

983600

8-6-6

State of Nebraska, Gage County ss. Entered in Numerical Index and filed for record the 8th day of October, 1998 at 1:10 o'clock P.M., and recorded as INSTRUMENT NO. 983600

NUM PAGES 1  
DOC TAX 14.00 PD X  
FEES 5.50 PD X CND NET  
TOTAL 19.50  
CK NUM 574 BY D GARNER  
RECD BY  
RETURN JOHN CARLSON  
117 NO 6TH  
BEATRICE NE 68310

TRACT INDEX   
COMPUTER   
COMPARED   
PAGED   
ym

*Ruth E. Sierra*  
Register of Deeds  
By Deputy

WARRANTY DEED

Earl T. Savage, GRANTOR,

in consideration of Love and Affection received from GRANTEE, conveys and releases to

Dixie Garner, GRANTEE,

the following described real estate (as defined in Neb. Rev. Stat. 76-201):

An undivided 2/12ths interest in and to the South Half of the Northwest Quarter (S 1/2 NW 1/4) of Section Eight (8), Township Six (6) North, Range Six (6) East of the 6th P.M., Gage County, Nebraska,

subject to easements and restrictions of record.

Grantor is a non-resident of the State of Nebraska  
Subject property is not Homestead of Grantor

GRANTOR covenants (jointly and severally, if more than one) with GRANTEE that GRANTOR:

- (1) is lawfully seised of such real estate and that it is free from encumbrances, subject to easements and restrictions of record;
- (2) has legal power and lawful authority to convey the same;
- (3) warrants and will defend title to the real estate against the lawful claims of all persons.

Executed: 9/29, 1998.

NEBRASKA DOCUMENTARY  
STAMP TAX  
Date 10-8-98  
\$ 14.00 By JS

*Earl T. Savage* x  
EARL T. SAVAGE

STATE OF OREGON, )  
) ss.  
COUNTY OF )

The foregoing instrument was acknowledged before me on this 29th day of September, 1998, by Earl T. Savage, to be his voluntary act and deed.

*Linda Tuthill*  
Notary Public



expires 10/3/00

*Linda Tuthill*

983600

STATE OF NEBRASKA, County of Gage

Filed for record and entered in Numerical Index on  
May 14, 1996 at 2:40 o'clock P.M., and recorded in Deed  
Record 244 Page 633

FEE: \$5.50 Paid & Return to  
John Carlson, Atty.,  
114 No. 6th, Beatrice, Ne 68310

NUM  
4 ALPHA  
PAGED A

*Ruth E. Schuman*  
Register of Deeds

1467  
8-6-6

DEED OF DISTRIBUTION BY  
PERSONAL REPRESENTATIVE

David E. Peterson, Personal Representative of the Estate of Betty  
Peterson, Deceased, GRANTOR, conveys and releases to  
David E. Peterson, Jr., an undivided one-half interest and Roger C.  
Peterson, Jr., an undivided one-half interest, GRANTEES,  
the following described real estate (as defined in Neb. Rev. Stat.  
76-201):

An undivided 5/12ths interest in the South Half of the  
Northwest Quarter (S2 NW4) of Section 8, Township 6 North,  
Range 6 East of the 6th P.M., Gage County, Nebraska

subject to easements, reservations, covenants and restrictions of  
record.

GRANTOR has determined that the GRANTEE is the person entitled to  
distribution of the real estate from said estate. GRANTOR  
covenants with GRANTEE that GRANTOR has legal power and lawful  
authority to convey and release the same.

Executed 5/3, 1996.

NEBRASKA DOCUMENTARY  
STAMP TAX  
Date 5-14-96  
\$ EXEMPT-15 By RS

*David E. Peterson*  
\* David E. Peterson

David E. Peterson, Personal  
Representative of the Estate  
of Betty Peterson, Deceased.

STATE OF OREGON )  
  ) SS.  
COUNTY OF MULTNOMAH )

The foregoing instrument was acknowledged before me on  
May 3, 1996, by David E. Peterson, Personal Representative  
of the Estate of Betty Peterson, Deceased.

\* *John Ann Carpenter*

Notary Public  
My commission expires 9.9.97

BOOK 244 PAGE 633



LAST WILL AND TESTAMENT.

I, Lena Oltman, also known as Lena Oltmans, a resident of Gage County, State of Nebraska, being of sound mind and disposing memory, do hereby make, publish and declare this to be my Last Will and Testament in manner and form following, that is to say:

I.

I direct that all my just debts, expenses of last sickness, burial expense and the cost of administering my estate be paid out of my personal property.

II.

Subject to the provisions of Paragraph I hereof, I give, and bequeath all the rest, residue and remainder of my personal property of every kind, nature and description whatsoever and wheresoever situated in absolute title to my husband, William Oltman.

In the event that my husband, William Oltman, should not survive me then I give and bequeath, subject to the provisions of paragraph I hereof, all the rest, residue and remainder of my said personal property to my children hereinafter named, in equal proportion, share and share alike.

III.

I give, devise and bequeath to my husband, William Oltman, the use and income for and during the term of his natural life only of all the real estate of which I may die seized and possessed, and wheresoever situated and subject to said life estate I give, devise and bequeath my real estate as follows:

a. To my daughter, Ruth Grace Janssen, the use and income for and during the term of her natural life only of the following described real estate:

My undivided one-half right, title and interest in and to:

The North Half (N $\frac{1}{2}$ ) of the Northwest Quarter (NW $\frac{1}{4}$ ) of Section Eight (8) in Township Six (6) North, Range Six (6) East of the Sixth Principal Meridian in Gage County, Nebraska,

and subject to said life estate I give, devise and bequeath said real estate to her children living at my death, in equal proportion, share and share alike.

b. To my daughter, Nora Elizabeth Savage, the use and income for and during the term of her natural life only in and to:

My undivided one-half right, title and interest in and to:

The South Half (S $\frac{1}{2}$ ) of the Northwest Quarter (NW $\frac{1}{4}$ ) of Section Eight (8) in Township Six (6) North, Range Six (6) East of the Sixth Principal Meridian in Gage County, Nebraska,

and subject to said life estate I give, devise and bequeath said real estate to her children living at my death, in equal proportion, share and share alike.

IV.

At the present time I am the owner with my husband, William Oltman, as joint tenants with right of survivorship of the following described real estate to-wit:

The West Half (W $\frac{1}{2}$ ) of the Northeast Quarter (NE $\frac{1}{4}$ ) and the Northwest Quarter (NW $\frac{1}{4}$ ) of Section Seventeen (17) in Township Six (6) North, Range Six (6) East of the Sixth Principal Meridian in Gage County, Nebraska,

and in the event that my said husband should not survive me and I should be the owner of the above described real estate at the time of my death, then I give, devise and bequeath said real estate as follows:

Tract 1.

The West Half (W $\frac{1}{2}$ ) of the Northeast Quarter (NE $\frac{1}{4}$ ) of Section Seventeen (17) in Township Six (6) North, Range Six (6) East of the Sixth Principal Meridian in Gage County, Nebraska,

in absolute title to my daughter, Hilda A. Luhrs.

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Tract 2.

The North Half (N $\frac{1}{2}$ ) of the Northwest Quarter (NW $\frac{1}{4}$ ) of Section Seventeen (17) in Township Six (6) North, Range Six (6) East of the Sixth Principal Meridian in Gage County, Nebraska,

in absolute title to my son, Robert Lee Oltman.

Tract 3.

The South Half (S $\frac{1}{2}$ ) of the Northwest Quarter (NW $\frac{1}{4}$ ) of Section Seventeen (17) in Township Six (6) North, Range Six (6) East of the Sixth Principal Meridian in Gage County, Nebraska,

in absolute title to my son, Leo Fred Oltman.

In the event, however, that my said son, Leo Fred Oltman, should predecease me without leaving child or children him surviving, then I give to my son, the said Robert Lee Oltman, the right to purchase,

The South Half (S $\frac{1}{2}$ ) of the Northwest Quarter (NW $\frac{1}{4}$ ) of Section Seventeen (17) in Township Six (6) North, Range Six (6) East of the Sixth Principal Meridian in Gage County, Nebraska,

at the fair market value thereof, as of the date of my death. Said option to purchase said real estate to be exercised by the said Robert Lee Oltman within one year of the date of my death. Should my said son, Robert Lee Oltman, not exercise this option to purchase said real estate within the said time specified, then I direct that said real estate shall be sold by my executrix and executor hereinafter named, and I direct that the net proceeds derived therefrom shall go with the residue of my estate as hereinafter set forth.

V.

If at the time of my death I should be the owner of the following described real estate to-wit:

The Southwest Quarter (SW $\frac{1}{4}$ ) of Section Five (5) in Township Six (6) North, Range Six (6) East of the Sixth Principal Meridian in Gage County, Nebraska,

then in such event, I give, devise and bequeath to my son, Carl Edward Oltman, in absolute title:

The North Half (N $\frac{1}{2}$ ) of the Southwest Quarter (SW $\frac{1}{4}$ ) of Section Five (5) in Township Six (6) North, Range Six (6) East of the Sixth Principal Meridian in Gage County, Nebraska.

I further give, devise and bequeath to my son, Elmer Herman Oltman, in absolute title:

The South Half (S $\frac{1}{2}$ ) of the Southwest Quarter (SW $\frac{1}{4}$ ) of Section Five (5) in Township Six (6) North, Range Six (6) East of the Sixth Principal Meridian in Gage County, Nebraska.

VI.

I further direct, authorize and empower my executrix and executor, hereinafter named, to sell and convert into cash, within a reasonable time after my death, any other real estate of which I may be seized and possessed at the time of my death, not herein specifically devised in this my Last Will and Testament, and the net proceeds derived therefrom shall go with the residue of my estate as hereinafter provided.

In carrying out the provisions of this my Last Will and Testament I hereby give my said executrix and executor, hereinafter named, full power and authority to execute all necessary instruments of transfer and conveyance to the purchaser or purchasers thereof the same as I could do if living and without obtaining any order or orders of Court therefor.

VII.

All the rest, residue and remainder of my estate, including the proceeds from the sale of any real estate hereinabove directed to be sold, I hereby give, devise and bequeath as follows: A one-ninth part thereof to each of my children to-wit: William August Oltman, Carl Edward Oltman, Elmer Herman Oltman, Hilda A. Luhrs, Ruth Grace Janssen, Vernon George Oltman, Nora Elizabeth Savage, Leo Fred Oltman and Robert Lee Oltman.

In the event that any of my children should predecease me leaving child or children him or her surviving, then I direct that such one's share shall go to his or her children in equal proportion, share and share alike.

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I further direct that should any of my said children predecease me without leaving child or children him or her surviving, then such one's share shall go to the survivors of my children and to the child or children of any deceased child by right of representation.

VIII.

Lastly I nominate and appoint my husband, William Oltman, executor of this my Last Will and Testament, and in the event that he should not survive me or for any reason be unable to act in such capacity, then I nominate and appoint my daughter, Hilda A. Luhrs, and my son, Leo Fred Oltman, executrix and executor of this my Last Will and Testament in his place and stead. I hereby revoke all former wills by me made.

IN WITNESS WHEREOF I have hereunto affixed my signature to this my Last Will and Testament at Beatrice, Nebraska, this 27th day of February, A. D. 1959.

Lena Oltman  
Lena Oltman

We, whose names are hereunto subscribed, do hereby certify that Lena Oltman, the testatrix, signed the foregoing instrument in our presence, and at the same time, declared said instrument to be her Last Will and Testament and we, at her request, in her presence and in the presence of each of us, sign our names hereto as attesting witnesses.

Lynette Thomas  
of Beatrice, Nebraska

Dean R. Sackett  
of Beatrice, Nebraska

H. E. Sackett  
of Beatrice, Nebraska

FILED

For Probate  
JAN 21 1969

Ralph W. Slocum  
County Judge

CERTIFICATE OF PROBATE

Estate of Lena Olman, Deceased  
STATE OF NEBRASKA }  
Lancaster County } SS.

This is to certify that on this 18th day of February, 69  
the above and foregoing instrument was found to be the last will and  
testament of said deceased and was duly proved,  
according to law, as the last will and testament  
of the real and personal estate of said deceased, and  
the same was admitted to probate and ordered recorded as such.

IN TESTIMONY WHEREOF, I have hereunto set my hand and  
official seal the day and year last above written.

(SEAL)

Ralph H. Hoover  
County Judge

BOOK 47 PAGE 7



IN THE COUNTY COURT OF LANCASTER COUNTY, NEBRASKA.

IN RE: ESTATE NO. 26670 of )  
LENA OLTMAN, DECEASED. )  
DECREE ON FINAL SETTLEMENT OF  
ACCOUNTS, ASSIGNMENT OF ESTATE AND  
DETERMINATION OF INHERITANCE TAX.

\*\*\*\*\*

Now on this 31st day of March, 1970, at the hour of 10:30 o'clock A.M. the petition of Hilda A. Luhrs and Leo Fred Oltman, the duly appointed, qualified and acting executrix and executor respectively of the estate of Lena Oltman, deceased, praying a final settlement and allowance of their accounts, a decree of heirship, a decree distributing and assigning the residue of the estate of the deceased, a determination of inheritance tax, and a discharge from their trust as executrix and executor of said estate, coming on to be heard, and it appearing to the Court from due proof on file that due and legal notice of the time and place of such hearing has been duly given by publication for three consecutive weeks in the Daily Reporter, a legal newspaper, printed and published in said county as required by law and pursuant to the order of the Court made herein, and pursuant to personal notice given to all parties having a direct legal interest in said estate, as required by law; and the said petitioners being present in Court and being represented by their attorney, William B. Rist, and no person appearing to object, and after waiting one hour thereafter and still no person appearing to object, hearing is had and the cause is submitted to the Court. The Court on consideration of the evidence together with all the files and proceedings in said matter having been submitted and being duly advised in the premises finds:

1. The accounts of the executrix and executor, as set forth in their final report, are true and correct and should be approved and allowed as filed. That since filing said report the executrix and executor have received the following items of receipt to-wit:

Balance of cash on hand as shown by final report \$5696.33)

Balance of 1969 farm rentals from real estate in which decedent had a life estate \$1575.00

Escrow fund in the Hallam Bank, being balance of sale price of tract 1 of real estate inventoried (residence of decedent and not specifically devised) 950.00

Net proceeds from the Series E bonds owned jointly by decedent and each of her nine children and paid to the executrix and executor for the purpose of having funds for the payment of federal estate tax and other expenses in said estate:

William August Oltman	\$3009.76	
Carl Edward Oltman	3000.00	
Elmer Herman Oltman	3009.76	
Hilda A. Luhrs	3009.00	
Ruth Grace Janssen	2998.00	
Nora Elizabeth Savage	2998.16	
Leo Fred Oltman	2998.16	
Vernon George Oltman	2998.16	
Robert Lee Oltman	2998.16	\$27019.18

or total receipts since filing final report \$35240.49

and said executrix and executor have paid out of said cash the following items of expenses to-wit:

1969 real estate taxes on land located in Gage County, Nebraska	\$3196.84	
1969 real estate taxes on land located in Lancaster County, Nebraska	949.14	
Paid Internal Revenue Service for 1969 income tax on estate income	169.68	
Paid Department of Revenue of State of Nebraska, 1969 State income tax for estate	16.57	
Paid Lynette Thomas for long distance call	3.30	
Paid Internal Revenue Service, Federal Estate Tax as computed in return filed	25,440.19	
Bank check charges	.12	

or total expenses paid since filing said final report \$29,775.84 \$29775.84

leaving a balance of cash on hand, as of the date of this hearing, in the sum of \$5464.65 and no other personal property.

2. Upon completion of the record of this cause there will be due the following costs and allowances to-wit:

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Costs due this Court, in the sum of	\$ <u>151<sup>40</sup></u>
The Daily Reporter, publication fees in the sum of	\$28.55
Register of Deeds of Gage County, Nebraska, filing and recording fees in the sum of	\$7.50
Register of Deeds of Lancaster County, Nebraska, filing and recording fees in the sum of	\$7.50
Leo Fred Oltman, executor's fees, commissions and per diem as fixed and allowed by the Court	\$500.00
Hilda A. Luhrs, executrix's fees, commissions and per diem as fixed and allowed by the Court	\$250.00
William B. Rist and Harry E. Sackett, Jr. attorneys' fees for legal services rendered for and in behalf of said estate and extra ordinary services in sale of real estate etc.	\$5000.00.

That the balance of cash in the sum of Five Thousand Four Hundred Sixty-four Dollars and Sixty-five Cents (\$5464.65), should be applied to the payment of the above costs and allowances and the executrix and executor should pay or cause to be paid the balance of said costs and allowances in the sum of \$ 151<sup>40</sup>.

3. The Court further finds that the County Assessors and County Treasurers of Lancaster County and Gage County, Nebraska, have filed certificates in this proceeding setting forth that the said Lena Oltman or her estate are not owing any unpaid personal taxes.

4. Notice to creditors was duly given as required by law and the order of this Court, and the time for filing claims against said estate expired July 7, 1969, and an order was entered barring claims herein July 8, 1969, and all claims filed and allowed against said estate have been fully paid, settled and discharged.

5. The decedent, Lena Oltman, died testate, a widow and a resident of Hallam, Lancaster County, Nebraska, on the 5th day of January, 1969. That her husband, William Oltman, predeceased her on the 10th day of August, 1960. That her Last Will and Testament was duly admitted to probate, probated and allowed in this Court on the 18th day of February, 1969, and is now in full force and effect. That she left surviving as her sole devisees, legatees and heirs at law the following children and grandchildren to-wit: William August Oltman, Carl Edward Oltman, Elmer Herman Oltman, Hilda A. Luhrs, Ruth Grace Janssen, Vernon George Oltman, Nora Elizabeth Savage, Leo Fred Oltman and Robert Lee Oltman, sons and daughters of the decedent, and all of whom are of full age and competent persons; that she also left surviving her as beneficiaries of her estate the following grandchildren to-wit: Key Janssen Reed, Sharon Janssen Essink, Judy Janssen Reed, Mary Janssen and Robert Janssen, children of Ruth Grace Janssen, and all of whom are of full age with the exception of Mary Janssen and Robert Janssen who are 19 and 17 years of age respectively; and Betty Savage Peterson, Dixie Savage Garner and Earl Savage, children of Nora Elizabeth Savage, and all of whom are of full age with the exception of Earl Savage who is a minor of the age of five (5) years.

6. The Court further finds that the decedent died seized and possessed of the following described real estate to-wit:

Tract 1.

The West 70 feet of Lots Fifteen (15), Sixteen (16), Seventeen (17), Eighteen (18), Nineteen (19), Twenty (20), Twenty-one (21) and Twenty-two (22) in Block Eight (8) in the Village of Hallam, Lancaster County, Nebraska,

that said real estate was the residence of the decedent, was not specifically devised in the Will of the decedent and, pursuant to the provisions of Paragraph VI of the Last Will and Testament

of the decedent, said real estate has been converted into cash by the executrix and executor of the estate and the proceeds therefrom have been accounted for in this proceeding.

Tract 2.

An undivided one-half right, title and interest in and to:

The North Half ( $N\frac{1}{2}$ ) of the Northwest Quarter ( $NW\frac{1}{4}$ ) of Section Eight (8) in Township Six (6) North, Range Six (6) East of the Sixth Principal Meridian in Gage County, Nebraska,

and that in and by the provisions of subparagraph a of Paragraph III of the Last Will and Testament of the testatrix, said real estate is given, devised and bequeathed to the children of Ruth Grace Janssen living at the death of the testatrix, in equal proportion, share and share alike, subject, however, to a life estate therein to their mother, Ruth Grace Janssen. That the children of Ruth Grace Janssen are Kay Janssen Reed, Judy Janssen Reed, Sharon Janssen Essink, Mary Janssen and Robert Janssen and the above described real estate should be assigned to them pursuant to the provisions of said Last Will and Testament as hereinbefore set forth.

Tract 3.

An undivided one-half right, title and interest in and to:

The South Half ( $S\frac{1}{2}$ ) of the Northwest Quarter ( $NW\frac{1}{4}$ ) of Section Eight (8) in Township Six (6) North, Range Six (6) East of the Sixth Principal Meridian in Gage County, Nebraska,

and that in and by the provisions of subparagraph b of Paragraph III of the Last Will and Testament of the testatrix said real estate is given, devised and bequeathed to the children of Nora Elizabeth Savage, living at the death of the testatrix, in equal proportion, share and share alike, subject, however, to the life estate therein to their mother, Nora Elizabeth Savage. That the children of Nora Elizabeth Savage are Betty Savage Peterson, Dixie Savage Garner and Earl Savage, and the above described real estate should be assigned to them pursuant to the provisions of said Last Will and Testament as above set forth.

Tract 4.

The West Half ( $W\frac{1}{2}$ ) of the Northeast Quarter ( $NE\frac{1}{4}$ ) of Section Seventeen (17) in Township Six (6) North, Range Six (6) East of the Sixth Principal Meridian in Gage County, Nebraska,

and that in and by the provisions of Paragraph IV of the Last Will and Testament of the testatrix said real estate is given, devised and bequeathed in absolute title to her daughter, Hilda A. Luhrs.

Tract 5.

The North Half ( $N\frac{1}{2}$ ) of the Northwest Quarter ( $NW\frac{1}{4}$ ) of Section Seventeen (17) in Township Six (6) North, Range Six (6) East of the Sixth Principal Meridian in Gage County, Nebraska.

That in and by the provisions of Paragraph IV of the Last Will and Testament of the testatrix, said real estate is given, devised and bequeathed in absolute title her son, Robert Lee Oltman.

Tract 6.

The South Half ( $S\frac{1}{2}$ ) of the Northwest Quarter ( $NW\frac{1}{4}$ ) of Section Seventeen (17) in Township Six (6) North, Range Six (6) East of the Sixth Principal Meridian in Gage County, Nebraska.

That in and by the provisions of Paragraph IV of the Last Will and Testament of the testatrix, said real estate is given, devised and bequeathed in absolute title to her son, Leo Fred Oltman.

Tract 7.

The North Half ( $N\frac{1}{2}$ ) of the Southwest Quarter ( $SW\frac{1}{4}$ ) of Section Five (5) in Township Six (6) North, Range Six (6) East of the Sixth Principal Meridian in Gage County, Nebraska.

That in and by the provisions of Paragraph V of the Last Will and Testament of the testatrix, said real estate is given, devised and bequeathed to her son, Carl Edward Oltman, in absolute title.

Tract 8.

The South Half ( $S\frac{1}{2}$ ) of the Southwest Quarter ( $SW\frac{1}{4}$ ) of Section Five (5) in Township Six (6) North, Range Six (6) East of the Sixth Principal Meridian in Gage County, Nebraska.

That in and by the provisions of Paragraph V of the Last Will and Testament of the testatrix, said real estate is given, devised and bequeathed to her son, Elmer Herman Olman, in absolute title.

The Court further finds that each of the foregoing tracts of real estate should be assigned pursuant to the provisions of the Last Will and Testament of the testatrix as hereinbefore set forth.

7. The Court further finds with reference to inheritance tax, that notice thereof was duly given to Kenneth E. Mahlin, County Attorney of Gage County, Nebraska, and Paul L. Douglas, County Attorney of Lancaster County, Nebraska, and all the beneficiaries of said estate. That the said Kenneth E. Mahlin and Paul L. Douglas have entered their voluntary appearances herein. That the gross value of all property in the probate estate was, as of the date of the death of the decedent, One Hundred Sixty-four Thousand Two Hundred Ninety Dollars and Eighty-six Cents (\$164,290.86) and property jointly owned with the decedent, of the value of Twenty-five Thousand Seven Hundred Five Dollars and Fifty-one Cents (\$25,705.51), making the gross value of probate and jointly owned property, as of the date of the death of the decedent, One Hundred Eighty-nine Thousand Nine Hundred Ninety-six Dollars and Thirty-seven Cents (\$189,996.37). That the deductions in said estate are as follows: costs, claims, executrix's and executor's fees and expenses, and other deductible costs, with the exception of attorneys' fees, Six Thousand Two Hundred Thirty-four Dollars and Twenty-four Cents (\$6234.24). That the attorneys' fees are Two Hundred Fifty-seven Dollars and Six Cents (\$257.06) attributable to jointly owned property and Forty-seven Hundred Forty-two Dollars and Ninety-four Cents (\$4742.94) attributable to probate property or total attorneys' fees of Five Thousand Dollars (\$5,000.00). That the federal estate tax paid, as computed in the return filed, is Twenty-five Thousand Four Hundred Forty

Dollars and Nineteen Cents (\$25,440.19). That the costs, claims, fees, attorneys' fees and federal estate tax should be allocated as follows:

Name	Joint Property Attorneys' fees	Probate Property Attorneys' fees	Fed. Est. Tax
Residue of Estate or property not specifically devised			\$1272.02
William August Oltman	28.68	none	381.60
Carl Edward Oltman	28.68	796.81	3943.23
Elmer Herman Oltman	28.68	697.21	3485.31
Hilda A. Luhrs	28.68	811.05	3739.71
Ruth Grace Janssen and children	28.58	360.46	1857.14
Vernon George Oltman	28.58	none	381.60
Nora Elizabeth Savage and children	28.58	374.69	2035.21
Leo Fred Oltman	28.02	811.05	3994.10
Robert Lee Oltman	28.58	891.67	4350.27
<b>Totals</b>	<b>\$257.06</b>	<b>\$4742.94</b>	<b>\$25440.19</b>

A. That William August Oltman, also known as William A. Oltman, son of the deceased, received no part of the probate estate, receiving only the jointly owned bonds inventoried, of the fair market value, as of the date of the death of the decedent, of Two Thousand Eight Hundred Sixty-eight Dollars and Twenty-eight Cents (\$2868.28). That he is entitled to an exemption from the assessment of inheritance tax, under the Statutes of Nebraska, in the amount of Ten Thousand Dollars (\$10,000.00) and his share and interest in said jointly owned bonds is not of sufficient value to be subject to assessment for inheritance tax, under the Laws of the State of Nebraska.

B. That Vernon George Oltman, also known as Vernon G. Oltman, son of the deceased, received no part of the probate estate, receiving only the jointly owned bonds inventoried, of the fair market value, as of the date of the death of the decedent, of Two Thousand Eight Hundred Fifty-seven Dollars and Sixty-eight Cents (\$2857.68). That he is entitled to an exemption from the assessment of inheritance tax, under the Statutes of Nebraska, in the amount of Ten Thousand Dollars (\$10,000.00) and his share and interest in said jointly owned bonds is not of sufficient value to be subject to the assessment of inheritance tax under the Laws of the State of Nebraska.

C. That Hilda A. Luhrs, daughter of the decedent, is given and devised tract 4 of the real estate described and set forth in paragraph 6 of the findings hereof, of the fair market value, as of the date of the death of the decedent, of

Value of jointly owned bonds inventoried	\$26,950.00
or property of the total value of	<u>2,868.28</u>
	\$29,818.28

Less the following deductions:

Share of Federal estate tax	\$3739.71
Share of attorneys' fees:	
Jointly owned property	\$28.68
Probate property	811.05
or a net value of	<u>839.63</u>
	\$4,579.34
	<u>\$25,238.94</u>



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(from preceding page) Net value of \$25,238.94  
 That she is entitled to an exemption from the assessment  
 of inheritance tax, under the Statutes of Nebraska of 10,000.00  
 Leaving a balance subject to assessment for inheritance  
 tax of \$15,238.94  
 Taxable at the rate of \$1.00 per hundred or  
 fraction thereof or a tax of \$153.00

D. That Robert Lee Oltman, son of the decedent, is given  
 and devised Tract 5 of the real estate described and set forth  
 in paragraph 6 of the findings hereof, of the fair market value  
 as of the date of the death of the decedent, of \$29,650.00  
 Value of jointly owned bonds inventoried 2,857.68  
 or property of the total value of \$32,507.68  
 Less the following deductions:  
 Share of federal estate tax \$4350.27  
 Share of attorneys' fees:  
 Jointly owned property \$28.58  
 Probate Estate 891.67 920.25 5,270.52  
 Or a net value of \$27,237.16  
 Exemption from assessment of inheritance tax 10,000.00  
 Leaving a balance subject to assessment of inheritance  
 tax of \$17,237.16  
 Taxable at the rate of \$1.00 per hundred or fraction  
 thereof or a tax of \$173.00

E. That Leo Fred Oltman, son of the decedent, is given,  
 and devised Tract 6 of the real estate described and set forth in  
 paragraph 6 of the findings hereof, of the fair market value  
 as of the date of the death of the decedent of \$26,925.00  
 Value of jointly owned bonds inventoried 2,801.68  
 or property of the total value of \$29,726.68  
 Less the following deductions:  
 Share of federal estate tax \$3994.10  
 Share of Attorneys' fees:  
 Jointly owned property \$28.02  
 Probate Estate 811.05 839.07 4,833.17  
 or a net value of \$24,893.51  
 Exemption from assessment of inheritance tax 10,000.00  
 Leaving a balance subject to assessment of inheritance  
 tax of \$14,893.51  
 Taxable at the rate of \$1.00 per hundred or fraction  
 thereof or a tax of \$149.00

F. That Carl Edward Oltman, son of the decedent, is given  
 and devised Tract 7 of the real estate described and set forth in  
 Paragraph 6 of the findings hereof, of the fair market value,  
 as of the date of the death of the decedent of \$26,575.00  
 Value of jointly owned bonds inventoried 2,868.28  
 or property of the total value of \$29,443.28  
 Less the following deductions:  
 Share of federal estate tax \$3943.23  
 Share of attorneys' fees:  
 Jointly owned property \$28.68  
 Probate Estate 796.81 825.49 4,768.72  
 Or a net value of \$24,674.56  
 Exemption from assessment for inheritance tax of 10,000.00  
 Leaving a balance subject to assessment of inheritance  
 tax of \$14,674.56  
 Taxable at the rate of \$1.00 per hundred or fraction  
 thereof or a tax of \$147.00.

G. That Elmer Herman Oltman, son of the decedent, is given and devised tract 8 of the real estate described and set forth in paragraph 6 of the findings hereof, of the fair market value, as of the date of the death of the decedent of

			\$23055.00
Value of jointly owned bonds inventoried			<u>2868.28</u>
or property of the total value of			\$25,923.28
Less the following deductions:			
Share of federal estate tax		\$3485.31	
Share of attorneys' fees:			
Jointly owned property	\$28.68		
Probate estate	<u>697.21</u>	<u>725.89</u>	4,211.20
or a net value of a			<u>\$21,712.08</u>
Exemption from assessment of inheritance tax of			<u>10,000.00</u>
Leaving a balance subject to assessment for inheritance tax of			\$11,712.08
Taxable at the rate of \$1.00 per hundred or fraction thereof or a tax of			\$118.00.

H. That Nora Elizabeth Savage, also known as Nora E. Savage, daughter of the decedent, is given and devised a life estate only in and to Tract 3 of the real estate described in paragraph 6 of the findings hereof, and subject thereto said real estate is given and devised to her three children, Betty Savage Peters, Dixie Savage Garner and Earl Savage. That said real estate was of the fair market value, as of the date of the death of the decedent, of

\$12,412.50

That the value of the life estate of the said Nora Elizabeth Savage therein, she being 47 years of age at the time of her mother's death, is

	\$5,416.77
Value of jointly owned bonds inventoried	<u><del>\$2,857.68</del></u>
or property of the total value of	\$8,274.45

That the said Nora Elizabeth Savage is entitled, under the Statutes of Nebraska, to an exemption from assessment of inheritance tax, in the sum of Ten Thousand Dollars (\$10,000.00) and that the value of her share and interest in said estate and jointly owned bonds is not of sufficient value to be subject to the assessment of inheritance tax.

That the children of the said Nora Elizabeth Savage, to-wit: Betty Savage Peters, Dixie Savage Garner and Earl Savage are the remaindermen and the value of said remainder interest in said real estate is Four Thousand Seven Hundred Seventy-six Dollars and Forty-four Cents (\$4776.44). That as grandchildren of the decedent each of said grandchildren is entitled to an exemption from the assessment of inheritance tax in the amount of Ten Thousand Dollars (\$10,000.00) and none of their shares and interests in said estate is of sufficient value to be subject to the assessment of inheritance tax.

I. That Ruth Grace Janssen, daughter of the decedent, is given and devised a life estate only in and to Tract 2 of the real estate described in paragraph 6 of the findings hereof, and subject thereto said real estate is given and devised to her children Kay Janssen Reed, Sharon Janssen Essink, Judy Janssen Reed, Mary Janssen and Robert Janssen. That said real estate was, as of the date of the death of the decedent, of the value

\$11,025.00

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That the value of the life estate of the said Ruth Grace Janssen therein, she being 51 years of age at the time of her mother's death is \$4653.19  
 Value of jointly owned bonds inventoried 2857.68  
 or property of the total value of \$7510.81  
 Exemption from assessment of inheritance tax 10000.00  
 That the share and interest of the said Ruth Grace Janssen in said estate and jointly owned bonds is not of sufficient value to be subject to assessment for inheritance tax under the Laws of the State of Nebraska.

That the children of the said Ruth Grace Janssen are to-wit: Kay Janssen Reed, Sharon Janssen Essink, Judy Janssen Reed, Mary Janssen and Robert Janssen, and they are the remaindermen to said real estate and the value of said remainder interest in said real estate is of the value of Forty-five Hundred Nine Dollars and Thirty-four Cents (\$4509.34). That as grandchildren of the decedent each is entitled to an exemption from the assessment of inheritance tax in the amount of Ten Thousand Dollars (\$10,000.00) and none of their shares and interests in said estate is of sufficient value to be subject to the assessment of inheritance tax.

J. That the value of the property not specifically devised or bequeathed in said estate is as follows:

Tract 1, residence of decedent, as described in paragraph 6 of the findings hereof, of the fair market value of \$3800.00  
 Personal property described and set forth in the inventory filed herein 3898.36  
 or a total value of \$7698.36.

That there should be charged thereto the proportionate share of the federal estate tax in the amount of Twelve Hundred Seventy-two Dollars and Two Cents (\$1272.02), costs of last sickness and funeral, claims, court costs and other expenses of administration, exclusive of attorneys' fees, in the amount Sixty-four Hundred Eight Dollars and Seventy-two Cents (\$6408.72) or a total of federal estate tax and expenses in the amount of Seventy-six Hundred Eighty Dollars and Sixty Cents (\$7680.76), leaving a residue of Seventeen Dollars and Sixty Cents (\$17.60) to be distributed among the nine children of the decedent, as of the date of the death of the decedent for inheritance tax purposes only, or One Dollar and Ninety-five Cents (\$1.95) each, which, if taken into account in the above computation of inheritance tax, is not of sufficient amount to increase the inheritance tax levied and assessed against each of such shares of said children or surviving joint owner.

That the inheritance tax to be levied and assessed against the beneficiaries in said estate and said joint owners of bonds is as follows:

William August Oltman	none
Vernon George Oltman	none
Hilda A. Luhrs	153.00
Robert Lee Oltman	173.00
Leo Fred Oltman	149.00
Carl Edward Oltman	147.00
Elmer Herman Oltman	118.00
Nora Elizabeth Savage	none
Ruth Grace Janssen	none
or total inheritance tax of	<u>\$740.00</u>

That said inheritance tax, in the total amount of Seven Hundred Forty Dollars (\$740.00), should be apportioned between Gage and Lancaster Counties as follows:

That all the real estate owned by the decedent, at the time of her death, was located in Gage County, Nebraska, with the exception of tract 1, being the residence of the decedent and which was sold at public auction to a non relative for the sum of Thirty-eight Hundred Dollars (\$3800.00).

That the value of the probate property in Gage County, Nebraska, was of the value of One Hundred Fifty-six Thousand Four Hundred Ninety-two Dollars and Fifty Cents (\$156,492.50). That the value of the residence property in Lancaster County, Nebraska, together with all personal property described in the inventory filed herein and jointly owned bonds, were of the value, as of the date of the death of the decedent, Thirty-three Thousand Five Hundred Three Dollars and Eighty-seven Cents (\$33,503.87). That the proportion of property subject to tax in Lancaster County, Nebraska, is 17.6% or One Hundred Thirty Dollars and Twenty-four Cents (\$130.24), and the proportion of property subject to tax in Gage County, Nebraska, is 82.4% or Six Hundred Nine Dollars and Seventy-six Cents (\$609.76), making the total amount of inheritance tax which should be levied and assessed against the shares and interests of the beneficiaries of said estate Seven Hundred Forty Dollars (\$750.00) payable to the County Treasurer of Lancaster County, Nebraska, and the County Treasurer of Gage County, Nebraska, in the amounts and percentages as hereinabove set forth.

The Court further finds that the said decedent owned no other property at the time of her death, made no transfers by deed, grant, sale or gift, in trust or otherwise, made in contemplation of her death, nor did any person become beneficially entitled to possession or expectation to any property or income

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therefrom except as heretofore set out in the findings hereof and decedent left no life insurance.

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED BY THE COURT:

First: That the final report of the executrix and executor, with the additional items of receipt and disbursement, as set forth in paragraph 1 of the findings hereof, be, and the same is, hereby approved and allowed as filed.

Second: That the executrix and executor apply the balance of cash in their possession, belonging to said estate, in the sum of Five Thousand Four Hundred Sixty-four Dollars and Sixty-five Cents (\$5464.65) to the payment of the costs and allowances as set forth in paragraph 2 of the findings hereof, and pay or cause to be paid the balance of said costs and allowances in the sum of \$ 151<sup>45</sup>.

Third: That the decedent, Lena Oltman, died testate, a widow and a resident of Hallam, Lancaster County, Nebraska, on the 5th day of January, 1969. That her husband, William Oltman, predeceased her on the 10th day of August, 1960. That her Last Will and Testament was duly admitted to probate, probated and allowed in this Court on the 18th day of February, 1969, and is now in full force and effect. That she left surviving as her sole and only devisees, legatees and heirs at law her children and grandchildren as named and set forth in paragraph 5 of the findings hereof.

Fourth: That the decedent died seized and possessed of the real estate described in paragraph 6 of the findings hereof.

That Tract 2 described in said paragraph 6 of the findings hereof, be, and the same is assigned to Kay Janssen Reed; Judy Janssen Reed, Sharon Janssen Essink, Mary Janssen and Robert Janssen, in equal proportion, share and share alike subject, however, to a life estate therein to their mother, Ruth Grace Janssen, all pursuant to the provisions of subparagraph a of Paragraph III of

of the Last Will and Testament of the decedent.

That Tract 3, described in paragraph 6 of the findings hereof, be, and the same is assigned, pursuant to the provisions of subparagraph b of Paragraph III of the Last Will and Testament of the testatrix, to Betty Savage Peterson, Dixie Savage Garner and Earl Savage, in equal proportion, share and share alike, subject, however, to a life estate theretin to their mother, Nora Elizabeth Savage.

That Tract 4 of the real estate described in paragraph 6 of the findings hereof, be, and the same is assigned, pursuant to the provisions of Paragraph IV of the Last Will and Testament of the testatrix, in absolute title to Hilda A. Luhrs, daughter of the decedent.

That Tract 5 of the real estate described in paragraph 6 of the findings hereof, be, and the same, is assigned, pursuant to the provisions of Paragraph IV of the Last Will and Testament of the testatrix, in absolute title to Robert Lee Oltman, son of the decedent.

That Tract 6 of the real estate described in paragraph 6 of the findings hereof, be, and the same is assigned, pursuant to the provisions of Paragraph IV of the Last Will and Testament of the testatrix, in absolute title to Leo Fred Oltman, son of the decedent.

That Tract 7 of the real estate described in paragraph 6 of the findings hereof, be, and the same is assigned, pursuant to the provisions of Paragraph V of the Last Will and Testament of the testatrix, in absolute title to Carl Edward Oltman, son of the deceased.

That Tract 8 of the real estate described in paragraph 6 of the findings hereof, be, and the same is assigned, pursuant to the provisions of Paragraph V of the Last Will and Testament of the testatrix, in absolute title to Elmer Herman Oltman, son of the decedent.

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Fifth: It is further ordered, adjudged and decreed that the following inheritance tax be levied and assessed against the shares and interests of the beneficiaries, or certain of them, of said estate, all as set forth in paragraph 7 of the findings hereof: Against the share and interest of Hilda A. Luhrs a tax of One Hundred Fifty-three Dollars (\$153.00); against the share and interest of Robert Lee Oltman a tax of One Hundred Seventy-three Dollars (\$173.00); against the share and interest of Leo Fred Oltman a tax of One Hundred Forty-nine Dollars (\$149.00); against the share and interest of Carl Edward Oltman a tax of One Hundred Forty-seven Dollars (\$147.00); and against the share and interest of Elmer Herman Oltman a tax of One Hundred Eighteen Dollars (\$118.00) ; or total inheritance tax in the amount of Seven Hundred Forty Dollars (\$740.00) of which 17.6% or One Hundred Thirty Dollars and Twenty-four Cents (\$130.24) is due and payable to the County Treasurer of Lancaster County, Nebraska, and 82.4% or Six Hundred Nine Dollars and Seventy-six Cents (\$609.76) is due and payable to the County Treasurer of Gage County, Nebraska. It is further ordered that if said tax is not paid within sixteen months of the date of the death of the decedent the same shall draw interest at the rate of nine per cent from January 5, 1969, until paid.

It is further ordered and adjudged that the shares and interests of William August Oltman, Vernon George Oltman, Nora Elizabeth Savage and Ruth Grace Janssen, children of the decedent, are not of sufficient value to be subject to the assessment of inheritance tax, nor are the shares and interests of the grandchildren of the decedent as set forth in paragraph 7 of the findings hereof, of sufficient value to be subject to the assessment of inheritance tax.

Upon the payment of said costs, allowances and inheritance tax, as hereinbefore set forth, and as levied and assessed against said estate and the beneficiaries thereof, and upon the filing of proper vouchers therefor to be approved by the Court the said executrix and executor be discharged.

Dated and filed this 31st day of March, 1970.

BY THE COURT

/s/ Ralph W. Slocum

County Judge.

(SEAL)



CERTIFICATE

In the County Court of Lancaster County, Nebraska,

The State of Nebraska }  
LANCASTER COUNTY } ss

I, RALPH W. SLOCUM, Judge of the County Court of Lancaster County, do hereby certify that the foregoing is a full and correct copy of the following:

1. Last Will and Testament and Certificate of Probate together with all endorsements thereon,
2. Decree On Final Settlement of Accounts, Assignment of Estate and Determination of Inheritance Tax,

I further certify that Hilda A. Luhrs and Leo Fred Oltman are still the duly qualified and acting Executrix and Executor,

in the matter of the Estate of Lena Oltman, Deceased,

now pending in this Court

as shown by the files in this office and now in my charge.

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of the County Court of

said County at Lincoln, Nebraska, this 31st

day of March, 1970



(SEAL)

Ralph W. Slocum

County Judge

By

*Vivian Fawn*

Deputy

Clerk of the County Court

dms

STATE OF NEBRASKA, COUNTY OF GAGE SS: Filed for record and entered in Numerical Index May 13, 1970 at 1:45 o'clock P.M., and duly recorded in book 47 of Miscellaneous, at Page 2.

*Alva L. Moore*  
REGISTER OF DEEDS

By *Alice Sisker*  
DEPUTY

LAST WILL AND TESTAMENT.

I, William Oltman, also known as William Oltmans, a resident of Gage County, State of Nebraska, being of sound mind and disposing memory, do hereby make, publish and declare this to be my Last Will and Testament in manner and form following, that is to say:.

I.

I direct that all my just debts, expenses of last sickness, burial expense and the cost of administering my estate be paid out of my personal property.

II.

Subject to the provisions of Paragraph I hereof, I give and bequeath all the rest, residue and remainder of my personal property of every kind, nature and description whatsoever and wheresoever situated in absolute title to my wife, Lena Oltman.

In the event that my wife, Lena Oltman, should not survive me, then I give and bequeath, subject to the provisions of paragraph I hereof, all the rest, residue and remainder of my said personal property to my children hereinafter named, in equal proportion, share and share alike.

III.

I give, devise and bequeath to my wife, Lena Oltman, in absolute title and in fee simple, the following described real estate to-wit:

The Southwest Quarter (SW¼) of Section Five (5) in Township Six (6) North, Range Six (6) East of the Sixth Principal Meridian in Gage County, Nebraska.

In the event that my wife, Lena Oltman, should not survive me, then I give, devise and bequeath to my son, Carl Edward Oltman the following described real estate to-wit:

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The North Half ( $N\frac{1}{2}$ ) of the Southwest Quarter  
( $SW\frac{1}{4}$ ) of Section Five (5) in Township Six (6)  
North, Range Six (6) East of the Sixth Principal  
Meridian in Gage County, Nebraska,

in absolute title; and

I give, devise and bequeath to my son, Elmer

Herman Oltman:

The South Half ( $S\frac{1}{2}$ ) of the Southwest Quarter  
( $SW\frac{1}{4}$ ) of Section Five (5) in Township Six (6)  
North, Range Six (6) East of the Sixth Principal  
Meridian in Gage County, Nebraska.

IV.

At the present time I am the owner with my wife,  
Lena Oltman, as joint tenants with right of survivorship  
of the following described real estate to-wit:

The West Half ( $W\frac{1}{2}$ ) of the Northeast Quarter ( $NE\frac{1}{4}$ )  
and the Northwest Quarter ( $NW\frac{1}{4}$ ) of Section Seventeen  
(17) in Township Six (6) North, Range Six (6) East  
of the Sixth Principal Meridian in Gage County,  
Nebraska,

and in the event that my said wife should not survive me,  
and I should be the owner of the above described real  
estate at the time of my death then I give, devise and  
bequeath said real estate as follows:

Tract 1.

The West Half ( $W\frac{1}{2}$ ) of the Northeast Quarter ( $NE\frac{1}{4}$ )  
of Section Seventeen (17) in Township Six (6)  
North, Range Six (6) East of the Sixth Principal  
Meridian in Gage County, Nebraska,

in absolute title to my daughter, Hilda A. Luhrs.

Tract 2.

The North Half ( $N\frac{1}{2}$ ) of the Northwest Quarter ( $NW\frac{1}{4}$ )  
of Section Seventeen (17) in Township Six (6) North,  
Range Six (6) East of the Sixth Principal Meridian  
in Gage County, Nebraska,

in absolute title to my son, Robert Lee Oltman.

Tract 3.

The South Half ( $S\frac{1}{2}$ ) of the Northwest Quarter  
( $NW\frac{1}{4}$ ) of Section Seventeen (17) in Township  
Six (6) North, Range Six (6) East of the  
Sixth Principal Meridian in Gage County,  
Nebraska,

in absolute title to my son, Leo Fred Oltman.

In the event, however, that my son, Leo Fred Oltman, should predecease me without leaving child or children him surviving, then I hereby give to my son Robert Lee Oltman the right to purchase:

The South Half ( $S\frac{1}{2}$ ) of the Northwest Quarter ( $NW\frac{1}{4}$ ) of Section Seventeen (17) in Township Six (6) North, Range Six (6) East of the Sixth Principal Meridian in Gage County, Nebraska,

at the fair market value thereof, as of the date of my death. Said option to purchase said real estate to be exercised by the said Robert Lee Oltman within one year of the date of my death. Should my said son, Robert Lee Oltman, not exercise this option to purchase said real estate within the said time specified, then I direct that said real estate shall be sold by my executrix and executor hereinafter named, and I direct that the net proceeds derived therefrom shall go with the residue of my estate as hereinafter set forth.

V.

At the present time I am the owner of the following described real estate located in Saline County, Nebraska, to-wit:

The South Half ( $S\frac{1}{2}$ ) of the Southeast Quarter ( $SE\frac{1}{4}$ ) of Section Three (3) in Township Five (5) North, Range Three (3) East of the Sixth Principal Meridian; and

The West Half ( $W\frac{1}{2}$ ) of the Southwest Quarter ( $SW\frac{1}{4}$ ) of Section Two (2) in Township Five (5) North, Range Three (3) East of the Sixth Principal Meridian in Saline County, Nebraska.

If, at the time of my death, I am seized and possessed of the above described real estate, then I authorize, empower and direct my executrix, Lena Oltman, or my executrix and executor hereinafter named to-wit: Hilda A. Luhrs, and Leo Fred Oltman, to sell and convert said real estate into cash and I direct that the proceeds derived therefrom shall go with the residue of my estate as hereinafter set forth.

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VI.

I give, devise and bequeath to my wife, Lena Oltman the use and income for and during the term of her natural life only of all the remainder of my real estate, and wheresoever situated, and subject to said life estate I give, devise and bequeath the remainder of my real estate as follows:

a. To my daughter, Ruth Grace Janssen, the use and income for and during the term of her natural life only in and to:

My undivided one-half right, title and interest in and to:  
The North Half (N $\frac{1}{2}$ ) of the Northwest Quarter (NW $\frac{1}{4}$ ) of Section Eight (8) in Township Six (6) North, Range Six (6) East of the Sixth Principal Meridian in Gage County, Nebraska,

and subject to said life estate, I give, devise and bequeath said real estate to her children living at my death, in equal proportion, share and share alike.

b. To my daughter, Nora Elizabeth Savage, the use and income for and during the term of her natural life only in and to:

My undivided one-half right, title and interest in and to:  
The South Half (S $\frac{1}{2}$ ) of the Northwest Quarter (NW $\frac{1}{4}$ ) of Section Eight (8) in Township Six (6) North, Range Six (6) East of the Sixth Principal Meridian in Gage County, Nebraska,

and subject to said life estate I give, devise and bequeath said real estate to her children living at my death, in equal proportion, share and share alike.

c. To my son, Vernon George Oltman:

The North Half (N $\frac{1}{2}$ ) of the Southeast Quarter (SE $\frac{1}{4}$ ) of Section Thirty-two (32) in Township Seven (7) North, Range Six (6) East of the Sixth Principal Meridian in Lancaster County, Nebraska,

in absolute title.

d. To my son, William August Oltman:

The South Half (S $\frac{1}{2}$ ) of the Southeast Quarter (SE $\frac{1}{4}$ ) of Section Thirty-two (32) in Township Seven (7) North, Range Six (6) East of the Sixth Principal Meridian in Lancaster County, Nebraska,

in absolute title.

e. I further direct, in the event that my wife, Lena Oltman, does not survive me, that any other real estate of which I may be seized and possessed at the time of my death, not herein specifically devised in this my Last Will and testament, shall be sold by my executrix and executor, hereinafter named, and the net proceeds derived therefrom shall go with the residue of my estate as hereinafter provided.

VI.

In carrying out the provisions of this my Last Will and Testament I hereby give my executrix, Lena Oltman, and my executrix and executor to-wit: Hilda A. Luhrs, and Leo Fred Oltman, as the case may be, full power and authority to sell and convert into cash any real estate of which I may die seized and possessed, other than that specifically devised as hereinabove set forth, and I hereby give them or either of them full power and authority to execute all necessary instruments of transfer and conveyance to the purchaser or purchasers thereof the same as I could do if living and without obtaining any order or orders of Court therefor.

VII.

All the rest, residue and remainder of my estate, including the proceeds from the sale of any real estate hereinabove directed to be sold, I hereby give, devise and bequeath as follows: A one-ninth part thereof to each of my children to-wit: William August Oltman, Carl Edward Oltman, Elmer Herman Oltman, Hilda A. Luhrs, Ruth Grace Janssen, Vernon George Oltman, Nora Elizabeth Savage, Leo Fred Oltman and Robert Lee Oltman.

In the event that any of my children should predecease me leaving child or children him or her surviving then I direct that such one's share shall go to his or her children, as the case may be, in equal proportion, share and share alike.

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I further direct that should any of my said children predecease me without leaving child or children him or her surviving then such one's share shall go to the survivors of my children and to the child or children of any deceased child by right of representation.

VIII.

In case of the simultaneous death of myself and wife, I hereby provide and direct that the presumption shall be conclusive that my wife, Lena Oltman, survived me.

IX.

Lastly I nominate and appoint my wife, Lena Oltman, executrix of this my Last Will and Testament, and in the event that she should not survive me or for any reason be unable to act in such capacity, then I nominate and appoint my daughter, Hilda A. Luhrs and my son, Leo Fred Oltman, executrix and executor of this my Last Will and Testament in her place and stead. I hereby revoke all former wills by me made.

IN WITNESS WHEREOF I have herunto affixed my signature to this my Last Will and Testament at Beatrice, Nebraska, this 27th day of February, A. D. 1959.

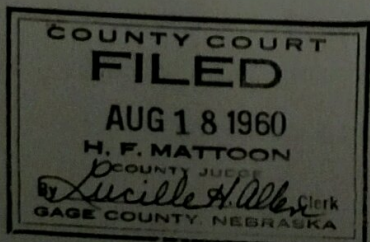
William Oltman  
William Oltman.

We, whose names are herunto subscribed, do hereby certify that William Oltman, the testator, signed the foregoing instrument in our presence, and at the same time, declared said instrument to be his Last Will and Testament and we, at his request, in his presence and in the presence of each of us, sign our names hereto as attesting witnesses.

Lynette Thomas  
of Beatrice, Nebraska

Dean R. Dackett  
of Beatrice, Nebraska

H. E. Dackett  
of Beatrice, Nebraska



DECREE OF PROBATE OF WILL

THE STATE OF NEBRASKA, }  
County of Gage } ss.

In the County Court, Gage County, Nebraska

In the Matter of the Estate of William Oltman Deceased.

This 14th day of September, 19 60, the petition of

Lena Oltman, Widow of the Decedent praying, amongst other things, for the Probate of the instrument heretofore filed in this court, purporting to be the last Will and Testament of said deceased, and that administration of the estate of said William Oltman deceased,

be granted to herself, the said Lena Oltman as Executrix coming on to be heard, and it appearing to the Court by due proof on file, that notice of the time and place of such hearing has been fully given, as required by law, and the order of this Court, and the said petitioner having appeared, and no other person appearing to object, and after waiting one hour thereafter, still no person appearing to object, hearing proceeds:

H. E. Sackett an Attesting Witness, Lena

Oltman and Leo Oltman are sworn and testify

for the Proponent - Will is submitted for

examination and offered for Probate

Upon consideration thereof the Court finds:

That said William Oltman died at Cortland, Nebraska

on the 10th day of August, 19 60, and at the time of h<sup>is</sup> death he was a resident of the said Gage County, Nebraska.

That he left personal property to be administered in said County and State not exceeding in value \$ 28,865.00, and real estate in said County and State of about the value of \$ 76,089.00, the annual rents and profits of which do not exceed in value \$ 1200.00.

That said applicant for letters is the Widow of the Decedent

That said William Oltman deceased signed the instrument aforesaid, and published and declared said instrument to be his last Will and Testament, in the presence of Lynette Thomas, Dean R. Sackett and H. E. Sackett, all of Beatrice, Nebraska who, at the time, attested the same and subscribed their names as witnesses thereto in the presence of each other and of said testa<sup>tor</sup>, and at h<sup>is</sup> request; that said witnesses were competent, and that said William Oltman deceased, was then of full age and sound mind.

The Court further finds that said instrument is the last Will and Testament of said William Oltman deceased.

The Court further finds that Lena Oltman is a suitable person and is willing to act and Lena Oltman is appointed Executrix and Bond is fixed at \$30,000.00

It is therefore Ordered, Adjudged and Decreed, That said instrument be allowed and admitted to probate as the last Will and Testament of said deceased, that certificate of probate be attached thereto and that the same be then recorded.

That the execution of said last Will and Testament be committed, and the administration of said estate be granted to Lena Oltman as Executrix and that Letters Testamentary issue in the premises upon h<sup>er</sup> executing and filing with the Court a bond in the penal sum of \$ 30,000.00 with approved surety.

By the Court:

/s/ H. F. MATTOON

County Judge.



IN THE COUNTY COURT OF GAGE COUNTY, NEBRASKA.

IN RE: ESTATE NO. 10285 of )  
WILLIAM OLTMAN, DECEASED. ) DECREE ON FINAL SETTLEMENT OF  
ACCOUNTS, ASSIGNMENT OF ESTATE  
AND DETERMINATION OF INHERITANCE  
TAX.

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Now on this 22nd day of August, 1961, at two o'clock P.M. the petition of Lena Oltman, executrix of the estate of William Oltman, deceased, praying a final settlement and allowance of her accounts, a decree of heirship, a decree distributing and assigning the residue of the estate of the deceased, a determination of inheritance tax, and a discharge from her trust as executrix of said estate, coming on to be heard, coming on to be heard, and it appearing to the Court from due proof on file that due and legal notice of the time and place of such hearing has been duly given by publication for three consecutive weeks in the Beatrice Daily Sun, a legal newspaper, printed and published in said county as required by law and pursuant to the order of the Court made herein, and pursuant to personal notice given to all parties having a direct legal interest in said estate as required by law; and the said petitioner being present in Court and said petitioner being represented by her attorneys, Sackett & Sackett, and no person appearing to object and after waiting one hour thereafter and still no person appearing to object, hearing is had and the cause is submitted to the Court. The Court on consideration of the evidence together with all the files and proceedings in said matter having been submitted and being duly advised in the premises finds:

1. That the accounts of the executrix, as set forth in her final report, are true and correct. That as of the date of this hearing the executrix has a balance of cash remaining in her possession and belonging to said estate, in the sum of Seven Thousand Five Hundred Sixty Dollars and Seventy-two Cents (\$7,560.72).

2. Upon completion of the record of this cause there will be due the following costs and allowances and taxes to-wit:

Costs due this Court	\$121.35
Beatrice Daily Sun, publication fees	20.65
Register of Deeds of Gage County, Nebraska, filing and recording fees	3.50
Register of Deeds of Lancaster County, Nebraska, filing and recording fees	3.50
Wm. R. Kleman, County Treasurer of Gage County, Nebraska, claim for personal taxes (1960 and 1961 plus interest)	178.80
Sackett & Sackett, attorneys' fees for legal services rendered for and in behalf of said estate as fixed and allowed by the Court	3235.00

The executrix in open Court waives her fees, commissions and per diem. That after the payment of the foregoing items of costs, allowance and personal taxes there will remain a balance of cash in the hands of the executrix, belonging to said estate, in the sum of Three Thousand Nine Hundred Ninety-seven Dollars and Ninety-two Cents (\$3997.92).

3. The Court further finds that the County Assessor and County Treasurer of Lancaster County, Nebraska, and the County Assessor and County Treasurer of Gage County, Nebraska, have filed certificates in this proceeding setting forth that the said William Oltman or his estate are not owing any unpaid personal taxes, other than the 1960 and 1961 personal taxes as hereinabove set forth.

4. Notice to creditors was duly given as required by law and the order of the Court, and the time for filing claims against said estate expired on the 4th day of January, 1961, and an order was entered barring claims herein January 5, 1961, and upon the payment of the claim for 1960 and 1961 personal taxes, hereinabove set forth, all claims filed and allowed against said estate will have been fully paid, settled and discharged.

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5. The decedent, William Oltman, died testate and a resident of Gage County, Nebraska, on the 10th day of August, 1960. That his Last Will and Testament was duly admitted to probate, probated and allowed in this Court on the 14th day of September, 1960, and is now in full force and effect. That he left surviving him as his sole and only devisees, legatees and heirs at law, his widow, Lena Oltman; his sons, William August Oltman, Carl Edward Oltman, Elmer Herman Oltman, Vernon George Oltman, Leo Fred Oltman and Robert Lee Oltman; his daughters, Hilda A. Luhrs, Ruth Grace Janssen and Nora Elizabeth Savage; and the following grandchildren, Kay Janssen, Sharon Janssen, Judy Janssen, Mary Janssen and Robert Janssen, all children of Ruth Grace Janssen; Betty Savage and Dixie Savage, children of Nora Elizabeth Savage. That all of said persons are of full age and competent persons other than said grandchildren, all of whom are minors.

6. The Court further finds that said estate is subject to the payment of a federal estate tax under the laws of the United States and that the executrix should make her return of said tax, determine the amount of the same and pay said tax in the manner required by law from the assets of the estate of the decedent.

7. The Court further finds that the decedent died seized and possessed of the following described real estate to-wit:

Tract 1.

The Southwest Quarter (SW $\frac{1}{4}$ ) of Section Five (5) in Township Six (6) North, Range Six (6) East of the Sixth Principal Meridian in Gage County, Nebraska.

Tract 2.

An undivided one-half right, title and interest in and to:

The Northwest Quarter (NW $\frac{1}{4}$ ) of Section Eight (8) in Township Six (6) North, Range Six (6) East of the Sixth Principal Meridian in Gage County, Nebraska.

Tract 3.

The Southeast Quarter (SE $\frac{1}{4}$ ) of Section Thirty-two (32) in Township Seven (7) North, Range Six (6) East of the Sixth Principal Meridian in Lancaster County, Nebraska.

That tract 1, hereinabove described, should be assigned in absolute title to Lena Oltman, pursuant to the provisions of Paragraph III of the Last Will and Testament of the decedent.

The Court further finds that the following described real estate to-wit:

The decedent's undivided one-half right, title and interest in and to:

The North Half ( $N\frac{1}{2}$ ) of the Northwest Quarter ( $NW\frac{1}{4}$ ) of Section Eight (8) in Township Six (6) North, Range Six (6) East of the Sixth Principal Meridian in Gage County, Nebraska,

should be assigned, pursuant to the provisions of Paragraph VI of the Last Will and Testament of the decedent as follows:

To Lena Oltman, wife of the decedent, the use and income for and during the term of her natural life only and the remainder thereof to the children of Ruth Grace Janssen, living at decedent's death and who are: Robert Janssen, Judy Janssen, Sharon Janssen and Kay Janssen, subject, however, to the use and income therefrom of Ruth Grace Janssen, for and during the term of her natural life only. The said life estate of Ruth Grace Janssen therein being subject, however, to the life estate hereinabove set forth of Lena Oltman therein.

The Court further finds that the following described real estate to-wit:

The decedent's undivided one-half right, title and interest in and to:

The South Half ( $S\frac{1}{2}$ ) of the Northwest Quarter ( $NW\frac{1}{4}$ ) of Section Eight (8) in Township Six (6) North, Range Six (6) East of the Sixth Principal Meridian in Gage County, Nebraska,

should be assigned, pursuant to the provisions of Paragraph VI of the last Will and Testament of the decedent as follows: To Lena Oltman, wife of the decedent, the use and income for and during the term of her natural life only and the remainder thereof to the children of Nora Elizabeth Savage, living at decedent's death and who are: Betty Savage and Dixie Savage, subject, however, to the use and income therefrom of Nora Elizabeth Savage, for and during the term of her natural life only. The said life estate of Nora Elizabeth Savage therein being subject, however, to the life estate hereinbefore set forth of Lena Oltman.

The Court further finds that the following described real estate to-wit:

The North Half (N $\frac{1}{2}$ ) of the Southeast Quarter (SE $\frac{1}{4}$ ) of Section Thirty-two (32) in Township Seven (7) North, Range Six (6) East of the Sixth Principal Meridian in Lancaster County, Nebraska,

should be assigned, pursuant to the provisions of Paragraph VI of the Last Will and Testament of the decedent, to his son, Vernon George Oltman, subject, however, to the right of Lena Oltman, wife of the decedent, to the use and income therefrom for and during the term of her natural life only.

The Court further finds that the following described real estate to-wit:

The South Half (S $\frac{1}{2}$ ) of the Southeast Quarter (SE $\frac{1}{4}$ ) of Section Thirty-two (32) in Township Seven (7) North, Range Six (6) East of the Sixth Principal Meridian in Lancaster County, Nebraska,

should be assigned, pursuant to the provisions of paragraph VI of the Last Will and Testament of the decedent, to his son, William August Oltman, subject, however, to the right of Lena Oltman, wife of the decedent, to the use and income therefrom for and during the term of her natural life only.

8. The Court further finds that there remains in the possession of the executrix the following personal property to-wit:

A residue of cash in the sum of Three Thousand Nine Hundred Ninety-seven Dollars and Ninety-two Cents (\$3,997.92);

Coupon note of Rudolph R. Homolka and Pauline F. Homolka, dated at Wilber, Nebraska, April 1, 1959, due April 1, 1964, in the principal amount of Twenty Thousand Dollars (\$20,000.00);

Household goods and personal effects;

and that all of said personal property should be assigned to the said Lena Oltman, wife of the decedent, pursuant to the provisions of Paragraph II of the Last Will and Testament of the decedent, subject, however, to the payment of Federal Estate tax and inheritance taxes as hereinafter set forth.

8. The Court further finds with reference to inheritance tax that notice thereof was given to Merrell L. Andersen, the County Attorney of Gage County, Nebraska, and Paul Douglas, County Attorney of Lancaster County, Nebraska; and all the beneficiaries of said estate. That both of the above named county attorneys have filed their voluntary appearances herein.

The Court further finds that the fair market value of the real estate described in paragraph 7 of the findings hereof was, as of the date of the death of the decedent, as follows:

Tract 1	\$32,550.00
Tract 2	11,825.00
Tract 3	<u>31,450.00</u>
or a gross value of real estate	\$75,825.00

and the fair market value of personal property was as follows:

Cash in bank as inventoried.	\$8543.32
Coupon note, inventoried	20000.00
Accrued interest thereon	162.50
Car inventoried	155.00
Household goods	<u>200.00</u> <u>\$29,060.82</u>

or a total gross value of real and personal property \$104,885.82

That there should be deducted from said personal property the costs of administration, debts, expenses of last sickness and funeral of the decedent and estimated federal estate tax, in the total amount of Six Thousand Nine Hundred Ninety Dollars and Thirty Cents (\$6990.30), leaving the net value of said estate Ninety-seven Thousand Eight Hundred Ninety-five Dollars and Fifty-two Cents (\$97,895.52).

The Court further finds that in and by the terms and provisions of the Last Will and Testament of the decedent, the said Lena Oltman, widow of the decedent, is given, devised and bequeathed the following property:

Tract 1 of the real estate hereinbefore described in paragraph 7 hereof, valued at	\$32,550.00
Value of life estate in undivided one-half interest in tract 2 of the real estate hereinbefore described in paragraph 7 hereof	2,699.77
Value of life estate in tract 3 of the real estate hereinbefore described in paragraph 7 hereof	7,180.35
Personal property hereinbefore described of total value of	\$29,060.82
Less expenses of	<u>6,990.30</u>
or a net value of	<u>22,070.52</u> \$64,500.64

The Court further finds that in addition to said real estate and personal property in said estate the decedent and his wife, Lena Oltman, owned the following described real estate as joint tenants with right of survivorship to-wit:

The Northwest Quarter (NW $\frac{1}{4}$ ) and the West Half (W $\frac{1}{2}$ ) of the Northeast Quarter (NE $\frac{1}{4}$ ) of Section Seventeen (17) in Township Six (6) North, Range Six (6) East of the Sixth Principal Meridian in Gage County, Nebraska, of the fair market value of \$44,800.00

making the total net value of the share and interest of the said Lena Oltman in said estate and jointly owned property, One Hundred Nine Thousand Three Hundred Dollars and Sixty-four Cents \$109,300.64

That the said Lena Oltman is entitled by statute to the following exemptions from assessment of inheritance tax:

Specific exemption	\$10,000.00	
Household goods and personal effects	200.00	
One-third of value of entire estate and jointly owned real estate	49,878.60	
Tract 1 of the real estate herein-before described was the homestead of decedent and his wife, and said Lena Oltman is entitled to a homestead exemption therein of (age 74 years, remaindermen's interest is .77169)	7,431.49	
or total exemptions of	\$67,510.09	\$67,510.09

Leaving a balance subject to assessment for inheritance tax under the Laws of the State of Nebraska, in the amount of \$41,790.55

which is taxable at the rate of 1% or a total tax of Four Hundred Seventeen Dollars and Ninety-one Cents (\$417.91), of which amount Twenty-six Dollars and Fifty-four Cents (\$26.54) is payable to the County Treasurer of Lancaster County, Nebraska, and Three Hundred Ninety-one Dollars and Thirty-seven Cents (\$391.37) is payable to the County Treasurer of Gage County, Nebraska.

The Court further finds that the fair market value of tract 3 of the real estate hereinabove described is as follows:

Total value of tract	\$31,450.00
Value of life estate of Lena Oltman therein (she being 74 years of age remainderman's interest .77169)	<u>7,180.35</u>
Value of remaindermen's interest therein	\$24,269.65
Value of North Half (N $\frac{1}{2}$ ) of said real estate devised to Vernon George Oltman, subject to life estate of the said Lena Oltman	\$12,134.82
Less specific exemption	<u>10,000.00</u>
Net amount subject to assessment for tax	\$2,134.82

which is taxable at 1% or a total tax of \$21.35, all of which is payable to the County Treasurer of Lancaster County, Nebraska, inasmuch as said real estate is located in said County.

Value of South Half (S $\frac{1}{2}$ ) of said real estate devised to William August Oltman, subject to life estate of the said Lena Oltman	\$12,134.82
Less specific exemption	<u>10,000.00</u>
Net amount subject to assessment for tax	\$2,134.82

which is taxable at the rate of 1% or a total tax of \$21.35, all of which is payable to the County Treasurer of Lancaster County, Nebraska, inasmuch as said real estate is located in said County.

The Court further finds that the value of the life estates hereinabove set forth to the said Ruth Grace Janssen and Nora Elizabeth Savage are not of sufficient value to be subject to assessment for inheritance tax and that the shares and interests of the said Robert Janssen, Judy Janssen, Sharon Janssen, Kay Janssen, Betty Savage and Dixie Savage, grandchildren of the decedent, are not of sufficient value to be subject to the assessment of inheritance tax under the laws of the State of Nebraska, inasmuch as each are entitled to a specific exemption of Ten Thousand Dollars (\$10,000.00).



The Court further finds that the decedent owned no other property at the time of his death, made no transfers by deed, grant, sale or gift, in trust or otherwise, made in contemplation of his death and intended to take effect in possession or enjoyment after his death nor did any person become beneficially entitled to possession or expectation to any property or income therefor except as heretofore set forth herein and decedent owned no life insurance at the time of his death.

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED BY THE COURT:

First: That the final report of the executrix be, and the same is, hereby approved and allowed as filed.

Second: That the executrix pay the items of costs, allowance and personal taxes as set forth in paragraph 2 of the findings hereof. Also the inheritance tax levied and assessed as set forth in paragraph 8 of the findings hereof.

Third: The decedent, William Oltman, died testate and a resident of Gage County, Nebraska, August 10, 1960. That his Last Will and Testament has been duly admitted to probate, probated and allowed in this Court on the 14th day of September, 1960, and is now in full force and effect. That he left surviving him as his sole and only devisees, legatees and heirs at law, his widow, sons and daughters and grandchildren as named and set forth in paragraph 5 of the findings hereof.

Fourth: That the decedent died seized and possessed of the real estate described in paragraph 7 of the findings hereof and said real estate be, and the same is, hereby assigned, pursuant to the terms and provisions of the Last Will and Testament of the decedent, as follows:

Tract 1 in absolute title to Lena Oltman, pursuant to the provisions of Paragraph III of the Last Will and Testament of testator;

The decedent's undivided one-half right, title and interest in and to:

The North Half ( $N\frac{1}{2}$ ) of the Northwest Quarter ( $NW\frac{1}{4}$ ) of Section Eight (8) in Township Six (6) North, Range Six (6) East of the Sixth Principal Meridian in Gage County, Nebraska,

To Lena Oltman, the use and income for and during the term of her natural life only and the remainder thereof to the children of Ruth Grace Janssen, living at decedent's death, in equal proportion, share and share alike, and who are: Robert Janssen, Judy Janssen, Sharon Janssen and Kay Janssen, subject, however, to the use and income therefrom of Ruth Grace Janssen, therein, for and during the term of her natural life only. The said life estate of Ruth Grace Janssen therein being subject, however, to the life estate hereinbefore assigned to Lena Oltman, pursuant to the provisions of Paragraph VI of the Last Will and Testament of the decedent.

The decedent's undivided one-half right, title and interest in and to:

The South Half ( $S\frac{1}{2}$ ) of the Northwest Quarter ( $NW\frac{1}{4}$ ) of Section Eight (8) in Township Six (6) North, Range Six (6) East of the Sixth Principal Meridian in Gage County, Nebraska,

To Lena Oltman, wife of the decedent, the use and income for and during the term of her natural life only and the remainder thereof to the children of Nora Elizabeth Savage, in equal proportion, share and share alike, said children living at the death of the decedent being, Betty Savage and Dixie Savage, subject, however, to the use and income therefrom of Nora Elizabeth Savage therein, for and during the term of her natural life only. The said life estate of Nora Elizabeth Savage therein being subject, however, to the life estate hereinbefore assigned to Lena Oltman, pursuant to the provisions of Paragraph VI of the Last Will and Testament of the decedent.

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The North Half ( $N\frac{1}{2}$ ) of the Southeast Quarter ( $SE\frac{1}{4}$ ) of Section Thirty-two (32) in Township Seven (7) North, Range Six (6) East of the Sixth Principal Meridian in Lancaster County, Nebraska,

to Vernon George Oltman, pursuant to the provisions of Paragraph VI of the Last Will and Testament of the decedent, to Vernon George Oltman, subject to the payment of the inheritance tax hereinabove levied and assessed against his share and interest in said estate and subject, to the right of Lena Oltman, wife of the decedent, to the use and income therefrom for and during the term of her natural life only.

The South Half ( $S\frac{1}{2}$ ) of the Southeast Quarter ( $SE\frac{1}{4}$ ) of Section Thirty-two (32) in Township Seven (7) North, Range Six (6) East of the Sixth Principal Meridian in Lancaster County, Nebraska,

to William August Oltman, pursuant to the provisions of paragraph VI of the Last Will and Testament of the decedent, subject to the payment of the inheritance tax hereinabove levied and assessed against his share and interest in said estate and subject, to the right of Lena Oltman, wife of the decedent, to the use and income therefrom for and during the term of her natural life only.

Fifth: The residue of cash in the sum of Three Thousand Nine Hundred Ninety-seven Dollars and Ninety-two Cents (\$3,997.92), the coupon note of Rudolph R. Homolka and Pauline F. Homolka, described in paragraph 8 of the findings hereof, and the household goods and personal effects of the decedent be, and the same are, hereby assigned and ordered paid and delivered to Lena Oltman, pursuant to the provisions of paragraph II of the Last Will and Testament of the decedent, subject, however, to the payment of Federal Estate tax and inheritance tax.

Sixth: It is further ordered and adjudged by the Court that the share and interest of Lena Oltman in said estate is of the net value of One Hundred Nine Thousand Three Hundred Dollars and Sixty-four Cents (\$109,300.64) and that there should be and is hereby levied and assessed against her share and interest in said estate and jointly owned property inheritance tax of Four Hundred Seventeen Dollars and Ninety-one Cents (\$417.91) of which amount Twenty-six Dollars and

Fifty-four Cents (\$26.54) is payable to the County Treasurer of Lancaster County, Nebraska, and Three Hundred Ninety-one Dollars and Thirty-seven Cents (\$391.37) is payable to the County Treasurer of Gage County, Nebraska.

The Court further finds that the net value of the share and interest of Vernon George Oltman is Twelve Thousand One Hundred Thirty-four Dollars and Eighty-two Cents (\$12,134.82) and that there be and is hereby levied and assessed against his share and interest in said estate inheritance tax of Twenty-one Dollars and Thirty-five Cents (\$21.35) all of which is payable to the County Treasurer of Lancaster County, Nebraska.

The Court further finds that the net value of the share and interest of William August Oltman is Twelve Thousand One Hundred Thirty-four Dollars and Eighty-two Cents (\$12,134.82) and that there be and is hereby levied and assessed against his share and interest in said estate inheritance tax of Twenty-one Dollars and Thirty-five Cents (\$21.35) all of which is payable to the County Treasurer of Lancaster County, Nebraska.

It is further ordered, adjudged and decreed by the Court that the shares and interests of the other beneficiaries of said estate are not of sufficient value to be subject to assessment for inheritance tax under the laws of the State of Nebraska.

Seventh: It is further ordered by the Court that the decedent owned no other property at the time of his death, made no transfers by deed, grant, sale or gift, in trust or otherwise, made in contemplation of his death and intended to take effect in possession or enjoyment after his death, nor did any person become beneficially entitled to possession or expectation to any property or income thereof except as heretofore set forth in the findings hereof and decedent owned no life insurance at the time of his death.

Upon the payment of said costs, and allowances, personal tax and inheritance tax and federal estate taxes as herein set forth and upon making distribution of the residue of personal property as herein provided and upon the filing of proper vouchers therefor to be approved by the court the executrix be discharged.

BY THE COURT

/s/ H. F. MATTEON  
County Judge.

IN THE COUNTY COURT, GAGE COUNTY, NEBRASKA

STATE OF NEBRASKA, }  
Gage County, } ss.

I, H. F. Mattoon Judge of the County Court

of Gage County, Nebraska, do hereby certify the annexed and foregoing to be true and correct copy of the  
LAST WILL AND TESTAMENT OF WILLIAM OLTMAN,  
DECREE OF PROBATE OF WILL AND FINAL DECREE,  
In Re: Estate No. 10285, WILLIAM OLTMAN,  
Deceased, all as appears from the records  
and files of this Court.

In Witness Whereof, I have hereunto set my hand and the seal of said Court at  
Beatrice, in said County, this 16th day of  
October 19 61



H. F. Mattoon

County Judge

By Marceline Fry  
Clerk of the County Court

2138  
#10285

IN THE COUNTY COURT  
GAGE COUNTY, NEBRASKA

CERTIFIED COPY OF

LAST WILL AND TESTAMENT OF WILLIAM  
OLTMAN, DECREE OF PROBATE OF WILL AND  
FINAL DECREE In Re: Estate No.  
10285, WILLIAM OLTMAN, Deceased, all  
as appears from the records and files  
of this Court.

STATE OF NEBRASKA }  
County of Gage } ss.

Filed for record and entered  
in Numerical Index October 17th  
1961 at 4:30 P.M.  
Recorded in Book 30 of Misc.  
Page 163

Armed & Hauler  
REGISTER OF DEEDS

When Recorded, Return to  
Backett & Sackett  
Beatrice, Nebraska

Fee \$4.50  
Paid

Receipt Filed

NUMERICAL INDEX  
ALPHA  
PAGED  
COMPIED