

1953, filed his report in writing with this Court setting forth that the value of the property owned solely by said decedent at the time of her death was the sum of \$19,790.00, that the claims and expenses of administration of said estate totalled \$6,838.57, leaving a net value of the principal estate of \$12,951.43; that the total value of all property held by said decedent jointly with others is of the value of \$7,143.25; that the total gross estate for computation of inheritance tax accordingly amounts to \$20,094.68, that said Emma Margens Wagner is entitled to the statutory exemption of \$10,000, leaving the sum of \$10,094.68 subject to inheritance tax at the rate of \$1.00 per \$100.00 thereof and that accordingly the amount due the County Treasurer of Hall County, Nebraska, for inheritance tax in this estate is the sum of \$101.00; that said appraiser's report is true and correct in all respects, should be approved and allowed and said appraiser entitled to an appraiser's fee herein in the sum of \$2,000.00 to be paid out of said inheritance tax when paid.

EIGHTH

The Court further finds that said inheritance tax has been fully paid by said Emma Margens Wagner as evidenced by receipt on file with this Court; that all claims against said estate, including the costs of administration hereof, have been fully paid by said Executrix, that her Final Report is true and correct in all respects and should be approved and allowed; that the sum of \$590.96 remaining in her hands at the time of filing her said Final Report, has now been paid to said devisee and legatee, Emma Margens Wagner, in accordance with the terms and provisions of said Last Will and Testament, as evidenced by her receipt on file with this Court; that this estate is subject to the payment of no State estate tax nor Federal estate tax whatsoever;

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED BY THE COURT that the amount of inheritance tax owing in this estate to Hall County, Nebraska is the sum of \$101.00, and that said sum has been fully paid; further that the Final Report of Emma Margens Wagner, Executrix, be and the same is hereby approved and allowed as such; that Eliza Margens and Elise Margens are one and the same person; that Emma Margens Wagner survived said Testatrix, and that said Testatrix stood in the acknowledged relation of a parent to said Emma Margens Wagner for more than ten years prior to the death of said Testatrix, openly and notoriously and for every purpose considering said Emma Margens Wagner as her own daughter; that said Emma Margens Wagner is the sole legatee and devisee under the Will of said decedent; that the property described in Paragraph Fifth hereof was devised and bequeathed according