

IN THE SUPREME COURT OF IOWA

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NO. 17-1964

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VINCENT ANGERER TRUST and  
DEWITT BANK & TRUST COMPANY,  
as Trustee of the Vincent Angerer Trust,

Appellants,

vs.

SERENA KONRARDY and CARRIE RIGDON,

Appellees.

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APPEAL FROM THE IOWA DISTRICT COURT  
FOR CLINTON COUNTY,  
THE HONORABLE MARK R. LAWSON PRESIDING

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**APPELLANTS' BRIEF IN FINAL FORM**

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**STATEMENT OF THE ISSUES**

**I. THE DISTRICT COURT ERRED IN DENYING  
DEFENDANTS’ MOTION FOR SUMMARY JUDGMENT**

*Alta Vista Props. L.L.C. v. Mauer Vision Ctr., P.C.*, 855 N.W.2d 722 (Iowa 2014)

*Barron v. Snapp*, 468 N.W.2d 841 (Iowa Ct. App. 1991)

*Estate of Christensen*, 461 N.W.2d 469 (Iowa App.1990)

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*In re Estate of Kiel*, 357 N.W.2d 628 (Iowa 1984)

*In re Work Family Trust*, 151 N.W.2d 490 (Iowa 1967)

*Nelson v. Lindaman*, 867 N.W.2d 1 (Iowa 2015)

*People v. Beachem*, 229 Ill. 2d 237 (2008)

*Wallace v. Des Moines Indep. Cmty. Sch. Dist. Bd. of Dirs.*, 754 N.W.2d 854 (Iowa 2008)

Iowa Code § 633A.4213

Iowa Code § 633A.4504

## **ROUTING STATEMENT**

Appellants, Vincent Angerer Trust, dated March 27, 1998 (hereinafter the “Trust”), and DeWitt Bank & Trust Company (hereinafter the “Bank”), as trustee of the Vincent Angerer Trust, dated March 27, 1998, assert that, pursuant to Iowa Rule of Appellate Procedure 6.1101(2)(c), this case should be retained by the Iowa Supreme Court, as it presents a substantial issue of first impression. Iowa courts have not addressed the language of Iowa Code section 633A.4503 which provides that the one-year statute of limitations begins to run when the plaintiff receives an accounting “or other report that adequately discloses the existence of the claim.” Iowa Code § 633A.4503(1).

## **STATEMENT OF THE CASE**

This matter arises from a Petition in Equity filed by the Plaintiffs on or about March 15, 2017, alleging claims of breach of trust against the Trust and the Bank. (App. 8). Plaintiffs claimed that the distributions they received from the Trust should have been valued as of the date of the distribution, rather than as of the date of Vincent Angerer’s death. (App. 8–9). On September 1, 2017, Defendants filed their Motion for Summary Judgment, asserting that the Plaintiffs’ claims should be dismissed because they were time-barred by the one-year statute of limitations under Iowa

Code section 633A.4503. (App. 15). In their Motion, the Defendants also asked the Court to rule, as a matter of law, that the Plaintiffs' Trust distributions were correctly valued as of the date of Vincent Angerer's death. (App. 15).

On October 6, 2017, Judge Lawson entered an Order denying Defendants' Motion for Summary Judgment, despite the undisputed evidence that the Plaintiffs failed to initiate this action within one year of receiving the accounting and being made aware of the existence of their claim in or around August or September 2015. (App. 132). The District Court also erroneously found there was a genuine issue of material fact as to whether, under the language of the Trust, Plaintiffs' distributions should have been valued as of the date of distribution or the date of Vincent Angerer's death. (App. 131). Defendants asked the District Court to reconsider its erroneous ruling and, in an Order filed on November 13, 2017, Judge Lawson denied Defendants' Motion to Amend or Enlarge on the same grounds. (App. 145).

### **STATEMENT OF FACTS**

Plaintiffs are beneficiaries of the Vincent Angerer Trust which was created on or about March 27, 1998. (App. 8; App. 29). Vincent Angerer died on May 30, 2010. (App. 8). The net value of the Trust Estate at the

time of Vincent Angerer's death was \$1,751,260.98. (App. 49). Section 4(b)(i) of the Trust states in pertinent part the following:

**4. INCOME AND PRINCIPAL UPON GRANTOR'S DEATH.** *Upon the Grantor's death*, the Trustee shall hold, manage, invest and reinvest the Trust Estate, including any property added thereto by the Grantor's Last Will and Testament, and shall distribute the net income and principal, as follows:

...

(b) The Trustee shall divide the remainder of the Trust Estate, *as then constituted*, including any property added thereto by the Grantor's Last Will and Testament, and any additions thereto and accumulated or undistributed income thereon, as follows:

(i) The Trustee shall divide the Trust Estate into separate shares, equal in value, one (1) such share for the benefit of each of the Grantor's then surviving siblings, and if a sibling has predeceased with a spouse surviving, then one (1) such share for the deceased sibling's spouse, and one (1) such share for the descendants, collectively, of any deceased sibling of the Grantor who has no spouse surviving. *The Trustee shall distribute [subject to the provisions of subparagraph 4(d) hereof] each share set aside for the descendants of a deceased sibling of the Grantor who has no spouse surviving, to such descendants, per stirpes.*

(App. 32–33).

At the time of his death Vincent Angerer had three (3) surviving siblings, each entitled to one (1) share of the remainder of the Trust Estate under Section 4(b)(i). (App. 49). Vincent Angerer also had one surviving

spouse of a deceased sibling, who was entitled to one (1) share of the remainder of the Trust Estate under Section 4(b)(i), and three descendants of a deceased sibling with no surviving spouse: (1) Rita Goedken, daughter of deceased sibling, Cecilia Howard; and (2) Plaintiffs, Serena Konrardy and Carrie Rigdon, daughters of Cecilia's pre-deceased son, John Howard.

(App. 50). Thus, under Section 4(b)(i) of the Trust, the remainder of the Trust Estate was divided into five (5) shares, as set forth above. (App. 50).

As descendants of a deceased sibling of Vincent Angerer, with no surviving spouses, Plaintiffs were each entitled to a one-fourth interest in one of the five (5) shares. (App. 50). The language of Section 4(b)(i) of the Trust—i.e. “Upon the death of the Grantor,” and “as then constituted”—unambiguously provides that the Plaintiffs' interest in their share of the Trust Estate is vested and valued at the time of Vincent Angerer's death.

Each of the Plaintiffs was paid income from the Trust in the amount of \$1,250.00 and \$85,089.74 for their share of the Trust Estate. (App. 50). The 2010 and 2011 Annual Reports of the Leonard Vincent Angerer Trust show the income and distributions paid to Plaintiffs. (App. 54; App. 57; App. 50). On October 19, 2011, Plaintiffs each signed a Waiver, Receipt and Release as to Final Distribution of Assets for a Beneficiary of the Vincent Angerer Trust. (App. 60–61). On or around the date on which the

Plaintiffs signed their respective Waivers, they were provided a Trust accounting showing the distributions and income paid by the Trustee during the year 2011. (App. 51).

Ida Wyatt was a surviving sibling of Vincent Angerer. Pursuant to Section 4(b)(ii), she received income from the Trust Estate until her death on January 21, 2013. (App. 51). Pursuant to Section 4(b)(ii), the Trust Estate was valued at the time of Ida Wyatt's death and her descendants were paid one-fourth of her share of the Trust Estate, per stirpes. (App. 51). The 2013 Annual Report of the Leonard Vincent Angerer Trust shows the distributions by the Trustee to the descendants of Ida Wyatt, representing their interest in Ida Wyatt's share of the Trust Estate, as valued at the time of Ida Wyatt's death. (App. 51).

On or about August 11, 2015, Plaintiffs' then-attorney, Michael E. Rock, sent a letter to Roger Hill, DeWitt Bank & Trust Company, claiming the trustee did not properly distribute the Trust's assets to the Plaintiffs. (App. 66). The August 11, 2015 letter states, "In talking with Serena Konrardy and Carrie Rigdon, as children of John Edward Howard, Jr., they were seemingly treated differently than the remaining trust beneficiaries." (App. 66). In response to the August 11, 2015 letter from attorney Michael E. Rock, Roger Hill sent a letter dated August 19, 2015, setting forth the

trustee's reasoning for the distributions to the Plaintiff-beneficiaries. (App. 67). Enclosed with the August 19, 2015 letter was a copy of the Trust accountings for the years 2010, 2011, and 2012. (App. 67). Via letter dated September 9, 2015, Attorney Michael E. Rock acknowledged receipt of the August 19, 2015 letter and enclosures. (App. 72).

## **ARGUMENT ON APPEAL**

### **II. THE DISTRICT COURT ERRED IN DENYING DEFENDANTS' MOTION FOR SUMMARY JUDGMENT**

#### **A. Preservation of Error**

The issues raised in this appeal were preserved by the filing of Defendants' Motion for Summary Judgment, filed September 1, 2017, and the District Court's Order denying that Motion, entered October 6, 2017. Error was further preserved by the Defendants' Motion to Reconsider, Amend, or Enlarge, filed October 13, 2017, and the District Court's corresponding Order entered on November 13, 2017.

#### **B. Standard of Review**

A district court's ruling denying a motion for summary judgment is reviewed for errors at law. *Nelson v. Lindaman*, 867 N.W.2d 1, 6 (Iowa 2015); *Wallace v. Des Moines Indep. Cmty. Sch. Dist. Bd. of Dirs.*, 754 N.W.2d 854, 857 (Iowa 2008).

#### **C. Discussion**

**1. Plaintiffs' Claims are barred by the Statute of Limitations under Iowa Code Section 633A.4503**

In its Order dated October 6, 2017, the Court erroneously found that there was a genuine issue of material fact as to whether the Plaintiffs initiated the present action within the one-year statute of limitations period under Iowa Code section 633A.4503. Specifically, the Court found there was a genuine issue of material fact as to whether, pursuant to section 633A.4503, the Plaintiffs had received “an accounting adequately disclosing the existence of their claim.” (App. 131). The district court further erred by denying the Defendants’ Motion to Reconsider, Amend or Enlarge its summary judgment ruling on the same grounds. (App. 143). For the reasons set forth more fully below, the District Court’s ruling on Defendants’ Motion for Summary Judgment should be reversed.

Iowa Code section 633A.4504 provides the following, in pertinent part, with regard to the time limitations for bringing a claim for breach of trust:

Unless previously barred by adjudication, consent, or other limitation, a claim against a trustee for breach of trust is barred as to a beneficiary who has received an accounting pursuant to section 633A.4213 or other report that adequately discloses the existence of the claim, unless a proceeding to assert the claim is commenced within one year after the receipt of the accounting or report. ***An accounting or report adequately discloses the existence of a claim if it provides sufficient information so that the beneficiary knows of the claim or reasonably should***

*have inquired into its existence.*

Iowa Code § 633A.4504(1) (emphasis added). The undisputed evidence on the summary judgment record showed that the Plaintiffs received an accounting of the Trust on or around the date they signed their respective waivers in October 2011. (App. 51). There was no evidence presented by the Plaintiffs denying that they received the accounting. (*See App.* 105). This accounting showed the income and distributions paid to each of them during that calendar year. Under the plain language of section 633A.4504, the statute of limitations began to run when the Plaintiffs received the accountings in October 2011 and expired sometime in October 2012, over four years prior to the Plaintiffs initiating the present action. Because they failed to commence this action within one year of receiving the Trust accounting, the Plaintiffs' claims are barred under Iowa Code section 633A.4504, and the District Court erred in denying the Defendants' Motion for Summary Judgment.

Even if the statute of limitations under section 633A.4504 did not begin to run in October 2011 when the Plaintiffs initially received the Trust accounting, the limitations period undoubtedly began to run in August or September 2015 when they received a report that fully disclosed the claims they are asserting in the present case. Pursuant to the plain terms of section

633A.4504, the one-year statute of limitations can also begin to run when the beneficiary receives an “other report that adequately discloses the existence of the claim . . . .” Iowa Code § 633A.4504. “Other report” is not defined under the statute. When a term is not defined by a statute, Illinois courts “assume that the legislature intended the term to have its ordinary and popularly understood meaning.” *People v. Beachem*, 229 Ill. 2d 237, 244 (2008). By not defining “other report” and emphasizing that the report must disclose the existence of the claim, it is clear the legislature’s concern was simply that the beneficiaries receive some document that puts them on notice of their claims. The statute does not designate a special form for the report or its contents, stating only that the report must adequately disclose the existence of the claim. The intent of the statute is merely to ensure that the limitations period does not begin to run until the beneficiaries possess some document which reveals the substance of their claims.

The summary judgment record clearly established that the Plaintiffs received a report that adequately disclosed the existence of their claims. In fact, the *only* evidence of whether Plaintiffs’ claims had been adequately disclosed was undisputed. Several letters exchanged between the Trustee and Plaintiffs’ then-counsel were presented to the District Court. The substance of those letters clearly and undeniably demonstrated that the

Plaintiffs knew of their present claims between August 11, 2015 and September 9, 2015, at the latest. The following are excerpts from those letters, making it clear the Plaintiffs had knowledge of their claims when those letters were sent:

In talking with Serena Konrardy and Carrie Rigdon . . . they were seemingly treated differently than the remaining trust beneficiaries. (App. 66).

It would appear that their proportionate and share of the trust paid out on a significantly reduced basis and that ***they were not fully advised of the potential value of the real estate involved.*** (App. 66) (emphasis added).

***Why were they not fully and completely informed as to the potential value of the real estate in question*** and why did they not ultimately share in the sale on a far more significant basis? (App. 66) (emphasis added).

I call your attention to the schedule of assets as of date of death of Vincent Angerer. All assets were professionally valued according market value or appraisal. I also call your attention the attached accountings for calendar years 2010, 2011 and 2012. (App. 67).

Given the early payment date for Serena Konrardy and Carrie Rigdon and ***the ultimate shares at the time of sale of real estate***, it would appear that my clients are significantly prejudiced. (App. 72) (emphasis added).

In the absence of a clear basis upon which the heirs and my clients were treated differently; ***we are hereby make [sic] formal demand for equal treatment under the actual sale price of the real estate in question.*** (App. 72) (emphasis added).

The initial letter from Plaintiffs' then-counsel makes it clear that by August 11, 2015, the Plaintiffs had not only retained counsel but were clearly aware that the Trust's real estate had increased in value and that they believed they were entitled to a greater distribution from the Trust. That letter expressly states, "In talking with Serena Konrardy and Carrie Rogdon, as children of John Edward Howard, Jr., they were seemingly treated differently than the remaining trust beneficiaries." (App. 66). The letter from Roger Hill to Michael Rock, dated August 19, 2015, then confirms and explicitly informs the Plaintiffs' former counsel that the subject real estate was valued as of the death of Vincent Angerer. With that letter the Plaintiffs were again provided a copy of the Trust accounting for the years 2010, 2011, and 2012. That letter also enclosed a valuation of the Trust assets as of the date of Vincent Angerer's death. Receipt of this letter and the enclosures was confirmed by counsel for the Plaintiffs via letter dated September 9, 2015. Finally, in a letter dated September 9, 2015, leaving no doubt they were aware of the existence of their claims, the Plaintiffs, through their former attorney, make a formal demand that the Defendant revalue the real estate, the same remedy sought in the present lawsuit.

In sum, the letters explicitly demonstrate that the Plaintiffs had full knowledge of the existence of their claims back in August or September

2015. The letters specifically address the real estate values in the Trust and the Plaintiffs' claim that they received an improper distribution; then, in September 2015, the Plaintiffs actually made a formal demand for the very remedy they seek in the present action. The undisputed evidence clearly demonstrated that the Plaintiffs were not only aware of their claims in August or September 2015, they had, in fact, already asserted those claims by way of formal demand to the Trustee. They had certainly received a "report" under section 633A.4504 that adequately disclosed the existence of their claims. Thus, the latest date on which the one-year statute of limitations could have commenced running was in August or September 2015. The Plaintiffs did not initiate this action until March 2017, well beyond the expiration of the one-year statute of limitations under Iowa Code section 633A.4504. For this reason, the Plaintiffs' claims are barred, and the District Court erred in denying Defendants' Motion for Summary Judgment on these grounds.

Although going without mention in its summary judgment ruling, in its Ruling on Defendants' Motion to Amend or Enlarge, the District Court noted that enforcement of the one-year statute of limitations "would be contrary to § 633A.4213(5)(b)." (App. 144). For several reasons, section 633A.4213(5)(b) does not preclude application of the one-year statute of

limitations under section 633A.4504(1). First and foremost, section 633A.4213 does not apply to trusts created prior to July 1, 2002. Iowa Code § 633A.4213(7) (“This section does not apply to any trust created prior to July 1, 2002.”). The Vincent Angerer Trust was created on March 27, 1998; thus, section 633A.4213, including subsection (5)(b), does not apply, and the District Court erred in relying on it in refusing to apply the one-year statute of limitations.

Second, even if section 633A.4213(5)(b) did apply, the Plaintiffs waived any reliance on it. Iowa Code section 633A.4213(3) states that a trustee must provide a beneficiary with an accounting unless the accounting has been specifically waived.” Iowa Code § 633A.4213(3). Both Plaintiffs signed waivers which waived notice and “any and all accounting and production of vouchers.” (10/19/2011 Waivers). By waiving an accounting and notice, the Plaintiffs were not entitled to an accounting in the first place and cannot rely on section 633A.4213(5)(b) to circumvent the one-year statute of limitations. Lastly, as stated above, there was no evidence in the summary judgment record that the Plaintiffs did not receive a trust accounting. The only evidence on this issue is the affidavit Roger Hill, in which he stated that he provided both Plaintiffs with a trust accounting around the date on which they received their distributions in October 2011.

For these reasons, the District Court erred in relying on Iowa Code section 633A.4213(5)(b) and denying the Defendants' Motion for Summary Judgment and Motion to Amend or Enlarge.

**2. The Trust Clearly and Unambiguously Provides for Plaintiffs' Share of the Trust Estate to be Valued as of the Date of Vincent Angerer's Death**

Even if this action had been timely brought, there exists no genuine issue of material fact as to whether the Trustee's distributions to the Plaintiffs were consistent with the terms of the Trust. This was a matter for the Court to decide, yet in its Order denying Defendants' Motion for Summary Judgment, the District Court found that there was a genuine issue of material fact as to whether the Plaintiffs' distributions should have been valued using date of death or date of distribution. This was again incorrect, as the terms of the Trust provide that the Trust Estate is to be valued at the time of the distribution. There is absolutely no language in the Trust agreement to conclude that, as the Plaintiffs claim, the Trust Estate is to be valued on the date the distributions are actually paid. With the grantor's intention clearly and unambiguously provided for in the Trust document, there was no fact dispute as to whether the Trustee properly distributed the Plaintiffs' share of the Trust Estate, and the District Court erred in denying the Motion for Summary Judgment on this issue.

The general rules of construction apply when interpreting wills and trusts. *In re Work Family Trust*, 151 N.W.2d 490, 492 (Iowa 1967). “We resort to technical rules or canons of construction only if the language of a trust is ambiguous or if the settlor's intent is for any reason uncertain.” *Barron v. Snapp*, 468 N.W.2d 841, 843 (Iowa Ct. App. 1991) (citing *Estate of Christensen*, 461 N.W.2d 469, 470 (Iowa App.1990)). When courts find the terms of a trust unambiguous, they are precluded from interpreting those terms. *In re Estate of Kiel*, 357 N.W.2d 628, 630 (Iowa 1984). Iowa courts have long held that “[i]nterpretation of a contract is a legal issue unless the interpretation of the contract depends on extrinsic evidence.” *Alta Vista Props. L.L.C. v. Mauer Vision Ctr., P.C.*, 855 N.W.2d 722, 726 (Iowa 2014) (internal quotations omitted); *see also Hartig Drug Co. v. Hartig*, 602 N.W.2d 794, 797 (Iowa 1999) (“[W]hen no relevant extrinsic evidence exists, the resolution of any ambiguity in a written contract is a matter of law for the court.”).

The distributions to the Plaintiffs are governed by Section 4(b)(i) of the Trust agreement, which provides, in pertinent part, the following:

**4. INCOME AND PRINCIPAL UPON GRANTOR’S DEATH.** *Upon the Grantor’s death*, the Trustee shall hold, manage, invest and reinvest the Trust Estate, including any property added thereto by the Grantor’s Last Will and Testament, and shall distribute the net income and principal, as follows:

...

(b) The Trustee shall divide the remainder of the Trust Estate, ***as then constituted***, including any property added thereto by the Grantor's Last Will and Testament, and any additions thereto and accumulated or undistributed income thereon, as follows:

(i) The Trustee shall divide the Trust Estate into separate shares, equal in value, one (1) such share for the benefit of each of the Grantor's then surviving siblings, and if a sibling has predeceased with a spouse surviving, then one (1) such share for the deceased sibling's spouse, and one (1) such share for the descendants, collectively, of any deceased sibling of the Grantor who has no spouse surviving. ***The Trustee shall distribute [subject to the provisions of subparagraph 4(d) hereof] each share set aside for the descendants of a deceased sibling of the Grantor who has no spouse surviving, to such descendants, per stirpes.***

(App. 32–33). Section 4(b)(i) unambiguously provides that “[u]pon the Grantor’s death,” the Trustee is to divide the Trust Estate “as then constituted.” He is then to distribute the share set aside for descendants of deceased siblings with no surviving spouse; the Plaintiffs, Carrie Rigdon and Serena Konrardy, fall into this category. This language is clear; the share of any such beneficiary should be valued at the time of the death of Vincent Angerer. There is simply no language in Section 4(b)(i) which supports the Plaintiffs’ contention—that the Trustee should have valued their share of the Trust Estate as of the date of the actual distribution in October 2011.

Section 4(b)(i) clearly provides that the Plaintiffs' share is payable as of the date of Vincent Angerer's death and that share of the Trust Estate should be valued at that time. With this clearly unambiguous language, the District Court erred in refusing to find in favor of the Defendants as a matter of law.

With respect to the valuation of the respective shares of the Trust Estate, the Plaintiffs claim that they were treated differently from the descendants of Ida Wyatt. This argument is patently incorrect, as the Plaintiffs' share of the Trust Estate is governed by a separate provision in the Trust agreement. Ida Wyatt was a surviving sibling of Vincent Angerer, and, pursuant to Section 4(b)(ii), she received income from the Trust Estate until her death on January 21, 2013. Following her death, Ida Wyatt's share of the Trust Estate was controlled by Section 4(b)(ii)(A)(2), which provides in pertinent part:

**(2) upon the second to die of the Grantor's sibling and the sibling's spouse . . . the Trustee shall distribute that trust share, as then constituted, to the then living descendants of that deceased sibling, per stirpes . . .**

(App. 33). The language of this subsection is also clear and unambiguous; at which point both the surviving sibling and spouse are deceased, as they were when Ida Wyatt passed away, the trustee is to distribute that share of the Trust Estate to the living descendants, per stirpes. This is precisely what occurred; the Trustee distributed Ida Wyatt's share of the Trust Estate to her

surviving descendants. (App. 51). Once again, there is absolutely no language in the Trust agreement to support Plaintiffs' contention that the share of Ida Wyatt's descendants should have been valued as of the death of Vincent Angerer.

With no genuine issue of material fact on this issue, the Defendants were entitled to judgment as a matter of law. The District Court erred in both: (1) finding a genuine issue of material fact absent a finding that extrinsic evidence was necessary for interpretation of the Trust, as this was a matter for the court to decide, *see Alta Vista Props. L.L.C.*, 855 N.W.2d at 726; and (2) in refusing to find that the clear and unambiguous language of the Trust reflects the intent to value the Plaintiffs' distributions at the time of Vincent Angerer's death.

### **CONCLUSION**

The District Court erred in denying the Defendants' Motion for Summary Judgment on two bases. First, the undisputed summary judgment record demonstrated that the Plaintiffs had received an accounting or "other report" that disclosed the existence of their claims more than one year prior to initiating their breach of trust action. In fact, more than one year prior to filing the lawsuit, they made a formal demand setting forth the very claims they assert in this action. Thus, the Plaintiffs' claims of breach of trust are

barred by the one-year statute of limitations under Iowa Code Section 633A.4503. Secondly, the District Court erred in finding a genuine issue of material fact existed as to the interpretation of the Trust Agreement.

Without any extrinsic evidence to consider, the interpretation of the Trust was an issue of law for the District Court to decide. Given the unambiguous language of the Trust providing for valuation of the Plaintiffs' distributions at the time of Vincent Angerer's death, the District Court further erred in denying Defendants' Motion for Summary Judgment.

**CERTIFICATE OF COMPLIANCE WITH  
TYPE-VOLUME LIMITATION TYPEFACE  
REQUIREMENTS AND TYPE STYLE REQUIREMENT**

1. This brief complies the type-volume limitation of Iowa R. App.

P. 6.903(1)(g)(1) or (2) because:

This brief contains 4,275 words, excluding the parts of the brief exempted by Iowa. R. App. P. 6.903(1)(g)(1).

2. This brief complies with the typeface requirements of Iowa R.

App. P. 6.903(1)(e) and the type-style requirements of Iowa R. App. P.

6.903(1)(f) because:

This brief has been prepared in a proportionally spaced typeface using Microsoft Office Word 2010 in 14 point Times New Roman font.

/s/ Ryan F. Gerdes  
Ryan F. Gerdes

July 3, 2018  
Date

**CERTIFICATE OF SERVICE AND FILING**

I certify that on the 3<sup>rd</sup> day of July, 2018, I, the undersigned, did file electronically this Appellants' Brief in Final Form and Request for Oral Argument with the Clerk of the Iowa Supreme Court using the Electronic Document Management System.

I certify that on the 3<sup>rd</sup> day of July, 2018, I, the undersigned, did serve this Appellants' Brief in Final Form on the attorney for the Appellees via electronic service of the Electronic Document Management System. Upon information and belief, the attorney for the Appellees is a registered filer pursuant to Iowa R. Civ. P. 16.201.

VINCENT ANGERER TRUST AND  
DEWITT BANK & TRUST COMPANY,  
Appellants

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