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## Nebraska Judicial Branch

## Case Summary

In the County Court of Lancaster County  
 The Case ID is PR 17 0001016  
 Dorothy K Maher, Deceased  
 The Honorable Holly J Parsley, presiding.  
 Classification: Informal Testate  
 Filed on 11/22/2017  
 This case is Open as of 11/22/2017

## Parties/Attorneys to the Case

Party	Attorney
Deceased ACTIVE Dorothy K Maher	
Personal Representative ACTIVE Gay N Martin 21717 North 134th Street Greenwood NE 68366	Christina L Ball 1248 O St, Ste 600 Lincoln NE 68508 402-475-1075
Gay N Martin owes \$2.00	

## Court Costs Information

Incurred By	Account	Date	Amount
Personal Representative	Filing Fees	11/22/2017	\$16.00
Personal Representative	Filing Fees	08/10/2018	\$20.00
Personal Representative	NSC Education Fee	11/22/2017	\$1.00
Personal Representative	Dispute Resolution Fee	11/22/2017	\$0.75
Personal Representative	Indigent Defense Fee	11/22/2017	\$3.00
Personal Representative	Uniform Data Analysis Fee	11/22/2017	\$1.00
Personal Representative	J.R.F.	11/22/2017	\$2.00
Personal Representative	J.R.F.	08/10/2018	\$2.00
Personal Representative	Filing Fee/JRF	11/22/2017	\$6.00
Personal Representative	Filing Fee/JRF	08/10/2018	\$2.00
Personal Representative	Legal Aid/Services Fund	11/22/2017	\$6.25
Personal Representative	Seal Affixed	11/22/2017	\$1.00
Personal Representative	Seal Affixed	08/11/2018	\$1.00
Personal Representative	Seal Affixed	08/11/2018	\$1.00
Personal Representative	Cert/Auth Copy Fees	11/28/2017	\$1.00

Incurring By	Account	Date	Amount
Personal Representative	Automation Fee	11/22/2017	\$8.00
Personal Representative	Publication Fees	12/26/2017	\$54.03

### 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
2308851	Electronic Trans	08/10/2018	Martin,Gay,N,	\$24.00
			Filing Fees	\$20.00
			J.R.F.	\$2.00
			Filing Fee/JRF	\$2.00
9708410	Waived Fee	11/28/2017	Martin,Gay,N,	\$1.00
			Cert/Auth Copy Fees	\$1.00
2236125	Check	11/22/2017	Martin,Gay,N,	\$45.00
			Filing Fees	\$16.00
			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	\$6.00
			Legal Aid/Services Fun	\$6.25
			Seal Affixed	\$1.00
			Automation Fee	\$8.00

### Register of Actions

04/24/2019 Order-Continuance  
This action initiated by Holly J Parsley  
eNotice Certificate Attached  
Image ID N19113GUAC02

04/23/2019 Motion-Continuance

This action initiated by party Gay N Martin  
Image ID N19113GTEC02

11/01/2018 Order-Continuance  
This action initiated by Holly J Parsley  
eNotice Certificate Attached  
Image ID N18303KPCC02

10/30/2018 Motion-Continuance  
This action initiated by party Gay N Martin  
Image ID N18303KOYC02

08/24/2018 Inheritance Tax Receipt

08/24/2018 Inheritance Tax Receipt  
Image ID 400161146C02

08/23/2018 Note from Court Staff  
2 free (cc Copy) of Certificate of County Court Proceeding Involving  
Real Estate delivered to attorney (xx Runner's Box)

08/23/2018 Receipt  
Image ID N18235WNUC02

08/23/2018 Receipt  
Image ID N18232DNCC02

08/13/2018 Copy Made  
Image ID D03584603C02

08/11/2018 Cert-Co Ct Proc Involving RE  
This action initiated by Holly J Parsley

eNotice Certificate Attached  
Image ID N18222BSWC02

08/11/2018 Cert-Co Ct Proc Involving RE  
This action initiated by Holly J Parsley  
eNotice Certificate Attached  
Image ID N18222BSGC02

08/11/2018 Order-Assess Inh Tax  
This action initiated by Holly J Parsley  
eNotice Certificate Attached  
Image ID N18222BT4C02

08/11/2018 Order-Assess Inh Tax

08/10/2018 Inheritance Tax worksheet

This action initiated by party Gay N Martin  
Image ID N18222BSAC02

08/10/2018 Pet-Det of Inheritance Tax  
This action initiated by party Gay N Martin  
Image ID N18222BRKC02

08/10/2018 Inventory  
This action initiated by party Gay N Martin  
Image ID N18222BRSC02

01/30/2018 Inventory  
This action initiated by party Gay N Martin  
Image ID N18030AACC02

12/26/2017 Aff-Publication

This action initiated by party Gay N Martin  
Image ID 400173306C02

12/11/2017 Aff-Mailing Notice  
Image ID 400182405C02

11/28/2017 Copy Made  
Image ID D03421419C02

11/28/2017 Certified Copy Prepared  
1 cc copy of letters (fee waived) e-mailed to attorney eCertified Copy Sent

11/27/2017 Copy Made  
Image ID D03419986C02

11/27/2017 Ntc-Creditor/Inf Prob/Appt PR  
Image ID 400165696C02

11/27/2017 Letters of PR  
Image ID 400165695C02

11/27/2017 Registrar Stmt-Inf Probate  
Image ID 400165694C02

11/27/2017 Cert-Probate of Will  
This action initiated by No Judge Assigned  
Image ID D03419582C02

11/22/2017 Accept Appt-Estate  
Image ID 400181240C02

11/22/2017 Will  
Image ID 400181243C02

11/22/2017 Check Demand Index

11/22/2017 App-Inf Probate of Will/Appt of PR  
This action initiated by party Gay N Martin  
Image ID 400181237C02

IN THE COUNTY COURT OF LANCASTER COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF )  
)  
)  
)  
)  
)  
DOROTHY K. MAHER, Deceased )

Case No. PR 17 - 1016

APPLICATION FOR INFORMAL  
PROBATE OF WILL AND INFORMAL  
APPOINTMENT OF PERSONAL  
REPRESENTATIVE

Applicant States:

1. Applicant, as nominated personal representative by will, is an interested person as defined by the Nebraska Probate Code Section 30-2209(21).
2. Name of Decedent: Dorothy K. Maher  
Date of Death: August 24, 2017  
Age at Date of Death: 99 years  
Domicile at Date of Death: Lancaster County, Nebraska
3. Venue for this proceeding is proper in this county because the Decedent was a domiciliary of this county at the date of death.
4. No Personal Representative has been appointed in this state or elsewhere.
5. Applicant has not received a Demand for Notice and is unaware of any demand for notice of any probate or appointment proceeding concerning the Decedent that may have been filed in this state or elsewhere.
6. The Decedent's Will, dated March 15, 2011, accompanies this Application and is hereby filed with the Court and offered for probate.
7. Applicant, to the best of Applicant's knowledge, believes the Will dated March 15, 2011, to have been validly executed and, after the exercise of reasonable diligence, Applicant is unaware of any instrument revoking the Will, and believes said Will constitutes Decedent's last Will.
8. Applicant nominates Gay N. Martin as Personal Representative, who is qualified and whose status of priority is nominated personal representative by will.

No other individuals have a prior or equal right to appointment.

2018 NOV 22 PM 4:23  
CLERK OF  
LANCASTER COUNTY  
COURT - FILED



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The nominated Personal Representative is neither indebted to the estate nor a creditor of the estate.

9. No bond is required because waived by will.

10. The Decedent was not survived by a spouse, and the names, relationship and addresses of Decedent's children, heirs, devisees, and other interested parties, and ages of those who are minors, and those who are incompetent, so far as known or ascertainable by reasonable diligence by Applicant, are:

Gay N. Martin  
Child  
21717 North 134<sup>th</sup> St.  
Greenwood, NE 68366

Jerry J. Maher  
Child  
2630 W. Ashland Rd.  
Valparaiso, NE 68065

11. Decedent had no change of marital status or the birth or adoption of any children after execution of the Will; no child of the Decedent has been born since Decedent's death; and no birth of a child of the decedent is anticipated.

Wherefore, Applicant requests the Registrar issue a written Statement of Informal Probate; the above nominee be informally appointed the Personal Representative without bond; the administration of the estate be unsupervised; and letters of appointment be issued to said Personal Representative.

Date: November 21, 2017

Gay N. Martin, Applicant  
21717 North 134<sup>th</sup> St.  
Greenwood, NE 68366  
402. 770.5749

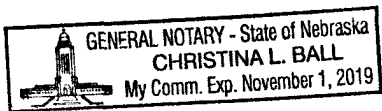
Christina L. Ball (Bar Id. # 21686)  
Baylor, Evnen, Curtiss, Gruit & Witt, LLP  
Wells Fargo Center  
1248 "O" Street, Suite 600  
Lincoln, Nebraska 68508  
Telephone: 402.475.1075  
Facsimile: 402.475.9515  
cball@baylorevnen.com

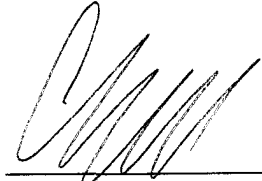
State of Nebraska                    )  
  ) SS  
County of Lancaster            )

Gay N. Martin, the undersigned, being first duly sworn on oath, deposes and says the undersigned is the Applicant named in the foregoing Application, the undersigned has read it, knows the contents therein, and the facts therein contained are accurate and complete to the best of the undersigned's knowledge and belief.

  
\_\_\_\_\_  
Gay N. Martin, Applicant

Subscribed and sworn to before me on November 21, 2017 by Gay N. Martin, who is either personally known to me or identified by me through satisfactory evidence as required by law.



  
\_\_\_\_\_  
Notary Public

IN THE COUNTY COURT OF LANCASTER COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF )  
)  
)  
)  
)  
)  
DOROTHY K. MAHER, Deceased )

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CLERK OF  
LANCASTER COUNTY  
COURT --- FILED



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K



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Gay N. Martin  
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Date: November 21, 2017

Gay N. Martin, Applicant  
21717 North 134<sup>th</sup> St.  
Greenwood, NE 68366  
402. 770.5749

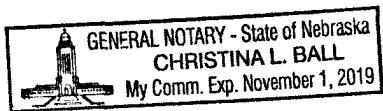
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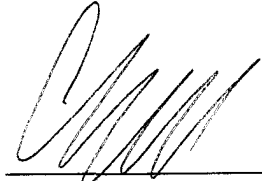
State of Nebraska                    )  
  ) SS  
County of Lancaster            )

Gay N. Martin, the undersigned, being first duly sworn on oath, deposes and says the undersigned is the Applicant named in the foregoing Application, the undersigned has read it, knows the contents therein, and the facts therein contained are accurate and complete to the best of the undersigned's knowledge and belief.

  
\_\_\_\_\_  
Gay N. Martin, Applicant

Subscribed and sworn to before me on November 21, 2017 by Gay N. Martin, who is either personally known to me or identified by me through satisfactory evidence as required by law.



  
\_\_\_\_\_  
Notary Public

**Last Will  
of  
DOROTHY K. MAHER**

I, DOROTHY K. MAHER, of Greenwood, Cass County, Nebraska, make this and revoke all of my prior wills and codicils.

CLERK OF  
LANCASTER COUNTY  
COURT  
FILED  
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**Article One  
My Family**

I am not married.

The names and birth dates of my children are:

JERRY J. MAHER, born April 23, 1943



GAY N. MARTIN, born February 1, 1947

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All references to "my children" in this agreement are to these children.

**Article Two  
Distribution of My Property**

**Section 1. Pour Over to My Living Trust**

All of my property of whatever nature and kind, wherever situated, shall be distributed to my revocable living trust. The name of my trust is:

DOROTHY K. MAHER, sole Trustee, or her successors in trust, under the DOROTHY K. MAHER LIVING TRUST, dated March 15, 2011, and any amendments thereto.

**Section 2. Alternate Disposition**

If my revocable living trust is not in effect at my death for any reason whatsoever, then all of my property shall be disposed of under the terms of my revocable living trust as if it were in full force and effect on the date of my death.

D.K.M.

MM ALM

### **Section 3. Testamentary Trust**

If my revocable living trust is in effect on the date of my death, and if the Trustee of my trust distributes all or any portion of the trust property to my personal representatives, my revocable living trust shall be deemed to have been created under this Will, and the terms of my revocable living trust shall be incorporated by reference into this Will. In such an instance, the terms of my revocable living trust shall be modified to reflect that it was created under this Will rather than during my lifetime.

My Trustee shall be under no obligation to distribute such property directly to my personal representatives, but rather may distribute such property directly to the Trustee of any testamentary trust created, or deemed to have been created, under this Will. Any property distributed to my testamentary trust by the Trustee of my revocable living trust shall be distributed by the Trustee of my testamentary trust in accordance with the terms and conditions of my revocable living trust as it existed on the date of my death.

### **Article Three Powers of My Personal Representative**

My personal representative shall have the power to perform all acts reasonably necessary to administer my estate, as well as any powers set forth in the statutes in the State of Nebraska relating to the powers of fiduciaries.

### **Article Four Payment of Expenses and Taxes and Tax Elections**

#### **Section 1. Cooperating with the Trustee of My Living Trust**

I direct my personal representative to consult with the Trustee of my revocable living trust to determine whether any expense or tax shall be paid from my trust or from my probate estate.

#### **Section 2. Tax Elections**

My personal representative, in its sole and absolute discretion, may exercise any available elections with regard to any state or federal tax laws.

DKM

MH ALM

My personal representative shall not be liable to any person for decisions made in good faith under this Section.

### Section 3. Apportionment

All expenses and claims and all estate, inheritance, and death taxes, excluding any generation-skipping transfer tax, resulting from my death shall be paid without apportionment and without reimbursement from any person.

## Article Five Appointment of My Personal Representative

I appoint my daughter, GAY N. MARTIN, to be my Personal Representative.

If GAY N. MARTIN is unwilling or unable to serve, then I appoint the following as Successor Personal Representative:

My son, JERRY J. MAHER

I direct that my Personal Representatives not be required to furnish bond, surety, or other security.

I have initialed all of the pages of this Will, and have signed it on March 15, 2011.

Dorothy K. Maher  
DOROTHY K. MAHER

The foregoing Will was, on the day and year written above, published and declared by DOROTHY K. MAHER in our presence to be her Will. We, in her presence and at her request, and in the presence of each other, have attested same and have signed our names as attesting witnesses and have initialed each page.

We declare that at the time of our attestation of this Will, DOROTHY K. MAHER was, according to our best knowledge and belief, of sound mind and memory and under no undue duress or constraint.

[Signature]  
Witness

[Signature]  
Witness

DKM

MH ALM

STATE OF NEBRASKA )  
 )  
 ) SS.  
COUNTY OF LANCASTER )

We, DOROTHY K. MAHER, Michael Herek, and Andria L. Mueller, the Testatrix and the witnesses, respectively, whose names are signed to the foregoing Will, have been sworn, declared to the undersigned officer that the Testatrix, in the presence of witnesses, signed the instrument as her last Will, that she signed, and that each of the witnesses, in the presence of the Testatrix and in the presence of each other signed the Will as a witness.

Dorothy K. Maher  
DOROTHY K. MAHER

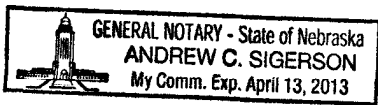
[Signature]  
Witness  
Andria L. Mueller  
Witness

STATE OF NEBRASKA )  
 )  
 ) SS.  
COUNTY OF LANCASTER )

The foregoing Pour Over Will was acknowledged before me on March 15, 2011, by DOROTHY K. MAHER, Testatrix.

Witness my hand and official seal.

My commission expires: April 13, 2013



[Signature]  
ANDREW C. SIGERSON, Notary Public

DKM

MH ALM

IN THE COUNTY COURT OF LANCASTER COUNTY, NEBRASKA

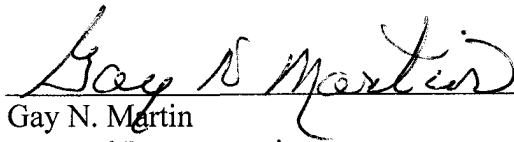
IN THE MATTER OF THE ESTATE OF )  
)  
)  
DOROTHY K. MAHER, Deceased )

Case No. PR 17 - 1016

ACCEPTANCE OF  
APPOINTMENT

The undersigned hereby accepts appointment as Personal Representative of this estate, accepts the duties of said office, and submits personally to the jurisdiction of this Court in any proceeding relating to the estate which may be instituted by any interested person, as defined by the Nebraska Probate Code.

Date: November 21 . 2017



Gay N. Martin  
Personal Representative  
21717 North 134<sup>th</sup> St.  
Greenwood, NE 68366  
402.770.5749

Christina L. Ball (Bar Id. # 21686)  
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  
cball@baylorevnen.com

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CLERK OF  
LANCASTER COUNTY  
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IN THE COUNTY COURT OF LANCASTER COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF )  
)  
)  
DOROTHY K. MAHER, Deceased )

Case No. PR 17 - 1016

LETTERS OF PERSONAL  
REPRESENTATIVE

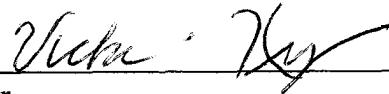
THE STATE OF NEBRASKA

KNOW ALL PERSONS BY THESE PRESENTS:

Whereas, on November 27, 2017, Gay N. Martin was appointed and qualified as Personal Representative of the above named Decedent by this Court or its Registrar, with all the authority granted to a Personal Representative by law;

Now, therefore, these Letters are issued as evidence of such appointment and qualifications and authority of Gay N. Martin to do and perform all acts which may be authorized by law.

Witness, the signature of a Judge or Registrar of this Court, and the seal of this Court, on November 27, 2017.



Registrar  
Informal Proceedings Only

Christina L. Ball (Bar Id. # 21686)  
Baylor, Evnen, Curtiss, Grimit & Witt, LLP  
Wells Fargo Center  
1248 "O" Street, Suite 600  
Lincoln, Nebraska 68508  
Telephone: 402.475.1075  
Facsimile: 402.475.9515  
cball@baylorevnen.com

2017 NOV 27 PM 12: 01  
CLERK OF  
LANCASTER COUNTY  
COURT - FILED

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IN THE COUNTY COURT OF LANCASTER COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF ) No. PR 17-1016  
 )  
 ) INVENTORY  
 DOROTHY K. MAHER, Deceased )  
 )  
 )

The undersigned Personal Representative 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 A - Real Estate	\$ 48,173.00
Schedule B - Stocks and Bonds	0.00
Schedule C - Mortgages, Notes and Cash	0.00
Schedule E - Jointly Owned Property	29,763.00
Schedule F - Other Miscellaneous Property	3,440.00
Schedule G - Transfers During Lifetime	560,774.00
Schedule I - Annuities	0.00
 TOTAL	 \$ 642,150.00

INVENTORY APPORTIONMENT BETWEEN  
 PROBATE AND NONPROBATE PROPERTY

Probate Property	\$ 51,613.00
Nonprobate Property	590,537.00
 Total	 \$ 642,150.00

Date: January 30, 2018

Gay N. Martin  
Gay N. Martin  
Personal Representative  
21717 North 134<sup>th</sup> St.  
Greenwood, NE 68366  
402.770.5749

Christina L. Ball (Bar Id. # 21686)  
Baylor, Evnen, Curtiss, Gruit & Witt, LLP  
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1248 "O" Street, Suite 600  
Lincoln, Nebraska 68508  
Telephone: 402.475.1075  
Facsimile: 402.475.9515  
cball@baylorevnen.com  
www.baylorevnen.com

Estate of: Dorothy K Maher

**SCHEDULE A—Real Estate**

- For jointly owned property that must be disclosed on Schedule E, see instructions.
- Real estate that is part of a sole proprietorship should be shown on Schedule F.
- Real estate that is included in the gross estate under sections 2035, 2036, 2037, or 2038 should be shown on Schedule G.
- Real estate that is included in the gross estate under section 2041 should be shown on Schedule H.
- If you elect section 2032A valuation, you must complete Schedule A 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 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
1	<p>1/3 interest in and to:</p> <p>The Northeast Quarter of the Northwest Quarter (NE1/4 NW1/4) of Section 6, Township 11 North, Range 9 East of the 6<sup>th</sup> P.M., Cass County, Nebraska</p> <p>EXCEPT Tax Lot 26 Northeast Quarter (NE1/4) Northwest Quarter (NW1/4) Section 6, Township 11, Range 9, Cass County, Nebraska</p> <p>EXCEPT Tax Lot 33, located in the North Half of the Northeast Quarter (N1/2 NE1/4), being part of Government Lot 2 and Tax Lot 16 and also a part of Government Lot 3 in the North 1/2 of the Northwest 1/4, all located in Section 6, Township 11 North, Range 9 East of the 6<sup>th</sup> P.M., Cass County, Nebraska, described as follows:</p> <p>Beginning at the Northwest corner of "Tax Lot 32", a #5 Rebar found; thence southwesterly on an assumed bearing of S36°32'32" W, 1154.88 feet to a point of intersection on the center line of Dee Creek as it now exists; thence following the center line of Dee Creek on the following bearings and distances: N 74°39'38" W, 124.56 feet; N 66°23'32" W, 158.60 feet; N 00°57'14" E, 218.36 feet; N 02°27'52" E, 65.06 feet; N 34°49'29" W, 30.13 feet; thence departing the center line of said Dee Creek; N 36° 32'32" E, 651.37 feet; thence easterly N 90°00'00" E, 576.02 feet, to the true point of beginning</p> <p>100% 2017 Assessed Value: \$89,149</p>			29,716.
2	<p>1/3 interest in and to:</p> <p>Lot 16, in the Northwest Quarter of the Northeast Quarter of Section 6, Township 11 North, Range 9 East of the 6<sup>th</sup> P.M., Cass County, Nebraska</p>			10,705.
Total from continuation schedules or additional statements attached to this schedule . . .				7,752.
<b>TOTAL.</b> (Also enter on Part 5—Recapitulation, page 3, at item 1.) . . . . .				48,173.

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

Estate of: Dorothy K Maher

Schedule A - Real Estate

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
-------------	-------------	--------------------------	-----------------	------------------------

2

EXCEPT

That part of Government Lots One (1) and Two (2), located in the Northeast Quarter (NE1/4) of Section Six (6), Township Eleven (11) North, Range Nine (9) East of the 6<sup>th</sup> P.M., Cass County Nebraska and being more particularly described as follows:

For the purpose of this legal description the basis of bearings is the North line of the Northeast Quarter of said Section 6, having an assumed bearing of N89°47'35"W

Referring to the Northeast corner of Section 6, as 5/8" rebar found according to the records of the Cass County Surveyor; thence Westerly N 89°47'35"W, on the North line of the Northeast Quarter of Section 6, 430.13 feet, to a point of intersection on the Northwesterly right-of-way line of the Burlington Northern Railroad, also being the true point of beginning; thence Southwesterly S 36°44'13" W, on the Northwesterly right-of-way line of the Burlington Northern Railroad, 1,632.11 feet, to a point of intersection on the North line of the South Half of the Northeast Quarter of Section 6; thence Westerly N89° 56'47" W, on said North line, 601.28 feet, to a point of intersection of the existing center of Dee Creek; thence following the center of Dee Creek on the following bearings and distances: N45°53"E, 164.61 feet; thence N28°45'47" E, 114.97 feet; thence N16°25'16" W, 141.78 feet, thence Northeasterly departing the center of Dee Creek, N36°44'13" E, on a line parallel with the Northwesterly right-of-way line of Burlington Northern Railroad, 1,194.75 feet, to a point of intersection on the North line, 730.65 feet, to the true point of beginning

EXCEPT

Tax Lot 32 located in the N1/2 of the NE1/4 (being part of Government Lot 1 and a part of Government Lot 2), and part of Tax Lot 16 of Section 6, Township 11 North, Range 9 East of the 6<sup>th</sup> P.M., Cass County, Nebraska being more fully described as follows:

Referring to the NE corner of said Section 6; thence N 90° 00' 0"W, (assumed bearing), along the North line of the NE1/4, 110.78'; thence S 36° 31' 48"W, 1153.68', more or less to the center of Dee Creek; thence along Dee Creek the following courses: N 35° 20' 26"W, 97.58'; N 12° 59' 19"W, 132.42'; N 49° 42' 58"W, 192.88'; S 74°21'21"W, 73.5'; S 31° 48' 34"W, 42.53'; S 10° 01' 35"E, 17.77'; S 20° 23' 54"E, 52.75'; S 17° 02' 11"W, 91.30'; S 53° 42'

TOTAL. (Carry forward to main schedule) . . . . .

0.

Estate of: Dorothy K Maher

Schedule A - Real Estate

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
2	<p>17" W, 210.16'; N 89° 50' 19"W, 85.08'; thence leaving said creek, N. 36° 31' 48" E, 1154.96'; thence N 90° 00' 00" E, 585.56' to the Point of Beginning</p> <p>EXCEPT                      Tax Lot 33, located in the North 1/2 of the Northeast 1/4, being part of Government Lot 2 and Tax Lot 16 and also a part of Government Lot 3 in the North 1/2 of the Northwest 1/4. All located in Section 6, Township 11 North, Range 9 East, of the 6<sup>th</sup> P.M., Cass County, Nebraska, described as follows:</p> <p>Beginning at the Northwest corner of "Tax Lot 32", a #5 Rebar found; thence Southwesterly on an assumed bearing of S 36°32'32" W, 1154.88 feet to a point of intersection on the center line of Dee Creek as it now exists; thence following the center line of Dee Creek on the following bears and distances: N 74°39'38" W, 12456 feet; N 66° 23'32"W, 158.60 feet; N 00°57'14" E, 218.36 feet; N 02° 27'52" E, 65.06 feet; N 34°49'29" W, 30.13 feet; thence departing the center line of said Dee Creek; N 36°32'32" E, 651.37 feet; thence easterly N 90°00'00" E, 576.02 feet, to the true point of beginning</p> <p>100% 2017 Assessed Value: \$32,114.</p>			
3	<p>1/3 interest in and to:</p> <p>Tax Lot Sixteen (16) being all of the Northwest Quarter Northeast Quarter (NW1/4 NE1/4) North of creek, in Section Six (6), Township Eleven (11) North, Range Nine (9) East of the 6<sup>th</sup> P.M., Cass County, Nebraska</p> <p>EXCEPT                      Tax Lot Fifteen (15), a strip of land Thirty-Three foot (33') wide along the North side of Section Six (6), Township Eleven (11) North, Range Nine (9) East of the 6<sup>th</sup> P.M., Cass County, Nebraska</p> <p>EXCEPT                      Tax Lot Thirty-Two (32) located in the North Half of the Northeast Quarter (N1/2 NE1/4), being part of Government Lot One (1) and a part of Government Lot Two (2) and part of Tax Lot Six (6) of Section Six (6), Township Eleven (11) North, Range Nine (9) East, of the 6<sup>th</sup> P.M., Cass County, Nebraska, being more fully described as follows:</p> <p>Referring to the Northeast Corner of said Section Six (6);</p>			2,683.
TOTAL. (Carry forward to main schedule) . . . . .				2,683.

Estate of: Dorothy K Maher

Schedule A - Real Estate

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
3	<p>thence North 90°00'00" West, (assumed bearing), along the North line of the Northeast Quarter, 1160.78"; thence South 36°31'48" West, 41.07' to a point on the Southerly 33' right of way of Church Road and the True Point of Beginning; thence continuing South 36°31'48" West, 1153.68 more or less to the center of Dee Creek; thence along Dee Creek the following courses: North 35°20'26" West, 97.98'; thence North 12°59'19" West, 132.42'; thence North 49°42'58" West 192.88'; thence South 74°21'21" West, 73.56'; thence South 31°48'34" West, 42.53'; thence South 10°01'35" East, 177.77'; thence South 20°23'54" East, 52.75'; thence South 17°02'11" West, 91.30'; thence South 53°42'17" West, 210.16'; thence North 89°50'19" West, 82.08'; thence leaving said creek, North 36°31'48" East, 1154.96'; thence North 90°00'00" East 585.56' to the Point of Beginning</p>			

EXCEPT

Tax Lot Thirty-Three (33), located in the North Half of the Northeast Quarter (N1/2 NE1/4), being part of Government Lot Two (2) and Tax Lot Sixteen (16) and also part of Government Lot Three (3) in the North Half of the Northwest Quarter (N1/2 NW1/4), all located in Section Six (6), Township Eleven (11) North, Range Nine (9) East, of the 6<sup>th</sup> P.M., Cass County, Nebraska, being more fully described as follows:

Beginning at the Northwest corner of "Tax Lot 32", a #5 Rebar found; thence southwesterly on an assumed bearing of S 36°32'32" W, 1154.88 feet to a point of intersection on the center line of Dee Creek as it now exists; thence following the center line of Dee Creek on the following bears and distances: N 74°39'38" W, 12456 feet; N 66°23'32"W, 158.60 feet; N 00°57'14" E, 218.36 feet; N 02°27'52" E, 65.06 feet; N 34°49'29" W, 30.13 feet; thence departing the center line of said Dee Creek; N 36°32'32" E, 651.37 feet; thence easterly N 90°00'00" E, 576.02 feet, to the true point of beginning

EXCEPT

That part of Government Lots One (1) and Two (2), located in the Northeast Quarter of Section Six (6), Township Eleven (11) North, Range Nine (9) East of the 6<sup>th</sup> P.M., Cass County, Nebraska and being more particularly described as follows:

For the purpose of this legal description the basis of bearings is the North line of the Northeast Quarter (NE1/4) of said Section Six (6), having an assumed bearing

TOTAL. (Carry forward to main schedule) . . . . .

0.

Estate of: Dorothy K Maher

Schedule A - Real Estate

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
3	<p>of North 89°47'35" West</p> <p>Referring to the Northeast corner of Section Six (6), a 5/8" rebar found according to the records of the Cass County Surveyor; thence Westerly North 89°47'35" West, on the North line of the Northeast Quarter (NE1/4) of Section Six (6), 430.13', to a point of intersection on the Northwesterly right-of-way line of the Burlington Northern Railroad, also being the True Point of Beginning; thence Southwesterly S 36°44'13" West, on the Northwesterly right-of-way line of the Burlington Northern Railroad, 1632.11', to a point of intersection on the North line of the South half of the Northeast Quarter (NE1/4) of Section Six (6); thence Westerly North 89° 56'47" West, on said North Line, 601.28', to a point of intersection of the existing center of Dee Creek; thence following the center of Dee Creek on the following bearings and distances: North 45°17'53" East, 164.61'; thence North 28°45'47" East, 114.97'; thence North 16° 25'16" West, 141.78'; thence Northeasterly departing the center of Dee Creek, North 36°44'13" East, on a line parallel with the Northwesterly right-of-way line of Burlington Northern Railroad, 1194.75 feet, to a point of intersection on the North line of the Northeast Quarter (NE1/4) of Section Six (6); thence Easterly South 89° 47'35" East, on said North line, 730.65', to the True Point of Beginning.</p> <p>100% 2017 Assessed Value: \$8,050.</p>			
4	<p>1/3 interest in and to:</p> <p>Lot 15 and the West 50 feet of Lot 17, Irregular Tracts, in the Southwest Quarter of the Southeast Quarter, Section 31, Township 12, Range 9, Cass County, Nebraska</p> <p>EXCEPT</p> <p>A fractional part of Lot 17, located in the SW 1/4 of the SE 1/4 of Section 31, Township 12 North, Range 9 East of the 6th P.M., Cass County, Nebraska, more particularly described as follows:</p> <p>Beginning at the NW Corner of said Lot 17; thence S0° 10'52"W, (assumed bearing), 90.00'; thence N78°37'20" E, 51.03'; thence N0°10'53"E, (assumed bearing), 80.00'; thence S89°55'18"W, 50.00' to the NW Corner of said Lot 17.</p> <p>100% 2017 Assessed Value: \$12,703.</p>			4,234.
TOTAL. (Carry forward to main schedule) . . . . .				4,234.

Estate of: Dorothy K Maher

Schedule A - Real Estate

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
5	1/3 interest in and to: Tax Lot 32, in the Southeast Quarter of the Southwest Quarter of Section 31, Township 12, Range 9, Cass County, Nebraska.			835.
	100% 2017 Assessed Value: \$2,505.			

TOTAL. (Carry forward to main schedule) . . . . .

835.



Decedent's social security number

Estate of: Dorothy K Maher

**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 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	CUSIP number or EIN, where applicable	Alternate valuation date	Alternate value	Value at date of death
Total from continuation schedules (or additional statements) attached to this schedule . . .					0.
<b>1a Totals</b> . . . . .			<b>1a</b>		0.
<b>1b Amounts included in gross estate (one-half of line 1a)</b> . . . . .			<b>1b</b>		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. Gay Martin	
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	CUSIP number or EIN, where applicable	Percentage includible	Includible alternate value	Includible value at date of death
1	A	Checking Acct # ***848, Farmers and Merchants Bank of Ashland, Nebraska.				29,761.
	A	Accrued interest				2.
Total from continuation schedules (or additional statements) attached to this schedule . . .						0.
<b>2b Total other joint interests</b> . . . . .				<b>2b</b>		29,763.
<b>3 Total includible joint interests</b> (add lines 1b and 2b). Also enter on Part 5—Recapitulation, page 3, at item 5 . . . . .				<b>3</b>		29,763.

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

Estate of: Dorothy K Maher

**SCHEDULE F—Other Miscellaneous Property Not Reportable Under Any Other Schedule**

(For jointly owned property that must be disclosed on Schedule E, see instructions.)  
 (If you elect section 2032A valuation, you must complete Schedule F 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 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.

	Yes	No
1 Did the decedent own any works of art, items, or any collections whose artistic or collectible value at date of death exceeded \$3,000? . . . . . If "Yes," submit full details on this schedule and attach appraisals.		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," submit full details on this schedule.		X
3 Did the decedent at the time of death have, or have access to, a safe deposit box? . . . . . If "Yes," state location, and if held jointly by decedent and another, state name and relationship of joint depositor.		X

If any of the contents of the safe deposit box are omitted from the schedules in this return, explain fully why omitted.

Item number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	CUSIP number or EIN, where applicable	Alternate valuation date	Alternate value	Value at date of death
1	Cash rent due, Cass County property.				300.
2	Great Plains Service - refund				334.
3	Blue Cross Blue Shield - refund.				375.
4	Regional Advantage Services - refund.				35.
5	US Treasury - CRP payment for Lancaster County.				1,407.
6	US Treasury - CRP payment for Cass County.				989.
Total from continuation schedules (or additional statements) attached to this schedule					0.
<b>TOTAL.</b> (Also enter on Part 5—Recapitulation, page 3, at item 6.) . . . . .					<b>3,440.</b>

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

Estate of: Dorothy K Maher

**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 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
<b>A.</b>	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>B.</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				560,774.
<b>TOTAL.</b> (Also enter on Part 5—Recapitulation, page 3, at item 7.) . . . . .				560,774.

**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 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.
<b>TOTAL.</b> (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: Dorothy K Maher

## Schedule G - Transfers During Decedent's Life

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
	Trustee of the Dorothy K. Maher Living Trust			
1	North 1/2 of Lot 12 in the SE 1/4 of Section 8, Township 12, Range 8, East of the 6th P.M., Lancaster County, Nebraska. 2017 Assessor Value: \$239,800.			239,800.
2	South 1/2 of Lot 12 in the SE 1/4 of Section 8, Township 12, Range 8, East of the 6th P.M., Lancaster County, Nebraska. 2017 Assessor Value: \$270,600.			270,600.
3	Cash rent due, Lancaster County property.			3,000.
4	Certificate of Deposit # ***349, Farmers and Merchants Bank of Ashland, Nebraska.			6,000.
	Accrued interest			1,565.
5	Certificate of Deposit # ***717, Farmers and Merchants Bank of Ashland, Nebraska.			5,000.
	Accrued interest			1,279.
6	Certificate of Deposit # ***418, Farmers and Merchants Bank of Ashland, Nebraska.			1,336.
	Accrued interest			1,237.
7	Certificate of Deposit # ***213, Farmers and Merchants Bank of Ashland, Nebraska.			500.
	Accrued interest			1,697.
8	Certificate of Deposit # ***744, Farmers and Merchants Bank of Ashland, Nebraska.			8,000.
	Accrued interest			1,873.
9	Certificate of Deposit # ***347, Farmers and Merchants Bank of Ashland, Nebraska.			5,000.
	Accrued interest			1,304.
10	Certificate of Deposit # ***348, Farmers and Merchants Bank of Ashland, Nebraska.			5,000.
	Accrued interest			1,304.
TOTAL. (Carry forward to main schedule) . . . . .				554,495.

Estate of: Dorothy K Maher

Schedule G - Transfers During Decedent's Life

<u>Item number</u>	<u>Description</u>	<u>Alternate valuation date</u>	<u>Alternate value</u>	<u>Value at date of death</u>
11	Certificate of Deposit # ***718, Farmers and Merchants Bank of Ashland, Nebraska.			5,000.
	Accrued interest			1,279.

TOTAL. (Carry forward to main schedule) . . . . .

6,279.

# Certificate of Service

I hereby certify that on Tuesday, January 30, 2018 I provided a true and correct copy of the Inventory (estate) to the following:

Maher,Dorothy,K, service method: No Service

Signature: /s/ Ball,Christina,L. (Bar Number: 21686)

IN THE COUNTY COURT OF LANCASTER COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF ) ) ) DOROTHY K. MAHER, Deceased ) ) )	No. PR 17-1016  AMENDED INVENTORY
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The undersigned Personal Representative 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 A - Real Estate	\$ 60,000.00
Schedule B - Stocks and Bonds	0.00
Schedule C - Mortgages, Notes and Cash	0.00
Schedule E - Jointly Owned Property	29,763.00
Schedule F - Other Miscellaneous Property	3,459.00
Schedule G - Transfers During Lifetime	635,374.00
Schedule I - Annuities	0.00
 TOTAL	 \$ 728,596.00

INVENTORY APPORTIONMENT BETWEEN  
PROBATE AND NONPROBATE PROPERTY

Probate Property	\$ 63,459.00
Nonprobate Property	665,137.00
 Total	 \$ 728,596.00

Date: August 7, 2018

Gay N. Martin

Gay N. Martin  
Personal Representative  
21717 North 134<sup>th</sup> St.  
Greenwood, NE 68366  
402.770.5749

Christina L. Ball (Bar Id. # 21686)  
Baylor Evnen, LLP  
Wells Fargo Center  
1248 "O" Street, Suite 600  
Lincoln, Nebraska 68508  
Telephone: 402.475.1075  
Facsimile: 402.475.9515  
cball@baylorevnen.com  
www.baylorevnen.com



Decedent's social security number

Estate of: Dorothy K Maher

**SCHEDULE A—Real Estate**

- For jointly owned property that must be disclosed on Schedule E, see instructions.
- Real estate that is part of a sole proprietorship should be shown on Schedule F.
- Real estate that is included in the gross estate under sections 2035, 2036, 2037, or 2038 should be shown on Schedule G.
- Real estate that is included in the gross estate under section 2041 should be shown on Schedule H.
- If you elect section 2032A valuation, you must complete Schedule A 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 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
1	<p><b>**100% appraised value of all Cass County Parcels: \$180,000 (1/3 = \$60K)</b></p> <p>1/3 interest in and to:</p> <p><b>Tract 1:</b> The Northeast Quarter of the Northwest Quarter (NE1/4 NW1/4) of Section 6, Township 11 North, Range 9 East of the 6<sup>th</sup> P.M., Cass County, Nebraska</p> <p>EXCEPT Tax Lot 26 Northeast Quarter (NE1/4) Northwest Quarter (NW1/4) Section 6, Township 11, Range 9, Cass County, Nebraska</p> <p>EXCEPT Tax Lot 33, located in the North Half of the Northeast Quarter (N1/2 NE1/4), being part of Government Lot 2 and Tax Lot 16 and also a part of Government Lot 3 in the North 1/2 of the Northwest 1/4, all located in Section 6, Township 11 North, Range 9 East of the 6<sup>th</sup> P.M., Cass County, Nebraska, described as follows:</p> <p>Beginning at the Northwest corner of "Tax Lot 32", a #5 Rebar found; thence southwesterly on an assumed bearing of S36°32'32" W, 1154.88 feet to a point of intersection on the center line of Dee Creek as it now exists; thence following the center line of Dee Creek on the following bearings and distances: N 74°39'38" W, 124.56 feet; N 66°23'32" W, 158.60 feet; N 00°57'14" E, 218.36 feet; N 02°27'52" E, 65.06 feet; N 34°49'29" W, 30.13 feet; thence departing the center line of said Dee Creek; N 36°32'32" E, 651.37 feet; thence easterly N 90°00'00" E, 576.02 feet, to the true point of beginning</p> <p>100% 2017 Assessed Value: \$89,149</p> <p><b>Tract 2:</b> Lot 16, in the Northwest Quarter of the</p>			60,000.
Total from continuation schedules or additional statements attached to this schedule . . .				0.
<b>TOTAL.</b> (Also enter on Part 5—Recapitulation, page 3, at item 1.) . . . . .				60,000.

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

Estate of: Dorothy K Maher

## Schedule A - Real Estate

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1	<p>Northeast Quarter of Section 6, Township 11 North, Range 9 East of the 6<sup>th</sup> P.M., Cass County, Nebraska.</p> <p>EXCEPT</p> <p>That part of Government Lots One (1) and Two (2), located in the Northeast Quarter (NE1/4) of Section Six (6), Township Eleven (11) North, Range Nine (9) East of the 6<sup>th</sup> P.M., Cass County Nebraska and being more particularly described as follows:</p> <p>For the purpose of this legal description the basis of bearings is the North line of the Northeast Quarter of said Section 6, having an assumed bearing of N89° 47'35"W</p> <p>Referring to the Northeast corner of Section 6, as 5/8" rebar found according to the records of the Cass County Surveyor; thence Westerly N 89°47'35"W, on the North line of the Northeast Quarter of Section 6, 430.13 feet, to a point of intersection on the Northwestern right-of-way line of the Burlington Northern Railroad, also being the true point of beginning; thence Southwesterly S 36°44'13"W, on the Northwestern right-of-way line of the Burlington Northern Railroad, 1,632.11 feet, to a point of intersection on the North line of the South Half of the Northeast Quarter of Section 6; thence Westerly N89° 56'47" W, on said North line, 601.28 feet, to a point of intersection of the existing center of Dee Creek; thence following the center of Dee Creek on the following bearings and distances: N45°53"E, 164.61 feet; thence N28°45'47" E, 114.97 feet; thence N16°25'16" W, 141.78 feet, thence Northeasterly departing the center of Dee Creek, N36°44'13" E, on a line parallel with the Northwestern right-of-way line of Burlington Northern Railroad, 1,194.75 feet, to a point of intersection on the North line, 730.65 feet, to the true point of beginning</p> <p>EXCEPT</p> <p>Tax Lot 32 located in the N1/2 of the NE1/4 (being part of Government Lot 1 and a part of Government Lot 2), and part of Tax Lot 16 of Section 6, Township 11 North, Range 9 East of the 6<sup>th</sup> P.M., Cass County, Nebraska being more fully described as follows:</p> <p>Referring to the NE corner of said Section 6; thence N 90°00' 0"W, (assumed bearing), along the North line of the NE1/4, 110.78'; thence S 36° 31' 48"W, 1153.68', more or less to the center of Dee Creek; thence along Dee Creek the following courses: N 35° 20' 26"W,</p>			
TOTAL.	(Carry forward to main schedule) . . . . .			0.

Estate of: Dorothy K Maher

Schedule A - Real Estate

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1	<p>97.58'; N 12° 59' 19"W, 132.42'; N 49° 42' 58"W, 192.88'; S 74°21'21"W, 73.5'; S 31° 48' 34"W, 42.53'; S 10° 01' 35"E, 17.77'; S 20° 23' 54"E, 52.75'; S 17° 02' 11"W, 91.30'; S 53° 42' 17" W, 210.16'; N 89° 50' 19"W, 85.08'; thence leaving said creek, N. 36° 31' 48" E, 1154.96'; thence N 90° 00' 00" E, 585.56' to the Point of Beginning</p> <p>EXCEPT Tax Lot 33, located in the North 1/2 of the Northeast 1/4, being part of Government Lot 2 and Tax Lot 16 and also a part of Government Lot 3 in the North 1/2 of the Northwest 1/4. All located in Section 6, Township 11 North, Range 9 East, of the 6<sup>th</sup> P.M., Cass County, Nebraska, described as follows:</p> <p>Beginning at the Northwest corner of "Tax Lot 32", a #5 Rebar found; thence Southwesterly on an assumed bearing of S 36°32'32" W, 1154.88 feet to a point of intersection on the center line of Dee Creek as it now exists; thence following the center line of Dee Creek on the following bears and distances: N 74°39'38" W, 12456 feet; N 66°23'32"W, 158.60 feet; N 00°57'14" E, 218.36 feet; N 02°27'52" E, 65.06 feet; N 34°49'29" W, 30.13 feet; thence departing the center line of said Dee Creek; N 36°32'32" E, 651.37 feet; thence easterly N 90°00'00" E, 576.02 feet, to the true point of beginning.</p> <p>100% 2017 Assessed Value: \$32,114</p> <p><b>Tract 3:</b> Tax Lot Sixteen (16) being all of the Northwest Quarter Northeast Quarter (NW1/4 NE1/4) North of creek, in Section Six (6), Township Eleven (11) North, Range Nine (9) East of the 6<sup>th</sup> P.M., Cass County, Nebraska</p> <p>EXCEPT Tax Lot Fifteen (15), a strip of land Thirty-Three foot (33') wide along the North side of Section Six (6), Township Eleven (11) North, Range Nine (9) East of the 6<sup>th</sup> P.M., Cass County Nebraska</p> <p>EXCEPT Tax Lot Thirty-Two (32) located in the North Half of the Northeast Quarter (N1/2 NE1/4), being part of Government Lot One (1) and a part of Government Lot Two (2) and part of Tax Lot Six (6) of Section Six (6), Township Eleven (11) North, Range Nine (9) East, of the 6<sup>th</sup> P.M., Cass County, Nebraska, being more fully</p>			

TOTAL. (Carry forward to main schedule) . . . . .

0.

Estate of: Dorothy K Maher

Schedule A - Real Estate

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1	<p>described as follows:</p> <p>Referring to the Northeast Corner of said Section Six (6); thence North 90°00'00" West, (assumed bearing), along the North line of the Northeast Quarter, 1160.78"; thence South 36°31'48" West, 41.07' to a point on the Southerly 33' right of way of Church Road and the True Point of Beginning; thence continuing South 36°31'48" West, 1153.68 more or less to the center of Dee Creek; thence along Dee Creek the following courses: North 35°20'26" West, 97.98'; thence North 12°59'19" West, 132.42'; thence North 49°42'58" West 192.88'; thence South 74°21'21" West, 73.56'; thence South 31°48'34" West, 42.53'; thence South 10°01'35" East, 177.77'; thence South 20°23'54" East, 52.75'; thence South 17°02'11" West, 91.30'; thence South 53°42'17" West, 210.16'; thence North 89°50'19" West, 82.08'; thence leaving said creek, North 36°31'48" East, 1154.96'; thence North 90°00'00" East 585.56' to the Point of Beginning</p> <p>EXCEPT Tax Lot Thirty-Three (33), located in the North Half of the Northeast Quarter (N1/2 NE1/4), being part of Government Lot Two (2) and Tax Lot Sixteen (16) and also part of Government Lot Three (3) in the North Half of the Northwest Quarter (N1/2 NW1/4), all located in Section Six (6), Township Eleven (11) North, Range Nine (9) East, of the 6<sup>th</sup> P.M., Cass County, Nebraska, being more fully described as follows:</p> <p>Beginning at the Northwest corner of "Tax Lot 32", a #5 Rebar found; thence southwesterly on an assumed bearing of S 36°32'32" W, 1154.88 feet to a point of intersection on the center line of Dee Creek as it now exists; thence following the center line of Dee Creek on the following bears and distances: N 74°39'38" W, 12456 feet; N 66°23'32"W, 158.60 feet; N 00°57'14" E, 218.36 feet; N 02°27'52" E, 65.06 feet; N 34°49'29" W, 30.13 feet; thence departing the center line of said Dee Creek; N 36°32'32" E, 651.37 feet; thence easterly N 90°00'00" E, 576.02 feet, to the true point of beginning</p> <p>EXCEPT That part of Government Lots One (1) and Two (2), located in the Northeast Quarter of Section Six (6), Township Eleven (11) North, Range Nine (9) East of the 6<sup>th</sup> P.M., Cass County, Nebraska and being more particularly described as follows:</p>			
TOTAL. (Carry forward to main schedule) . . . . .				0.

Estate of: Dorothy K Maher

Schedule A - Real Estate

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1	<p>For the purpose of this legal description the basis of bearings is the North line of the Northeast Quarter (NE1/4) of said Section Six (6), having an assumed bearing of North 89°47'35"West</p> <p>Referring to the Northeast corner of Section Six (6), a 5/8" rebar found according to the records of the Cass County Surveyor; thence Westerly North 89°47'35" West, on the North line of the Northeast Quarter (NE1/4) of Section Six (6), 430.13', to a point of intersection on the Northwestern right-of-way line of the Burlington Northern Railroad, also being the True Point of Beginning; thence Southwesterly S 36°44'13" West, on the Northwestern right-of-way line of the Burlington Northern Railroad, 1632.11', to a point of intersection on the North line of the South half of the Northeast Quarter (NE1/4) of Section Six (6); thence Westerly North 89°56'47" West, on said North Line, 601.28', to a point of intersection of the existing center of Dee Creek; thence following the center of Dee Creek on the following bearings and distances: North 45°17'53" East, 164.61'; thence North 28°45'47" East, 114.97'; thence North 16°25'16" West, 141.78'; thence Northeasterly departing the center of Dee Creek, North 36°44'13" East, on a line parallel with the Northwestern right-of-way line of Burlington Northern Railroad, 1194.75 feet, to a point of intersection on the North line of the Northeast Quarter (NE1/4) of Section Six (6); thence Easterly South 89°47'35" East, on said North line, 730.65', to the True Point of Beginning.</p> <p>100% 2017 Assessed Value: \$8,050</p> <p><b>Tract 4:</b> Lot 15 and the West 50 feet of Lot 17, Irregular Tracts, in the Southwest Quarter of the Southeast Quarter, Section 31, Township 12, Range 9, Cass County, Nebraska</p> <p><b>EXCEPT</b> A fractional part of Lot 17, located in the SW 1/4 of the SE 1/4 of Section 31, Township 12 North, Range 9 East of the 6<sup>th</sup> P.M., Cass County, Nebraska, more particularly described as follows:</p> <p>Beginning at the NW Corner of said Lot 17; thence S0° 10'52"W, (assumed bearing), 90.00'; thence N78°37'20" E, 51.03'; thence N0°10'53"E, (assumed bearing), 80.00'; thence S89°55'18"W, 50.00' to the NW Corner of said Lot 17.</p>			
TOTAL. (Carry forward to main schedule) . . . . .				0.

Estate of: Dorothy K Maher

Schedule A - Real Estate

<u>Item number</u>	<u>Description</u>	<u>Alternate valuation date</u>	<u>Alternate value</u>	<u>Value at date of death</u>
1	100% 2017 Assessed Value: \$12,703  <b>Tract 5:</b> Tax Lot 32, in the Southeast Quarter of the Southwest Quarter of Section 31, Township 12, Range 9, Cass County, Nebraska.  100% 2017 Assessed Value: \$2,505			

TOTAL. (Carry forward to main schedule) . . . . .

0.

Decedent's social security number

Estate of: Dorothy K Maher

**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 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	CUSIP number or EIN, where applicable	Alternate valuation date	Alternate value	Value at date of death
Total from continuation schedules (or additional statements) attached to this schedule . . .					0.
<b>1a</b>	Totals . . . . .			<b>1a</b>	0.
<b>1b</b>	Amounts included in gross estate (one-half of line 1a) . . . . .			<b>1b</b>	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. Gay Martin	
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	CUSIP number or EIN, where applicable	Percentage includible	Includible alternate value	Includible value at date of death
1	A	Checking Acct # ***848, Farmers and Merchants Bank of Ashland, Nebraska.				29,761.
	A	Accrued interest				2.
Total from continuation schedules (or additional statements) attached to this schedule . . .						0.
<b>2b</b>	Total other joint interests . . . . .			<b>2b</b>		29,763.
<b>3</b>	Total includible joint interests (add lines 1b and 2b). Also enter on Part 5—Recapitulation, page 3, at item 5 . . . . .			<b>3</b>		29,763.

(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: Dorothy K Maher

**SCHEDULE F—Other Miscellaneous Property Not Reportable Under Any Other Schedule**

(For jointly owned property that must be disclosed on Schedule E, see instructions.)  
 (If you elect section 2032A valuation, you must complete Schedule F 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 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.

	Yes	No
1 Did the decedent own any works of art, items, or any collections whose artistic or collectible value at date of death exceeded \$3,000? .....		X
If "Yes," submit full details on this schedule and attach appraisals.		
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? .....		X
If "Yes," submit full details on this schedule.		
3 Did the decedent at the time of death have, or have access to, a safe deposit box? .....		X
If "Yes," state location, and if held jointly by 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.

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
1	Cash rent due, Cass County property.			319.
2	Great Plains Service - refund.			334.
3	Blue Cross Blue Shield - refund.			375.
4	Regional Advantage Services - refund.			35.
5	US Treasury - CRP payment for Lancaster County.			1,407.
6	US Treasury - CRP payment for Cass County.			989.
Total from continuation schedules (or additional statements) attached to this schedule				0.
<b>TOTAL.</b> (Also enter on Part 5—Recapitulation, page 3, at item 6.) .....				3,459.

(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: Dorothy K Maher

**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 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
<b>A.</b>	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>B.</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				635,374.
<b>TOTAL.</b> (Also enter on Part 5—Recapitulation, page 3, at item 7.) .....				635,374.

**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 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.
<b>TOTAL.</b> (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: Dorothy K Maher

## Schedule G - Transfers During Decedent's Life

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
	Trustee of the Dorothy K. Maher Living Trust			
1	North 1/2 of Lot 12 in the SE 1/4 of Section 8, Township 12, Range 8, East of the 6th P.M., Lancaster County, Nebraska. 2017 Assessor Value: \$239,800. Appraised Value: \$235,000.			235,000.
2	South 1/2 of Lot 12 in the SE 1/4 of Section 8, Township 12, Range 8, East of the 6th P.M., Lancaster County, Nebraska. 2017 Assessor Value: \$270,600. Appraised Value: \$350,000.			350,000.
3	Cash rent due, Lancaster County property.			3,000.
4	Certificate of Deposit # ***349, Farmers and Merchants Bank of Ashland, Nebraska.			6,000.
	Accrued interest			1,565.
5	Certificate of Deposit # ***717, Farmers and Merchants Bank of Ashland, Nebraska.			5,000.
	Accrued interest			1,279.
6	Certificate of Deposit # ***418, Farmers and Merchants Bank of Ashland, Nebraska.			1,336.
	Accrued interest			1,237.
7	Certificate of Deposit # ***213, Farmers and Merchants Bank of Ashland, Nebraska.			500.
	Accrued interest			1,697.
8	Certificate of Deposit # ***744, Farmers and Merchants Bank of Ashland, Nebraska.			8,000.
	Accrued interest			1,873.
9	Certificate of Deposit # ***347, Farmers and Merchants Bank of Ashland, Nebraska.			5,000.
	Accrued interest			1,304.
10	Certificate of Deposit # ***348, Farmers and Merchants Bank of Ashland, Nebraska.			5,000.
	TOTAL. (Carry forward to main schedule) . . . . .			627,791.

Estate of: Dorothy K Maher

## Schedule G - Transfers During Decedent's Life

<u>Item number</u>	<u>Description</u>	<u>Alternate valuation date</u>	<u>Alternate value</u>	<u>Value at date of death</u>
	Accrued interest			1,304.
11	Certificate of Deposit # ***718, Farmers and Merchants Bank of Ashland, Nebraska.			5,000.
	Accrued interest			1,279.

TOTAL. (Carry forward to main schedule) . . . . .

7,583.

## Certificate of Service

I hereby certify that on Friday, August 10, 2018 I provided a true and correct copy of the Inventory (estate) to the following:

Maher,Dorothy,K, service method: No Service

Signature: /s/ Ball,Christina,L. (Bar Number: 21686)

IN THE COUNTY COURT OF LANCASTER COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF            )                            No. PR 17-1016  
  )                            )  
  )                            )  
DOROTHY K. MAHER, Deceased            )            PETITION FOR DETERMINATION  
  )                            OF INHERITANCE TAX  
  )                            )  
  )                            )

Petitioner States:

1.     Name of Decedent:   Dorothy K. Maher  
  
       Decedent Died:     Testate  
  
       Date of Death:     August 24, 2017  
  
       Domicile at Date of Death:   Lancaster County, Nebraska
  
2.     Petitioner is the duly appointed personal representative of Decedent and has a legal interest in the property involved in the Determination of Inheritance Tax herein.
  
3.     Decedent did not during Decedent's lifetime convey any property in trust or otherwise in contemplation of death or intended to take effect in possession or enjoyment after death, and no person became entitled to any property by reason of the death of the Decedent except as alleged herein.
  
4.     Petitioner, as personal representative of decedent's estate, does hereby agree to pay the full inheritance tax.
  
5.     The County Attorney of each county in which the property described in this Petition is located has executed a Waiver of Notice to show cause, or of the time and place of hearing, and has entered a Voluntary Appearance in such proceedings on behalf of the County and State of Nebraska.

6. The inheritance tax has been calculated based upon the most likely probabilities for deductions and beneficial interests both as of decedent's date of death and at the time of filing this petition and as permitted by Section 77-2018.05 of the Nebraska Revised Statutes. For life interests and other interests, actuarial interests and present values were determined by utilization of those factors and applicable federal rates in effect for such interests at the date of decedent's death pursuant to provisions of the Internal Revenue Code and regulations and rulings thereunder.

7. The decedent was either fifty-five years of age or older or resided in a medical institution as defined in §68-919(1) and therefore notice is required to be given to the Nebraska Department of Health and Human Services. A separate Certificate of Mailing to the Nebraska Department of Health and Human Services is being filed.

Wherefore, Petitioner prays the Court dispense with giving of any further notice as provided by law and, upon hearing, without delay, determine the clear market value of all assets of the Decedent and determine the amount of Nebraska Inheritance Tax, and order that any potential lien of the Nebraska Inheritance Tax be extinguished upon payment of the tax.

Dated: August 7, 2018

Gay N. Martin  
Petitioner

State of Nebraska            )  
  )ss  
County of Lancaster        )

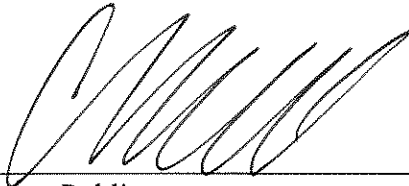
Gay N. Martin, being first duly sworn upon oath, deposes and says that as the Petitioner named in the above Petition, Petitioner has read the Petition, knows its contents, and that the facts stated in the Petition are accurate and complete to the best of Petitioner's knowledge and belief.



Gay N. Martin  
Petitioner  
21717 North 134<sup>th</sup> St.  
Greenwood, NE 68366  
402.770.5749

Subscribed and sworn to before me on August 7, 2018 by Gay N. Martin who is either personally known to me or identified by me through satisfactory evidence as required by law.



  
\_\_\_\_\_  
Notary Public

Christina L. Ball (Bar Id. # 21686)  
Baylor Evnen, LLP  
Wells Fargo Center  
1248 "O" Street, Suite 600  
Lincoln, Nebraska 68508  
Telephone: 402.475.1075  
Facsimile: 402.475.9515  
cball@baylorevnen.com  
www.baylorevnen.com

## Certificate of Service

I hereby certify that on Friday, August 10, 2018 I provided a true and correct copy of the Pet-Determination of Inheritance Tax to the following:

Maher,Dorothy,K, service method: No Service

Signature: /s/ Ball,Christina,L. (Bar Number: 21686)



IN THE COUNTY COURT OF LANCASTER COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF )

Case No. PR17-1016

DOROTHY K. MAHER, Deceased )

INHERITANCE TAX WORKSHEET  
 VOLUNTARY APPEARANCE AND  
 WAIVER OF NOTICE

Date of Death: August 24, 2017 )

Final Determination

ASSETS OF ESTATE FOR INHERITANCE TAX PURPOSES, SECTIONS 77- 2001 & 77-2002		
1	Schedule A. Real Estate (or Total of Short Form Inventory Value if Separate Schedules not Filed)	60,000.00
2	Schedule B. Stocks and Bonds	
3	Schedule C. Mortgages, Notes and Cash	
4	Schedule D. Life Insurance Payable to Estate	
5	Schedule E. Jointly Owned Property	29,763.00
6	Schedule F. Other Miscellaneous Property	3,459.00
7	Schedule G. Transfers During Lifetime (Include Section 77-2002(2) gifts)	635,374.00
8	Schedule H. Powers of Appointment (See Section 77-2009 for Taxability)	
9	Schedule I. Annuities	
10	Total Clear Market Value (Total of lines 1 through 9) or Total Inventory Value	728,596.00
11	Contribution by Surviving Joint Tenant (Explanation Attached)	
12	Gross Estate (Line 10 Minus Line 11)	728,596.00
<b>ALLOWANCES &amp; EXEMPT PROPERTY, SECTIONS 30-2322 TO 30-2325 &amp; DEDUCTIONS, SECTION 77-2018.04</b>		
13	Homestead Allowance (Maximum \$20,000)	
14	Exempt Property (Maximum \$12,500)	12,500.00
15	Family Maintenance Allowance (Maximum \$9,000 Without Court Order)	
16	Total Allowances & Exempt Property (Total of Lines 13 Through 15)	12,500.00
17	Cost of Funeral, Including Interment and Marker	1,772.00
18	Attorney Fees and Expenses	20,000.00
19	Personal Representative Fees	10,000.00
20	Court Costs and Recording Fees	
21	Publication Costs	
22	Bond	
23	Other Administration Expenses (Schedule J or Other Schedule Attached)	4,665.00
24	Non-Probate Property Expense	
25	Predeath Debts Not Otherwise Listed (Schedule K or Other Schedule Attached)	17,276.00
26	Total Deductions (Total of Lines 17 Through 25)	53,713.00
<b>MARITAL EXEMPTION, SECTION 77-2004</b>		
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	
28	Interest of Spouse in Decedent's Probate Estate	
29	Interest of Spouse in Decedent's Other Property	
30	Total of Spouse's Actual Share (Total of Lines 27 Through 29)	0.00
<b>FEDERAL ESTATE TAX DEDUCTION, SECTION 77-2018.04(5), CHARITABLE EXEMPTION SECTION 77-2007.03 &amp; .04</b>		
31	Gross Estate plus Adjusted Taxable Gifts (From Federal Estate Tax Return)	
32	Total of Line 31 Not Subject to Nebraska Inheritance Tax	
33	Total of Line 31 Subject to Nebraska Inheritance Tax (Line 31 minus Line 32)	0.00
34	Factor (Line 33 Divided by Line 31 carried to four places)	0.0000
35	Federal Estate Tax Paid (From Form 706)	
36	Federal Estate Tax Paid Attributable to Property Subject to Nebraska Inheritance (Line 34 Multiplied by Line 35)	0.00
37	Governmental, Religious, and Charitable Gifts	
38	Total Deductions and Exemptions (Sum of Line 16 Plus Line 26 Plus Line 30 Plus Line 36 Plus Line 37)	66,213.00
39	Net Value of Property Subject to Nebraska Inheritance Tax (Line 12 Minus Line 38)	662,383.00
<b>TENTATIVE INHERITANCE TAX PAID AND CREDIT FROM ESTATES OF PRIOR DECEDENTS, SECTION 77-2018.06</b>		
	Total Inheritance Tax Credit Due Estate of this Decedent (Explanation Attached)	
	Tentative Inheritance Tax Previously Paid in this Estate	

**NEBRASKA INHERITANCE TAX COMPUTATION**

			Beneficiary Number	1	2	3
			Beneficiary Name	Gay N. Martin	Jerry J. Martin	Sam Snyder
			Beneficiary Relationship	Child	Child	Grandchild
			Class (Insert Spouse, 1, 2, 3, or Charitable)	1	1	1
12	728,596.00	0.00	Gross Estate	110,102.00	94,676.00	70,526.00
16	12,500.00	0.00	Allowances & Exempt Property	6,250.00	6,250.00	
26	53,713.00	0.00	Deductions	7,390.00	6,248.00	6,489.00
30	0.00	0.00	Marital Exemption			
36	0.00	0.00	Federal Estate Tax			
37	0.00	0.00	Charitable			
39	662,383.00	0.00	Net Value	96,462.00	82,178.00	64,037.00
	360,000.00		Exemption	40,000.00	40,000.00	40,000.00
	302,383.00		Taxable Amount	56,462.00	42,178.00	24,037.00
40	3,023.83		Tentative Tax	564.62	421.78	240.37
41	0.00		Tax Credit From Prior Estate	0.00	0.00	0.00
42	0.00	0.00	Tentative Inheritance Tax Previously Paid			
43	3,023.83		Tax Due	564.62	421.78	240.37
	0.00		<< Total Of Inheritance Tax Credit From Prior Estates, Must Equal or Exceed Line 41 Allocation of Credit			

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.

		4	5	6	7	8	9
	Beneficiary Name	Aaron Snyder	Christian Snyder	Tim Maher	Michelle Maher	Julie Maher	Debra Bodfield
	Beneficiary Relationship	Grandchild	Grandchild	Grandchild	Grandchild	Grandchild	Grandchild
	Class (1, 2, 3, or Charitable)	1	1	1	1	1	1
	Gross Estate	70,526.00	70,526.00	78,060.00	78,060.00	78,060.00	78,060.00
	Allowances & Exempt Property						
	Deductions	6,489.00	6,489.00	5,152.00	5,152.00	5,152.00	5,152.00
	Federal Estate Tax						
	Charitable						
	Net Value	64,037.00	64,037.00	72,908.00	72,908.00	72,908.00	72,908.00
	Exemption	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
	Taxable Amount	24,037.00	24,037.00	32,908.00	32,908.00	32,908.00	32,908.00
40	Tentative Tax	240.37	240.37	329.08	329.08	329.08	329.08
41	Tax Credit From Prior Estate	0.00	0.00	0.00	0.00	0.00	0.00
42	Tentative Tax Paid						
43	Tax Due	240.37	240.37	329.08	329.08	329.08	329.08

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
Lancaster	668,596.00	91.7650%	2,774.82	0.00		2,774.82
Cass	60,000.00	8.2350%	249.01	0.00		249.01
		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
		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
		0.0000%	0.00	0.00		0.00
12	Gross Estate	728,596.00				
40	Tentative Inheritance Tax Due (Must Equal Line 40 Above)		3,023.83			
41	Inheritance Tax Credit Allowable (See Note)			0.00		
42	Tentative Inheritance Tax Previously Paid (Total Must Equal Line 42 Above)				0.00	
43	Nebraska Inheritance Tax Due (Total Must Equal Line 43 Above)					3,023.83

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.

Decedent's social security number

Estate of: Dorothy K Maher

**SCHEDULE J—Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims**

▶ Use Schedule PC to make a protective claim for refund due to an expense not currently deductible. For such a claim, report the expense on Schedule J but without a value in the last column.

**Note:** Do not list expenses of administering property not subject to claims on this schedule. To report those expenses, see instructions.

If executors' commissions, attorney fees, etc., are claimed and allowed as a deduction for estate tax purposes, they are not allowable as a deduction in computing the taxable income of the estate for federal income tax purposes. They are allowable as an income tax deduction on Form 1041, U.S. Income Tax Return for Estates and Trusts, if a waiver is filed to forgo the deduction on Form 706 (see Instructions for Form 1041).

Are you aware of any actual or potential reimbursement to the estate for any expense claimed as a deduction on this schedule? .....	Yes	No
		X
If "Yes," attach a statement describing the expense(s) subject to potential reimbursement. (see instructions)		

Item number	Description	Expense amount	Total amount
<b>A. Funeral expenses:</b>			
1	Marcy Mortuary.	1,722.	
Total funeral expenses .....			1,722.

**B. Administration expenses:**

1 Executors' commissions—amount estimated <del>to be paid upon death</del> . (Strike out the words that do not apply.) .....	10,000.
2 Attorney fees—amount estimated <del>to be paid upon death</del> . (Strike out the words that do not apply.) ..	20,000.
3 Accountant fees—amount estimated <del>to be paid upon death</del> . (Strike out the words that do not apply.) ..	550.

Item number	Description	Expense amount	Total amount
<b>4 Miscellaneous expenses:</b>			
4	Postal Service, certified mailings	15.	
5	Bill Lange - Lancaster County Appraisal Fee - Lancaster County	1,500.	
6	Bill Lange - Lancaster County Appraisal Fee - Cass County	1,500.	
7	Nebraska Title Company. Title reports	300.	
8	Charles Surveying, LLC	800.	
Total miscellaneous expenses from continuation schedules (or additional statements) attached to this schedule .....			0.
Total miscellaneous expenses .....			4,115.
<b>TOTAL.</b> (Also enter on Part 5—Recapitulation, page 3, at item 14.) .....			<b>36,387.</b>

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

Estate of: Dorothy K Maher

**SCHEDULE K—Debts of the Decedent, and Mortgages and Liens**

► Use Schedule PC to make a protective claim for refund due to a claim not currently deductible.  
For such a claim, report the expense on Schedule K but without a value in the last column.

	Yes	No
Are you aware of any actual or potential reimbursement to the estate for any debt of the decedent, mortgage, or lien claimed as a deduction on this schedule? .....		X
If "Yes," attach a statement describing the items subject to potential reimbursement. (see instructions)		
Are any of the items on this schedule deductible under Reg. section 20.2053-4(b) and Reg. section 20.2053-4(c)? .....		X
If "Yes," attach a statement indicating the applicable provision and documenting the value of the claim.		

Item number	Debts of the Decedent—Creditor and nature of debt, and allowable death taxes	Amount
	See schedule attached	
Total from continuation schedules (or additional statements) attached to this schedule .....		17,276.
<b>TOTAL.</b> (Also enter on Part 5—Recapitulation, page 3, at item 15.) .....		17,276.

Item number	Mortgages and Liens—Description	Amount
Total from continuation schedules (or additional statements) attached to this schedule .....		0.
<b>TOTAL.</b> (Also enter on Part 5—Recapitulation, page 3, at item 16.) .....		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: Dorothy K Maher

## Schedule K, Part 1 - Debts of the Decedent

<u>Item number</u>	<u>Description</u>	<u>Amount</u>
1	Norris Public Power	421.
2	Caregiver	88.
3	Legacy Design	3,750.
4	Jones Insurance Agency	169.
5	Thistle spraying (est)	1,000.
6	County Treasurer - 2017 property taxes	6,920.
7	Jerry Maher - reimbursement for 1/3 2016 Cass County property tax / interest payment. (confirm)	735.
8	Expenses advanced: V. Derun - caregiver, NPP, Legacy Design, USP - certified mailings, Jones Ins Agency.	4,193.

TOTAL. (Carry forward to main schedule) . . . . .

17,276.

**Life Estate and Remainder Factors**

Transfer Date: Aug-17  
 \$7520 Rate: 2.40%  
 Calculation Type: Single Life  
 Principal: \$ 291,917.00  
 Gay Age: 70

	<u>Life Estate:</u>	<u>Remainder:</u>
Factor:	0.27521	0.72479
Value:	\$ 80,338.48	\$ 211,578.52
Sch E	\$ 29,763.00	3 grandchildren
	<b>\$ 110,101.48</b>	<b>\$ 70,526.00</b>

Principal: \$ 406,916.00  
 Jerry Age: 74

	<u>Life Estate:</u>	<u>Remainder:</u>
Factor:	0.23267	0.76733
Value:	\$ 94,677.15	\$ 312,238.85
		4 grandchildren
		<b>\$ 78,059.00</b>

Deductions: \$ 26,857.00  
 Gay

	<u>Life Estate:</u>	<u>Remainder:</u>
Factor:	0.27521	0.72479
Value:	\$ 7,391.31	\$ 19,465.69
		3 grandchildren
		\$ 6,488.00

Deductions: \$ 26,856.00  
 Jerry

	<u>Life Estate:</u>	<u>Remainder:</u>
Factor:	0.23267	0.76733
Value:	\$ 6,248.59	\$ 20,607.41
		4 grandchildren
		\$ 5,151.00

		YES	NO
44	Have copies of the Inventory, Schedules or other itemization of property reflecting the clear market value of each asset been delivered to the County Attorney(s)?	YES	
45	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?	YES	
46	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	
47	Are all 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 included in the inheritance tax calculation?	YES	

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

Gay N. Martens  
Signature of Petitioner

Dated: 08-07-2018

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

Dated: \_\_\_\_\_

**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

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

\_\_\_\_\_  
County Date

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

\_\_\_\_\_  
County Date

Christina L. Ball, Bar Id. No. 21686  
Baylor Evnen, LLP  
1248 "O" Street, Suite 600  
Lincoln, NE 68508  
Telephone 402.475.1075  
cball@baylorevnen.com

		YES	NO
44	Have copies of the Inventory, Schedules or other itemization of property reflecting the clear market value of each asset been delivered to the County Attorney(s)?	YES	
45	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?	YES	
46	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	
47	Are all 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 included in the inheritance tax calculation?	YES	

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

*Gay N. Marten*  
Signature of Petitioner

Dated: 08-07-2018

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

Dated: \_\_\_\_\_

**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.

*S. M. Clark*  
Deputy County Attorney

Carroll  
County

8-7-18  
Date

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

\_\_\_\_\_  
County

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
County

\_\_\_\_\_  
Date

Christina L. Ball, Bar Id. No. 21686  
Baylor Evnen, LLP  
1248 "O" Street, Suite 600  
Lincoln, NE 68508  
Telephone 402.475.1075  
cball@baylorevnen.com



		YES	NO
44	Have copies of the Inventory, Schedules or other itemization of property reflecting the clear market value of each asset been delivered to the County Attorney(s)?	YES	
45	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?	YES	
46	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	
47	Are all 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 included in the inheritance tax calculation?	YES	

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

*Gay N. Martin*  
Signature of Petitioner

Dated: 08-07-2018

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

Dated: \_\_\_\_\_

**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

Lincoln  
County

8-8-18  
Date

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

\_\_\_\_\_  
County

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
County

\_\_\_\_\_  
Date

Christina L. Ball, Bar Id. No. 21686  
Baylor Evnen, LLP  
1248 "O" Street, Suite 600  
Lincoln, NE 68508  
Telephone 402.475.1075  
cball@baylorevnen.com

## Certificate of Service

I hereby certify that on Friday, August 10, 2018 I provided a true and correct copy of the Inheritance Tax Worksheet/Voluntary Appear./Waiver of Notice to the following:

Maher,Dorothy,K, service method: No Service

Signature: /s/ Ball,Christina,L. (Bar Number: 21686)

IN THE COUNTY COURT OF LANCASTER COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF	)	No. PR 17-1016
	)	
	)	ORDER DETERMINING AND
DOROTHY K. MAHER, Deceased	)	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; all deductions, credits, allowances, exemptions, and contributions by survivors to jointly owned property claimed therein, if any, are proper and are hereby allowed; and, as permitted by Section 77-2018.05 of the Nebraska Revised Statutes, the Nebraska inheritance tax is properly calculated in accordance with the probabilities at the time of decedent's death and at the date of the petition,

IN THE MATTER OF THE ESTATE OF )  
 )  
 )  
DOROTHY K. MAHER, Deceased )  
 )  
 )

No. PR 17-1016  
  
ORDER DETERMINING AND  
ASSESSING INHERITANCE TAX

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

Beneficiary		Tax Due
Gay N. Martin	\$	564.62
Jerry J. Martin		421.78
Sam Snyder		240.37
Aaron Snyder		240.37
Christian Snyder		240.37
Tim Maher		329.08
Michelle Maher		329.08
Julie Maher		329.08
Debra Bodfield		329.08
Total Inheritance Tax Assessed	\$	3,023.83

and that the tax is apportioned to the following counties:

Lancaster County	\$	2,774.82
Cass County		249.01
Total Inheritance Tax Apportioned	\$	3,023.83

IN THE MATTER OF THE ESTATE OF )  
)  
)  
DOROTHY K. MAHER, Deceased )  
)  
)

No. PR 17-1016

ORDER DETERMINING AND  
ASSESSING INHERITANCE TAX


and will draw interest at the legal rate prescribed by law commencing August 24, 2018 (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 \$\_\_\_\_\_.

***DATE OF DEATH: August 24, 2017***

Dated: 8/11/2018

By The Court:

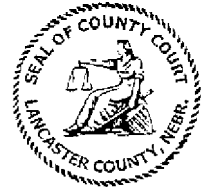
  
\_\_\_\_\_  
County Judge

Christina L. Ball (Bar Id. # 21686)  
Baylor Evnen, LLP  
Wells Fargo Center  
1248 "O" Street, Suite 600  
Lincoln, Nebraska 68508  
Telephone: 402.475.1075  
Facsimile: 402.475.9515  
cball@baylorevnen.com  
www.baylorevnen.com

**CERTIFICATE OF SERVICE**

I, the undersigned, certify that on August 13, 2018 , 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:

Christina L Ball  
cball@baylorevnen.com



Date: August 13, 2018

BY THE COURT:

A handwritten signature in cursive script, appearing to read "Kelly G. Buckner", is written over a horizontal line.

CLERK

Batch Number: 232047 Batch Date: 8/14/2018 User ID: CTONCP


Batch Number	Do	Document Fund	G/L	Date	Account Number	Explanation	Account Description	Debit Amount	Credit Amount	C/A	LT	P	R
Number	Ty	Number									C	V	
232047	CR	82745	00011	8/15/2018	11.11110	Treasurer's Cash	Treasurer's Cash	2,774.82		C	AA		
		Line No	1.0			Est Dorothy K Maher/PR17-1016 Lancaster County 92%	Inheritance Tax		2,774.82-	C	AA		
		232047	CR	00011	8/15/2018	9999.51910							
		Line No	2.0			Est Dorothy K Maher/PR17-1016 Dorothy K Maher Living Trust			2,774.82-	C	AA		
						Document Total		2,774.82	2,774.82-		AA	Total	
						Batch Total	Posted	2,774.82			AA	Total	
						Grand Total	Unposted	2,774.82	2,774.82-		AA	Total	
							Posted						
							Unposted	2,774.82					

Name Dorothy K. Maher, biving Trust 76-191/1049

Account No 7-023-5027 232047 August 14 2018 Date

**PAY to the**  
Order of Lancaster County Treasurers \$2,774.82

Two Thousand Seven Hundred Seventy Four Dollars 76-191/1049

 Farmers & Merchants Bank of Ashland  
P.O. Box 217, 402-944-3316  
Ashland, Nebraska 68003

For Estate Taxes Loy A. Martin

⑆1049019⑆ 302352⑆

Holliday Center

Filed in Lancaster County Court  
 EFILED \*\*\*  
 Case Number: C02PR170001016  
 Transaction ID: 0007325138  
 Filing Date: 08/30/2018 01:01:47 PM CDT

# Certificate of Service

I hereby certify that on Monday, August 20, 2018 I provided a true and correct copy of the Receipt to the following:

Maher,Dorothy,K, service method: No Service

Signature: /s/ Ball,Christina,L. (Bar Number: 21686)



**MISCELLANEOUS RECEIPT**  
**COUNTY TREASURER'S OFFICE**  
**CASS COUNTY NEBRASKA**

Case Number: C02PR170001016  
Transaction ID: 000731636

Filing Date: 08/23/2018 11:23:33 AM CDT

RECEIVED ON : AUGUST 20, 2018  
RECEIVED FOR : INHERITANCE TAX DOROTHY K MAHER ESTATE PR 17-1016 LANCASTER  
RECEIVED FROM: DOROTHY K MAHER LIVING TRUST

INHERITANCE TAX

2700 - 310 - 01 INHERITANCE TAX

249.01

**\*\* RECEIPT TOTAL \*\***

RICHARD WASSINGER  
CASS COUNTY TREASURER

CF

PAYMENT BY CHECK

AUG 23 2018

C U S T O M E R C O P Y

# Certificate of Service

I hereby certify that on Thursday, August 23, 2018 I provided a true and correct copy of the Receipt to the following:

Maher,Dorothy,K, service method: No Service

Signature: /s/ Ball,Christina,L. (Bar Number: 21686)

Batch Number : 232047 Batch Date : 8/14/2018 User ID : CTONCP

Batch Number	Do Ty	Document Number	Fund	G/L Date	Account Number Explanation	Account Description	Debit Amount	Credit Amount	C/A	LT	P	R	
											C	V	
232047	CR	82745	00011	8/15/2018	11.11110 Est Dorothy K Maher/PR17-1016 Lancaster County 92%	Treasurer'sCash	2,774.82		C	AA			
232047	CR		00011	8/15/2018	9999.51910 Est Dorothy K Maher/PR17-1016 Dorothy K Maher Living Trust	Inheritance Tax		2,774.82-	C	AA			
Document Total							2,774.82	2,774.82-		AA	Total		
Batch Total							Posted				AA	Total	
							Unposted	2,774.82	2,774.82-				
Grand Total							Posted				AA	Total	
							Unposted	2,774.82	2,774.82-				

By NP  
Date 8-14-2018

CLERK OF  
 LANCASTER COUNTY  
 COURT--FILED  
 2018 AUG 24 AM 11 39



400161146C02

IN THE COUNTY COURT OF LANCASTER COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF )

Case No. PR 17-1016

)

)

)

DOROTHY K. MAHER, Deceased )

ORDER FOR CONTINUANCE  
OF DUE DATE TO CLOSE ESTATE

For good cause shown in the Motion for Continuance of Due Date to Close Estate it is hereby ordered that the due date for closing the above captioned estate shall be November 27, 2019 unless good cause is shown for further continuation of such date.

Dated this 24th day of April, 2019

By the Court:



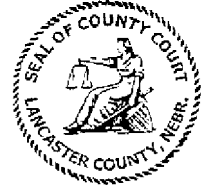
County Judge

Christina L. Ball (Bar Id. # 21686)  
Baylor Evnen, LLP  
Wells Fargo Center  
1248 "O" Street, Suite 600  
Lincoln, Nebraska 68508  
Telephone: 402.475.1075  
Facsimile: 402.475.9515  
cball@baylorevnen.com

**CERTIFICATE OF SERVICE**

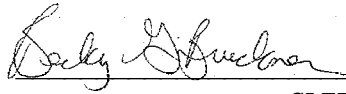
I, the undersigned, certify that on April 25, 2019 , I served a copy of the foregoing document upon the following persons at the addresses given, by mailing by United States Mail, postage prepaid, or via E-mail:

Christina L Ball  
cball@baylorevnen.com



Date: April 25, 2019

BY THE COURT:



CLERK