

IN THE COUNTY COURT OF SALINE COUNTY, NEBRASKA

IN THE MATTER OF THE DETERMINATION)  
OF )  
INHERITANCE TAX IN THE ESTATE ) INHERITANCE TAX DECREE  
OF )  
STEVE VLCEK, DECEASED )

Now on this 9th day of June, 1961, at 11:00 o'clock, A.M., the time to which this matter was continued, this cause came on for hearing on the petition, order and notice of hearing for determination of inheritance taxes in said estate, and on the stipulation entered into by and between said Alvin S. Vlcek, petitioner and Bernard J. Ach, Acting County Attorney of said County in said matter.

Alvin S. Vlcek, petitioner appeared in person and by his attorneys, Steinacher & Vosoba. Alvin S. Vlcek was duly sworn and offered testimony.

On consideration of the pleadings, said stipulation and the evidence, the Court finds:

1. That notice of said hearing was served and all persons interested notified thereof in the manner provided by law and required by order of the Court;
2. That said decedent died intestate on August 16, 1960, being at the time of his death, and prior thereto, a resident and inhabitant of Saline County, Nebraska;
3. That there has been no administration of the estate of said decedent in Nebraska;
4. That the property and values herein set forth represent all property of said decedent in Nebraska and the values thereof on date of his death and should be approved, adopted and allowed;
5. That at the time of and prior to the death of the decedent, title to certain real and personal property was in the name of said decedent and Matilda Vlcek, his wife, as joint tenants, with right of survivorship, to which title on death of the decedent passed by operation of law to said Matilda Vlcek, value whereof is determined, and is considered for computation of such taxes, as follows:

The West Half of the Northeast Quarter  
of Section Eight, Township Five North,  
Range Four, East of the Sixth P.M. in  
Saline County, Nebraska. . . . . \$10,000.00

And Personal Property of the value of. . \$ 9,045.90

6. That within three years prior to the death of the decedent, certain real property was transferred by said decedent and Matilda Vlcek, his wife, to Alvin S. Vlcek; that at the time of said transfer the decedent owned an undivided one-half of said real property and Matilda vlcek, his wife, owned the other undivided one-half of said real property; that said transfer by the decedent was made in contemplation of death of the decedent since made within three years of the date of death of the decedent and by virtue thereof said transfer to Alvin S. Vlcek by said decedent is a transfer subject to inheritance tax, value where of is determined, and is considered for computation of such taxes, as follows:

An undivided one-half interest in the  
North Half of the Southeast Quarter of  
Section Six, Township Five North, Range  
Four, East of the 6th P.M. in Saline  
County, Nebraska . . . . . \$ 6,460.00

7. That within three years prior to the death of the decedent, certain real property was transferred by said decedent and Matilda Vlcek, his wife, to Milo S. Vlcek and Norman M. Vlcek, husband and wife, as Joint Tenants and not as Tenants in Common, with rights of survivorship; that at the time of said transfer, the decedent owned an undivided one-half of said real property and Matilda Vlcek, his wife, owned the other undivided one-half of said real property; that said transfer by the decedent was made in contemplation of death of the decedent since made within three years of the date of death of the decedent and by virtue thereof said transfer to Milo S. Vlcek and Norman M. Vlcek by said decedent is a transfer subject to inheritance tax, value whereof is determined, and is considered for computation of such taxes, as follows;

An undivided one-half interest in the  
South Half of the Northeast Quarter of  
Section Seven, Township Five North, Range  
Four, East of the 6th P.M. in Saline  
County, Nebraska . . . . . \$ 5,212.50

8. That the estate, real and personal, of which said decedent died seized and possessed, and subject to assessment or inheritance tax in Nebraska, is as follows:

Real Estate in Saline County, Nebraska. . . \$21,672.50

Personal property in Saline County, Nebraska. \$ 9,045.90

VALUE OF ESTATE      \$30,718.40

from which should be deducted the items and amounts,  
as follows:

Court fees and expenses	\$ 17.59
Attorney fees	\$ 350.00
Funeral expenses	\$ 1,171.95
Doctor bill	<u>\$ 10.00</u>

TOTAL DEDUCTIONS	<u>\$ 1,549.54</u>
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leaving a clear net value of said estate:	\$29,168.86
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9. That the petitioner, Alvin S. Vlcek, has a legal interest in the property involved in the determination of inheritance tax.
10. That the descent of the property of said decedent to the heirs, in accordance with the laws of descent and distribution of the State of Nebraska, and which passed by operation of law, subject to inheritance tax, is as follows:

<u>NAME AND RELATIONSHIP</u>	<u>VALUE INHERITED</u>	<u>EXEMPTIONS</u>	<u>NET AMOUNT TAXABLE</u>	<u>TAX RATE</u>	<u>NET AMOUNT</u>
Matilda Vlcek, wife	\$17,636.04	\$19,722.95	None	- -	None
Alvin S. Vlcek, son	\$ 6,382.69	\$10,000.00	None	- -	None
Milo S. Vlcek, son	\$ 2,575.07	\$10,000.00	None	- -	None
Norma M. Vlcek, daughter-in-law	<u>\$ 2,575.06</u>	\$10,000.00	None	- -	None
	\$29,168.86				

11. That no tax should be assessed herein.

IT IS THEREFORE CONSIDERED, ORDERED AND ADJUDGED:

I. That the property and values herein set forth be, and they are hereby, approved and allowed;

II. That no inheritance tax be assessed on the right of succession of the property of said decedent;

III. That the potential lien for such tax on the property herein described be, and the same is hereby extinguished.

(Official Seal)

FILED JUL 12 1961  
SALINE COUNTY COURT  
WILBER, NEBRASKA

Eugene C. Zajicek  
\_\_\_\_\_  
County Judge

# IN THE COUNTY COURT OF SALINE COUNTY, NEBRASKA

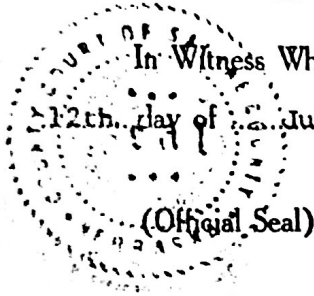
DETERMINATION  
IN THE MATTER OF THE ESTATE OF  
INHERITANCE TAX IN THE ESTATE  
OF  
STEVE VLCEK  
DECEASED.

STATE OF NEBRASKA }  
COUNTY OF SALINE } ss.

Eugene C. Zajicek  
~~Jack L. Craven~~, County Judge in and for said County and State, (and ex officio Clerk  
of the County Court thereof) hereby certifies the within and foregoing to be a true and correct  
copy of

## INHERITANCE TAX DECREE

on file and of record in said cause and Court in Book ..10....., Page ..7....., Estate No. ...6387...,  
records of said Court.



In Witness Whereof I have hereunto set my hand and the seal of said Court this  
12th day of July....., 1961.....

Eugene C. Zajicek

County Judge

By: Margaret L. Bass  
Clerk of the County Court

INHERITANCE TAX DECREE  
STEVE VLCEK, Deceased

FILED	ALTM. IND.	PAYED	COMPT.
4.	7/12/61	7/12/61	✓
1. Register of Deeds			

THE STATE OF NEBRASKA } ss  
SALINE COUNTY }

Entered in numerical index and filed for record  
in the County Clerk's Office of said County,

the 13th day of

July 19 61 at

9 o'clock a d — minutes

A. M., and Recorded in Book 25 of

Misc. Records on page 122.

Joseph J. Ripe

County Clerk

Julien Wandt Deputy

FROM: June Rezabek

MAIL: STEINACHER & VOSOB  
WILBER, NEBR.

PAID: \$2.00