

IN THE COUNTY COURT OF OTOE COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF)
)
)
)
FORREST HALVORSEN, Deceased)

Case No. PR 16 - 56

INFORMAL APPOINTMENT OF
SPECIAL ADMINISTRATOR

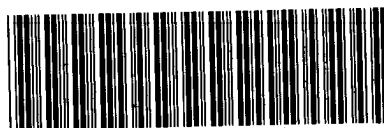
Upon examination of the Application for Appointment of Special Administrator filed herein, the undersigned Registrar finds that:

1. The Application is complete.
2. The Applicant has made oath or affirmation that the statements contained in the Application are true to the best of Applicant's knowledge and belief.
3. Applicant is an interested person as defined in Nebraska Probate Code Section 30-2209(21).
4. On the basis of statements in the Application, venue is proper.
5. Any notice required by Nebraska Probate Code § 30-2413 has been given.
6. Applicant is the named Successor Trustee of the Forrest Halvorsen Revocable Trust dated September 30, 1994, and is available and qualified.
7. It appears from the Application that all other requirements of the Nebraska Probate Code have been satisfied.
8. Appointment is necessary in order to ask for and receive from the Nebraska Department of Health and Human Services ("DHHS") the Medicaid waiver of lien claim and/or statement of Medicaid lien as required under Neb. Rev. Stat. §77-2018.02(6) (enacted by LB 72, 2015 Legislative Session).
9. A Special Administrator should be appointed, and Kenneth Halvorsen is a proper person to be appointed Special Administrator.
10. The powers of the Special Administrator shall be limited to receiving the waiver or other notice from DHHS and otherwise comply with the requirements of DHHS for the purpose of determining whether a Medicaid Estate Recovery Claim exists concerning the decedent.

FILED

SEP 02 2016

By Clerk of
Otoe Co. Court



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In the Matter of the Estate of Forrest Halvorsen
Case No. PR 16 - 56
Informal Appointment of Special Administrator
Page 2

Wherefore, the undersigned Registrar hereby appoints Kenneth Halvorsen as Special Administrator of the estate of the above-named decedent, and letters shall be issued to said Special Administrator to serve without bond.

Date: September 02, 2016

Cindy C. Chan
Signature of County Court Judge/Registrar



1434112

IN THE COUNTY COURT OF OTOE COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF)
)
)
)
FORREST HALVORSEN, Deceased)

Case No. PR 16 - 56

LETTERS OF SPECIAL
ADMINISTRATOR

THE STATE OF NEBRASKA

KNOW ALL PERSONS BY THESE PRESENTS:

Whereas, on September 02, 2016, Kenneth Halvorsen was appointed and qualified as Special Administrator of the above named Decedent by this Court or its Registrar, with all the authority granted to a Special Administrator by law;

Now, Therefore, these Letters of Special Administrator are issued as evidence of such appointment and qualification and authority of Kenneth Halvorsen to do and perform all acts which may be required by law, but specifically limited to requesting and receiving from the Nebraska Department of Health and Human Services the Medicaid waiver of lien claim and/or statement of Medicaid lien as required under Neb. Rev. Stat. §77-2018.02(6) (enacted by LB 72, 2015 Legislative Session).

Witness, the signature of a Judge or Registrar of this Court, and the seal of this Court, on September 02, 2016.

Cindy C. Lich
County Court Judge/Registrar



FILED
SEP 02 2016
Clerk of
County Court



IN THE COUNTY COURT OF OTOE COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF)	Case No. PR 16 - 56
)	
)	
FORREST R. HALVORSEN, Deceased)	INVENTORY

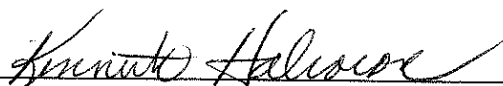
The undersigned, as Successor Trustee of the Forrest Halvorsen Revocable Trust dated September 30, 1994, certifies the schedules attached are a true and complete inventory of the probate property owned by the decedent at time of death and of all nonprobate property which must be considered for a determination of inheritance tax.

SCHEDULE	TOTAL VALUE AT TIME OF DEATH
Schedule E - Jointly Owned Property	9,028.00
Schedule F - Other Miscellaneous Property	500.00
Schedule G - Transfers During Lifetime	1,952,305.00
 TOTAL	 \$ 1,961,833.00

INVENTORY APPORTIONMENT BETWEEN PROBATE AND NONPROBATE PROPERTY	
Probate Property	\$ 500.00
Nonprobate Property	1,961,333.00
 Total	 \$ 1,961,833.00

In the Matter of the Estate of Forrest R. Halvorsen
Case No. PR 16 - 56
Inventory
Page 2

Date: 5-10-17, 2017



Kenneth Halvorsen, Successor Trustee of the
Forrest Halvorsen Revocable Trust dated September
30, 1994

Brett E. Ebert (Bar Id. # 25231)
Kara E. Brostrom (Bar Id. # 26013)
Baylor, Evnen, Curtiss, Gritmit & Witt, LLP
Wells Fargo Center
1248 "O" Street, Suite 600
Lincoln, Nebraska 68508
Telephone: 402.475.1075
Facsimile: 402.475.9515
bebert@baylorevnen.com
kbrostrom@baylorevnen.com

1652051

Decedent's social security number

Estate of: Forrest R. Halvorsen

SCHEDULE E—Jointly Owned Property

(If you elect section 2032A valuation, you must complete Schedule E and Schedule A-1.)

PART 1. Qualified Joint Interests—Interests Held by the Decedent and His or Her Spouse as the Only Joint Tenants (Section 2040(b)(2))

Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T(a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

Item number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	Alternate valuation date	Alternate value	Value at date of death
	CUSIP number or EIN, where applicable			
Total from continuation schedules (or additional statements) attached to this schedule . . .				0.
1a Totals			1a	0.
1b Amounts included in gross estate (one-half of line 1a)			1b	0.

PART 2. All Other Joint Interests

2a State the name and address of each surviving co-tenant. If there are more than three surviving co-tenants, list the additional co-tenants on an attached statement.

Name	Address (number and street, city, state, and ZIP code)
A. Kenneth C. Halvorsen	
B.	
C.	

Item number	Enter letter for co-tenant	Description (including alternate valuation date if any). For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	Percentage includible	Includible alternate value	Includible value at date of death
		CUSIP number or EIN, where applicable			
1	A	First State Bank (or First Bank of Nebraska), Account #xxxx0801			8,528.
2	A	1964 Chevrolet Corvair			500.
Total from continuation schedules (or additional statements) attached to this schedule . . .					0.
2b Total other joint interests				2b	9,028.
3 Total includible joint interests (add lines 1b and 2b). Also enter on Part 5—Recapitulation, page 3, at item 5				3	9,028.

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Decedent's social security number

Estate of: Forrest R. Halvorsen

SCHEDULE G—Transfers During Decedent's Life

(If you elect section 2032A valuation, you must complete Schedule G and Schedule A-1.)

Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T(a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

Item number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	Alternate valuation date	Alternate value	Value at date of death
A.	Gift tax paid or payable by the decedent or the estate for all gifts made by the decedent or his or her spouse within 3 years before the decedent's death (section 2035(b))	X X X X X		
B.	Transfers includible under section 2035(a), 2036, 2037, or 2038: See schedule attached			
Total from continuation schedules (or additional statements) attached to this schedule				1,952,305.
TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 7.)				1,952,305.

SCHEDULE H—Powers of Appointment

(Include "5 and 5 lapsing" powers (section 2041(b)(2)) held by the decedent.)

(If you elect section 2032A valuation, you must complete Schedule H and Schedule A-1.)

Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T(a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
Total from continuation schedules (or additional statements) attached to this schedule .				0.
TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 8.)				0.

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Estate of: Forrest R. Halvorsen

Schedule G - Transfers During Decedent's Life

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
	The following assets are subject to the Forrest Halvorsen Revocable Trust dated the 30th day of September, 1994, with Forrest Richard Halvorsen as Grantor and Kenneth Halvorsen as Successor Trustee.			
1	First State Bank (or First Bank of Nebraska) Account #xxxx2801			19,269.
2	The North Half of the Southwest Quarter (N½SW¼) of Section 22, Township 9 North, Range 11 East of the 6th P.M., Otoe County, Nebraska, except that portion deeded to the State of Nebraska for road purposes by the deed filed at Book 105, Page 527. 2016 Otoe County Assessed Value: \$204,540 ÷ .72 = \$284,084			284,084.
3	The Southeast Quarter (SE¼) of Section 15, Township 9 North, Range 11 East of the 6th P.M., Otoe County, Nebraska, except that tract described as beginning at a point 1,020 feet west of the southeast corner of the Southeast Quarter, thence North 1,125 feet, thence West 750 feet, thence South 1,125 feet, thence East 750 feet to the point of beginning and containing 19.4 acres, more or less, and except Halvorsen Subdivision 2016 Otoe County Assessed Value: \$392,710 ÷ .72 = \$545,431			545,431.
4	The South Half of the Southeast Quarter (S½SE¼) of Section 21, Township 9 North, Range 11 East of the 6th P.M., Otoe County, Nebraska, except that tract conveyed to the State of Nebraska for road purposes by the Deed filed in Book 105, Page 526, and except rural water district no. 3. 2016 Otoe County Assessed Value: \$296,690 ÷ .72 = \$412,070			412,070.

TOTAL. (Carry forward to main schedule)

1,260,854.

Estate of: Forrest R. Halvorsen

Schedule G - Transfers During Decedent's Life

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
5	<p>Lot 8, Block B, Seventh Addition to the City of Syracuse, Otoe County, Nebraska, except for a tract described as follows: Beginning at the east right of way of the Department of Road and the north line of the said Lot 8; thence East along the said North line for 75.00 feet; thence South for 52.00 feet; thence West for 75.00 feet to the said right of way and thence North for 52.00 feet along the said right of way to the placae of beginning and also that property conveyed to the State of Nebraska for road right of way and containing 0.99 acres, more or less.</p> <p>2016 Otoe County Assessed Value: \$26,620</p>			26,620.
6	<p>The North Half (N½) of Lot 7, Block 6, Gray's First Addition to Syracuse, Otoe County, Nebraska</p> <p>2016 Otoe County Assessed Value: \$43,860</p> <p>Sales Price: \$16,500</p>			16,500.
7	<p>A tract of land in the Northwest Quarter (NW¼) of Section 22, Township 11 North, Range 12 East of the 6th P.M., Cass County, Nebraska, beginning at a point 1,751.63 feet east of the NW corner of said Section 22; thence East 891.56 feet to the North Quarter corner; thence S 0 degrees 52'32" W along the North-South Half Section line for 2,645.58 feet to the center of Section 22; thence N 89 degrees 58'44" W along the East-West Half Section line for 918.56 feet; thence N 1 degree 27'38" E along the centerline of an existing driveway for 2,645.79 feet to the point of beginning containing 54.96 acres except for a tract of land along the northerly side used for state highway purposes which contains 1.23 acres, which leaves a balance of 53.73 acres.</p> <p>2016 Cass County Assessed Value: \$268,593 + .71 = \$378,300 + Outbuildings \$1,339 = \$379,639</p>			379,639.
8	<p>A tract of land in Section 22, Township 11 North, Range 12 East, Cass County, Nebraska, being the Northeast Quarter of the Southwest Quarter (NE¼SW¼) containing a calculated area of 40.23 acres.</p> <p>2016 Cass County Assessed Value: \$190,771 + .71 = \$268,692</p>			268,692.
TOTAL. (Carry forward to main schedule)				691,451.

September 19, 2016

Brett E. Ebert
BAYLOR, Evnen, Curtiss, et al
ATTN: Karen S. Miller
Wells Fargo Center – Ste. 600
1248 O St.
Lincoln, NE 68508

Re: Estate of Trustor Forrest R. Halvorsen

Dear Mr. Evnen:

This letter is the response of the Nebraska Department of Health and Human Services (DHHS) to the recent notice of the death of the above-named trustor.

DHHS has determined that there is no Medicaid Estate Recovery claim due respecting the above-named trustor. Accordingly, pursuant to Neb. Rev. Stat. §30-3880(c), DHHS hereby waives the statutory restriction at Neb. Rev. Stat. §30-3880(c) on transfer of trust property.

Thank you for your cooperation respecting this matter

Sincerely,



Jon Sterns,
NE Medicaid Estate Recovery
(402) 471-9126

SEP 21 2016

201701258

Page 1 of 2

FILED
OTOE COUNTY, NE
FEE \$ 16.00

2017 JUN 5 PM 2 11

Janet Reed

REGISTER OF DEEDS

ENTERED
VERIFIED
SCANNED

RETURN TO:
Brett E. Ebert, Esq.
Baylor, Evnen, Curtiss, Grit & Witt, LLP
1248 "O" Street, Suite 600
Lincoln, NE 68508
402.475.1075

**Certificate of Otoe County Court Proceeding
Involving Real Estate**

In the County Court of Otoe County, Nebraska.

This is to certify there is pending in the County Court of Otoe County, Nebraska, a proceeding entitled In the Matter of the Estate of Forrest R. Halvorsen, Case No.PR16-56, in which proceeding the following described real estate is involved:

The North Half of the Southwest Quarter (N $\frac{1}{2}$ SW $\frac{1}{4}$) of Section 22, Township 9 North, Range 11 East of the 6th P.M., Otoe County, Nebraska, except that portion deeded to the State of Nebraska for road purposes by the deed filed at Book 105, Page 527.

The Southeast Quarter (SE $\frac{1}{4}$) of Section 15, Township 9 North, Range 11 East of the 6th P.M., Otoe County, Nebraska, except that tract described as beginning at a point 1,020 feet west of the southeast corner of the Southeast Quarter, thence North 1,125 feet, thence West 750 feet, thence South 1,125 feet, thence East 750 feet to the point of beginning and containing 19.4 acres, more or less, and except Halvorsen Subdivision

The South Half of the Southeast Quarter (S $\frac{1}{2}$ SE $\frac{1}{4}$) of Section 21, Township 9 North, Range 11 East of the 6th P.M., Otoe County, Nebraska, except that tract conveyed to the State of Nebraska for road purposes by the Deed filed in Book 105, Page 526, and except rural water district no. 3.

FILED

MAY 18 2017

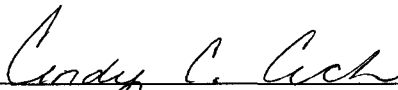
By Clerk of
Otoe Co. Court



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Lot 8, Block B, Seventh Addition to the City of Syracuse, Otoe County, Nebraska, except for a tract described as follows: Beginning at the east right of way of the Department of Road and the north line of the said Lot 8; thence East along the said North line for 75.00 feet; thence South for 52.00 feet; thence West for 75.00 feet to the said right of way and thence North for 52.00 feet along the said right of way to the place of beginning and also that property conveyed to the State of Nebraska for road right of way and containing 0.99 acres, more or less.

The North Half (N½) of Lot 7, Block 6, Gray's First Addition to Syracuse, Otoe County, Nebraska


County Judge/Registrar



1666750

201701258

IN THE COUNTY COURT OF OTOE COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF)
)
)
)
FORREST R. HALVORSEN, Deceased)

Case No. PR 16 - 56

ORDER DETERMINING AND
ASSESSING INHERITANCE TAX

Upon consideration of the evidence and the Petition for Determination of Inheritance Tax and all supporting documents, if any, filed herein and incorporated by reference, the Court Finds, Orders, and Determines that:

1. Petitioner has agreed to pay the full inheritance tax and notice to interested parties is dispensed with pursuant to Nebraska Revised Statutes Section 77- 2018.02(5).

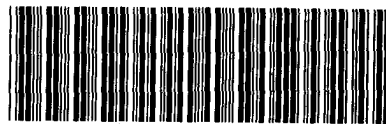
2. The County Attorney for each county in which the property described in the Petition is located has executed and filed with this Court a Waiver of Notice to show cause, or of time and place of hearing, and has entered a Voluntary Appearance on behalf of the County and State of Nebraska.

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 are hereby allowed.

4. Inheritance tax is hereby assessed against the following named parties in the amounts specified:

Beneficiary		Tax Due
Kathleen S. Neubauer	\$	4,096.74
Nancy L. Crownover		4,096.74
Kenneth C. Halvorsen		4,187.02
Richard T. Halvorsen		4,096.74
Total Inheritance Tax Assessed	\$	16,477.24

FILED
MAY 22 2017
By Clerk of
Otoe Co. Court



000126602C11

and that the tax is apportioned to the following counties:

Otoe	\$	11,031.97
Cass		5,445.27
Total Inheritance Tax Apportioned	\$	16,477.24

and will draw interest at the legal rate prescribed by law commencing May 27, 2017 (twelve months after date of death). The lien of Nebraska inheritance tax shall cease upon payment of the amount of tax as finally determined herein to be due with respect to property described in this proceeding.

5. Court costs are due herein in the amount of \$ 0.

Date: May 22, 2017

By The Court:

DATE OF DEATH

May 27, 2016

County Judge



Brett E. Ebert (Bar Id. # 25231)
Kara E. Brostrom (Bar Id. # 26013)
Baylor, Evnen, Curtiss, Gruit & Witt, LLP
Wells Fargo Center
1248 "O" Street, Suite 600
Lincoln, Nebraska 68508
Telephone: 402.475.1075
Facsimile: 402.475.9515
bebert@baylorevnen.com
kbrostrom@baylorevnen.com

CERTIFICATE OF SERVICE

I, the undersigned, certify that on May 22, 2017 , 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:

Brett E Ebert
bebert@baylorevnen.com

Date: May 22, 2017

BY THE COURT: Cindy C. Cich
CLERK



Select Language▼

All State Agencies | All State Services |

Nebraska Judicial Branch

Case Summary

In the County Court of Otoe County
 The Case ID is PR 16 0000056
 Forrest Halvorsen, Deceased
 The Honorable John F Steinheider, presiding.
 Classification: Special Administration
 Filed on 08/31/2016
 This case is Open as of 08/31/2016

Parties/Attorneys to the Case

Party	Attorney
Deceased ACTIVE Forrest Halvorsen Special Administrator ACTIVE Kenneth Halvorsen	Brett E Ebert Witt, L.L.P., wells Fargo 1248 "O" Street, Suite 600 Lincoln NE 68508 402-475-1075

Court Costs Information

Incurred By	Account	Date	Amount
Special Administrator	Filing Fees	08/31/2016	\$18.00
Special Administrator	Filing Fees	05/15/2017	\$20.00
Special Administrator	NSC Education Fee	08/31/2016	\$1.00
Special Administrator	Dispute Resolution Fee	08/31/2016	\$0.75
Special Administrator	Indigent Defense Fee	08/31/2016	\$3.00
Special Administrator	Uniform Data Analysis Fee	08/31/2016	\$1.00
Special Administrator	J.R.F.	08/31/2016	\$2.00
Special Administrator	J.R.F.	05/15/2017	\$2.00
Special Administrator	Filing Fee/JRF	08/31/2016	\$4.00
Special Administrator	Filing Fee/JRF	05/15/2017	\$2.00
Special Administrator	Legal Aid/Services Fund	08/31/2016	\$6.25
Special Administrator	Seal Affixed	05/18/2017	\$1.00
Special Administrator	Seal Affixed	05/18/2017	\$1.00
Special Administrator	Automation Fee	08/31/2016	\$8.00

Financial Activity

No trust money is held by the court
No fee money is held by the court

Payments Made to the Court

Receipt	Type	Date	For	Amount
137194	check	05/18/2017	Halvorsen, Kenneth,	\$2.00
			Seal Affixed	\$1.00
			Seal Affixed	\$1.00
137105	Electronic Trans	05/16/2017	Halvorsen, Kenneth,	\$24.00
			Filing Fees	\$20.00
			J.R.F.	\$2.00
			Filing Fee/JRF	\$2.00
131654	check	09/02/2016	Halvorsen, Kenneth,	\$44.00
			Filing Fees	\$18.00
			NSC Education Fee	\$1.00
			Dispute Resolution Fee	\$.75
			Indigent Defense Fee	\$3.00
			Uniform Data Analysis	\$1.00
			J.R.F.	\$2.00
			Filing Fee/JRF	\$4.00
			Legal Aid/Services Fun	\$6.25
			Automation Fee	\$8.00

Register of Actions

05/25/2017 Inheritance Tax Receipt

05/22/2017 Order-Assess Inh Tax
This action initiated by John F Steinheider
eNotice Certificate Attached
Image ID 000126602C11

05/18/2017 Cert-Co Ct Proc Involving RE
This action initiated by party Kenneth Halvorsen

Cass County
Image ID 000126982C11

05/18/2017 Cert-Co Ct Proc Involving RE
This action initiated by party Kenneth Halvorsen
Otoe County

Image ID 000109399C11

05/15/2017 Letter
This action initiated by party Kenneth Halvorsen
Image ID N17135BPWC11

05/15/2017 Inheritance Tax Worksheet
This action initiated by party Kenneth Halvorsen
Image ID N17135BOEC11

05/15/2017 Inventory
This action initiated by party Kenneth Halvorsen
Image ID N17135BO4C11

05/15/2017 Pet-Det of Inheritance Tax
This action initiated by party Kenneth Halvorsen
Image ID N17135BNMC11

09/02/2016 Letters of Special Administrator
This action initiated by Clerk Magistrate
Image ID 000107002C11

09/02/2016 Inf Appt of Spec Admin
This action initiated by Clerk Magistrate
Image ID 000107005C11

08/31/2016 App-Appt Spec Admin/Inf Proceeding
This action initiated by party Kenneth Halvorsen
Image ID 000107008C11