- Conservatorship

Probate No. ESPR013342

of MARY ANN YARNES

**LETTERS OF APPOINTMENT**

KNOW ALL MEN BY THESE PRESENTS:

That HARRY JEFFREY LEWIS AND MARCHEEN SAVAGE having been duly appointed and qualified as EXECUTORS of the above entitled matter are vested with all powers authorized by law in the premises.

Signed and Sealed this 28TH day of APRIL, 2010.



MARCIA ECKERMAN  
Dickinson County Clerk of District Court

*Marcia Eckerman*

- Judicial Clerk III
- Judicial Clerk II
- Judicial Clerk I

**\* CERTIFICATE**

State of Iowa, County of Dickinson, ss:

I, the undersigned, do hereby certify that the foregoing is a full, true and correct copy of Letters issued in the above named matter as the same appear of record in my office, and that said Letters remain in full force and effect and said fiduciary(ies) (has) (have) not been discharged on this date.

Signed and Sealed this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

MARCIA ECKERMAN  
Clerk of District Court of said County and State of Iowa


- Judicial Clerk III
- Judicial Clerk II
- Judicial Clerk I

SRMA

IN THE IOWA DISTRICT COURT FOR DICKINSON COUNTY  
IN THE MATTER OF THE ESTATE : PROBATE NO. ESPR013342  
OF : STATEMENT OF  
MARY ANN YARNES, Deceased. : NO TITLE XIX CLAIM

FILED  
2010 AUG 20 PM 1:33  
IOWA DISTRICT COURT FOR DICKINSON COUNTY, IOWA

Attached hereto is a written notification that the Iowa Department of Human Services does not have a claim in this estate for repayment of Title XIX medical assistance. (Social Security number has been redacted.)

  
Richard Meyer AT0005278  
FILLENWARTH & FILLENWARTH  
104 North 7th Street  
Estherville, IA 51334  
(712) 362-7701 - Phone  
(712) 362-7703 - Fax  
rich.meyer@qwestoffice.net



## STATE OF IOWA

CHESTER J. CULVER, GOVERNOR  
PATTY JUDGE, LT. GOVERNOR

DEPARTMENT OF HUMAN SERVICES  
CHARLES J. KROGMEIER, DIRECTOR

August 18, 2010

Richard Meyer  
Attorney at Law  
104 North 7<sup>th</sup> Street  
Estherville IA 51334

**RE: Estate of: Mary Ann Yarnes** [REDACTED]

Dear Mr. Meyer:

Thank you for providing information to our office. Using the social security number referenced above, we have been informed that the Iowa Department of Human Services does not have a claim for repayment of Title XIX medical assistance.

We have also been informed that the Iowa Department of Human Services does not have a claim for repayment of Title XIX medical assistance provided for the predeceased spouse, Harry Yarnes.

If the social security number listed is incorrect, please inform the Estate Recovery office. We will then resubmit our request for information, using the correct number, and inform you of the results.

Thank you for your assistance. Please contact me if you have questions.

Sincerely,

Carolyn Whitehead  
Estate Recovery Program  
P O Box 36445  
Des Moines IA 50315  
888-513-5186 515-246-9841  
[cwhitehead@sumogroup.com](mailto:cwhitehead@sumogroup.com)



# THE IOWA DISTRICT COURT

DICKINSON COUNTY

JUL 30 AM 8:35  
DICKINSON COUNTY  
CLERK OF DISTRICT COURT

IN THE MATTER OF THE ESTATE OF Mary Ann Yarnes PROBATE NO. ESPR013342 CIT NO. \_\_\_\_\_

Mary Ann Yarnes REPORT AND INVENTORY

DECEASED

Regular estate (Chapter 633)   
Small estate (Chapter 635)   
CIT (Chapter 450.22)

The undersigned Executor , Administrator , or other \_\_\_\_\_ (capacity)

whose name and post office address is: Marcheen Savage, 1908 15th St., Spirit Lake, IA 51360 and Harry Jeffrey Lewis, 11037 West Oak Ridge Road, Sun City, AZ 85351  
reports as follows:

Name of Decedent	Age	Last Residence	Date of Death
Mary Ann Yarnes	71	Iowa	09/20/09

- The designated attorney is: Richard Meyer  
whose address and telephone number is:  
104 North 7th Street, Estherville, Iowa 51334 (712) 362-7701
- Amount of gross estate for Federal Estate Tax purposes: \$208,244.00  
Will a Federal Estate Tax Return be filed? Yes , No .
- The decedent died testate , intestate .
- If testate, was a child born to or adopted by decedent after execution of the Will? Yes , No . If yes, include each such child in 6. below:
- Did decedent leave a surviving spouse? Yes , No .
- List (a) surviving spouse, if any, (b) beneficiaries under decedent's will, (c) heirs at law, (d) transferees, and (e) surviving joint tenants.

Name	Age	Post Office Address	Relationship to Decedent
Marcheen Savage	19	1908 15th Street Spirit Lake, IA 51360	Daughter
Harry Jeffrey Lewis	19	11037 West Oak Ridge Road Sun City, AZ 85351	Son

Estate of: Mary Ann Yarnes

**SCHEDULE A - REAL ESTATE**

(Jointly owned property must be disclosed on Schedule E.)

Item Number	Description	Alternate Valuation Date	Alternate Value	Value at Date of Death
1	Real estate locally known as 1908 15th Street, Spirit Lake, Iowa and legally described as:  The West 337 feet of Lot A of Cousins' Plat of the Northwest Quarter of the Northeast Quarter of Section 5, Township 99 North, Range 36 West of the 5th P.M., Dickinson County, Iowa,			\$200,000.00

TOTAL. Enter in the Recapitulation . . . . . \$200,000.00  
**SCHEDULE A**

Estate of: Mary Ann Yarnes

**SCHEDULE C - MORTGAGES, NOTES AND CASH**

(Jointly owned property must be disclosed on Schedule E.)

Item Number	Description	Alternate Valuation Date	Alternate Value	Value at Date of Death
1	Checking account #xxx861 at The State Bank - \$3,244.00 -			\$3,244.00
TOTAL. Enter in the Recapitulation .....				\$3,244.00

**SCHEDULE C**



Estate of: Mary Ann Yarnes

**SCHEDULE F - MISCELLANEOUS PROPERTY NOT REPORTABLE UNDER ANY OTHER SCHEDULE**

(Joint owned property must be disclosed on Schedule E.)

	YES	NO
1. Did the decedent, at the time of death, own any articles of artistic or collectible value in excess of \$3,000 or any collections whose artistic or collectible value combined at date of death exceeded \$3,000? If "Yes", full details must be submitted on this schedule.		X
2. Has the decedent's estate, spouse, or any other person, received (or will receive) any bonus or award as a result of the decedent's employment or death? If "Yes", full details must be submitted on this schedule.		X
3. Did the decedent at time of death have, or have access to, a safe deposit box?  If "Yes", state locations, and if held in joint names of decedent and another, state name and relationship of joint depositor.  If any of the contents of the safe deposit box are omitted from the schedules in this return, explain fully why omitted.		X
4. Did the decedent, at the time of death, own any other miscellaneous property not reportable under any other schedule? If "Yes", full details must be submitted on this schedule.	X	

Item Number	Description	Alternate Valuation Date	Alternate Value	Value at Date of Death
1	Household goods -			\$5,000.00
TOTAL. Enter in the Recapitulation .....				\$5,000.00

**SCHEDULE F**



### QUESTIONNAIRE AND RECAPITULATION

Answer all questions. Include all items subject to Iowa inheritance tax.

ATTACH ONLY SCHEDULES APPLICABLE. If Schedule is not attached, state NONE.

- A. Did the decedent at time of death own any real estate not held in joint tenancy?  
If yes, complete Schedule A. \$ 200,000.00 A
  - B. Did decedent at time of death own any stocks or bonds not held in joint tenancy?  
If yes, complete Schedule B. \$ \_\_\_\_\_ B
  - C. Did decedent at time of death own any mortgages, notes or cash not held in joint tenancy?  
If yes, complete Schedule C. \$ 3,244.00 C
  - D. Is there any insurance on the life of the decedent?  
If yes, complete Schedule D. \$ \_\_\_\_\_ D
  - E. Did decedent at time of death own any property held in joint tenancy with spouse?  
If yes, complete Schedule E. \$ \_\_\_\_\_ E
  - E-1. Did decedent at the time of death own any property held in joint tenancy with others?  
If yes, complete Schedule E-1. \$ \_\_\_\_\_ E-1
  - F. Did decedent at time of death own any other property not shown on any other schedule?  
If yes, complete Schedule F. \$ 5,000.00 F
  - F-1. If intestate or election to take against the Will, did decedent at the time of death own any property exempt from execution?  
If yes, complete Schedule F-1, \$ 0.00 F-1
  - G. Did decedent make any gift within three years of death in excess of the gift tax exclusions allowable under I.R.C. Section 2503(b) and (e)? Did the decedent, prior to death, make any transfer where the decedent retained a life estate or interest, or which were to take effect in possession or enjoyment at death? If the answer to either question is yes, complete Schedule G. \$ \_\_\_\_\_ G
  - H. Did the decedent possess a general power of appointment over any property, or did the decedent exercise or release a general power of appointment within three years of death? If yes, complete Schedule H. \$ \_\_\_\_\_ H
  - I. Did the decedent own or have an interest in any annuities, supplementary or other income contracts, retirement benefits, or pension funds? If yes, complete Schedule I. \$ \_\_\_\_\_ I
- TOTAL (Iowa gross estate) \$ 208,244.00

#### INFORMATION RESPONSIVE TO SECTIONS 633.361.9, .12 AND .13, THE CODE.

- 1. Did the decedent die owning real estate located outside the State of Iowa not otherwise reported?  
If yes, attach Schedule showing extent of interest, legal description, and estimated value. \$ NONE
- 2. Is any property required to be reported for federal estate tax purposes which is not included in the Iowa gross estate or on line 1 above?  
If yes, attach Schedule showing items and values. \$ NONE
- 3. Was any gift made by decedent that reduced the amount of the unified credit available for federal estate tax purposes?  
If yes, attach Schedule showing the description and value of the gift, date and amount of unified credit claimed. \$ NONE

#### CERTIFICATION

I certify under penalty of perjury and pursuant to the laws of the State of Iowa that the preceding is true and correct.

Date	Capacity or Title	Signature
<u>7/29/12</u>	Executor	<u>Marleen Savage</u>
_____	_____	_____
_____	_____	_____

Estate of Mary Ann Yarnes, Deceased.

E-FILED 2013 MAY 07 2:26 PM DICKINSON - CLERK OF DISTRICT COURT

IN THE IOWA DISTRICT COURT FOR DICKINSON COUNTY

IN THE MATTER OF THE ESTATE : PROBATE NO. ESPR013342  
OF : APPLICATION FOR AUTHORITY  
MARY ANN YARNES, Deceased. : TO SELL REAL PROPERTY,  
AND REPORT OF SALE

Comes now these Executors and state:

1. Decedent died seized of the following described real estate:

The West 150 feet of Lot A, Cousin's Plat of the Northwest Quarter of the Northeast Quarter of Section 5, Township 99 North, Range 36, West of the 5<sup>th</sup> P.M., Dickinson County, Iowa,

Said real estate was the homestead of the decedent.

2. There are two beneficiaries in this estate, both of which are of full age. For the purpose of making distribution to them expeditiously and without undue cost, said real estate should be sold for the best price obtainable and reduced to cash.

3. It would be in the best interest of this estate and the beneficiaries if said real estate would be sold to Philip J. Miklo and Teresa M. Miklo, Co-Trustees of the Philip J. Miklo Living Trust Executed January 28, 2010 for the total price of \$89,500.00. A copy of the Offer to Buy is attached hereto, marked Exhibit "A" and made a part hereof. It would be in the best interest of this estate

and all interested parties herein if said sale were approved by the Court and the Executors directed to sell and convey said real estate on the terms set forth in said offer to buy. Said offer is the best offer received for said property.

4. A federal estate tax return will not be required for this estate.

5. Said real estate has not been appraised.

6. No bond has been previously furnished by these Executors, the same having been waived under the terms of decedent's will.

WHEREFORE, these Executors pray the Court for authority to sell the real estate hereinabove described, to Philip J. Miklo and Teresa M. Miklo, Co-Trustees of the Philip J. Miklo Living Trust Executed January 28, 2010 for the total price of \$89,500.00, and for authority to do all things necessary to accomplish such sale, including payment of all sale expense necessary to produce good title for the purchaser, and for such other and further orders as may be just and necessary in the premises.

E-FILED 2013 MAY 07 2:26 PM DICKINSON - CLERK OF DISTRICT COURT

I certify under penalty of perjury and pursuant to the laws of the State of Iowa that the preceding is true and correct.

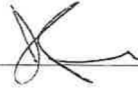
DATE

CAPACITY

SIGNATURE

5-4-2013

Executor

A handwritten signature in black ink, appearing to be a stylized 'K' or similar character, written over a horizontal line.

May 5, 2013

Executor

Maureen Savage

E-FILED 2013 MAY 07 2:26 PM DICKINSON - CLERK OF DISTRICT COURT

IN THE IOWA DISTRICT COURT FOR DICKINSON COUNTY

IN THE MATTER OF THE ESTATE : PROBATE NO. ESPR013342  
OF : CONSENT TO SALE OF REAL  
MARY ANN YARNES, Deceased. : PROPERTY AND WAIVER  
OF NOTICE

The undersigned, a distributee in the Estate of Mary Ann Yarnes, does consent to the sale of real estate described in the foregoing Application For Authority to Sell Real Property, and Report of Sale and does request the Court to approve said sale without other or further notice to me.

Dated this 7th day of May, 2013.

Marcheen Savage  
Marcheen Savage


E-FILED 2013 MAY 07 2:26 PM DICKINSON - CLERK OF DISTRICT COURT

IN THE IOWA DISTRICT COURT FOR DICKINSON COUNTY

IN THE MATTER OF THE ESTATE : PROBATE NO. ESPR013342  
OF : CONSENT TO SALE OF REAL  
PROPERTY AND WAIVER  
MARY ANN YARNES, Deceased. : OF NOTICE

The undersigned, a distributee in the Estate of Mary Ann Yarnes, does consent to the sale of real estate described in the foregoing Application For Authority to Sell Real Property, and Report of Sale and does request the Court to approve said sale without other or further notice to me.

Dated this 4<sup>th</sup> day of May, 2013.

  
\_\_\_\_\_  
Harry Jeffrey Lewis

E-FILED 2013 MAY 07 4:38 PM DICKINSON - CLERK OF DISTRICT COURT

IN THE IOWA DISTRICT COURT FOR DICKINSON COUNTY

IN THE MATTER OF THE ESTATE : PROBATE NO. ESPR013342  
OF : ORDER ON APPLICATION  
FOR AUTHORITY TO SELL REAL  
MARY ANN YARNES, Deceased. : ESTATE, AND REPORT OF SALE

The Application for Authority to Sell Real Estate and Report of Sale made by the Executors herein comes on for hearing, said Executors appearing by attorney Richard Meyer of Fillenwarth & Fillenwarth, and no person appearing in resistance thereto. The Court having examined the files herein, finds that waiver of notice and consent to sale has been made by the two distributees herein; accordingly, the court finds that it has jurisdiction of the persons and of the subject matter to hear and make final determination of said Application and Report of Sale at this time. The Court having examined said Application and Report and being fully advised in the premises, FINDS: That the allegations of said Application and Report are true, and that the Executors should be authorized to sell the following described real estate:

The West 150 feet of Lot A, Cousin's Plat of the Northwest Quarter of the Northeast Quarter of Section 5, Township 99 North, Range 36, West of the 5<sup>th</sup> P.M., Dickinson County, Iowa,

That said sale should be authorized for the purpose of making distribution expeditiously; that the sale of said real estate to Philip J. Miklo and Teresa M. Miklo, Co-Trustees of the Philip J. Miklo Living Trust Executed January 28, 2010 for the total sum of \$89,500.00 would be to



E-FILED 2013 MAY 07 4:38 PM DICKINSON - CLERK OF DISTRICT COURT

the best interest of this estate and all interested parties herein; that bond for completion of sale should be waived.

IT IS THEREFORE ORDERED as follows:

1. That the Application for Authority to Sell Real Estate and Report of Sale of the Executors, be and the same is hereby approved and confirmed.

2. That the Executors are authorized to sell and convey the real estate described hereinabove to for the total sum of \$89,500.00, and said Executors are authorized to do all things necessary to complete said sale, including payment of all sale expense necessary to produce good title for the purchaser.

3. That no bond is required of these Executors for completion of sale.

E-FILED 2013 MAY 07 4:38 PM DICKINSON - CLERK OF DISTRICT COURT



State of Iowa Courts

**Type:** OTHER ORDER  
**Case Number**      **Case Title**  
ESPR013342      YARNES, MARY ANN ESTATE OF

So Ordered

A handwritten signature in cursive script that reads "Carl J. Petersen".

Carl J. Petersen, District Court Judge,  
Third Judicial District of Iowa

E-FILED 2013 DEC 01 6:15 PM DICKINSON - CLERK OF DISTRICT COURT

IN THE IOWA DISTRICT COURT FOR DICKINSON COUNTY

IN THE MATTER OF THE ESTATE : PROBATE NO. ESPR013342  
OF : STATEMENT RE INHERITANCE  
MARY ANN YARNES, Deceased. : TAX CLEARANCE

Comes now the Executors and state:

1. An Iowa Inheritance Tax Return is not required to be filed for this estate pursuant to Section 450.53(1)(b), Code of Iowa.

2. Pursuant to Section 450.58(2), Code of Iowa, an Inheritance Tax Clearance (or receipt) is not required.

CERTIFICATION

I certify under penalty of perjury and pursuant to the laws of the State of Iowa that the preceding is true and correct.

DATE

CAPACITY

SIGNATURE

10/20/13      Executor Maureen Savage

\_\_\_\_\_  
Executor \_\_\_\_\_

E-FILED 2013 DEC 01 6:15 PM DICKINSON - CLERK OF DISTRICT COURT

IN THE IOWA DISTRICT COURT FOR DICKINSON COUNTY

IN THE MATTER OF THE ESTATE : PROBATE NO. ESPR013342  
OF : STATEMENT RE INHERITANCE  
MARY ANN YARNES, Deceased. : TAX CLEARANCE

Comes now the Executors and state:

1. An Iowa Inheritance Tax Return is not required to be filed for this estate pursuant to Section 450.53(1)(b), Code of Iowa.

2. Pursuant to Section 450.58(2), Code of Iowa, an Inheritance Tax Clearance (or receipt) is not required.


CERTIFICATION

I certify under penalty of perjury and pursuant to the laws of the State of Iowa that the preceding is true and correct.

DATE

CAPACITY

SIGNATURE

11/25/2013 Executor   
\_\_\_\_\_  
Executor \_\_\_\_\_

**Iowa Department of Revenue Income Tax Certificate of Acquittance**

Date: January 17, 2014

REF #2014007700194

County: DICKINSON

Probate No.: 13342

Upon examination of the income tax records of the Department, it is certified that NO STATE INCOME TAX is due in the MARY ANN YARNES ESTATE as reported to the Department.

RICHARD MEYER  
104 N 7TH ST  
ESTHERVILLE IA 51334



Bill Watson, Public Service Executive II

D014