

IN THE COUNTY COURT OF SALINE COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE)
OF) DECREE OF FINAL SETTLEMENT
MARY BAUER, DECEASED)

On this 8th day of September, 1955, at ten o'clock A. M., this being the time fixed by Order of this Court, for hearing on the Final Report and Petition for Final Settlement of Alvin Bauer, the executor of said estate, filed herein, this cause came on to be heard upon said Final Report and said Petition, and upon the evidence.

On consideration of the proofs and allegations of the parties, the Court finds as follows:

1. The said Mary Bauer died testate on the 21st day of February, 1955, and she was a resident and inhabitant of Saline County, Nebraska, at the time of her death, and her Last Will and Testament has been admitted to probate herein. Said Alvin Bauer is the duly appointed, qualified, and acting executor of said estate.
2. The notice of probate, the notice to creditors and the notice of final settlement have each been given according to law and the orders of this Court.
3. All claims filed against said estate have been paid and any claims not filed have been barred by order of this Court.
4. The petition of the executor herein, for a final settlement of his account should be granted.
5. The final account of the executor herein is correct in every respect and should be allowed.
6. Inheritance tax is due from Alvin Bauer in the sum of \$42.50, of which \$15.30 is payable to Saline County, Nebraska, and \$27.20 to Lancaster County, Nebraska.
7. That there remains in the hands of said executor, the sum of \$9,320.44, which should be paid out as follows: To C. C. Shoemaker, for court costs and recording fees, the sum of \$63.85, to Alvin Bauer, for executor fees, the sum of \$50.00, to John E. Mekota, for attorney fees, the sum of \$240.00, to Co. Treasurer, Saline County, Nebr. the sum of \$9.77, for 1955 intangible taxes, to Alvin Bauer, cash advanced for abstracting, the sum of \$18.00, to Franklin Bauer, \$500 for legacy, to Charlotte Znanenacek, \$500.00 for legacy, Alvin Bauer, the sum of \$2646.27, for distributive share, Arthur Bauer, the sum of \$2646.27, for distributive share, and to Arline Busboom, the sum of \$2646.28, for her distributive share.

8. The names, places of residence, and relationship to said deceased of the heirs, devisees, legatees, and other parties interested in her estate are as follows:

NAME	RESIDENCE	RELATIONSHIP
Alvin Bauer	Crete, Nebraska	Son
Arthur Bauer	Crete, Nebraska	Son
Arline Busboom	Milford, Nebraska	Daughter
Franklin Bauer	Lincoln, Nebraska	Grandson
Charlotte Znamenacek	Crete, Nebraska	Granddaughter

All of the above named are over the age of 21 years and competent.

Deceased was a widow at the time of her death.

9. That the household goods and personal effects belonging to said deceased were divided among the three children of the deceased above named, in accordance with the Fourth item of said Last Will and Testament, as shown by their receipts on file herein. ✓

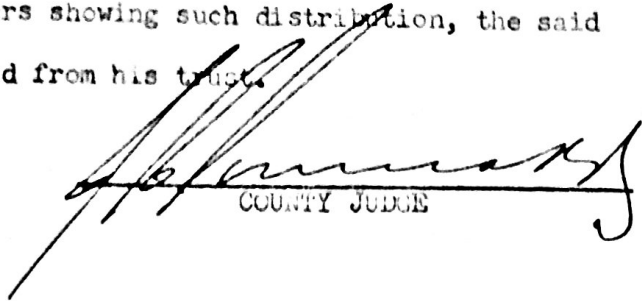
10. That the real estate, Lots Three (3) and Four (4) in Block One Hundred Fifty Five (155) in the City of Crete, Saline County, Nebraska, belonging to said estate was sold by the executor, in accordance with the directions of the Last Will and Testament of said deceased, and the proceeds have been accounted for in said Final Report. ✓

Said deceased was also the owner of Lot Twelve (12) in Block D, in Crete Riverside Cemetery and Perpetual Care Certificate therefor. Said real estate and Certificate should be assigned to the children above named, in equal shares, as directed by said Will.

The East Half ($E\frac{1}{2}$) of the Northeast Quarter ($NE\frac{1}{4}$) of Section Thirty (30), Township Eight (8), Range Five (5) in Lancaster County, Nebraska, which was conveyed by said deceased to Alvin Bauer on November 29, 1946, subject to certain reservations was considered by this Court in determining the aforesaid inheritance tax, payable by the said Alvin Bauer.

IT IS THEREFORE ADJUDGED AND DECREED BY THE COURT that said account be, and the same is hereby allowed as the final account of Alvin Bauer, the executor herein, that the cash on hand referred to in the seventh finding herein be paid to the parties entitled thereto as set forth by said seventh finding, that the household goods and personal effects were divided between the children above named as directed by said Will, that the cemetery lot and perpetual care certificate above described in Item 10 hereof, be assigned to said children above named in equal shares and that all other property

belonging to said estate and not accounted for by said executor, be and the same is hereby assigned to the said Alvin Bauer, Arthur Bauer, and Arline Busboom, heirs, legatees and devisees in equal shares, and upon distribution of said cash to said persons, and filing a report and vouchers showing such distribution, the said Alvin Bauer as executor, will ^{be} discharged from his trust.


COUNTY JUDGE

FILED
SEP 22 1955
C. C. SHOEMAKER
COUNTY JUDGE
S. LINE COUNTY, NEBRASKA

IN THE COUNTY COURT OF SALINE COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE)

OF)

MARY BAUER, DECEASED)

INHERITANCE TAX DECREE

Now on this 8th day of September, 1955, at 10 o'clock, A.M., the time assigned therefor, this cause came on for hearing on the final report of the personal representative herein; his petition for final settlement of said estate, on the order and notice of hearing for determination of inheritance taxes in said estate, and on the stipulations entered into by and between said personal representative and the County Attorneys of Saline and Lancaster Counties, Nebraska.

Alvin Bauer, executor, appeared in person and by his attorney, John E. Mekota, and was duly sworn and offered testimony.

On consideration of the pleadings, the Will of said decedent, said stipulations 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, and the County Attorneys of said Counties entered voluntary appearance herein;
2. That said decedent died testate on February 21, 1955, being at the time of her death a resident and inhabitant of Saline County, Nebraska.

That the Last Will and Testament of said decedent was duly admitted to probate and is by reference incorporated herein and made a part hereof;

3. That the property and values herein set forth represent all property of said decedent in Nebraska and the values thereof on date of her death and should be approved, adopted and allowed;
4. That at the time of and prior to the death of the decedent, title to certain personal property was in the name of said decedent and others, as co-owners, with right of survivorship, to which title on death of the decedent passed by operation of law to such survivors, value whereof is determined, and is considered for computation of such taxes, as follows:

United States Bonds of Value of \$ 2,000.00;

5. That prior to death and in contemplation thereof, said decedent conveyed to her son, Alvin Bauer, the East Half of the Northeast Quarter, Section 30, Township 8, Range 5, Lancaster County, Nebraska, on consideration of \$2,500.00 to be paid by him at her death to her son, Arthur Bauer. That value of said real estate at time of death of decedent was \$14,000.00. That for computation herein, said \$2,500.00 should be deducted from value of succession of property to Alvin Bauer and value of succession to Arthur Bauer correspondingly increased.

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

Real Estate in Saline County, Nebraska	\$ 7,100.00
Personal Estate in Saline County, Nebraska	\$ 2,719.87
Personal Property in Saline County, Nebraska mentioned in Finding 4 herein	\$ 2,000.00
Real Estate in Lancaster County, Nebraska, described in Finding 5 herein	\$14,000.00
Total Estate:	\$25,819.87,

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

Court fees and expenses	\$ 63.85
Executor fees	\$ 50.00
Attorney fees	\$240.00
Executor's bond	\$ 24.00
Claims allowed	\$ 7.00
Accounts paid	\$ 73.42
Taxes due at death	\$111.76

Total Deductions: \$ 570.83,
leaving a clear net value of said estate: \$25,249.04

7. That the descent of the property of said decedent to the heirs, devisees and legatees in accordance with said Will and 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:

NAME & RELATIONSHIP	VALUE INHERITED	EXEMPTIONS	NET AMOUNT TAXABLE	TAX RATE	TAX AMOUNT
Alvin Bauer, Son	\$14,249.68	\$10,000.00	\$4,249.68	1%	\$ 42.50
Arthur Bauer, Son	5,749.68	10,000.00	0.00	--	0.00
Arline Busboom, Daughter	4,249.68	10,000.00	0.00	--	0.00
Franklin Bauer, Grandson	500.00	10,000.00	0.00	--	0.00
Charlotte Znamenacek, Granddaughter	500.00	10,000.00	0.00	--	0.00
	<u>\$25,249.04</u>		<u>\$4,249.68</u>		<u>\$42.50</u>

8. That taxes should be paid to the several Nebraska counties in which the property is situated, and in proportion to values thereof in such counties respectively, to-wit:

Saline County	36%	\$ 15.30
Lancaster County	64%	\$ 27.20

IT IS THEREFORE CONSIDERED, ORDERED AND ADJUDGED:

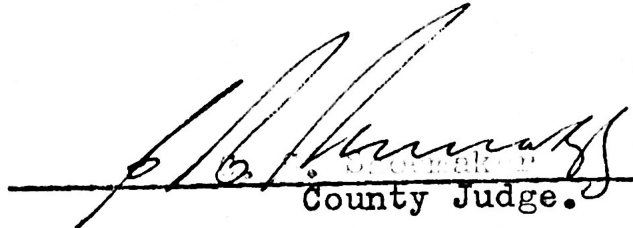
I. That the property and values herein set forth be, and they are hereby, approved and allowed;

II. That inheritance taxes be, and they are hereby, assessed on the right of succession of the property of said decedent and payable as follows:

By Alvin Bauer

Payable to Saline County, Nebraska \$ 15.30
Payable to Lancaster County, Nebraska \$ 27.20

(Official Seal)


County Judge.

FILED SEP 15 1955

C. C. SHOEMAKER
COUNTY JUDGE
SALINE COUNTY, NEBRASKA
SEP 15 1955
C. C. SHOEMAKER
COUNTY JUDGE
SALINE COUNTY, NEBRASKA

LAST WILL AND TESTAMENT OF MARY BAUER

I, Mary Bauer, of the City of Crete, Saline County, Nebraska, being of sound mind and disposing memory, do hereby make, publish, and declare this to be my Last Will and Testament, hereby revoking all wills or codicils heretofore by me at any time made.

FIRST: I direct that my executor, hereinafter named, pay all of my just debts, my funeral expenses, and the expenses of administering my estate.

SECOND: I direct that my executor, hereinafter named, sell all of the real estate which I may own at the time of my death at private sale or public auction, as he may deem best, and that the proceeds thereof be used for the payment of the debts and expenses above mentioned and the legacies following.

THIRD: I bequeath the sum of Five Hundred Dollars (\$500.00) to each of my grandchildren, Franklin Bauer and Charlotte Znamenacek.

FOURTH: I direct that my household goods and personal effects be divided among my three children hereinafter named, as equally as possible.

FIFTH: I bequeath all of the rest of my property to my children, Alvin Bauer, Arthur Bauer, and Arline Busboom in equal shares.

SIXTH: I nominate and appoint my son Alvin Bauer to be the executor hereof.

IN WITNESS WHEREOF, I have to this, My Last Will and Testament, subscribed my name in the presence of witnesses this 9th day of December, in the year Nineteen Hundred Fifty Two.

Mary Bauer

We, whose names are hereunto subscribed do hereby certify that on this 9th day of December, 1952, Mary Bauer, to each of us personally known, did in our presence subscribe the foregoing instrument, and did at the same time, in our presence and hearing declare the same to be her Last Will and Testament, and we at her request, and in her presence, and in the presence of each other, do hereunto subscribe our names as witnesses thereto.

Frank H. Kuzel
Arthur Bauer

