

PR 17-55



LAST WILL
OF
LUTHEA ANN ROOT

I, LUTHEA ANN ROOT, of the County of Douglas, State of Nebraska, do hereby make, publish and declare this to be my Last Will, and revoke all former Wills and Codicils made by me.

ARTICLE I.

I direct all of my just debts and the expenses of my last illness and funeral be paid out of my estate. I further direct all inheritance, estate and other similar taxes assessed against my taxable estate, or the recipients thereof, whether passing by this Will or otherwise, shall be paid out of my residuary estate or, in the discretion of my Trustee, from my revocable Trust without reimbursement or contribution from any person.

ARTICLE II.

I give all of my remaining personal and household effects, automobiles and collections, and any insurance policies thereon, or claims under such policies, to my husband, ROBERT R. ROOT. If he should predecease me, then in accordance with Nebraska Revised Statute #30-2338, I hereby refer to a written statement of tangible personal property which I may prepare, date and sign after the execution of this, my Will. I intend that any provisions of the written statement, if any I write, control as to disposition of personal property named therein.

ARTICLE III.

I give the residue of my estate to the Trustee of the ROBERT R. ROOT AND LUTHEA ANN ROOT LIVING TRUST AGREEMENT dated June 7, 2006, as such Trust may be hereafter amended by me during my lifetime, and I direct said Trustee to hold, administer and distribute the Trust Estate pursuant to the provisions of said Trust heretofore executed by me as such provisions now exist, to the same extent, and in the same manner as though the Trust instrument was set forth in this Will in full.

Luthea Ann Root
LUTHEA ANN ROOT, TESTATRIX

FILED
COUNTY COURT
PROBATE DIVISION

JAN 12 2017

Clerk of Court
DOUGLAS COUNTY COURT
OMAHA, NEBRASKA

ARTICLE IV.

In the event that assets of my estate are, by the terms of this Will, to become a part of my Trust, and if these assets will immediately be distributed upon receipt thereof by my Trustee, these assets may be distributed by my Personal Representative in exactly the same manner as provided in my Trust.

ARTICLE V.

I expressly waive any requirement that the aforementioned Trust be submitted to the jurisdiction of any Court, that the Trustee be appointed or confirmed by any Court, that evidence of its appointment or confirmation be filed in any Court and that the Trustee's account be heard, filed with or allowed by any Court. This provision, however, shall not prevent any Trust beneficiaries, Trustee or Personal Representative from requesting any procedures waived in this article.

ARTICLE VI.

I nominate my spouse, ROBERT R. ROOT, as the Personal Representative of this, my Last Will, with full power and authority to my Personal Representative to sell, exchange, convey, lease or mortgage any real or personal property of which I die seized or possessed, or which may come into my spouse's hands as Personal Representative, and in extension and not in limitation of power provided by applicable law, I direct my Personal Representative to do everything necessary and proper to carry out the provisions of this, my Last Will.

If, because of death or for any reason, my spouse, ROBERT R. ROOT, is unable or unwilling to act as Personal Representative hereunder, then my step-daughter, RICHARD N. BERKSHIRE, shall act as Personal Representative hereunder with all the duties, powers and discretion herein granted to my spouse as Personal Representative, and in the event he/she too is unable or unwilling to act as Personal Representative hereunder, then Margaret Root shall act as Personal Representative hereunder with all the duties, powers and discretion herein granted to my spouse as Personal Representative.

[Handwritten signature]
RBM

Luthea Ann Root
LUTHEA ANN ROOT, TESTATRIX

[Handwritten initials]
RBM

I direct that no bond shall be required of my Personal Representative.
 I, LUTHEA ANN ROOT, the Testatrix, sign my name to this instrument consisting of three (3) typewritten pages, on this 7th day of June, 2006, and being first duly sworn, do hereby declare to the undersigned authority that I give it willingly or willingly direct another to sign for me; that I execute it as my free and voluntary act for the purposes therein expressed, and that I am eighteen (18) years of age or older, or am not at this time a minor, and am of sound mind and under no constraint or undue influence.

Luthea Ann Root
 LUTHEA ANN ROOT, TESTATRIX

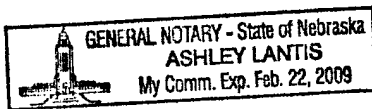
WE, ROBERT H. BERKSHIRE and LAURIE B. MEYERS, the witnesses, sign our names to this instrument, being first duly sworn, and do hereby declare to the undersigned authority that the Testatrix signs it willingly or willing directs another to sign for her, and that she executes it as her free and voluntary act for the purposes therein expressed, and that each of us, in the presence and hearing of the Testatrix, hereby signs this Will as witness to the Testatrix's signing, and that to the best of our knowledge the Testatrix is eighteen (18) years of age or older or is not at this time a minor and is of sound mind and under no constraint or undue influence.

Robert H. Berkshire
 Witness

Laurie B. Meyers
 Witness

STATE OF NEBRASKA)
) ss.
 COUNTY OF DOUGLAS)

SUBSCRIBED, sworn to and acknowledged before me by LUTHEA ANN ROOT, the Testatrix, and subscribed and sworn to before me by _____ and _____, the witnesses, this 7th day of June, 2006.



Ashley Lantis
 Notary Public

FILED
COUNTY COURT
PROBATE DIVISION
 JAN 12 2017
 Clerk of Court
DOUGLAS COUNTY COURT
 OMAHA, NEBRASKA

IN THE COUNTY COURT OF DOUGLAS COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF) CASE NO. PR17-55
)
LUTHEA ANN ROOT,) CLOSING RECEIPT
)
Deceased.)

The undersigned Distributee acknowledges delivery and receipt of the following-described property from the Personal Representative of this estate, which is the full share of the estate to which the undersigned is entitled, to-wit: All remaining probate assets.

If the other assets of the estate are insufficient to pay all the debts, undischarged and unbarred claims, administration expenses, and taxes of the estate, then the undersigned, in consideration of the distribution made at this time, agrees to pay over an amount equal to the value of the distribution or such lesser amounts as willfully satisfy all of said debts, claims, expenses, and taxes, to the Personal Representative. Distributee agrees to notify all other Distributees immediately of any demands made upon Distributee by any claimant.

The undersigned further acknowledges receipt of a copy of the Final Accounting (unless previously waived), a copy the Schedule of Distribution, and a copy of the Informal Closing of Estate by Verified Statement.

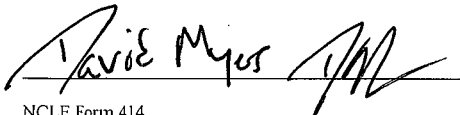
The undersigned Distributee releases and forever discharges the Personal Representative from all claims and rights whatsoever which the undersigned may have in this estate or which may arise hereafter, and the surety from further obligation for the same.

Dated: January 18, 2018.



Richard N. Berkshire, Trustee of the Robert R. Root and Luthea Ann Root Living Trust Agreement

WITNESS:



Certificate of Service

I hereby certify that on Tuesday, January 23, 2018 I provided a true and correct copy of the Informal Closing Receipt to the following:

Root,Luthea,Ann, service method: No Service

Signature: /s/ David Jeffrey Myers (Bar Number: 25639)

IN THE COUNTY COURT OF DOUGLAS COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF) Case No. PR17-55
LUTHEA ANN ROOT,)
Deceased.) 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 and incorporated by reference, the Court Finds, Orders, and Determines that:

1. [X] Notice has been given to or duly waived by all persons interested in the estate or property of the deceased
[] _____ has agreed to pay the full inheritance tax and, therefore, notice to interested parties is hereby 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 that 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:



FILED
COUNTY COURT
PROBATE DIVISION

DEC 6 2017

Clerk of Court
DOUGLAS COUNTY COURT
OMAHA, NEBRASKA

<u>Beneficiary</u>	<u>Amount of Tax</u>
Nancee Root-Cuva	\$418.92
Russell Root	\$171.58
Jason Cuva	\$0.00
Kari Petrick	\$0.00
Ryan R. Root	\$0.00
Katelyn M. Porter	\$0.00
Total	\$590.50

and that the tax is apportioned to the following counties:

<u>County</u>	<u>Amount of Tax</u>
Douglas County	\$590.50

and will draw interest at the legal rate prescribed by law commencing December 11, 2017.

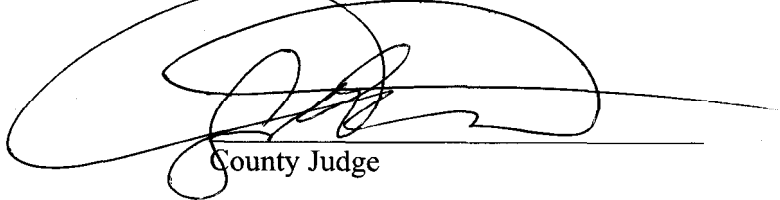
The lien of Nebraska inheritance tax shall cease upon payment of the amount of tax as finally determined herein to be due with respect to property described in this proceeding.

5. The Personal Representative and counsel for the Personal Representative are granted authority to request and receive 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).

6. Court costs are due herein in the amount of \$_____.

Dated this 6th day of December, 2017.

BY THE COURT:


County Judge

FILED
COUNTY COURT
PROBATE DIVISION

DEC 6 2017

Clerk of Court
DOUGLAS COUNTY COURT
OMAHA, NEBRASKA

Prepare and Submitted by:

David J. Myers, #25639
BERKSHIRE & BURMEISTER
1301 S. 75th St., Suite 100
Omaha, NE 68124
402/827-7000
402/827-7001 fax
dmyers@berkshire-law.com
ATTORNEYS FOR PETITIONER

CERTIFICATE OF SERVICE

I, the undersigned, certify that on December 7, 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:

David J Myers
dmyers@berkshire-law.com

Date: December 7, 2017

BY THE COURT:



CLERK

