

as reported by said appraiser, and that accordingly the fair and reasonable market value of the personal property belonging to said John Kehn jointly with his wife at the time of his death was \$94,42 less than ascertained by said appraiser, and therefore the sum of \$10,122.37. The Court further finds that the total value of all property owned separately by said John Kehn at the time of his death was \$15,171.36 and that the total value of all property held jointly by said John Kehn with others at the time of his death was \$11,872.37; the Court further finds that from said gross value of said estate must be deducted the following sums constituting claims against the estate which were paid by said Executor in the sum of \$2,219.24, leaving a gross estate of said John Kehn in his own right of \$12,952.61, less the statutory exemption of one-third thereof, which one-third amounts to \$4,317.54 or a net value of \$8,635.07 as the net value of the property owned by said John Kehn in his own right passing to said Elizabeth Kehn, his widow. In addition to that sum, all of the jointly held property, of the value of \$11,872.37 passed to said Elizabeth Kehn upon the death of said John Kehn. For inheritance tax purposes therefore, said two last sums total \$23,507.44, from which must be deducted her \$10,000 statutory exemption, leaving the sum of \$13,507.44 subject to the payment of inheritance tax at the rate of \$1.00 per \$100.00 thereof, or a tax in the sum of \$136.00, which tax is due and owing to Hall County, Nebraska, as such inheritance tax by said Elizabeth Kehn in this estate;

FIGURE

The Court further finds that all claims against said estate including the expenses of the last illness and burial of said decedent and the costs of administration of his estate have been fully paid, that Elizabeth Kehn has advanced toward such payment the sum of \$2,022.56 and has filed in writing with this Court her waiver for reimbursement from the estate for such advancement and has further filed with this Court her receipt for all jointly held property of said decedent and that full distribution of said estate has accordingly been made by said Executor.

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED BY THE COURT that the Final Report of Sam Kehn, Executor, be and the same is hereby approved and allowed as such; that the property described in Paragraph Fifth hereof was devised and bequeathed according to the terms and provisions of said Last Will and Testament unto said Elizabeth Kehn, widow of said decedent; that there is due and owing to the County of Hall, State of Nebraska, the sum of \$136.00 from Elizabeth Kehn, being the amount