

IN THE COUNTY COURT OF HALL COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE)

ESTATE NO. 4561

OF)

D E C R E E

DETLEF STELK, DECEASED.)

This matter came on for hearing this 24th day of September, 1953, upon the Report and Petition of the executrices for distribution.

The Court finds that; due and legal notice of the hearing upon such report and petition was heretofore given to all persons interested in such estate for the time, and in the manner provided by law; subsequent to the filing of the final report herein the executrices paid the 1952 real property taxes upon the real property belonging to such estate in the amount of \$377.71 and filed the receipts herein evidencing such payment; the final report of the executrices is in all respects just, true and correct; due notice has been given to the creditors; all claims allowed against such estate, the just debts, funeral expense and cost and expenses of administration have been paid; all claims not filed against such estate are barred by law; Silda Stelk, the legatee of the residue of personal property in such estate has elected to take certificate No. 16 dated June 1, 1950 issued by Nebraska Rural Radio Association to D. O. Stelk, in kind.

The Court further finds that; upon the application of the executrices herein for determination of Nebraska State Inheritance Tax, the Court appointed James I. Shamberg, a competent person, as appraiser as provided for by Section 77-2019 R. R. S. 1943; thereafter such appraiser upon due notice appraised the property in such estate at the fair market value of the same and made his report thereof and of such value in writing to the County Judge of Hall County, Nebraska; the Court further finds that the cash value of such estate subject to Nebraska State Inheritance Tax is \$58,152.10; the value of the life estate of the widow, Silda Stelk, under the will of such decedent is \$17,949.79; the total share of the widow is of the value of \$25,768.14; that the said estate