

the value of the real estate and personal property at the time of decedent's death has been stipulated to by the Estate and the County attorneys of Hall County and Merrick County wherein the property is situated and that said valuations are fair and reasonable and the Court finds that the stipulation thereto should be approved; that notice of said appraisement has been given to all interested parties and that no objection has been made to the same.

The Court further finds that there has been entered an order determining that no Inheritance Tax is owing the State of Nebraska by the widow, Sophie Boersen, and that the son of the decedent, Fritz Boersen, owes Inheritance Tax in the sum of \$3.20; that because the property is located in two Counties the \$3.20 must be divided, to Merrick County the sum of \$2.33 and to Hall County the sum of \$.87; that said sums have been paid and receipts are now on file; that there is no Federal Estate Tax due.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED BY THE COURT that there is Inheritance Tax due and owing the State of Nebraska from said Estate in the sum of \$3.20; ^{because} that the property is located in two Counties the total Inheritance Tax due must be divided to Merrick County \$2.33 and to Hall County \$.87 and that said sums have been paid and receipts issued and filed for the same; that said estate is not subject to any Federal Estate Tax.

The Court further finds that there are now on file in this Court receipts for the payment of all debts, expenses and claims paid by the Administrator and that the estate should be finally closed and settled and D. E. Magnuson discharged as Administrator and his bond released.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED BY THE COURT that receipts for the payment of all debts, expenses and claims are now on file and that said Estate is now finally closed and settled and D. E. Magnuson is hereby discharged as Administrator and his bond released.

Deah
CC

Sanborn
County Judge