except as herein found, became beneficially entitled to possession or expectation to any property or income therefrom in the State of Nebraska, and that no probate of her estate has ever been had in the state of Nebraska.

That the half interest of the deceased in the above described real estate, which passed upon her death to George A. Hass, had a valuation at the time of the death of the deceased of \$10,300.00; that George A. Hass is a nephew of Anna Catherine Hass, being a son of Alfred Hass, a brother of Anna Catherine Hass, who died prior to the death of Anna Catherine Hass, and as such nephew is entitled to an exemption for inheritance tax purposes in the amount of \$2,000.00, leaving a balance of \$8,300.00 of valuation which is taxable under the laws of the State of Nebraska, at the rate of 6%, makin, a total tax due to the State of Nebraska in the amount of \$498.00.

IT IS, THEREFORE, ORDERED, ADJUDGED AND DECREED BY THE COURT that the share and interest of the deceased, Anna Catherine Hass, which passed to George A. Hass, surviving joint tenant, upon the death of Anna Catherine Hass is subject to inheritance tax in the amount of \$498.00, and that the surviving joint tenant, George A. Hass be, and he hereby is ordered and directed to pay such sum to the County Treasurer of Hall County, Nebraska, as by law provided.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED BY THE COURT that the petitioner, George A. Hass, pay the court costs, including mileage and appraiser's fee in the amount of \$42.00.

BY THE COURT:

COTTEN VITTORE