

IN THE COUNTY COURT OF ADAMS COUNTY, NEBRASKA

IN THE MATTER OF

ESTELLA M. RAINFORTH, DECEASED.

ADJUDICATION OF INHERITANCE TAX

BE IT REMEMBERED that on this 9th day of January, 1933, this matter came on to be heard before the County Court of Adams County, Nebraska, the Honorable John H. Ray, County Judge, presiding, upon the petition of Ray E. Rainforth, Roy E. Rainforth, Florence Rainforth Lingwall and Harold W. Rainforth for determination of inheritance taxes upon the property of the above named Estella M. Rainforth, deceased. The petitioners were present in court by their attorney, Harry P. Russell and there was present as witness for purposes of determination of values of the property of the deceased, Walter A. Kalschly of Hastings, Nebraska. Hearing is had to the court and upon consideration of the files and records of the court and the evidence, the court finds:

That due and proper notice as required by law has been given by the court to Richard L. Hunter, County Auditor of Adams County, Nebraska, to J. Johnson, County Treasurer of Adams County, Nebraska and to the above named heirs at law of Estella M. Rainforth, deceased, in this court for their respective records.

The court further finds that on the 10th day of May, 1929 the above named Estella M. Rainforth was the owner of certain real estate which was duly appraised on said day and estate which was then conveyed by her to the above named heirs at law as hereinafter set forth, reserving however to the said Estella M. Rainforth a life estate therein, which was extinguished by her death on the 10th day of August, 1931.

(a) That the said deceased conveyed to her heirs, the above named Rainforth property owned by her and described as follows: The date aforesaid: The East Half of the Southeast Quarter ( ) of section Thirty (30), Township Nine (9), North, Range Ten ( ), West of the 6th P.M., Hall County, Nebraska, which on the date of conveyance was valued and appraised at \$11,310.00.