In determining the clear market value of the property passing to the decedent's said wife for the purpose of assessing the inheritance tax due with respect to the transfer thereof there should be deducted from the amount last mentioned the following items:

On account of the expenses of the burial and funeral of the decedent, the sum of	1554.00	
On account of the expenses of the administration of the estate of decedent, the sum of	484.56	
On account of the exemption allowed under the terms of Section 77-2001, Revised Statutes of Nebraska, 1943	10,000.00	
On account of the value of the said wife's homestead right in the homestead of decedent the sum of	2456.50	
On account of the value of the allowances and exempt property to which the said wife is entitled under the terms of Sub-divisions (1) and (2), of Section 30-103, Revised Statutes of Nebraska, 1943, the sum of	200.00	
On account of the statutory interest of the decedent's said wife in the net estate of the decedent	2801.93	
Total Deductions		$17,496.99

After deduction of all of the foregoing amounts, the clear market value of the share of said Elizabeth Wetzel, wife of said decedent in the property passing from decedent at the time of his death in such manner as to be subject to the imposition of an inheritance tax under the laws of the State of Nebraska is None.

IV

The inheritance tax due with respect to the share of Elizabeth Wetzel in the property passing under the will of said decedent and in the property jointly owned by said decedent and said Elizabeth Wetzel is accordingly assessed in the amount of none.

IT IS THEREFORE CONSIDERED, ORDERED, AND DECREED that no inheritance tax is due and payable with respect to the share of Elizabeth Wetzel or of any other share or interest in the estate of said decedent and in the property jointly owned by said decedent and said Elizabeth Wetzel.

BY THE COURT:

County Judge