

IN THE COUNTY COURT OF SAUNDERS COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF: )  
 ) Case No. PR23-20  
 NORMA D. VESKERNA, )  
 Deceased. ) INHERITANCE TAX WORKSHEET VOLUNTARY  
 Date of Death: December 3, 2022 ) APPEARANCE AND WAIVER OF NOTICE

FINAL DETERMINATION

ASSETS OF ESTATE FOR INHERITANCE TAX PURPOSES, SECTIONS 77- 2001 & 77-2002		
1	Schedule A, Real Estate	\$0.00
2	Schedule B, Stocks and Bonds	\$144,291.32
3	Schedule C, Mortgages, Notes and Cash	\$251,794.68
4	Schedule D, Life Insurance Payable to Estate	\$0.00
5	Schedule E, Jointly Owned Property	\$0.00
6	Schedule F, Other Miscellaneous Property	\$0.00
7	Schedule G, Transfers During Lifetime (Include Section 77-2002(2) gifts)	\$0.00
8	Schedule H, Powers of Appointment (See Section 77-2009 for Taxability)	\$0.00
9	Schedule I, Annuities	\$0.00
10	Total Clear Market Value (Total of lines 1 through 9) or Total Inventory Value	\$396,086.00
11	Contribution by Surviving Joint Tenant (Explanation Attached)	\$0.00
12	Gross Estate (Line 9 Minus Line 10)	\$396,086.00

Clear Market  
Value at Date of  
Death

ALLOWANCES & EXEMPT PROPERTY, SECTIONS 30-2322 TO 30-2325 & DEDUCTIONS, SECTION 77-2018.04		
13	Homestead Allowance (Maximum \$20,000)	\$0.00
14	Exempt Property (Maximum \$12,500)	\$0.00
15	Family Maintenance Allowance (Maximum \$20,000 Without Court Order)	\$0.00
16	Total Allowances & Exempt Property (Total of Lines 12 Through 14)	\$0.00
17	Cost of Funeral, Including Interment and Marker	
18	Attorney Fees and Expenses (Estimated)	\$6,500.00
19	Personal Representative Fees	\$367.50
20	Court Costs and Recording Fees (Estimated)	\$135.00
21	Publication Costs (Estimated)	\$75.00
22	Bond	\$0.00
23	Other Administration Expenses (Schedule J or Other Schedule Attached)	\$0.00
24	Non-Probate Property Expense	\$0.00
25	Predeath Debts Not Otherwise Listed (Schedule K or Other Schedule Attached)	\$22,133.75
26	Total Deductions (Total of Lines 16 to 25)	\$29,211.25

Deductions -  
Include Only to  
Extent Paid From,  
Chargeable to or  
Paid With Respect  
to Property  
Subject to  
Nebraska  
Inheritance Tax

MARITAL EXEMPTION, SECTION 77-2004		
This is Total of Spouse's Actual Share less Homestead Allowance, Exempt Property, and Family Allowance Together with Claims and Administration Expenses Which are Paid Out of the Interest of the Surviving Spouse.		
27	Interest of Spouse in Decedent's Joint Property	\$0.00
28	Interest of Spouse in Decedent's Probate Estate	\$0.00
29	Interest of Spouse in Decedent's Other Property	\$0.00
30	Total of Spouse's Actual Share of Estate (Total of Lines 27 Through 29)	\$0.00

Spouse Share of  
Estate

FEDERAL ESTATE TAX DEDUCTION, SECTION 77-2018.04(5), CHARITABLE EXEMPTION SECTION 77-2007.03 & .04		
31	Total Gross Estate (Federal Estate Tax Return, Form 706)	\$0.00
32	Secured Indebtedness claimed on Form 706, Schedule K	\$0.00
33	Net Estate (Line 31 Minus Line 32)	
34	Total Net Estate Not Subject to Nebraska Inheritance Tax	
35	Total Net Estate Subject to Nebraska Inheritance Tax	0.00
36	Factor (Line 35 Divided by Line 33 carried to four places)	0.0000
37	Federal Estate Tax Paid (From Form 706)	
38	Federal Estate Tax Paid Attributable to Property Subject to Nebraska Inheritance Tax (Line 36 Multiplied by Line 37)	\$0.00
39	Governmental, Religious, and Charitable Gifts	
40	Total Deductions and Exemptions (Total of Lines: 15, 26, 30, 38, 39)	\$29,211.25
41	Net Value of Property Subject to Nebraska Inheritance Tax (Line 11 Minus Line 40)	\$366,874.75

Federal Estate  
Tax Allocation

TENTATIVE INHERITANCE TAX PAID AND CREDIT FROM ESTATES OF PRIOR DECEDENTS, SECTION 77-2018.06		
46	Tentative Tax (As Computed Below)	\$0.00
	Total Inheritance Tax Credit Due Estate of this Decedent (Explanation Attached)	\$0.00
47	Tentative Inheritance Tax Previously Paid in this Estate	\$0.00
48	Tax Due	\$51,251.24

NEBRASKA INHERITANCE TAX COMPUTATION						
		Beneficiary Number	Spouse	1	2	
		Beneficiary Name		Kerry K. Knuth	St. Paul Lutheran Church	
Beneficiary Totals	Difference From Page 1 Total to Adjust	Beneficiary Relationship Class (Insert Spouse, 1, 2, 3, or Charitable)		Friend 3	Charity Charitable	
396,086.00	0.00	Gross Estate	\$0.00	\$323,940.34	\$72,145.66	
0.00	0.00	Allowances & Exempt Property	\$0.00	\$0.00	\$0.00	
29,211.25	0.00	Deductions	\$0.00	\$29,211.25	\$0.00	
0.00	0.00	Marital Exemption	\$0.00			
0.00	0.00	Federal Estate Tax		\$0.00	\$0.00	
0.00	0.00	Charitable		\$0.00	\$0.00	
366,874.75	0.00	Net Value	\$0.00	\$294,729.09	\$72,145.66	
		Exemption	\$0.00	10,000.00	FALSE	
		Taxable Amount	\$0.00	\$284,729.09	\$72,145.66	
43	51,251.24	Tentative Tax	\$0.00	\$51,251.24	FALSE	
44	0.00	Tax Credit From Prior Estate	\$0.00	\$0.00	\$0.00	
	0.00	Tentative Inheritance Tax Previously Paid		\$0.00	\$0.00	
45	51,251.24	Tax Due	\$0.00	\$51,251.24	\$0.00	

Class 1: Parents, grandparents, siblings, lineal descendants, and spouses of any of these. /// Class 2: Uncles and aunts, nephews and nieces, or lineal descendants or spouses of such relatives. /// Class 3: All others. /// Note: The relatives of decedent's current spouse and of a former spouse of the decedent to whom the decedent was married at the death of the former spouse have the same relationship as if relatives of decedent.

Beneficiary Number		3	4	5	6	7	8
Beneficiary Name							
Beneficiary Relationship							
Class (1, 2, 3, or Charitable)							
Gross Estate							
Allowances & Exempt Property							
Deductions							
Federal Estate Tax							
Charitable							
Net Value		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Exemption		FALSE	FALSE	FALSE	FALSE	FALSE	FALSE
Taxable Amount		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43	Tentative Tax	FALSE	FALSE	FALSE	FALSE	FALSE	FALSE
44	Tax Credit From Prior Estate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Tentative Tax Paid						
45	Tax Due	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00


Inheritance tax rates on taxable amount: Class 1, \$40,000 exemption, balance is taxed at 1 % /// Class 2, \$15,000 exemption, balance is taxed at 13 % /// Class 3, \$10,000 exemption, balance is taxed at 18 %. This schedule is for deaths on or after January 1, 2008.

NEBRASKA INHERITANCE TAX APPORTIONMENT, SECTION 77-2014							
County	Allocation of Gross Estate			Nebraska Inheritance Tax Due			
	Gross Estate in County	Percent of Gross Estate		Tentative Tax Due	Inheritance Tax Credit Allowed	Tentative Tax Previously Paid	Inheritance Tax Due
Saunders	\$396,086.00	100.0000%		\$51,251.24	\$0.00		\$51,251.24
		0.0000%		\$0.00	\$0.00		\$0.00
		0.0000%		\$0.00	\$0.00		\$0.00
		0.0000%		\$0.00	\$0.00		\$0.00
		0.0000%		\$0.00	\$0.00		\$0.00
51	Gross Estate	\$396,086.00	100.0000%				
52	Tentative Inheritance Tax Due (Must Equal Line 46 Above)			\$51,251.24			
	Inheritance Tax Credit Allowable ( See Note)				\$0.00		
53	Tentative Inheritance Tax Previously Paid (Total Must Equal Line 47 Above)					\$0.00	
54	Nebraska Inheritance Tax Due (Total Must Equal Line 48 Above)						\$51,251.24

Note: The total inheritance tax credit from prior estates may exceed the amount which is allocated and actually deductible. Because it is allocated to beneficiaries pro rata on a gross estate basis, a low tax rate beneficiary or charitable beneficiary may be allocated credit in excess of any tax due.

		YES	NO
55	Have copies of the Inventory, <u>Schedules</u> or other itemization of property reflecting the clear market value of each asset been delivered to the County Attorney(s)?	X	
56	If a Federal Estate Tax Return, Form 706, is filed, has the estate returned the clear market value of all property in the estate as reflected above to be the same as the values for federal estate tax purposes?		N/A
57	Petitioner agrees that if the federal estate tax values are adjusted, the estate will notify the respective County Attorney(s) and, if requested, redetermine the inheritance tax values to be the same as the values as finally determined for federal estate tax purposes and pay the additional inheritance tax, if any, regardless of a prior order determining the inheritance tax.		N/A
58	Did the decedent make gifts or transfers for less than full and adequate consideration within three years prior to the date of death for which a federal gift tax return was required to be filed?		X

I hereby affirm that I have read the foregoing Inheritance Tax Worksheet and to the best of my knowledge the computation is based on the clear market value of the property received by each person and this Inheritance Tax Worksheet is correctly prepared.

  
 \_\_\_\_\_  
 Signature of Petitioner

Dated: November 13, 2023

**COUNTY ATTORNEY VOLUNTARY APPEARANCE AND WAIVER OF NOTICE FOR FINAL DETERMINATION OF INHERITANCE TAX**

I, the undersigned (Deputy) County Attorney, hereby enter my voluntary appearance on behalf of the below designated County and the State of Nebraska in the above captioned proceeding and waive the service of notice upon me to show just cause, and furthermore waive all notice required by law of time and place of hearing for the determination of values of property for inheritance tax purposes and for the purpose of assessing inheritance tax, if any, due under the laws of the State of Nebraska. I have examined the foregoing Worksheet and have no objections thereto for inheritance tax purposes only.

\_\_\_\_\_  
 Deputy County Attorney

\_\_\_\_\_  
 County

\_\_\_\_\_  
 Date

## Certificate of Service

I hereby certify that on Friday, November 17, 2023 I provided a true and correct copy of the Inheritance Tax Worksheet/Voluntary Appear./Waiver of Notice to the following:

Signature: /s/ Jessica Greenwald (Bar Number: 24827)

IN THE COUNTY COURT OF SAUNDERS- COUNTY, NEBRASKA

IN THE MATTER OF THE	)	Case No. PR23-20
ESTATE OF	)	
	)	<b>ORDER DETERMINING AND</b>
NORMA D. VESKERNA,	)	<b>ASSESSING INHERITANCE TAX</b>
Deceased.	)	

Upon consideration of the evidence and the Petition for Determination of Inheritance Tax and all supporting documents filed and incorporated by reference, the Court finds, orders and determines as follows:

1. Notice has been given to or duly waived by all persons interested in the estate or property of the Decedent.
2. The County Attorney for each county in which the property described in the Petition is located has executed and filed with this Court a waiver of notice to show cause, or of the time and place of hearing, and has entered a voluntary appearance on behalf of the County and State of Nebraska.
3. The values set forth in the Petition for Determination of Inheritance Tax and the Inheritance Tax Worksheet accurately reflect the total clear market value of the assets listed therein subject to Nebraska inheritance tax, and all deductions, credits, allowances, exemptions and contributions by survivors to jointly owned property claimed therein, if any, are proper and hereby allowed.
4. Inheritance tax is hereby assessed against the following-named parties in the amounts specified below:

<u>Beneficiary</u>	<u>Tax Due</u>
Kerry K. Knuth	\$51,251.24
<b>TOTAL</b>	<b><u>\$51,251.24</u></b>

All of the inheritance tax due is apportioned to Saunders County, Nebraska. The inheritance tax due will draw interest at the legal rate prescribed by law commencing December 3, 2023 (which is twelve [12] months after the date of Decedent's death – December 3, 2022). Any lien of the Nebraska inheritance tax shall cease upon payment of the amount of tax as finally determined herein to be due with respect to all of the property described in this proceeding.



P00021017C06

FILED BY CLERK OF  
SAUNDERS COUNTY COURT

**NOV 17 2023**

5. Court costs are due herein in the amount of \$\_\_\_\_\_.

Dated: 11/17/2023

BY THE COURT:

  
County Judge



**Prepared And Submitted By:**  
Jessica B. Greenwald – 24827  
Spencer R. Hartman – 27329  
O'Neill, Heinrich, Damkroger,  
Bergmeyer & Shultz, P.C., L.L.O.  
121 S. 13th Street, #800  
P.O. Box 82028  
Lincoln, NE 68501-2028  
(402) 434-3000

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**CERTIFICATE OF SERVICE**

I, the undersigned, certify that on November 17, 2023 , I served a copy of the foregoing document upon the following persons at the addresses given, by mailing by United States Mail, postage prepaid, or via E-mail:

St. Paul's Lutheran Church  
13271 Millard Avenue  
Omana, NE 68137

Jessica B Greenwald  
jgreenwald@ohdbslaw.com



Date: November 17, 2023

BY THE COURT:

*Diane Wagner*

CLERK

MISCELLANEOUS RECEIPT  
COUNTY TREASURER'S OFFICE  
SAUNDERS COUNTY NEBRASKA

ID: 32486

RECEIVED ON: 11/28/2023  
RECEIVED FOR: INHERITANCE TAX-NORMA D. VESKERNA PR23-20  
RECEIVED FROM: KERRY KNUTH

INHERITANCE TAX 2700-310-01 INHERITANCE TAX 51,251.24  
FUND

Receipt Total - 51,251.24

AMBER G. SCANLON  
SAUNDERS COUNTY TREASURER

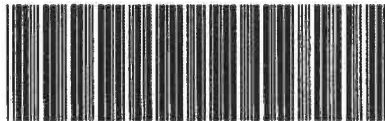
Payment by Check Frances

MISCELLANEOUS RECEIPT  
COUNTY TREASURER'S OFFICE  
SAUNDERS COUNTY NEBRASKA

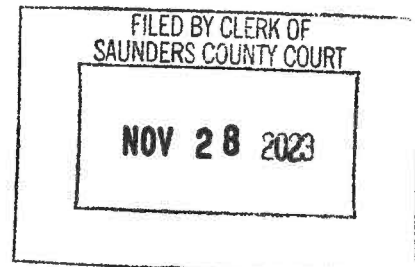
ID: 32486

RECEIVED ON: 11/28/2023  
RECEIVED FOR: INHERITANCE TAX-NORMA D. VESKERNA PR23-20  
RECEIVED FROM: KERRY KNUTH

INHERITANCE TAX 2700-310-01 INHERITANCE TAX 51,251.24  
FUND



000193836C06



Receipt Total - 51,251.24

AMBER G. SCANLON  
SAUNDERS COUNTY TREASURER

Payment by Check Frances