

IN THE COUNTY COURT OF DAKOTA COUNTY, NEBRASKA

In the matter of the Estate of
Dallas M. Metzel, Deceased

ORDER ASSESSING INHERITANCE TAX

This matter came on for hearing before the Court on the 1st day of December, 1950, at 1 o'clock P. M., on the petition dated November 1, 1950, on file herein of Elizabeth Metzel, executrix of the last will and testament of Dallas M. Metzel, deceased for an order of this Court determining whether or not said estate or any of the shares therein is liable for the payment of an inheritance tax under the laws of the State of Nebraska and if so, assessing the amount of such tax, pursuant to the order for hearing made and entered herein on November 22, 1950 and subsequent order for continuance. Said Elizabeth Metzel appeared in person and by her attorneys, Warner & Warner. There were no other appearances. Upon consideration of said petition, the inventory and appraisal heretofore filed herein, all of the other files and records of the Court herein, and the testimony and other evidence adduced at said hearing, it appeared to the Court and the Court hereby finds as follows:

I

Notice of said hearing has been given to all persons interested as provided by law and pursuant to the said order of this Court made and entered herein on November 22, 1950. This Court has jurisdiction of these proceedings and of all persons interested herein.

II

Said decedent died testate on the 29th day of April, 1950, a resident of Dakota County, Nebraska, and his entire estate, subject to the payment of debts, and other proper charges against the same, has passed under the terms of his last will and testament to his wife, Elizabeth Metzel.

III

The only property owned by decedent at the time of his death which constituted an asset of his estate subject to administration consisted of 50 shares of the capital stock of Nebraska State Bank, South Sioux City, Nebraska, having a par value of \$100.00 per share, and unpaid salary due to him from said bank in the amount of \$392.00. The clear market value as of the date of decedent's death of decedent's interest in said shares of stock and in said unpaid salary was \$11,642.00