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SEVENTH

The Court further finds that on the 29th day of June, 1953, James I. Shamburg was appointed appraiser for inheritance tax purposes in said estate, that he took his oath and after due notice and hearing as by law required, on July 20, 1953, filed his report as such appraiser, finding the net value of said estate including all property held by said decedent jointly with others and all property transferred by said decedent in contemplation of death, at \$24,813.80; that each of said heirs is entitled to an exemption of \$10,000, leaving the total sum of \$4,813.80 subject to the payment of inheritance tax to the County of Hall, Nebraska, at the rate of \$1.00 per \$100 or fraction thereof.

EIGHTH

The Court further finds that a supplement to the inventory filed in this estate was filed by said Rubie E. Bancroft, Administratrix, on July 16, 1953, correcting the description of some of the properties transferred by said decedent in contemplation of death.

NINTH

The Court further finds that on the 10th day of July, 1953, an order of this Court was made barring all claims not filed against said estate; the Court further finds that all debts and claims against said estate, including the costs of administration in said estate and the expenses of the last illness and burial of said decedent have been fully paid and that there remains in the hands of said Administratrix for distribution nothing whatsoever.

TENTH

The Court further finds that after deducting from the assets of said estate and from the value of the property conveyed by said decedent in contemplation of death, all debts, claims, costs of administration and all other proper expenditures and the statutory exemptions allowed the heirs-at-law in said estate, that there is due and payable as inheritance taxes herein the sum of \$49.00 which is due Hall County, Nebraska, and which sum has been paid into this County for that purpose as evidenced by receipts on file with this Court.

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED BY THE COURT that the Final Report of Rubie E. Bancroft, Administratrix herein, be and the same hereby is approved and allowed as such; further that Blanche E. Jackson and Rubie E. Bancroft are all and the only heirs-at-law of said deceased, and that the property