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Nebraska Judicial Branch

Case Summary

In the County Court of Douglas County
 The Case ID is PR 15 0001443
 John E Meigs, Deceased
 The Honorable Derek Vaughn, presiding.
 Classification: Inheritance Tax Determination
 Filed on 10/13/2015
 This case is Closed as of 11/06/2015
 It was disposed as Uncontested Default

Parties/Attorneys to the Case

Party	Attorney
Deceased ACTIVE John E Meigs Petitioner ACTIVE Linda S Meigs 606 S 52nd Street Omaha NE 68106	Joseph C Byam 8990 W. Dodge Road, #317 Omaha NE 68114 402-397-0303

Court Costs Information

Incurred By	Account	Date	Amount
Petitioner	Filing Fees	10/13/2015	\$20.00
Petitioner	NSC Education Fee	10/13/2015	\$1.00
Petitioner	Dispute Resolution Fee	10/13/2015	\$0.75
Petitioner	Indigent Defense Fee	10/13/2015	\$3.00
Petitioner	Uniform Data Analysis Fee	10/13/2015	\$1.00
Petitioner	J.R.F.	10/13/2015	\$2.00
Petitioner	Filing Fee/JRF	10/13/2015	\$2.00
Petitioner	Legal Aid/Services Fund	10/13/2015	\$5.25
Petitioner	Automation Fee	10/13/2015	\$8.00

Financial Activity

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

Payments Made to the Court

Receipt	Type	Date	For	Amount
3079408	Check	10/13/2015	Meigs,Linda,S,	\$43.00
			Filing Fees	\$20.00
			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	\$2.00
			Legal Aid/Services Fun	\$5.25
			Automation Fee	\$8.00

Register of Actions

01/14/2016 Entire case imaged to this date
STORED IN BASEMENT. MA

11/13/2015 Miscellaneous Document
***Duplicate ITax Receipt. Merrick County
Image ID P00393612C01

11/13/2015 Miscellaneous Document
**Duplicate ITax Receipt. Sioux County. MA
Image ID P00393589C01

11/13/2015 Disposition of Probate
MA

11/06/2015 Miscellaneous Document
Duplicate ITax Receipt.-Douglas MA
Image ID P00393518C01

11/06/2015 Inheritance Tax Receipt
Image ID P00393514C01

11/06/2015 Inheritance Tax Receipt
Image ID P00393511C01

11/06/2015 Inheritance Tax Receipt
Image ID P00393508C01

10/20/2015 Cert-Mailing
jw
Image ID P00390222C01

10/19/2015 Order-Assess Inh Tax
MA eNotice Certificate Attached
Image ID P00388402C01

10/13/2015 Vol App/wvr Ntc/Agrmt to Pay Inh Ta
Katherine Meigs Morales jw
Image ID P00389123C01

10/13/2015 Vol App/wvr Ntc/Agrmt to Pay Inh Ta
Brandon Meigs jw
Image ID P00389120C01

10/13/2015 Vol App/wvr Ntc/Agrmt to Pay Inh Ta
Douglas Meigs jw
Image ID P00389117C01

10/13/2015 Inheritance Tax worksheet
jw
Image ID P00389114C01

10/13/2015 Inventory
jw
Image ID P00389083C01

10/13/2015 Pet-Det of Inheritance Tax
This action initiated by party Linda S Meigs
jw
Image ID P00389080C01

IN THE COUNTY COURT OF DOUGLAS COUNTY, NEBRASKA

In the Matter of the Estate)

CASE NO. PR15-1443

of)

JOHN E. MEIGS,)

PETITION FOR DETERMINATION
OF INHERITANCE TAX

Deceased.)

J. Vaughn

LINDA S. MEIGS, Decedent's surviving spouse and the Successor Trustee of The John E. Meigs Trust Agreement dated July 10, 2013, petitions the Court for determination of Nebraska Inheritance Tax and alleges as follows:

A. Decedent, who died on November 9, 2014, was a resident of Douglas County, Nebraska, at the time of his death.

B. Petitioner has a legal interest in the property involved in this Determination of Inheritance Tax as Decedent's surviving spouse and the Successor Trustee of The John E. Meigs Trust Agreement dated July 10, 2013. The property involved in this determination of Inheritance Tax is described in the Inventory and Schedules filed herein.

C. Decedent did not, during his lifetime, convey any property in trust or otherwise, in contemplation of death, or intended to take effect in possession or enjoyment after death, within the meaning of the Nebraska Inheritance Tax statutes, except as set forth herein, and neither Petitioner nor any other person



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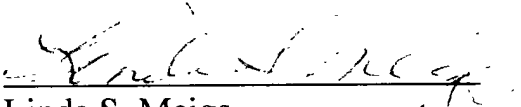
became entitled to any property subject to the payment of Nebraska Inheritance Tax by reason of the death of Decedent, except as set forth herein.

D. The Inheritance Tax Worksheet submitted with this Petition sets forth the clear market value of all assets of the Decedent, the proper deductions, and the correct computation of Nebraska Inheritance Tax, which should be determined and assessed as set forth therein. The Worksheet is incorporated herein by reference. All of Decedent's assets subject to Nebraska Inheritance Tax are reported in the Inventory and Schedules filed herein.

E. The Douglas, Merrick, and Sioux County Attorneys and the persons subject to the payment of Nebraska Inheritance Tax have each executed a waiver of notice to show cause, and a waiver of the time and place of hearing, and have each entered a Voluntary Appearance in this proceeding.

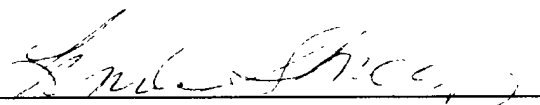
WHEREFORE, Petitioner prays that the Court dispense with further notice as provided by law, and upon a hearing, determine the clear market value of all assets of the Decedent and determine the amount of Nebraska Inheritance Tax due and payable as a result of the death of the Decedent.

DATED: August 28, 2015.


Linda S. Meigs
606 S. 52nd Street
Omaha, NE 68106

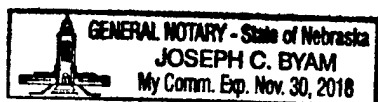
STATE OF NEBRASKA)
) ss.
COUNTY OF DOUGLAS)

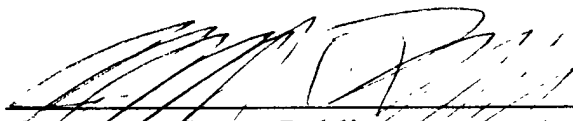
LINDA S. MEIGS, being first duly sworn upon oath, deposes and says that she is Decedent's surviving spouse and the Successor Trustee of The John E. Meigs Trust Agreement dated July 10, 2013; that she read the foregoing Petition, knows its contents, and the allegations therein contained are true and correct. Petitioner further represents that to the best of her knowledge the clear market value of all property of the Decedent is duly reported in the Inventory and Schedules filed herein and the Nebraska Inheritance Tax is correctly computed as set forth in the attached Worksheet.



Linda S. Meigs

SUBSCRIBED and sworn to before me on August 28, 2015.





Notary Public

Prepared and Submitted by:
Joseph C. Byam No. 16807
Joseph C. Byam II No. 24662
BYAM & HOARTY
317 American National Building
8990 West Dodge Road
Omaha, NE 68114
(402) 397-0303
Attorneys for Petitioner

IN THE COUNTY COURT OF DOUGLAS COUNTY, NEBRASKA

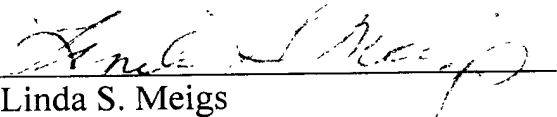
In The Matter Of The Estate) CASE NO. PR15 -7443
)
 Of)
)
 JOHN E. MEIGS,) INVENTORY
)
 Deceased.)

The undersigned Successor Trustee of The John E. Meigs Revocable Trust Agreement dated July 10, 2013, certifies that the Schedules attached hereto are a complete Inventory of the property owned by Decedent at time of death. Attached are the following Schedules:

	<u>Total Value at Date of Death</u>
Schedule A – Real Estate	\$ 3,710,291
Schedule B – Stocks and Bonds	1,042,947
Schedule C – Mortgages, Notes and Cash	7,702
Schedule E – Jointly Owned Property	48,700
Schedule F – Other Miscellaneous Property	2,927,723
TOTAL :	<u>\$7,737,363</u>

DATED: August 28, 2015.




 Linda S. Meigs
 506 S. 52nd Street
 Omaha, NE 68106

SUCCESSOR TRUSTEE

Prepared and submitted by:
 Joseph C. Byam No. 16807
 Joseph C. Byam II No. 24662
 BYAM & HOARTY
 8990 West Dodge Road, Suite 317
 Omaha, Nebraska 68114
 (402) 397-0303
 Attorneys for the Successor Trustee

ESTATE OF JOHN E. MEIGS

SCHEDULE A – REAL ESTATE

<u>Item No.</u>	<u>Description</u>	Fair Market Value at <u>Date of Death</u>
1.	53.9 Acres, Haymeadow, Merrick County, Nebraska, legally described as follows: triangular tract of land plus accretion rights pertaining thereto and which triangular tract exclusive of accretions contains approximately 3.1 acres, and is located in the Northeast Quarter of the Northeast Quarter (NE ¼ NE ¼) of Section Sixteen (16), Township Eleven (11) North, Range Eight (8), West of the 6 th P.M., in Merrick County, Nebraska; the North side of thereof abuts the County Road, while the West side thereof is along and upon the line dividing the Northeast Quarter of the Northeast Quarter (NE ¼ NE ¼) of said Section Sixteen (16) from the Northwest Quarter of the Northeast Quarter (NW ¼ NE ¼) of said Section 16; said accretion ground contains 32 acres, more or less, and such triangular tract and accretion ground are as shown in a survey by Jimmie L. Graves, which was filed of record in Plat Record Book Seven, Page 195, in the official real estate records of Merrick County, Nebraska, and which survey plat is attached hereto and incorporated herein by reference.	\$269,500
2.	Sioux County, Nebraska, Pasture, 596.99 Acre Ranch, legally described as follows: Lots Three (3) and Four (4), Section Thirty (30), Township Thirty-two (32) North, Range Fifty-three (53) West, the West Half of the Southwest Quarter (W ½ SW ¼), the Southeast Quarter of the Southwest Quarter (SE ¼ SW ¼), the West Half of the Northwest Quarter (W ½ NW ¼) of Section Nineteen (19), Township Thirty-two (32) North, Range Fifty-three (53) West, the Southwest Quarter of the Southwest Quarter (SW ¼ SW ¼) of Section Eighteen (18), Township Thirty-two (32) North,	\$537,291

Range Fifty-three (53) West; the Southeast Quarter of the Southeast Quarter (SE ¼ SE ¼) of Section Thirteen (13), Township Thirty-two (32) North, Range Fifty-four (54) West; the Northeast Quarter of the Northeast Quarter (NE ¼ NE ¼), the South Half of the Northeast Quarter (S ½ NE ¼), the East Half of the Southeast Quarter (E ½ SE ¼) of Section Twenty-four (24), Township Thirty-two (32) North, Range Fifty-four (54) West and Lot One (1) of Section Twenty-five (25), Township Thirty-two (32) North, Range Fifty-four (54) West, all located in Sioux County, Nebraska, including all mineral interests owned by the Grantor, subject to any existing oil and gas leases of record; and further granting all easements acquired by prescriptive use from Edwin H. Ostermeyer and Earl H. Juhnel, across the NW ¼ of the NW ¼, the S ½ of the NW ¼ in Section 24 and the E ½ of the W ½ and W ½ of the E ½ of Section 13, all in Township 32 North, Range 54 in Sioux County; and further granting unto the Grantee access to said property via the now existing Trial Road, across the W ½ of the W ½ of Section 13 and the E ½ of Section 14, also in Township 32 North, Range 54 in Sioux County, which lands are owned by the Grantor.

3. One-half interest in 810 North 48th Avenue, Omaha, NE 68132, legally described as follows: \$112,500

The North 35.25 feet of Lot 11 and all of Lot 12, Block 22, Carthage Addition, an Addition to the City of Omaha, as surveyed, platted, and recorded in Douglas County, Nebraska together with and subject to driveway easement

4. 606 South 52nd Street, Omaha, NE 68106, legally described as follows: \$510,000

Lot 1, Block 4, Lockwood, an Addition to the City of Omaha, as surveyed, platted, and recorded in Douglas County, Nebraska

5. 3034 Sprague Street, Omaha, NE 68111,
legally described as follows: \$100,000

Lot 2, Boyd's Addition Replat 1, as surveyed, platted,
and recorded in Douglas County, Nebraska

6. 5842 Western Avenue, Omaha, NE 68106
Legally Described as follows: \$168,000

Lot 12, Dillon's 9th Addition to the City of Omaha,
Douglas County, Nebraska

7. 5838 Western Avenue, Omaha, NE 68106
Legally described as follows: \$168,000

Lot 13, Dillon's 9th Addition to the City of Omaha,
Douglas County, Nebraska

8. 311 N. 50th Street, Omaha, NE 68132, legally
described as follows: \$200,000

The North Forty-five (N 45') feet of Lot Thirteen
(13) and the North Forty-five (N 45') feet of the
West Forty-five (W 45') feet of Lot Fourteen (14),
Block One Hundred Fourteen (114) in Dundee Place,
an Addition to the City of Omaha as surveyed,
platted and recorded, together with an easement over
and across the North Eight (8) feet of the West
Twenty-three (23) feet of the South Ninety (90) feet
of the West Forty-five (45) feet of said Lot Fourteen
(14) and subject to an easement over and across the
North Eight (8) feet of the South Ninety (90) feet of
said Lot Thirteen (13) as fixed and granted by a
certain "Easement Agreement" executed by John
Kilmartin and John A. O'Brien dated September 11,
1924, in Book 67 at Page 396 in the office of the
Register of Deeds of Douglas County, Nebraska;
together with and subject to the rights granted by a
certain "Dedication of Right of Way" executed by
John W. Lacina dated August 19, 1926, and recorded
August 23, 1926, in Book 77 at Page 155 in the
Office of the Register of Deeds of Douglas County,
Nebraska

9. 806 N. 48th Ave., Omaha, NE 68132, legally described as follows: \$225,000

North 1/2 of Lot 9, except the South 8 ft. thereof; and all of Lot 10; and the South 11.75 feet of Lot 11, all in Block 22, Carthage Addition to the City of Omaha, Douglas County, Nebraska

10. 3817 Dewey Avenue, Omaha, NE 68132, legally described as follows: \$850,000

The North 120 feet of the West 98 feet and the South 67 feet of the West 100 feet of Lot 2, Block 3, in WEST OMAHA, an Addition to the City of Omaha, Douglas County, Nebraska

11. One-half interest in 4652 Farnam Street, Omaha, NE 68132, legally described as follows: \$145,000

The South 65.67 Feet of Lots 15 and 16, Block 8, Briggs Place, an Addition to the City of Omaha, as surveyed, platted, and recorded in Douglas County, Nebraska

12. 5215 Jackson Street, Omaha, NE 68132, legally described as follows: \$425,000

Lots Two (2) and Three (3), in Block Four (4), in Lockwood, an Addition to the City of Omaha, Douglas County, Nebraska

TOTAL SCHEDULE A: \$3,710,291

ESTATE OF JOHN E. MEIGS

SCHEDULE B – STOCKS AND BONDS

<u>Item No.</u>	<u>Description</u>	<u>Fair Market Value at Date of Death</u>
1.	Wells Fargo The John E. Meigs Revocable Trust	\$458,042
2.	Mutual Fund Store Roth IRA, Linda S. Meigs, Surviving Spouse, Beneficiary	40,033
3.	Transamerica 401(k) Linda S. Meigs, Surviving Spouse, Beneficiary	150,998
4.	Wells Fargo IRA 5422-9487 IRA 5422-9493 Linda S. Meigs, Surviving Spouse, Beneficiary	61,218 332,656
TOTAL SCHEDULE B:		<u>\$1,042,947</u>

ESTATE OF JOHN E. MEIGS

SCHEDULE C – MORTGAGE, NOTES, AND CASH

<u>Item No.</u>	<u>Description</u>	<u>Fair Market Value at Date of Death</u>
1.	Pinnacle Bank	
	Account No. XXX-710	\$3,804
	Account No. XXX-810	1,250
	Account No. XXX-140	2,648
	TOTAL SCHEDULE C:	<u>\$7,702</u>

ESTATE OF JOHN E. MEIGS

SCHEDULE E – JOINTLY OWNED PROPERTY WITH
LINDA S. MEIGS, SURVIVING SPOUSE

<u>Item No.</u>	<u>Description</u>	<u>Fair Market Value at Date of Death</u>
1.	Bank of the West	\$36,939
2.	US Bank	3,585
3.	Smart Car	3,705
4.	Pinnacle Bank	
	Account No. XXX-310	21,587
	Account No. XXX-110	<u>31,585</u>
		\$97,401
		÷ 2 =
	TOTAL SCHEDULE E:	<u>\$48,700</u>

ESTATE OF JOHN E. MEIGS

SCHEDULE F - OTHER MISCELLANEOUS PROPERTY

<u>Item No.</u>	<u>Description</u>	<u>Fair Market Value at Date of Death</u>
1.	The Simpson Company	\$1,190,762
2.	Harney Jem, LLC	1,730,797
3.	Jem Energy, LLC	4,416
4.	Meigs Family Partnership, 2.94% ownership interest	<u>1,748</u>
	TOTAL SCHEDULE F:	<u>\$2,927,723</u>

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IN THE COUNTY COURT OF DOUGLAS COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF)

Case No. PR15- 1443

JOHN E. MEIGS, Deceased)

INHERITANCE TAX WORKSHEET
VOLUNTARY APPEARANCE AND WAIVER
OF NOTICE

Date of Death: November 9, 2014)

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)	3,710,291.00
2	Schedule B, Stocks and Bonds	1,042,947.00
3	Schedule C, Mortgages, Notes and Cash	7,702.00
4	Schedule D, Life Insurance Payable to Estate	0.00
5	Schedule E, Jointly Owned Property	48,700.00
6	Schedule F, Other Miscellaneous Property	2,927,723.00
7	Schedule G, Transfers During Lifetime (Include Section 77-2002(2) gifts)	0.00
8	Schedule H, Powers of Appointment (See Section 77-2009 for Taxability)	0.00
9	Schedule I, Annuities	0.00
10	Total Clear Market Value (Total of lines 1 through 9) or Total Inventory Value	7,737,363.00
11	Contribution by Surviving Joint Tenant (Explanation Attached)	
12	Gross Estate (Line 10 Minus Line 11)	7,737,363.00
ALLOWANCES & EXEMPT PROPERTY, SECTIONS 30-2322 TO 30-2325 & DEDUCTIONS, SECTION 77-2018.04		
13	Homestead Allowance (Maximum \$20,000)	20,000.00
14	Exempt Property (Maximum \$12,500)	12,500.00
15	Family Maintenance Allowance (Maximum \$20,000 Without Court Order)	20,000.00
16	Total Allowances & Exempt Property (Total of Lines 13 Through 15)	52,500.00
17	Cost of Funeral, Including Interment and Marker	13,284.00
18	Attorney Fees and Expenses	12,000.00
19	Personal Representative Fees	0.00
20	Court Costs and Recording Fees	283.00
21	Publication Costs	0.00
22	Bond	0.00
23	Other Administration Expenses (Schedule J or Other Schedule Attached)	650,087.38
24	Non-Probate Property Expense	0.00
25	Predeath Debts Not Otherwise Listed (Schedule K or Other Schedule Attached)	1,385,884.00
26	Total Deductions (Total of Lines 17 Through 25)	2,061,538.38
MARITAL EXEMPTION, SECTION 77-2004		
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
FEDERAL ESTATE TAX DEDUCTION, SECTION 77-2018.04(5), CHARITABLE EXEMPTION SECTION 77-2007.03 & .04		
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)	
34	Factor (Line 33 Divided by Line 31 carried to four places)	
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)	2,114,038.38
39	Net Value of Property Subject to Nebraska Inheritance Tax (Line 12 Minus Line 38)	5,623,324.62
TENTATIVE INHERITANCE TAX PAID AND CREDIT FROM ESTATES OF PRIOR DECEDENTS, SECTION 77-2018.06		
	Total Inheritance Tax Credit Due Estate of this Decedent (Explanation Attached)	
	Tentative Inheritance Tax Previously Paid in this Estate	

NEBRASKA INP



P00389114C01

NEBRASKA INHERITANCE TAX COMPUTATION

			Beneficiary Number	1	2	3
				Linda S Meigs	Brandon J Meigs	Douglas D Meigs
Page 1 & Beneficiary Totals	Difference From Page 1 Total to Adjust		Beneficiary Relationship	Spouse	Son	Son
			Class (Insert Spouse, 1, 2, 3, or Charitable)	1	1	1
12	7,737,363 00	52,500 01	Gross Estate	2,878,655 00	1,602,069 33	1,602,069 33
16	52,500 00	0 00	Allowances & Exempt Property	52,500 00		
26	2,061,538 38	0 00	Deductions	656,373 21	468,388 39	468,388 39
30	0 00	0 00	Marital Exemption	0 00		
36	0 00	0 00	Federal Estate Tax	0 00	0 00	0 00
37	0 00	0 00	Charitable	0 00	0 00	0 00
39	5,623,374 62	-52,499 99	Net Value	2,274,781 79	1,133,680 94	1,133,680 94
	120,000 00		Exemption	All	40,000 00	40,000 00
	3,281,042 82		Taxable Amount	0 00	1,093,680 94	1,093,680 94
40	32,810 40		Tentative Tax	0 00	10,936 80	10,936 80
41			Tax Credit From Prior Estate	0 00	0 00	0 00
42	0 00	0 00	Tentative Inheritance Tax Previously Paid	0 00	0 00	0 00
43			Tax Due	0 00	10,936 80	10,936 80
	0 00		<< Total Of Inheritance Tax Credit From Prior Estates, Must Equal or Exceed Line 41 Allocation of Credit			

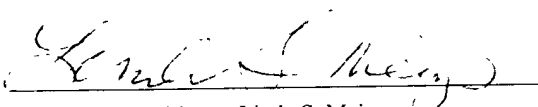
Beneficiary Number	4	5	6	7	8	9
Beneficiary Name	Katherine B Meigs Morales					
Beneficiary Relationship	Daughter					
Class (1, 2, 3, or Charitable)	1					
Gross Estate	1,602,069 33					
Allowances & Exempt Property						
Deductions	468,388 39					
Federal Estate Tax	0 00					
Charitable	0 00					
Net Value	1,133,680 94					
Exemption	40,000 00					
Taxable Amount	1,093,680 94					
40 Tentative Tax	10,936 80					
41 Tax Credit From Prior Estate	0 00					
42 Tentative Tax Paid	0 00					
43 Tax Due	10,936 80					

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
Douglas	6,930,572 00	89 5728%	29,389 19			29,389 19
Mernck	269,500 00	3 4831%	1,142 81			1,142 81
Stouxx	537,291 00	6 9441%	2,278 35			2,278 40
		0 0000%				
		0 0000%				
		0 0000%				
		0 0000%				
		0 0000%				
		0 0000%				
		0 0000%				
12	Gross Estate	7,737,363 00	100 0000%			
40	Tentative Inheritance Tax Due (Must Equal Line 40 Above)		32,810 40			
41	Inheritance Tax Credit Allowable (See Note)					
42	Tentative Inheritance Tax Previously Paid (Total Must Equal Line 42 Above)					
43	Nebraska Inheritance Tax Due (Total Must Equal Line 43 Above)					32,810 40

		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)?	X	
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?	X	
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	X	
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?	X	

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.


 Signature of Petitioner, Linda S. Meigs

Dated: August 28, 2015

 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

DOUGLAS
 County

10/13/15
 Date

 Deputy County Attorney

County

Date

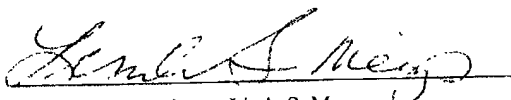
 Deputy County Attorney

County

Date

		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)?	X	
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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	X	
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?	X	

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


 Signature of Petitioner, Linda S. Meigs

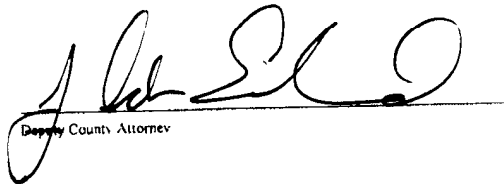
Dated: August 28, 2015

 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

Sioux County 10-5-15 Date

 Deputy County Attorney

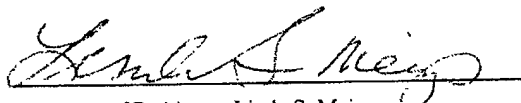
 County Date

 Deputy County Attorney

 County Date

		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)?	X	
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?	X	
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	X	
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?	X	

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.


 Signature of Petitioner, Linda S. Meigs

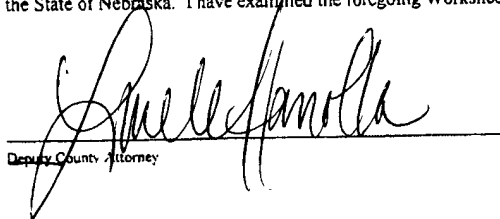
Dated: August 28, 2015

 Signature of Petitioner,

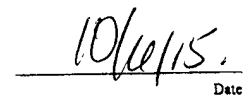
Dated:

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

JOHN E. MEIGS ESTATE
CASE NO. PR15-_____

Line 23. Administrative Expenses

a)	Real Estate Taxes (Please see attached Schedule)	\$36,925.87
b)	Appraisal Expenses and Fees	14,437.00
c)	Postage	15.04
d)	Photocopies	152.19
e)	William Lynch, Attorney Fees	1,533.00
f)	The Mutual Fund Store, Fees	1,662.09
g)	Wells Fargo, Fees	2,022.29
h)	Sale of 3034 Sprague Street, Omaha, Nebraska	
	Title Insurance	177.00
	Closing Fee	250.00
	Closing Letter	12.50
	Documentary Tax	225.00
	Record Death Certificate	21.00
	Record Affidavit	21.00
i)	Nichols, Rise & Company, L.L.P., CPAs	53,720.00
j)	The Simpson Company, Sales Commission	80,000.00
k)	UPS	76.74
l)	Repairs for 5215 Jackson Street, Omaha, Nebraska	89,063.85
m)	Loan Payments:	
	Franklin American	21,033.00
	Pinnacle Bank	8,859.00
	Sierra Pacific	8,291.90
	Pinnacle Bank	20,100.00
n)	MUD	66,133.88
o)	OPPD	6,609.48
p)	Expenses and repairs for the Properties:	
	7812 Harney Street	92,912.31
	3817 Dewey Street	123,993.13
	806 N. 48 th Avenue	6,376.25
	810 N. 48 th Avenue	7,490.96
	4648 Farnam Street	<u>7,972.90</u>
	TOTAL LINE 23	<u>\$650,087.38</u>

Line 25. Debts

a)	Hospice House	\$1,160.00
b)	Oncologist	72.00
c)	UNMC	11.00
d)	Dr. Sheehan, Westroads Medical	101.00
e)	Security Deposit Holdings	36,425.00
f)	606 S. 52 nd Street, Omaha, NE, Mortgage to Franklin America	273,648.00
g)	Harney Jem LLC Mortgage to Pinnacle Bank	780,271.00
h)	810 W. 48 th Avenue, Omaha, NE, Mortgage to Sierra Pacific	52,796.00
i)	Pinnacle Bank Loan	241,400.00

TOTAL LINE 25: \$1,385,884.00

ESTATE OF JOHN E. MEIGS

REAL ESTATE TAXES PAID

<u>Item No.</u>	<u>Description</u>	<u>Real Estate Taxes Paid</u>
1.	<p>53.9 Acres, Haymeadow, Merrick County, Nebraska, legally described as follows:</p> <p>triangular tract of land plus accretion rights pertaining thereto and which triangular tract exclusive of accretions contains approximately 3.1 acres, and is located in the Northeast Quarter of the Northeast Quarter (NE ¼ NE ¼) of Section Sixteen (16), Township Eleven (11) North, Range Eight (8), West of the 6th P.M., in Merrick County, Nebraska; the North side of thereof abuts the County Road, while the West side thereof is along and upon the line dividing the Northeast Quarter of the Northeast Quarter (NE ¼ NE ¼) of said Section Sixteen (16) from the Northwest Quarter of the Northeast Quarter (NW ¼ NE ¼) of said Section 16; said accretion ground contains 32 acres, more or less, and such triangular tract and accretion ground are as shown in a survey by Jimmie L. Graves, which was filed of record in Plat Record Book Seven, Page 195, in the official real estate records of Merrick County, Nebraska, and which survey plat is attached hereto and incorporated herein by reference.</p>	\$534.62
2.	<p>Sioux County, Nebraska, Pasture, 596.99 Acre Ranch, legally described as follows:</p> <p>Lots Three (3) and Four (4), Section Thirty (30), Township Thirty-two (32) North, Range Fifty-three (53) West, the West Half of the Southwest Quarter (W ½ SW ¼), the Southeast Quarter of the Southwest Quarter (SE ¼ SW ¼), the West Half of the Northwest Quarter (W ½ NW ¼) of Section Nineteen (19), Township Thirty-two (32) North, Range Fifty-three (53) West, the Southwest Quarter of the Southwest Quarter (SW ¼ SW ¼) of Section Eighteen (18), Township Thirty-two (32) North,</p>	\$1,692.40

Range Fifty-three (53) West; the Southeast Quarter of the Southeast Quarter (SE ¼ SE ¼) of Section Thirteen (13), Township Thirty-two (32) North, Range Fifty-four (54) West; the Northeast Quarter of the Northeast Quarter (NE ¼ NE ¼), the South Half of the Northeast Quarter (S ½ NE ¼), the East Half of the Southeast Quarter (E ½ SE ¼) of Section Twenty-four (24), Township Thirty-two (32) North, Range Fifty-four (54) West and Lot One (1) of Section Twenty-five (25), Township Thirty-two (32) North, Range Fifty-four (54) West, all located in Sioux County, Nebraska, including all mineral interests owned by the Grantor, subject to any existing oil and gas leases of record; and further granting all easements acquired by prescriptive use from Edwin H. Ostermeyer and Earl H. Juhnel, across the NW ¼ of the NW ¼, the S ½ of the NW ¼ in Section 24 and the E ½ of the W ½ and W ½ of the E ½ of Section 13, all in Township 32 North, Range 54 in Sioux County; and further granting unto the Grantee access to said property via the now existing Trial Road, across the W ½ of the W ½ of Section 13 and the E ½ of Section 14, also in Township 32 North, Range 54 in Sioux County, which lands are owned by the Grantor.

3. One-half interest in 810 North 48th Avenue, Omaha, NE 68132, legally described as follows: \$1,099.82

The North 35.25 feet of Lot 11 and all of Lot 12, Block 22, Carthage Addition, an Addition to the City of Omaha, as surveyed, platted, and recorded in Douglas County, Nebraska together with and subject to driveway easement

4. 606 South 52nd Street, Omaha, NE 68106, legally described as follows: \$6,880.42

Lot 1, Block 4, Lockwood, an Addition to the City of Omaha, as surveyed, platted, and recorded in Douglas County, Nebraska

5. 3034 Sprague Street, Omaha, NE 68111,

- | | | |
|----|--|------------|
| | legally described as follows: | \$1,592.69 |
| | Lot 2, Boyd's Addition Replat 1, as surveyed, platted, and recorded in Douglas County, Nebraska | |
| 6. | 5842 Western Avenue, Omaha, NE 68106
Legally Described as follows: | \$2,985.06 |
| | Lot 12, Dillon's 9th Addition to the City of Omaha, Douglas County, Nebraska | |
| 7. | 5838 Western Avenue, Omaha, NE 68106
Legally described as follows: | \$3,281.44 |
| | Lot 13, Dillon's 9 th Addition to the City of Omaha, Douglas County, Nebraska | |
| 8. | 311 N. 50th Street, Omaha, NE 68132, legally described as follows: | \$3,764.84 |
| | The North Forty-five (N 45') feet of Lot Thirteen (13) and the North Forty-five (N 45') feet of the West Forty-five (W 45') feet of Lot Fourteen (14), Block One Hundred Fourteen (114) in Dundee Place, an Addition to the City of Omaha as surveyed, platted and recorded, together with an easement over and across the North Eight (8) feet of the West Twenty-three (23) feet of the South Ninety (90) feet of the West Forty-five (45) feet of said Lot Fourteen (14) and subject to an easement over and across the North Eight (8) feet of the South Ninety (90) feet of said Lot Thirteen (13) as fixed and granted by a certain "Easement Agreement" executed by John Kilmartin and John A. O'Brien dated September 11, 1924, in Book 67 at Page 396 in the office of the Register of Deeds of Douglas County, Nebraska; together with and subject to the rights granted by a certain "Dedication of Right of Way" executed by John W. Lacina dated August 19, 1926, and recorded August 23, 1926, in Book 77 at Page 155 in the Office of the Register of Deeds of Douglas County, Nebraska | |
| 9. | 806 N. 48 th Ave., Omaha, NE 68132, legally | |

described as follows: \$2,197.50

North 1/2 of Lot 9, except the South 8 ft. thereof; and all of Lot 10; and the South 11.75 feet of Lot 11, all in Block 22, Carthage Addition to the City of Omaha, Douglas County, Nebraska

10. 3817 Dewey Avenue, Omaha, NE 68132, legally described as follows: \$7,049.78

The North 120 feet of the West 98 feet and the South 67 feet of the West 100 feet of Lot 2, Block 3, in WEST OMAHA, an Addition to the City of Omaha, Douglas County, Nebraska

11. One-half interest in 4652 Farnam Street, Omaha, NE 68132, legally described as follows: \$2,248.32

The South 65.67 Feet of Lots 15 and 16, Block 8, Briggs Place, an Addition to the City of Omaha, as surveyed, platted, and recorded in Douglas County, Nebraska

12. 5215 Jackson Street, Omaha, NE 68132, legally described as follows: \$3,598.98

Lots Two (2) and Three (3), in Block Four (4), in Lockwood, an Addition to the City of Omaha, Douglas County, Nebraska

TOTALS: \$36,925.87

2015
DUBOIS COUNTY, NEBRASKA

IN THE COUNTY COURT OF DOUGLAS COUNTY, NEBRASKA

In the Matter of the Estate)
)
 of)
)
 JOHN E. MEIGS,)
)
 Deceased.)

CASE NO. PR15- 1443

ORDER DETERMINING AND
ASSESSING INHERITANCE TAX

Date of Death: November 9, 2014 *J. Vaughn*

Upon consideration of the evidence and the Petition for Determination of Inheritance Tax filed herein and incorporated by reference,

The Court Finds, Orders, and Determines that:

1. Notice has been given to or waived by all persons interested herein.
2. The Douglas County Attorney and all interested parties herein have each executed a waiver of notice to show cause and waiver of time and place of hearing and have entered their Voluntary Appearances herein.
3. The values set forth in the Inventory and Schedules filed herein and the Inheritance Tax Worksheet accurately reflect the total market value of the assets listed therein subject to Nebraska Inheritance Tax, and all deductions, credits, allowances, and exemptions are proper and are hereby approved and allowed.
4. Inheritance tax is hereby assessed against the following persons in the amount specified:

<u>Name</u>	<u>Relationship</u>	<u>Tax Due</u>
Katherine B. Meigs	Daughter	\$ 10,936.80
Douglas D. Meigs	Son	10,936.80
Brandon J. Meigs	Son	<u>10,936.80</u>
	TOTAL TAX DUE:	<u>\$32,810.40</u>

FILED
 COUNTY COURT
 PROBATE DIVISION

OCT 19 2015

By: Leslie Douglas
 Clerk of Court
 DOUGLAS COUNTY COURT
 OMAHA, NEBRASKA



P00388402C01


and the tax is apportioned to the following counties:

Douglas	\$29,389.19
Merrick	\$1,142.81
Sioux	\$2,278.40

which will draw interest at the statutory rate commencing November 10, 2015, if not paid by November 9, 2015. The lien of Nebraska Inheritance tax shall cease upon payment of the tax as determined herein.

DATED: October 16, 2015.

BY THE COURT:



Judge

Prepared and Submitted by:
Joseph C. Byam No. 16807
Joseph C. Byam II No. 24662
BYAM & HOARTY
317 American National Building
8990 West Dodge Road
Omaha, Nebraska 68114
(402) 397-0303
Attorneys for the Successor Trustee

FILED
COUNTY COURT
PROBATE DIVISION

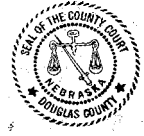
OCT 19 2015

By: Leslie Douglas
Clerk of Court
DOUGLAS COUNTY COURT
OMAHA, NEBRASKA

CERTIFICATE OF SERVICE

I, the undersigned, certify that on October 20, 2015 , 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:

Joseph C Byam
jbyam@byamhoarty.com



Date: October 20, 2015

BY THE COURT:

Heslie A. Douglas

CLERK

IN THE COUNTY COURT OF DOUGLAS COUNTY, NEBRASKA

In the Matter of the Estate)
)
 of)
)
 JOHN E. MEIGS,)
)
 Deceased.)

CASE NO. PR15- 1443

RECEIPT FOR
INHERITANCE TAX

Date of Death: November 9, 2014

DOUGLAS COUNTY

TREASURER ACCOUNTING

Date: 10/30/2015 11:28 AM
Batch:103532 D044DN2
IR:14 Receipt #:06483179
Estate of: JOHN E MEIGS
PR/P: 15 / 1443 DOD: 11092014

Is there a Court Order? NO
BALANCE OWED? UNKNOWN

Inherit Tx Principle \$29,389.19

Payment Total: \$29,389.19

Transaction Total: \$29,389.19
Check Tendered : \$29,389.19

Douglas County Attorney will
Prosecute Returned Checks

FILED
COUNTY COURT
PROBATE DIVISION

NOV 6 2015

By: Leslie Douglas
Clerk of Court
DOUGLAS COUNTY COURT
OMAHA, NEBRASKA



P00393508C01

PR-15-1443

**** DUPLICATE ****

DOUGLAS COUNTY

TREASURER ACCOUNTING

Date: 10/30/2015 11:28 AM
Batch:103532 D044DN2
TR:14 Receipt #:06483179
Estate of: JOHN E MEIGS
PR/P: 15 / 1443 DOD: 11092014

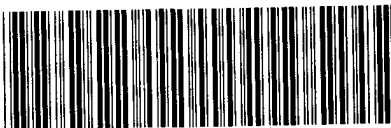
Is there a Court Order? NO
BALANCE OWED? UNKNOWN

Inherit Tx Principle \$29,389.19
Payment Total: \$29,389.19

Transaction Total: \$29,389.19
Check Tendered : \$29,389.19

Douglas County Attorney will
Prosecute Returned Checks

**** DUPLICATE ****



P00393518C01

FILED
COUNTY COURT
PROBATE DIVISION

OCT 30 2015

By: Leslie Douglas
Clerk of Court
DOUGLAS COUNTY COURT
OMAHA, NEBRASKA