



[Stearns County \(Minn.\)](#)
[Probate Court: Probate case](#)
[files and index.](#)

Copyright Notice:

This material may be protected by copyright law (U.S. Code, Title 17). Researchers are liable for any infringement. For more information, visit www.mnhs.org/copyright.

State of Minnesota,

County of Stearns

IN PROBATE COURT

In the Matter of the Estate of

Jacob Eberhard Goering, a/k/a
Jacob J. Goering Decedent.19576
Petition for Allowance and
Probate of Will

To the Probate Court in and for said County:

Your petitioner represents and alleges to the Court:

FIRST—That your petitioner is a resident of St. Cloud in the County of Stearns State of Minnesota, and is an adult and is interested in the estate of decedent in this, to-wit: son of decedent and executor named in Will

SECOND—That said decedent was born in the Country of U.S.A. and died at Fargo County of Cass, State of North Dakota, on the 14th day of February, 1963, aged 66 years and at the time of his death was a native of U.S.A. and a citizen of the Country of U.S.A. and a resident of St. Cloud in the County of Stearns and State of Minnesota and left estate in the County of Stearns State of Minnesota.

THIRD—That said decedent died leaving a last Will and Testament which Will is herewith presented and filed for Probate.

FOURTH—That the estate of decedent at the time of his death consisted of personal property of the estimated value of \$ 750.00 divided as follows:

1. Household goods,	\$ 500.00	2. Wearing apparel,	\$ -0-
3. Stock,	\$ 50.00	4. Notes, bonds, etc.,	\$ -0-
5. Miscellaneous, \$ 200.00 (automobile)			

That said estate also included real estate of the estimated worth and probable value of \$ 9,000.00 situated in said County of Stearns State of Minnesota, to-wit:

1. Homestead in Stearns County, Minnesota, as follows:

A. City Property Lot 3, Block 2, Bell and Smith's Addition to the City of St. Cloud \$ 9,000.00

(Give Area)

(or)

B. Rural Property

(Give Area)

2. Real Estate other than Homestead:

A. City Property Lots without Buildings \$ -0-

City Property Lots with Buildings \$ -0-

B. Rural Property Acres improved land \$ -0-

Rural Property Acres unimproved land \$ -0-

FIFTH—That the probable amount of debts of decedent is \$ 1,600.00, consisting of Funeral expense, and expenses of last illness

0052 2835

SIXTH—That the names, ages, relationship and addresses of the heirs, legatees and devisees of said decedent, so far as known to your petitioner are as follows:

NAME	AGE	RELATIONSHIP	POST OFFICE ADDRESS
Bernice C. Goering	60	Surviving Spouse	343-20th Ave. N., St. Cloud, Minnesota
Jacob J. Goering, Jr.	38	Son	438-30th Ave. N., St. Cloud, Minnesota
Fred Goering	35	Son	4201 Kaywood Drive Mt. Rainier, Md.
David Goering	30	Son	764-E. Cook St. Paul, Minnesota
Barbara Schneider	37	Daughter	2401-Se. 57th St. West Allis 19, Wisconsin
Rose Mary Lucas	33	Daughter	2542-Morrison Ave., St. Paul 17, Minnesota

SEVENTH—That Jacob J. Goering Jr. whose Post Office address is 438-30th Ave. N., St. Cloud, Minnesota is named in said Will as executor thereof and is suitable and competent person to be executor of said Will.

WHEREFORE, Your petitioner prays that said last Will and Testament be allowed and admitted to probate; and that said Jacob Goering, Jr. be appointed executor thereof; and that, upon due qualification as provided by law, letters testamentary be issued to the said Jacob Goering, Jr.

Dated March 7, 1963

X Jacob J. Goering, Jr.
Petitioner.

State of Minnesota,

County of Stearns

} ss.

Jacob J. Goering, Jr.

being duly sworn, on oath says that he is the petitioner named in the foregoing petition; that the said petition is true of his own knowledge except as to the matters therein stated on information and belief, and as to those matters he believe it to be true.

X Jacob J. Goering, Jr.

Subscribed and sworn to before me this 7th day of March, 1963

James H. Johnson
Notary Public Stearns County, Minnesota.

My Commission expires Nov. 20, 1968

State of Minnesota,

County of Stearns

IN PROBATE COURT

**Petition for Allowance and
Probate of Will**

In the Matter of the Estate of

Jacob Eberhard Goering, etc.,
Decedent.

Selection of Newspaper

To the Judge of said Court:
Please cause the notices in said estate to be published in the

1 World
(Please insert name of newspaper)

(Sign your name here)

Filed this 8th day of March, 1963

Joseph Thieshaue
Probate Clerk.

No. 3387*

STATE OF MINNESOTA,
COUNTY OF STEARNS.

PROBATE COURT
File No. 19378

RE ESTATE of Jacob Eberhard Goering, also known as Jacob J. Goering, Decedent.

IT IS ORDERED that the petition filed herein to admit to probate the last will of decedent be heard on Friday, April 25th, 1963, at 9 o'clock A.M. by this court in the Court House in St. Cloud, Minn.

IT IS ORDERED that creditors of decedent file their claims in this court within four months from the date hereof and that said claims be heard on Friday, July 12th, 1963, at 9 o'clock A.M. by this court in the Court House in St. Cloud, Minn.

Dated this 20th day of March, 1963.
(SEAL)

JOHN LANG,
Probate Judge.

QUIGLEY, QUIGLEY & MURPHY,
Attorneys.

Published March 14, 21, 28, 1963.

STATE OF MINNESOTA,
COUNTY OF STEARNS

Wilfred F. Miller, being duly sworn on oath says;

that he is, and during all times hereto stated has been, the Bookkeeper of the Times Publishing Company, the publisher of the newspaper known as The St. Cloud Daily Times and has full knowledge of the facts hereinafter stated.

That for more than one year prior to the publication therein of the Order for Hearing on Petition for Probate of Will

hereinafter described said newspaper was printed and published in the City of St. Cloud, in the County of Stearns, State of Minnesota, daily except Sundays and holidays; that during all said time said newspaper has been printed in the English language from its known office of publication within the City of St. Cloud from which it purports to be issued as above stated and in newspaper format and in column and sheet form equivalent in space to at least 450 running inches of single column, two inches wide; has been issued daily except Sundays and holidays from a known office established in said place of publication and employing skilled workmen and the necessary material for preparing and printing the same; that the press work on that part of the newspaper devoted to local news of interest to the community it purports to serve has been done in its known office of publication; that during all said time in its makeup not less than twenty-five per cent of its news columns have been devoted to local news of interest to the community it purports to serve; that during all said time it has not wholly duplicated any other publication, and has not been entirely made up of patents, plate matter and advertisements; has been circulated in and near its said place of publication to the extent of at least two hundred and forty (240) copies regularly delivered to paying subscribers and has entry as second class matter in its local postoffice; and that there has been on file in the office of the County Auditor of Stearns County, Minnesota, the affidavit of a person having knowledge of the facts, showing the name and location of said newspaper and the existence of the conditions constituting its qualifications as a legal newspaper.

That the Order for Hearing on Petition for Probate of Will

hereto attached was cut from the columns of said newspaper, and was printed and published therein in the English language, once each week, for three successive weeks; that it was first so published on Thursday the 14th day of March 1963 and thereafter on Thursday of each week to and including the 28th day of March 1963.

and that the foregoing is a printed copy of the lower case alphabet from A to Z, both inclusive, and is hereby acknowledged as being the size and kind of type used in the composition and publication of said notice, to-wit:

abcdefghijklmnopqrstuvwxyz

Subscribed and sworn to before me this 28th day of March 1963

Clarence N. Belanger
Notary Public, Stearns County, Minnesota

My Commission expires Sept. 29th 1965

0052 2837

PRINTER'S
Affidavit of Publication
OF
THE ST. CLOUD DAILY
TIMES

Of Order for Hearing on.....

Petition for Probate of Will.....

.....
.....
.....
.....
.....
.....
Estate of Jacob Eberhard Goering

Decedent.....


FILED THIS 29th DAY
OF March A.D. 1963

Roselyn Kephau
CLERK OF PROBATE

State of Minnesota,

County of Stearns

} ss.

IN PROBATE COURT

In the Matter of the Estate of Jacob Eberhard Goering, etc., Deceased.

THE LAST WILL AND TESTAMENT of said deceased having been this day admitted to probate by this Court,
and Jacob J. Goering, Jr., named as execut or of said Will,
having applied for Letters Testamentary thereon:

IT IS ORDERED, That the said Jacob J. Goering, Jr., give
bonds to the Judge of this Court in the sum of Five Hundred and no/100 - - - - -
- - - - - (\$500.00) - - - - - Dollars,
conditioned that he will faithfully execute the duties of his trust according to law, with sufficient sureties, to be ap-
proved by said Judge, and that thereupon Letters Testamentary to be him issued.

Dated at St. Cloud Minnesota, the 5th day of April

A. D. 1963.

By the Court,

Quigley, Quigley & Murphy,

Attorney s for Petitioner.

Judge of Probate.

0052 2839

No. 19,576

IN PROBATE COURT

County of Stearns

In the Matter of the Estate of

Jacob Eberhard Goering, etc.,
Deceased.

ORDER FOR EXECUTOR'S BOND

Filed this 5th day of
April A. D. 1963, and
recorded in Book of Orders, on
page

Rosely B. Hughes
Clerk—Judge of Probate.

No. 8640*

0052 2840

State of Minnesota, }
County of Stearns } ss.

IN PROBATE COURT.

In the Matter of Proving the Last Will and Testament of the Estate of

Jacob Eberhard Goering, also known as

Jacob J. Goering,

Decedent.

Proof of Will

State of Minnesota, }
County of Stearns } ss.

A. J. Eveslage

, being

duly sworn on behalf of the proponent of the Will, doth depose and say: that he is one of the subscribing

witnesses to the instrument now shown him, bearing date the 28th day of

October

A. D. 1959, and purporting to be the Last Will and Testament of

Jacob Eberhard Goering, as aforesaid

of the County

of Stearns and State of Minnesota now here presented

for probate; that A. J. Eveslage knew

and was well acquainted with the said Decedent, in his lifetime and at the time of his death, that on the day

and date of said instrument, to-wit, the 28th day of October

A. D. 1959, the said instrument was signed, sealed, executed and then and there acknowledged, published and declared

by the said decedent, to be his Last Will and Testament in the presence of deponent and of

Loretta G. DeGollier

the other subscribing witness es thereto, and that deponent and the said

Loretta G. DeGollier

the other subscribing witness did then and there, in the presence of the said decedent, and at his request,

severally subscribe said instrument as witness es thereto.

Deponent further says that at the time of the execution of said instrument as aforesaid, the said Decedent was of sound and disposing mind, memory and understanding, of lawful age and under no restraint to the best of deponent's knowledge, and as he verily believes.

And further deponent saith not.

Subscribed and sworn to before me this

5th day of April A. D. 1963

John Lang
Judge of Probate.

A. J. Eveslage

No. 19,576

State of Minnesota, } ss.
County of Stearns }

IN PROBATE COURT

IN THE MATTER OF THE LAST WILL AND
TESTAMENT OF

Jacob Eberhard Goering, etc.,
Decedent.

TESTIMONY OF

A. J. Eveslage
Subscribing Witness to Will.

Taken, sworn, subscribed and filed this

5th day of

April 19 63

Frederick J. Humphreys
Clerk-Judge of Probate.

No. 3546*

2482 2500

LAST WILL AND TESTAMENT

I, Jacob J. Goering of St Cloud
in the County of Hearns and State of Minnesota

do publish and declare this to be my Last Will and Testament and revoke all prior Wills by me made.

FIRST—I Will and direct that my ~~Exe~~ Executive hereinafter named, to first pay all my just debts and funeral expenses as soon after my death as conveniently may be done.

SECOND, I give, devise and bequeath unto Bernice C Goering (my wife)

My Entire Estate

Lastly, I nominate and appoint

Jacob Goering Jr (My son)

to be Execut ~~or~~ of this my Last Will and Testament.

In Testimony Whereof, I have hereunto subscribed my name and affixed my seal, the

28th

day of

October

in the year of our Lord one thousand

nine hundred

fifty nine

Jacob Goering

(SEAL)

This Instrument, Was, on the day of the date thereof, signed, published and declared by the said Testa

to be his Last Will and Testament

in our presence, who at his request, have subscribed our names thereto as witness, in his presence and in the presence of each other.

Emileage
Luella G. Heiler

residing at

St. Cloud, Minn

residing at

Last Will and Testament

Jacob Goering

Detail October 28th 1959

State of Minnesota,

County of Stearns

IN PROBATE COURT
CERTIFICATE OF PROBATE

In the Matter of the Estate of Jacob Eberhard Goering, aka Jacob J. Goering Decedent

Be it Remembered. That on the day of the date hereof at a Special Term of said Probate Court, pursuant to the notice duly given, the last will and testament of Jacob Eberhard Goering, as aforesaid Decedent, late of said County of Stearns bearing date the 28th day of October 1959, and being the annexed written instrument, was duly proved before the Probate Court, in and for the County of Stearns aforesaid; and was duly allowed and admitted to probate by said Court according to law; as and for the last Will and Testament of said Jacob Eberhard Goering, as aforesaid, deceased, which said last Will and Testament is recorded and the examination taken thereon filed in this office.

In Testimony Whereof. The Judge of the Probate Court of said County has hereunto set his hand and affixed the seal of said Court at St. Cloud in said County, this 5th day of April 1963



John Long
Judge of Probate.

0052 2845

State of Minnesota.

County of

ss.

IN PROBATE COURT

I, _____ of the Probate Court within and for said County of _____ do hereby certify that I have compared the foregoing copy of the record of last Will and Testament and Certificate of Probate thereon and the original records thereof now remaining in this office and have found the same to be correct transcripts therefrom and of the whole of such original records.

In Testimony Whereof, I have hereunto set my hand and affixed the seal of said Court, at _____ this _____ day of _____ A. D. 19 _____

_____ of Probate Court.

State of Minnesota,

County of Stearns

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Jacob Eberhard Goering, etc.,
Decedent.

Certificate of Probate of Will

Filed this 5th day of
April 1963, and recorded,

together with the will attached in Book

M of Records of Wills, Page 594

Roselyn Ruyhouse
Clerk Judge of Probate.

State of Minnesota,

County of Stearns

IN PROBATE COURT

In the Matter of the Estate of

Jacob Bernhard Goering, also
known as Jacob J. Goering,
Decedent

Order Admitting Will to Probate

The above entitled matter came on to be heard on the 5th day of April 1963 upon the petition of Jacob J. Goering, Jr., for the allowance of an instrument filed therewith purporting to be the last will and testament of the above named decedent; and the court having duly heard the same and all the evidence produced in support thereof, and having duly considered the same, finds as follows:

FIRST—That the citation of this court, dated the 8th day of March 1963 has been duly served and published as directed therein and required by law.

SECOND—That said decedent died on the 14th day of February 1963, and at the time of his death was a resident of St. Cloud in the County of Stearns and State of Minnesota and left estate in the County of Stearns State of Minnesota.

THIRD—That the subscribing witness^{es} to said purported last will and testament of said decedent, to-wit:

A. J. Eveslage and Loretta G. DeGoller

and A. J. Eveslage duly sworn and examined, and his testimony reduced to writing, subscribed by him and filed herein.

FOURTH—That said instrument presented for probate as aforesaid was duly executed by said decedent as his last will and testament, according to law; and that said decedent, at the time he executed the said instrument, was of sound mind and free from undue influence, of lawful age, and under no restraint

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED, that the said instrument presented and proved as aforesaid be and the same hereby is, established and allowed as the last will and testament of the above named decedent, and is hereby admitted to probate.

Dated April 5th, 1963.

John Long
Judge of Probate.

State of Minnesota, }
County of Stearns }

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Jacob Sberhard Goering, etc.,
Decedent.

Order Admitting Will to Probate

Filed this 5th day of
April 1963, and recorded
in Book " " of Orders, Page

Roselyn L. Huphouse
Clerk/Judge of Probate.

State of Minnesota,

County of Stearns

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Jacob Eberhard Goering, also
known as Jacob J. Goering,
Decedent.

LETTERS TESTAMENTARY

Decedent died on February 14th, 1963

To Jacob J. Goering, Jr.,

GREETING:

Whereas, You have been appointed execut of of the last will and testament of the above named decedent, by the order of this court, and have duly qualified as such:

Now Therefore, Reposing full faith and trust in your competency, ability and integrity, these letters testamentary are issued to you by the court, authorizing you to execute and carry into effect the said will of said decedent, according to the true intent thereof, and granting unto you all the powers, duties and responsibilities incident to said trust, in substance as follows, to-wit:

FIRST—To take possession of all the estate of said decedent, both real and personal, excepting that which may be set aside by the court for the surviving spouse or children of said decedent; to collect and receive all the rents, issues, increase and profits of said estate; to demand, receive, collect, sue for and recover all the debts, claims, rights, and choses in action, which to said decedent at the time of his death did belong; and, in within one month from the date hereof, to make and file in this court a true, verified, inventory of all the estate of said decedent, and cause the same to be appraised according to law.

SECOND—To manage, care for, and administer the said estate, to the end that the same may be preserved, kept, and increased, in the most economical and efficient manner; and to keep in good condition of repair all the buildings and improvements on the real estate of decedent.

THIRD—To cause to be paid, according to the provisions of said will as far as possible, and where not possible, then according to law, out of the personal estate of decedent if the same be sufficient therefor, and if not sufficient, then out of the real estate of decedent to be sold under the order of this court, the following charges, demands, and debts, in the order following, to-wit: the expenses of the administration of said estate; the expenses of the funeral of said decedent; the expenses of the last sickness of said decedent; all the debts of decedent having preference under the laws of the United States; all taxes that shall be legally levied upon the estate of decedent; all other debts of decedent due to his creditors that shall be duly proved and allowed by the court, if said estate be sufficient therefor, otherwise to pay the same pro rata; all legacies given and provided by said will of decedent, if his said estate be sufficient therefor.

FOURTH—To make and file in this court, whenever requested by the court so to do, and at the completion of said trust, full and true accounts, with itemized statements, under oath, of all said estate and the increase thereof, that shall come into your hands, and of all disbursements made by you and of all the residue that remains in your hands, together with the value and condition thereof; and, at the completion of said trust, to turn over all the residue of said estate in your hands to those declared thereunto entitled by the court.

Witness, The Judge of this Court, and the seal thereof, this 9th day of

April, 1963

Probate Judge.

COURT
SEAL

State of Minnesota,

IN PROBATE COURT

County of _____

} ss.

I, _____, Judge of the Probate Court, in and for said County, and State aforesaid, do hereby certify that I have compared the within and foregoing paper writing with the original Letters Testamentary in the matter therein entitled, now remaining of record in my office, and that the same is a true and correct copy of said original, and the whole thereof.

WITNESS, my hand and seal of said Court, at _____

day of _____

, A. D. 19____

this

Probate Judge.

State of Minnesota,

County of Stearns

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Jacob Bernhard Goering, etc.,
Decedent.

LETTERS TESTAMENTARY
(LONG FORM)

Filed this _____ 9th _____ day of

April _____, 19 63, and Recorded

in Book "_____" of Letters, Page _____

Joseph H. Hulse
Clerk-Judge of Probate Court.



CERTIFIED COPY OF POWER OF ATTORNEY

Original on File at Home Office of the Company

KNOW ALL MEN BY THESE PRESENTS:

That the Glens Falls Insurance Company, a corporation organized and existing under the laws of the State of New York and having its principal office in the City of Glens Falls, New York, does hereby make, constitute and appoint

John A. Knapp and/or Edward J. Bonn of Minneapolis, Minnesota

its true and lawful attorney to execute on its behalf for it and in its name, place, and stead as surety, bonds, undertakings, stipulations, consents, and all contracts of suretyship in favor of all obligees provided that the liability of the Company as surety under this authority, in no one instance, shall exceed \$150,000.00 reserving to itself full power of substitution and revocation of the within granted Power of Attorney.*

IN WITNESS WHEREOF the Glens Falls Insurance Company has caused these presents to be duly executed and attested June 21, 1960.

Attest:

J. J. Rourke

Secretary

GLENS FALLS INSURANCE COMPANY

By: E. B. Gill

Vice President

The above Power of Attorney is executed under authority granted by a Resolution of the Board of Directors of the Glens Falls Insurance Company made at a regular meeting of said Board and reading as follows:

"RESOLVED: That the President, or any Vice President of this Company be and hereby is authorized to execute Powers of Attorney which, when duly attested by a Secretary or Assistant Secretary, qualify individuals specified therein to act on behalf of the Glens Falls Insurance Company as Surety in executing bonds, undertakings, stipulations, consents, and all contracts of suretyship, and to attach the Corporate Seal thereto."

State of New York

County of Warren

On June 21, 1960 before me appeared E. B. Gill and J. J. Rourke to me personally known who being duly sworn did depose and say that they are the Vice President and Secretary respectively of the Glens Falls Insurance Company, the corporation described in and in whose behalf they executed and attested the above instrument and acknowledged said instrument to be the free act and deed of said corporation. Affiants did further say that they signed and attested the above instrument in accordance with the authority granted them by Resolution of the Board of Directors of said corporation and that a true copy of such Resolution is set forth above.

Dorothy M. Collins

Notary Public

DOROTHY M. COLLINS, NOTARY PUBLIC FOR THE STATE OF NEW YORK
RESIDING IN WARREN COUNTY, COMMISSION EXPIRES MARCH 30, 1962

CERTIFICATE

I, C. S. Willmott, Vice President of the Glens Falls Insurance Company do hereby certify that I have compared the Power of Attorney granted by the Glens Falls Insurance Company and recited above to the original now on file in the principal office of said Company and that the same is a true and correct copy thereof and that both said original Power of Attorney and the Resolution of the Board of Directors authorizing its execution are still in full force and effect and have not been revoked or rescinded.

IN WITNESS WHEREOF I have subscribed this Certificate as an officer of said Glens Falls Insurance Company

this 4/8/63

C. S. Willmott
Vice President

State of Minnesota,

IN PROBATE COURT

County of Stearns

IN THE MATTER OF THE ESTATE OF

BOND

Jacob Eberhard Goering, a/k/a
Jacob J. Goering

Decedent

Know All Men by These Presents, That we Jacob J. Goering, Jr.,

as principal,

and Glens Falls Insurance Company

a corporation organized under the laws of the State of New York
and holding the certificate of the Insurance Commissioner of the State of Minnesota showing that it is authorized to contract
as surety upon bonds in said State of Minnesota, as surety, are held and firmly bound unto

Hon. John Lang

as Judge of Probate of the County of

Stearns

Minnesota, in the sum of Five Hundred (\$500.00)

Dollars, lawful money of the United States, to be paid to said Judge of Probate, or his successor in office; for which payment well and truly to be made, we bind ourselves and each of our heirs, executors, administrators, successors, and assigns, firmly by these presents.

The Condition of This Obligation is Such, That if the above bounden

Jacob J. Goering, Jr.,

who has been appointed repre-

sentative of the estate of the above named Jacob Eberhard Goering, a/k/a Jacob J. Goering shall well and
faithfully discharge all the duties of his trust as representative of said estate according to law, then this obli-
gation shall be void; otherwise it shall remain in full force and virtue.In Witness Whereof, Said principal has hereunto affixed his hand and seal;
and the said surety has caused these presents to be signed by its

and its corporate seal to be hereto attached by authority of its Board of Directors,

this 8th day of April, 1963.

Signed, Sealed and Delivered in Presence of

James H. Johnson
Alice RossX Jacob J. Goering, Jr. (Seal)
(Seal)

AS TO GLENS FALLS INS. CO.

GLENS FALLS INSURANCE COMPANY

By John A. Knapp
John A. Knapp, Attorney

ACKNOWLEDGMENT OF PRINCIPAL

State of Minnesota,

ss.

County of Stearns

On this 5th day of April, 1963, before me personally
appeared Jacob J. Goering, Jr., to me well known
to be the person who executed the foregoing bond as principal, and acknowledged
that he executed the same for the uses and purposes herein expressed as his free act and deed.

Notary Public,

JAMES H. JOHNSON, County, Minnesota.

My Commission Expires

, 19

Notary Public, Stearns County, Minn.
My Commission Expires Nov. 20, 1968

ACKNOWLEDGMENT OF SURETY

State of Minnesota,

ss.

County of Hennepin

On this 8th day of April, 1963, before me appeared

John A. Knapp, to me personally known, who being by me
duly sworn, did say that he is Attorneyof Glens Falls Insurance Company of Glens Falls, N.Y., a corporation; that the seal affixed
to the foregoing instrument is the corporate seal of said corporation, and that said instrument was executed in behalf of said
corporation by John A. Knapp, by authority of its Board of Directors; and the saidJohn A. Knapp
acknowledged said instrument to be the free act and deed of said corporation.

Notary Public,

ELLEN HUNDLING, County, Minnesota.

My Commission Expires

, 19

Notary Public, Hennepin County, Minn.
My Commission Expires June 13, 1969.

0052 2852

APPROVAL

I hereby approve the within bond and the surety thereon, this

April, 1963.

9th

day of

John Long
Probate Judge.

OATH OF REPRESENTATIVE

State of Minnesota,

County of Stearns

I, Jacob J. Goering, Jr.

do swear that I will faithfully and justly perform all the duties of the office and trust which I now assume as

Executor

of the Will

of the above named Jacob Eberhard Goering, a/k/a

Jacob J. Goering

to the best of my ability and according to law, so help me God.

x Jacob J. Goering, Jr.

Subscribed and sworn to before me this 5th

day of April, 1963

James H. Johnson
JAMES H. JOHNSON

Notary Public Notary Public, Stearns County, Minn., County, Minnesota.

My Commission Expires Nov. 20, 1966

My Commission Expires, 19

State of Minnesota,

County of Stearns

PROBATE COURT

In the Matter of the Estate of

Jacob Eberhard Goering, etc.,
Decedent.

Bond and Oath of Representative

(SURETY COMPANY FORM)

Filed the 9th day of
April, 1963, and said
bond recorded in Book of

Bonds, page of Probate
Records.

Rosemary G. Gundersen
Clerk/Judge of Probate.

No. B106*

0052 2853

State of Minnesota, }
County of Stearns } ss.

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Jacob Eberhard Goering, also known
as Jacob J. Goering,

Decedent.

Order Appointing Appraisers

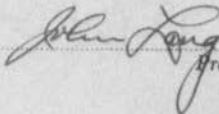
On all the files, records, and proceedings in said estate

It is ordered that Richard J. Quigley and
Tim Murphy

be and they are hereby appointed appraisers, to appraise upon oath the estate of the said decedent according to law.

Dated this 5th day of April, 1963.

(PROBATE COURT SEAL)


Probate Judge.

0052 2854

No. 19,576

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Jacob Eberhard Goering, etc.,
Decedent.

Order Appointing Appraisers

Filed April 5th, 19 63

Loselyn H. House
Probate ~~Judge~~ Clerk.

No. 557914*

00522855

State of Minnesota,

County of Stearns

IN PROBATE COURT

File No. 19,576

IN THE MATTER OF THE ESTATE OF

Jacob Eberhard Goering, a/k/a

Jacob J. Goering

Decedent

INVENTORY AND APPRAISAL

Date of Death February 14, 1963

OATH OF APPRAISERS

State of Minnesota,

County of Stearns

Timothy J. Murphy

ss.

I, Richard J. Quigley, and

do solemnly swear that I will honestly, faithfully and

impartially perform all the duties of the office and trust which I now assume as appraiser of the estate of

Jacob Eberhard Goering, a/k/a Jacob J. Goering, decedent to the best of my ability. So Help Me God.

Subscribed and sworn to before me this

24th day of April, 1963.

Notary Public, JAMES H. JOHNSON, County, Minn.

My commission expires December 20, 1966

(SEAL)

Richard J. Quigley

Richard J. Quigley

Timothy J. Murphy

Timothy J. Murphy

INVENTORY AND APPRAISAL

The undersigned representative of the estate of the above named decedent, represent and show to the court—

That the following is a true and correct inventory of all the property of the above named estate, both real and personal, which has come into his possession and of which he has knowledge after diligent search and inquiry concerning the same, classified as follows, to-wit:

CLASS I—Real Estate:

(a) The homestead of decedent, being in the County of Stearns, State of Minnesota, consisting of _____ acres in area described as follows, to-wit:

Lot numbered Three (3) in Block numbered Two (2), of Bell and Smith's Addition to St. Cloud, according to the plat and survey thereof on file and of record in the Office of the Register of Deeds in and for Stearns County.

Specify Encumbrances and Respective Amounts

Net Value Over Encumbrances

-0-

8,200.00

(b) All other real estate of decedent being in the County of _____, State of Minnesota, described as follows, to-wit:

None

\$8,200.00

8,200.00

FORWARDED

00522856

	Specify Encumbrances and Respective Amounts	Net Value Over Encumbrances
<i>Brought Forward</i>	\$	\$8,200.00
<i>Total Net Value of Real Estate</i>		\$8,200.00
CLASS II—Furniture and Household Goods:		
Miscellaneous household goods and appliances	\$ -0-	\$
<i>Total Value of Furniture and Household Goods</i>		\$ 500.00
CLASS III—Wearing Apparel		
None	\$	\$
<i>Total Value of Wearing Apparel</i>		\$ -0-
CLASS IV—Corporation Stock		
Knights of Columbus Home Association, Certificate # 361, one (1) share	\$ -0-	\$ 50.00
<i>Total Value of Stock</i>		\$ 50.00

CLASS V—Mortgages, Bonds, Notes and other Written Evidences of Debt: (Show Encumbrances, if any)

(Here list any written obligations of any kind due and owing decedent, with interest rate and maturity, also book and page of record of Mortgages)

Interest to Date
of Death

Principal

Appraised Value
of Principal
& Interest

None

Total Value of Mortgages, Bonds, Notes, etc.

\$ -0-

CLASS VI—All other Personal Property:

(Here list Cash, Book Accounts, Annuities, Farm Crops, Machinery, etc.)

Specify Encumbrances
and Respective Amounts

Net Value
Over Encumbrances

1954 Mercury sedan, 4-door

-0-

150.00

Cash

1,255.94

Total Value of All Other Personal Property

\$ 1,405.94

SUMMARY

The total value of all the real estate of decedent, as valued by the appraisers herein, is - - \$8,200.00

The total value of all the personal property of decedent, as valued by the appraisers herein, is - \$1,955.94

The total value of the entire estate of decedent, as valued by the appraisers herein, is - - \$10,155.94

Respectfully submitted,

Jacob J. Goering, Jr.
Jacob J. Goering, Jr.

Representative

NOTE: If estate is over \$10,000.00 or subject to Inheritance Tax, make this in triplicate and file in Probate Court.

VERIFICATION

State of Minnesota,
County of Stearns } ss.

Jacob J. Goering, Jr.

being duly sworn, on oath say s that he is the representative of the estate above specified; that he has read the foregoing inventory subscribed by him and know s the contents thereof and that the same is a true and correct inventory of all of the estate of the decedent that has come to his possession or knowledge.

Subscribed and sworn to before me this
24th day of April, A. D. 19 63
James H. Johnson
Notary Public, Stearns County, Minn.
My commission expires JAMES H. JOHNSON
Notary Public, Stearns County, Minn.
My Commission Expires Nov. 20, 1964

Jacob J. Goering, Jr.
Representative

CERTIFICATE OF APPRAISERS

State of Minnesota,
County of Stearns }

We, the undersigned appraisers, duly appointed by

the Probate Court of Stearns County, Minnesota, to appraise the estate of Jacob Eberhard Goering, a/k/a Jacob J. Goering Decedent, having first duly taken and subscribed the oath prescribed by law and hereto annexed, hereby certify and return, that we have carefully examined and considered the inventory of said estate delivered to us by the representative of said estate and the property therein described, and have faithfully and impartially and to the best of our knowledge and ability, appraised the said property, and set down opposite each item thereof in figures the value thereof in money, and have footed up by itself the amount and value of each class of said property, and of the whole of said estate.

Dated this 24th day of April, A. D. 19 63

Richard J. Wigley
Richard J. Wigley
Timothy J. Murphy
Appraisers

File No. 19,576

State of Minnesota,

County of Stearns

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Jacob Eberhard Goering, etc.,

Decedent

Inventory and Appraisal

Total Personal - - \$

Total Real Estate - - \$

Total Appraisal - - \$

Due service of the within inventory and appraisal is hereby admitted this day of 19

Deputy-Treasurer of County, Minnesota

Filed this 29th day of April, A. D. 19 63

Probate Judge-Clerk

Attorney

No. 3857

State of Minnesota,

County of

Stearns

IN PROBATE COURT

In the Matter of the Estate of

Jacob Eberhard Goering, a/k/a
Jacob J. Goering

Decedent.

PETITION FOR SETTING APART HOMESTEAD
AND PERSONAL PROPERTY

Your Petitioner

Bernice C. Goering

represent and state to the court:

FIRST—That your petitioner is the surviving spouse of decedent

SECOND—That said decedent left surviving him his spouse your petitioner (1)
(2)
(3)

THIRD—That said decedent, at the time of death, was the owner of a homestead which he occupied as such to the time of death; and which consists of tract or parcel of land lying in the County of , State of Minnesota, described as follows, to-wit:

FOURTH—That your petitioner hereby select the following described personal property of said decedent to be set apart and allowed to Bernice C. Goering, surviving spouse and petitioner herein, to-wit:

Household Furniture of said decedent of the description and appraised value following, to-wit:

Miscellaneous household goods and appliances	\$500.00
--	----------

All the wearing apparel of decedent and all

Other personal property of decedent of the description and appraised value following, to-wit:

1 share, Knights of Columbus Home Association, Certificate No. 361	50.00
1954 Mercury automobile	150.00
	\$200.00

Your petitioner, therefore pray that the homestead of said decedent described be, by the order of this court, set apart to

as the of said decedent; and that the personal property above selected be, by the order of this court, set apart and allowed to said Bernice C. Goering

as the surviving spouse of said decedent.

Bernice C. Goering
Bernice C. Goering

Petitioner

State of Minnesota,

County of Stearns

Bernice C. Goering

being duly sworn, on oath say s, that she is the person who made and signed the foregoing petition, that she has read the same and know the contents thereof, and that the same is true of her own knowledge, except as to those matters therein stated on information and belief, and as to those matters she believe s it to be true.

Subscribed and sworn to before me this

27th day of *June* 19 *63*
Bernice C. Goering
James A. Johnson
Notary Public.
Stearns Minnesota.
My Commission Expires Nov. 20, 1965

My commission expires

19

Note (1) Insert "Him his" or "Her her" or "Him no" or "Her no", as the case may be.

Note (2) In case there is a spouse, insert "your petitioner."

Note (3) In case decedent left no spouse, but left children, insert, "but left surviving children, whose names and ages are as follows, to-wit:" then follow with the names and ages, after which add "your petitioners", if they are of age; if not of age, add "who are minors and for whom your petitioner is guardian."

No. 19,576

IN PROBATE COURT,

County of Stearns

In the Matter of the Estate of

Jacob Eberhard Goering, aka
Jacob J. Goering
Decedent.

Petition for Setting Apart Home-
stead and Personal Property

Filed the 27th day of
June, A. D. 1963

Roselyn Hughes
Clerk of Probate.

No. 3508

State of Minnesota,

County of Stearns

IN PROBATE COURT

In the Matter of the Estate of
 Jacob Eberhard Goering, also known
 as Jacob J. Goering,
 Decedent.

Order Setting Apart Personal Property
 of Surviving Spouse

On reading and filing the petition Bernice C. Goering
surviving spouse of the above
 named decedent, praying for allowance of the personal property of said decedent therein described and selected
 to Bernice C. Goering, surviving spouse of said decedent,
 and upon due consideration of the same;

IT IS ORDERED, That the personal property selected by said
Bernice C. Goering surviving spouse of said
 decedent, and herein described, be, and the same hereby is set apart and allowed to the said
Bernice C. Goering surviving spouse
 of said decedent, to-wit:

First, Household furniture of said decedent of the descriptions and the appraised value following, to-wit:
Miscellaneous household goods and appliances - - - \$500.00

Second, All Wearing Apparel of said decedent of the appraised value of \$

Third, All other personal property of said decedent of the descriptions and the appraised value following,
 to-wit:

1 share, Knights of Columbus Home Association,

Certificate No. 361 - - - - - \$ 50.00

1954 Mercury automobile - - - - - 150.00

\$200.00

Dated at St. Cloud, Minnesota, this 27th day of June 1963

Judge of Probate.

No. 19,576

IN PROBATE COURT

County of Stearns

In the Matter of the Estate of

Jacob Eberhard Goering, etc.,
Decedent

Order Setting Apart Personal Property to Spouse

Filed this 27th day of
June 19 63

Recorded in Book _____ of Orders
on page _____ thereof.

Joseph R. Gushouse
Clerk of Probate.

1963 JUN 28 0052

STATE OF MINNESOTA
DEPARTMENT OF TAXATION
INHERITANCE AND GIFT TAX DIVISION
St. Paul 1, Minnesota

SUPPLEMENTAL
INHERITANCE TAX RETURN

State of Minnesota, }
County of Stearns }

Decedent Jacob Bernhard Scoring, a/k/a
Jacob J. Scoring
Date of Death February 14, 1961

The undersigned hereby returns information concerning the decedent and concerning all transfers of property by the decedent or by reason of his death which may be subject to inheritance tax as defined by Minnesota Statutes Chapter 291.

GENERAL INFORMATION

- (1) Decedent's residence at date of death 343 20th Avenue North, St. Cloud, Minnesota
Street City State
- (2) Place of death Fargo, North Dakota Birthdate 11/27/1898 Place of birth Minnesota
- (3) Business or occupation Engineer, Great Northern Railway
- (4) Married, single, separated, widowed or divorced at date of death Married
- (5) The name, relationship to decedent and birthdate of spouse, children, or issue of deceased children of decedent, is as follows: (Do not answer if information appears on petition for probate.)

NAME	RELATIONSHIP	DATE OF BIRTH

- (6) Did decedent have access to a safe deposit box or other place of safekeeping at the time of his death?
A. Name and address of bank or other depository
- (7) Did the undersigned person or persons filing return make diligent and careful search for property of every kind left by decedent and for information as to any transfer of a material portion of decedent's property during his lifetime without an adequate and full consideration in money or money's worth?
- (8) Will there be Minnesota probate proceedings?
- (9) Do any of the surviving joint tenants on Schedule I claim that they furnished adequate and full consideration or any portion thereof in money or money's worth toward purchase or acquisition of the joint property?
Was any of the property held by decedent and others as joint tenants acquired by them by gift or inheritance from a third person?
Give details of such claims on Schedule I or by separate affidavit.

INSTRUCTIONS

- STATUTES: The inheritance tax law appears in Minnesota Statutes, Chapter 291. Taxable transfers are defined in Minnesota Statutes 291.01. Filing an inheritance tax return is required by Minnesota Statutes 291.12.
- USE AND PROCEDURE: This return will be used in all estates to report all transfers from deceased persons to heirs or beneficiaries which are not included in the inventory in a Minnesota probate proceeding.
 - If there is a Minnesota probate proceeding (general administration, special administration, summary distribution, or petition for decree of descent), the return will be filed with probate court. If a tax may be due, or if a waiver of inheritance tax lien from the commissioner is needed, prepare the return in duplicate.
 - If there is no Minnesota probate proceeding, only an original return must be filed directly with the Department of Taxation, Inheritance and Gift Tax Division, St. Paul 1, Minn. DO NOT FILE IN DUPLICATE.
 - If it is claimed that decedent was not a resident of Minnesota, an Affidavit of Non-Residence (Form D, of T, EG 1019), furnished by the Commissioner of Taxation, must be filed with this return. In such case, this return will disclose the detail of transfers of property having situs in Minnesota, and the total value of transfers in each class of property having situs elsewhere.
- DETERMINATION OF TAX: The court will determine the tax upon property included in the probate proceeding. The department will determine the tax upon the transfers disclosed in the return.
- The representative of the estate or other person executing the return is obliged to report all transfers which may be subject to tax. Each schedule of the return is to be construed as a question which must be answered by describing the transfers or by stating that there were none of this class, if such is the case.
- Satisfaction or waiver of inheritance tax lien upon the transfer of joint tenancy property can be obtained from the Department of Taxation by use of the Affidavit of Survivorship, Joint Tenancy or Remainderman, D. of T. EG 1018, which may be purchased from a legal stationer. FILE IN DUPLICATE.
- If space in any schedule is insufficient, additional schedules in like form may be attached.
- The value of all properties transferred and reported herein is the full and fair market value on date of death.

COMMISSIONER OF TAXATION
Director, Inheritance and Gift Tax Division

0052 2864

SCHEDULE 1 — PROPERTY HELD IN JOINT TENANCY

All property of whatever kind, whether real estate, personal property, bank accounts, U. S. Savings Bonds, etc., in which the decedent held an interest at the time of his death as a joint tenant or as co-owner with right of survivorship, must be disclosed in this schedule.

Claims of consideration furnished by the survivor, or claims of creation of the joint tenancy by gift or inheritance must be stated in an affidavit giving verifiable details showing the source, nature, amount and

proportion of the survivor's contribution. Exhibits submitted to prove claim will be returned upon request. The homestead of decedent, if included in any of the schedules, must be identified before the exemption in favor of spouse or minor or dependent children can be allowed. Excess homestead area, if any, must be separately described and valued.

Please group all properties transferred to each surviving joint tenant.

Date of Transfer to Joint Tenancy	Description of Property (Legal description of Land; Street Address of City Realty; Acreage of Rural Land). Specify lease, if any. Homestead must be designated.	Surviving Joint Tenant (Give Name and Relationship to Decedent)	Amount's Full and True Value of Realty Or Unit Value of Securities (in Date of Death)	Gross Market Value of Whole Property
SAMPLE: 6-21-50	Lot 1, blk. 1, Lief's Add. to St. Paul, Ramsey Co., Minn., 6000 Montclair Rd., St. Paul, Homestead. Mortgage, \$1,000.00	Mary Doe, wife	\$3,800.00	\$12,500.00
7-5-57	100 shares General Motors Co., common \$100 par Certificate No. 1392816	John Doe, son	N. Y. S. E. 75%	\$7,500.00
	none			

Total (Col. 5.)

Less Liens (Col. 2.)

Net

00522865

SCHEDULE II — INSURANCE

Report all life and accident insurance proceeds payable on the death of the decedent to named beneficiaries. Do not include insurance payable to estate.

This schedule should not include contracts reportable on Schedule III.

[illegible]

SCHEDULE III — ANNUITIES, DEPOSITS, ETC.

Report all other types of contracts with insurance companies, or others, transferred or payable on decedent's death, including the following: annuities, pensions and retirement funds; supplemental contracts or deposits (which may be proceeds of insurance policies or annuities received from a prior decedent or matured endowment policies, etc.); and cash value of insurance policies on life of another.

which may have been assigned to this decedent. Where pension plans meet Sec. 401 (a) IRC 1954 requirements, so state. Show employee and employer contributions, cost, amount and method of payments to be made. Submit copies of Plans which do not meet said requirements.

Date of Contract	Description of Contract (Name of Company, No. and Type)	Amount Paid or Payable at Death or Value of Balance of Annuity	Beneficiary or Transferee Name, Address, and Relationship to Decedent
	none		

SCHEDULE IV — TRANSFERS BY THE DECEDENT

(If any transfer is considered not taxable, so designate. Otherwise designate whether transfer is taxable under A., B., or C.)

A. Transfers in contemplation of death:

Report transfers or gifts by decedent before his death, which are in the nature of a final disposition in anticipation of death. It is presumed that a transfer of a material portion of decedent's property within three years prior to death is made in contemplation of death.

Report gifts made by decedent during his lifetime which total more than \$3,000 to one donee in any calendar year.

B. Transfers intended to take effect in possession or enjoyment at or after death:

Report transfers of property by deed, trust or agreement in which the decedent had retained a life estate, or all or part of the income for life, or a power of revocation.

Report transfers in which the beneficiary's possession or enjoyment takes effect at or after decedent's death or in which the deed or instrument of title is delivered or recorded at or after decedent's death.

NOTE: Under both A. and B. copies of trust instruments must be attached to the return as exhibits. If it is claimed that any transfer is non-taxable, detailed verified statements of the claim must be submitted.

C. Powers of Appointment:

Report the property in respect to which the decedent held a power of appointment at any time. Attach a copy of the instrument granting the power of appointment to the decedent and a schedule of the assets subject to the power at date of death, together with the values of such assets.

Did the decedent exercise the power?

Attach a copy of the instrument exercising the power unless it is a will previously filed for probate. If the power had been relinquished by decedent, attach a copy of the instrument.

(LIST TRANSFERS ON NEXT PAGE)

SCHEDULE IV -- TRANSFERS BY THE DECEDENT (Continued)

(If any transfer is considered not taxable, so designate. Otherwise designate whether transfer is taxable under A., B. or C.)

Date of Transfer	Description of Property Transferred (Legal Description of land; Street Address of City Realty; Acreage of Rural Land). Specify Liens, if any.	Transferee and Relationship to Decedent	Amount's Full and True Value of Realty On Unit Value of Securities on Date of Death	Gross Fair Market Value
	NONE			
Total (Col. 5.) - - - - -				
Less Liens (Col. 2.) - - - - -				
Net - - - - -				

SCHEDULE V -- MISCELLANEOUS

Report the transfer of any property belonging to the decedent which has not been included in a Minnesota probate proceeding and has not been otherwise reported in Schedules I to IV of this return. (In the

event of no probate, this schedule may include automobiles, household goods, personal effects, U. S. Postal Savings, U. S. Savings Bonds and other tangible or intangible personal property, if any.)

Description of Property (Specify Liens, if any)	Transferee, Heir or Beneficiary Relationship to Decedent	Full and Fair Market Value on Date of Death	Net Value After Liens
NONE			

I, Jacob J. Goering, Jr.,
the execut[or]/administrat[or]/transferee, custodian or trustee of the estate of the above named decedent do hereby swear that I have carefully examined the foregoing return, including the separate sheets attached, if any, and that, to the best of my knowledge,

information and belief, herein is listed all of the property required by law to be included in said return; that all questions have been truly answered; that I have no knowledge of any transfers required to be included in this return except as stated; and that to the best of my knowledge, information and belief the values shown on the foregoing schedules are full and fair market values as of the date of the decedent's death.

Subscribed and sworn to before me this 26th
day of June, 1963
James H. Johnson
Notary Public, County of JAMES H. JOHNSON
My commission expires Notary Public, Stearns County, Minn.
My Commission Expires Nov. 20, 1968

(Signature) Jacob J. Goering, Jr.
(Address) 438 30th Ave. No.
St. Cloud, Minn.

File No. 19,576

State of Minnesota,

County of Stearns

Re: Estate of

Jacob Eberhard Goering, a/k/a

Jacob J. Goering

Decedent

INHERITANCE TAX RETURN
DEPARTMENT OF TAXATION

Filed

June 27th 1963

James H. Johnson
Clerk of Probate Court

Attorney James H. Johnson

Address St. Cloud, Minn.

SECURITY PRINTING COMPANY, ST. CLOUD, MINN.
No. 3859A

4452 2867

STATE OF MINNESOTA
DEPARTMENT OF TAXATION
INHERITANCE AND GIFT TAX DIVISION
St. Paul 1, Minnesota

State of Minnesota,

County of Stearns

INHERITANCE TAX RETURN

Decedent Jacob Eberhard Geering, a/k/a
Jacob J. Geering
Date of Death February 14, 1963

The undersigned hereby returns information concerning the decedent and concerning all transfers of property by the decedent or by reason of his death which may be subject to inheritance tax as defined by Minnesota Statutes Chapter 291.

GENERAL INFORMATION

- (1) Decedent's residence at date of death 343-20th Ave. N. St. Cloud Minnesota
Street City State
- (2) Place of death Fargo, N. D. Birthdate 11-27-96 Place of birth Minnesota
- (3) Business or occupation Engineer, Great Northern Railway Company
- (4) Married, single, separated, widowed or divorced at date of death Married
- (5) The name, relationship to decedent and birthdate of spouse, children, or issue of deceased children of decedent, is as follows: (Do not answer if information appears on petition for probate.)

NAME	RELATIONSHIP	DATE OF BIRTH
(See Petition for Probate of Will)		

- (6) Did decedent have access to a safe deposit box or other place of safekeeping at the time of his death? No
- A. Name and address of bank or other depository
- (7) Did the undersigned person or persons filing return make diligent and careful search for property of every kind left by decedent and for information as to any transfer of a material portion of decedent's property during his lifetime without an adequate and full consideration in money or money's worth? Yes
- (8) Will there be Minnesota probate proceedings? Yes
- (9) Do any of the surviving joint tenants on Schedule I claim that they furnished adequate and full consideration or any portion thereof in money or money's worth toward purchase or acquisition of the joint property? No
Was any of the property held by decedent and others as joint tenants acquired by them by gift or inheritance from a third person? No
Give details of such claims on Schedule I or by separate affidavit.

INSTRUCTIONS

1. **STATUTES:** The inheritance tax law appears in Minnesota Statutes, Chapter 291. Taxable transfers are defined in Minnesota Statutes 291.01. Filing an inheritance tax return is required by Minnesota Statutes 291.12.
2. **USE AND PROCEDURE:** This return will be used in all estates to report all transfers from deceased persons to heirs or beneficiaries which are not included in the inventory in a Minnesota probate proceeding.
 - A. If there is a Minnesota probate proceeding (general administration, special administration, summary distribution, or petition for decree of descent), the return will be filed with probate court. If a tax may be due, or if a waiver of inheritance tax lien from the commissioner is needed, prepare the return in duplicate.
 - B. If there is no Minnesota probate proceeding, only an original return must be filed directly with the Department of Taxation, Inheritance and Gift Tax Division, St. Paul 1, Minn. **DO NOT FILE IN DUPLICATE.**
 - C. If it is claimed that decedent was not a resident of Minnesota, an Affidavit of Non-Residence (Form D. of T. EG 1819), furnished by the Commissioner of Taxation, must be filed with this return. In such case, this return will disclose the detail of transfers of property having situs in Minnesota, and the total value of transfers in each class of property having situs elsewhere.
3. **DETERMINATION OF TAX:** The court will determine the tax upon property included in the probate proceeding. The department will determine the tax upon the transfers disclosed in the return.
4. The representative of the estate or other person executing the return is obliged to report all transfers which may be subject to tax. Each schedule of the return is to be construed as a question which must be answered by describing the transfers or by stating that there were none of this class, if such is the case.
5. Satisfaction or waiver of inheritance tax lien upon the transfer of joint tenancy property can be obtained from the Department of Taxation by use of the Affidavit of Survivorship, Joint Tenancy or Remainderman, D. of T. EG 1018, which may be purchased from a legal stationer. **FILE IN DUPLICATE.**
6. If space in any schedule is insufficient, additional schedules in like form may be attached.
7. The value of all properties transferred and reported herein is the full and fair market value on date of death.

COMMISSIONER OF TAXATION
Director, Inheritance and Gift Tax Division

0052 2868

SCHEDULE 1—PROPERTY HELD IN JOINT TENANCY

All property of whatever kind, whether real estate, personal property, bank accounts, U. S. Savings Bonds, etc., in which the decedent held an interest at the time of his death as a joint tenant or as co-owner with right of survivorship, must be disclosed in this schedule.

Claims of consideration furnished by the survivor, or claims of creation of the joint tenancy by gift or inheritance must be stated in an affidavit giving verifiable details showing the source, nature, amount and

proportion of the survivor's contribution. Exhibits submitted to prove claim will be returned upon request. The homestead of decedent, if included in any of the schedules, must be identified before the exemption in favor of spouse or minor or dependent children can be allowed. Excess homestead area, if any, must be separately described and valued.

Please group all properties transferred to each surviving joint tenant.

Date of Transfer to Joint Tenancy	Description of Property (Legal description of Land; Street Address of City Realty; Acreage of Rural Land). Specify Lien, if any. Homestead must be designated.	Surviving Joint Tenant (Give Name and Relationship to Decedent)	Appraiser's Fair and True Value of Realty Or Cash Value of Securities (On Date of Death)	Gross Market Value of Whole Property
SAMPLE: 6-21-50	Lot 1, blk. 1, Lief's Add. to St. Paul, Ramsey Co., Minn., 6000 Montclair Rd., St. Paul. Homestead. Mortgage, \$1,000.00	Mary Doe, wife	\$3,800.00	\$12,500.00
7-5-57	100 shares General Motors Co., common \$100 par Certificate No. 1392816	John Doe, son	N. Y. S. E. 751-4	\$7,550.00
5-15-62	Sav. Acct., Twin City Fed.	Bernice Goering, wife		
5-19-62	Sav. & Loan, Npls., Minn.			\$5,049.74
	Sav. & Loan, St. Cloud, Minn.	"		10,932.95
3-16-62	Sav. Cert. 3828, Zapp Natl. Bank, St. Cloud, Minn.	"		1,620.27
1-29-63	Sav. Cert. 1949, 1st. Am. Natl. Bank, St. Cloud	"		5,303.00
1-15-60	Sav. Acct., 1st. Am. Natl. Bank, St. Cloud, Minn.	"		5,000.25
Unknown	Checking Acct., 1st. Am. Natl. Bank, St. Cloud	"		165.95
<u>U.S. SAVINGS BONDS</u>				
6-44	Q426 663 092E	"	\$25.00	32.54
6-44	Q412 430 277E	"	25.00	32.54
7-44	Q413 333 918E	"	25.00	32.54
8-44	Q450 862 469E	"	25.00	32.54
9-44	Q460 025 036E	"	25.00	32.54
10-44	Q489 355 387E	"	25.00	31.93
11-44	Q505 729 491E	"	25.00	31.93
12-44	Q540 281 694E	"	25.00	32.00
1-45	Q541 615 918E	"	25.00	32.00
2-45	Q558 893 912E	"	25.00	32.00
4-45	Q595 667 113E	"	25.00	31.46
5-45	Q614 983 257E	"	25.00	31.46
5-45	Q614 983 256E	"	25.00	31.46
6-45	Q670 032 778E	"	25.00	31.52
7-45	Q670 149 103E	"	25.00	31.52
8-45	Q699 821 185E	"	25.00	31.52
9-45	Q709 094 236E	"	25.00	31.52
10-45	Q709 334 653E	"	25.00	30.98
11-45	Q714 295 588E	"	25.00	30.98
12-45	Q714 503 512E	"	25.00	31.04
1-46	Q716 779 462E	"	25.00	31.04
2-46	Q722 452 240E	"	25.00	31.04
3-46	Q722 523 345E	"	25.00	31.04
4-46	Q722 639 314E	"	25.00	30.51
5-46	Q733 003 623E	"	25.00	30.51
6-46	Q733 037 941E	"	25.00	30.57
7-46	Q733 360 747E	"	25.00	30.57
10-49	C151 687 437E	"	100.00	111.24
10-49	C151 687 441E	"	100.00	111.24
10-49	C151 687 438E	"	100.00	111.24
10-49	C151 687 440E	"	100.00	111.24
1-55	Q117 905 1254E	"	25.00	23.66
7-53	D195 519H	"	500.00	500.00
7-53	D195 520H	"	500.00	500.00
7-53	D195 521H	"	500.00	500.00
6-55	D693 416H	"	500.00	500.00
6-55	D693 417H	"	500.00	500.00
8-16-56	Lot 10, Blk. 2, St. John's Little Canada Heights Addn., Ramsey Co., Minn.	"	225.00	2,000.00
11-44	Q510 004 128E	"	25.00	31.93
Total (Col. 5.)				\$33,924.01
Less Liens (Col. 2.)				-0-
Net				\$33,924.01

SCHEDULE II — INSURANCE

Report all life and accident insurance proceeds payable on the death of the decedent to named beneficiaries. Do not include insurance payable to estate.

This schedule should not include contracts reportable on Schedule III.

Date Taken Out	Description of Policy (Name of Company, No. of Policy)	Amount Paid or Payable at Death (Show Post Mortem Dividends Separately)	Beneficiary and Relationship to Decedent	If Contract Issued Prior to 4-25-49, did Decedent on 4-25-49 have right to:	
				1. Change Beneficiary?	2. Cash Surrender Value?
4-21-60	Employers Mutual Benefit Association, Policy No. 202003 <u>*SEE BELOW</u>	\$3,000.00	Bernice Geering, wife		
2-11-58	Metropolitan Life Ins. Co., Group Policy No. 13580-G, Serial No. 23395	1,000.00	Bernice C. Geering, wife		
<p>* Under this policy, beneficiary received \$1,000.00 lump sum; \$2,000.00 to be paid at rate of \$200.00 per month for a ten (10) month period, commencing March 31, 1963.</p>					

SCHEDULE III — ANNUITIES, DEPOSITS, ETC.

Report all other types of contracts with insurance companies, or others, transferred or payable on decedent's death, including the following: annuities, pensions and retirement funds; supplemental contracts or deposits (which may be proceeds of insurance policies or annuities received from a prior decedent or matured endowment policies, etc.); and cash value of insurance policies on life of another

which may have been assigned to this decedent. Where pension plans meet Sec. 401 (a) IRC 1954 requirements, so state. Show employee and employer contributions, cost, amount and method of payments to be made. Submit copies of Plans which do not meet said requirements.

Date of Contract	Description of Contract (Name of Company, No. and Type)	Amount Paid or Payable at Death or Value of Balance of Annuity	Beneficiary or Transferee Name, Address, and Relationship to Decedent
	NONE		

SCHEDULE IV — TRANSFERS BY THE DECEDENT

(If any transfer is considered not taxable, so designate. Otherwise designate whether transfer is taxable under A., B. or C.)

A. Transfers in contemplation of death:

Report transfers or gifts by decedent before his death, which are in the nature of a final disposition in anticipation of death. It is presumed that a transfer of a material portion of decedent's property within three years prior to death is made in contemplation of death.

Report gifts made by decedent during his lifetime which total more than \$3,000 to one donee in any calendar year.

B. Transfers intended to take effect in possession or enjoyment at or after death:

Report transfers of property by deed, trust or agreement in which the decedent had retained a life estate, or all or part of the income for life, or a power of revocation.

Report transfers in which the beneficiary's possession or enjoyment takes effect at or after decedent's death or in which the deed or instrument of title is delivered or recorded at or after decedent's death.

NOTE: Under both A. and B. copies of trust instruments must be attached to the return as exhibits. If it is claimed that any transfer is non-taxable, detailed verified statements of the claim must be submitted.

C. Powers of Appointment:

Report the property in respect to which the decedent held a power of appointment at any time. Attach a copy of the instrument granting the power of appointment to the decedent and a schedule of the assets subject to the power at date of death, together with the values of such assets.

Did the decedent exercise the power?

Attach a copy of the instrument exercising the power unless it is a will previously filed for probate. If the power had been relinquished by decedent, attach a copy of the instrument.

(LIST TRANSFERS ON NEXT PAGE)

SCHEDULE IV -- TRANSFERS BY THE DECEDENT (Continued)

(If any transfer is considered not taxable, so designate. Otherwise designate whether transfer is taxable under A., B. or C.)

Date of Transfer	Description of Property Transferred (Legal Description of land; Street Address of City Realty; Acreage of Rural Land). Specify Liens, if any.	Transferee and Relationship to Decedent	Assessor's Full and True Value of Realty or Full Value of Securities on Date of Death	Gross Fair Market Value
	NONE			
Total (Col. 5.) - - - - -				
Less Liens (Col. 2.) - - - - -				
Net - - - - -				

SCHEDULE V -- MISCELLANEOUS

Report the transfer of any property belonging to the decedent which has not been included in a Minnesota probate proceeding and has not been otherwise reported in Schedules I to IV of this return. (In the

event of no probate, this schedule may include automobiles, household goods, personal effects, U. S. Postal Savings, U. S. Savings Bonds and other tangible or intangible personal property, if any.)

Description of Property (Specify Liens, if any)	Transferee, Heir or Beneficiary Relationship to Decedent	Full and Fair Market Value on Date of Death	Net Value After Liens
NONE			

I, Jacob J. Goering, Jr.

the execut. ~~OR~~ XXXXXXX /transferee, custodian or trustee of the estate of the above named decedent do hereby swear that I have carefully examined the foregoing return, including the separate sheets attached, if any, and that, to the best of my knowledge,

information and belief, herein is listed all of the property required by law to be included in said return; that all questions have been truly answered; that I have no knowledge of any transfers required to be included in this return except as stated; and that to the best of my knowledge, information and belief the values shown on the foregoing schedules are full and fair market values as of the date of the decedent's death.

Subscribed and sworn to before me this 24th day of April, 19 63

(Signature) Jacob J. Goering, Jr.

James H. Johnson
Notary Public, County of Stearns

(Address) 438-30th Ave. N.

My commission expires Notary Public, Stearns County, Minn.
My Commission Expires Nov. 20, 1968

St. Cloud, Minnesota

File No. 19,576

State of Minnesota,

County of Stearns

Re: Estate of

Jacob Eberhard Goering, etc.,
Decedent

**INHERITANCE TAX RETURN
DEPARTMENT OF TAXATION**

Filed April 29th, 1963

Robert J. Johnson
Clerk of Probate Court

Attorney

Address

REBERT PRINTING COMPANY, ST. CLOUD, MINN.
No. 18524

0052 2871

State of Minnesota,
COUNTY OF StearnsJUL 18 1963
JUL 18 1963

PROBATE COURT

FILE NO 19,576

IN THE MATTER OF THE ESTATE OF
Jacob Eberhard Goering, also known
as Jacob J. Goering, DecedentInheritance Tax Record and
Order Determining TaxFrom the files, records and proceedings herein the court finds that decedent died February 14th,
19 63, a resident of St. Cloud, Minnesota Stearns county, Minnesota, leaving an estate of the following value:

Estimated in Petition	Appraised Value	Qualified Property, Increased Value	Final Inheritance Tax Value
Real Estate \$ 9,000.00	\$8,200.00		\$8200.00
Personal Estate 750.00	1,955.94	\$128.89	2084.83
TOTAL \$ 9,750.00	\$10,155.94		\$10,284.83

That the deductible expenses of administration, funeral and last illness, maintenance and allowances, taxes and claims paid are as follows:

Maintenance of family - - - -	\$ -
Statutory allowances - - - -	700.00
Appraiser's fees - - - -	20.00
Publication of orders - - - -	18.00
Compensation of representative - -	50.00
Expenses of representative - - - -	-
Attorney's fees - - - -	817.40
Expenses of attorney - - - -	-
Certified copies - - - -	4.00
Recording fees - - - -	2.00
Bond premiums - - - -	10.00
Misc. expenses of administration - -	-
Funeral expenses - - - -	950.57
Expenses of last illness - - - -	-

Taxes, if Ben at death:

Personal property - - - -	\$ -
Minnesota Real Estate - - - -	-

Income taxes accrued to death:

Federal - - - -	-
State - - - -	-

Federal estate tax - - - -	-
Claims allowed and paid - - - -	-

Homestead to spouse of <u>decedent</u> - - - -	8200.00
--	---------

TOTAL DEDUCTIONS

ALLOWED FOR INHERITANCE TAX - - - -	10,771.97
-------------------------------------	-----------

NET ESTATE FOR INHERITANCE TAX COMPUTATION - - - -	\$ -
--	------

(Deficit..... \$487.14)

That the transfers to legatees, devisees, or heirs of the decedent hereinafter specified, will be subject to inheritance tax in the following amounts:

Name of Legatee, Devisee, or Heir at Law	Relationship to Decedent	Value of Legacy, Devise, or Distributive Share	Exemption	Inheritance TAX
Bernice C. Goering	spouse	none	\$30,000.00	none
TOTALS		none	X X X X	none

0052 2872

ORDER DETERMINING
INHERITANCE TAX

STATE OF MINNESOTA
DEPARTMENT OF TAXATION
INHERITANCE AND GIFT TAX DIVISION
ST. PAUL 1

MAKE PAYMENT TO
COUNTY TREASURER
DESIGNATED
BELOW

IN THE MATTER OF THE ESTATE OF

Jacob Eberhard Goering
#154594

Deceased.

Pay Tax to County Treasurer

The above entitled matter having come before the Commissioner of Taxation for the assessment of the inheritance tax and upon examination of all the files, records and proceedings herein, the Commissioner of Taxation finds:

1. That the above named decedent died February 14, 1963, a resident of Stearns County, State of Minnesota.

2. That in addition to the estate of decedent subject to probate, gifts in contemplation of death, or transfers to take effect at death; joint tenancy or joint survivorship property; life insurance or annuities; or property subject to a power of appointment are subject to inheritance tax in the amounts determined herein:

Transferee, relationship and type of transfer	Value	Amount of Tax
---	-------	---------------

Bernice G. Goering, wife:

Nothing from estate

Schedule I, Joint tenancy property 33,924.01

Less deficit in probate 487.14

Schedule II, Insurance

Less exemption

33,436.87
<u>4,086.06</u>
37,522.93
<u>30,000.00</u>
7,522.93

Tax \$150.46

NOW, THEREFORE, IT IS HEREBY DETERMINED AND ORDERED, that the State of Minnesota have and receive from each of the persons above named, as an inheritance tax upon the transfers to him, the amount of tax set opposite his name, together with interest thereon legally due at the rate of 6% per annum from and after

August 14, 1964

until paid; that the said tax be paid to the Treasurer of

Stearns

County.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of the Department of Taxation, at its office in St. Paul, Minnesota August 12, 1963

APPROVED:

ROLLAND F. HATFIELD
Commissioner of Taxation

Commissioner of Taxation

By

Deputy Commissioner of Taxation

By
LOUIS PLUTZER, Director
Inheritance and Gift Tax Division

(SEAL) APH:60

0052 2874

19,576

STATE OF MINNESOTA
DEPARTMENT OF TAXATION
INHERITANCE AND GIFT TAX
DIVISION

In the Matter of the Estate of

Jacob E. Goering, etc.,
Deceased.

ORDER AND NOTICE OF
ORDER DETERMINING
INHERITANCE TAX

Amount of Tax - \$ 15,446

Filed August 13th, 1963

B. Edgar Hoffmann
Clerk of Probate

STATE OF MINNESOTA
DEPARTMENT OF TAXATION
INHERITANCE AND GIFT TAX DIVISION

NOTICE OF ORDER DETERMINING
INHERITANCE TAX

In the Matter of the Estate of

Jacob Eberhard Goering
Deceased.

To the Treasurer of Stearns County, and all persons interested in the above named estate:

Please take notice that the Commissioner of Taxation has this day, pursuant to the laws of the State of Minnesota, determined and assessed an inheritance tax upon the transfers of the estate of the above named decedent to the heirs or transferees in the amounts set forth in the attached order.

Dated August 12, 1963

ROLLAND F. HATFIELD
Commissioner of Taxation.

By
LOUIS PLUTZER, Director
Inheritance and Gift Tax Division.

Due service of the above notice and order by copy is hereby admitted this _____ day of _____, 19____

Taxpayer, his attorney or other agent.

Due service of the above notice and order by copy is hereby admitted this _____ day of _____, 19____

_____, Treasurer.
_____, County, Minnesota

EXPLANATION OF PROCEDURE

1. The original order and notice of order assessing inheritance tax are on file in the Department of Taxation. One copy of the order and notice or order is sent directly to probate court. Three copies of the order and notice are sent to the taxpayer, the representative of the estate, or their attorney.
2. The taxpayer, the representative or their attorney will retain one copy and sign the admission of service on another. He will deliver one copy to the county treasurer and obtain the treasurer's admission of service. The copy with admissions of service will be returned to the Department of Taxation, Inheritance and Gift Tax Division, Centennial Office Building, St. Paul 1, Minnesota.
3. Pay the tax assessed together with interest, if any, to the treasurer of the county of probate proceedings as directed by the order.

0052 2875

STATE OF MINNESOTA
DEPARTMENT OF TAXATION
Inheritance and Gift Tax Division
CENTENNIAL OFFICE BUILDING
ST. PAUL 1, MINNESOTA

NOTICE TO COUNTY TREASURER OF INTENDED TRANSFER
OF SECURITIES, ASSETS OR FUNDS ON DEPOSIT

To the Treasurer of

Ramsey
Minnesota

County,

Re Estate of

Mr. Jacob J. Goering

Deceased (State Given Name of Married Women)

943 20th Ave. So., St. Cloud, Minn.

Residence

Date of death Feb. 14, 1963

Pursuant to Minnesota Statutes, Section 291.20, the undersigned notifies you that at its place of business on

June 17, 1963

Date

it intends to transfer to Mrs. Bernice G. Goering whose address isSame

and who according to our information and belief is related to

the above decedent as Wife, securities, assets or funds on deposit in which the decedent and others appeared to hold an interest as joint tenants or trustee-beneficiary. It appears from our records that the names and addresses of other joint tenants and of other beneficiaries for whom decedent held securities, assets or funds on deposit as trustee are as follows:

Description of assets, securities or funds	Account or Certificate Number	Description of ownership (Joint tenancy, trusteeship, etc.)	Amount or Value at date of death

Savings Account

SP 80823

Mr. Jacob J. Goering and Mrs. Bernice \$5,999.26
C. Goering

Dated June 10, 1963

Twin City Federal Savings and Loan Assn.

Bank, corporation, association, person

By

Phyllis J. Clifford
6th and Robert Sts., St. Paul 1, Minn.

Address

CONSENT TO TRANSFER

Service of the above notice is hereby admitted and consent to transfer the property described therein is hereby given - effective at once - ~~effective ten days from date hereof~~

WILLIAM M. KILLEN, Treas. Ramsey Co.

Dated JUN 11 1963

County Treasurer

In the case of a non-resident decedent, the consent of the Commissioner of Taxation is also required as provided by Minnesota Statutes, Sec. 291.19, Subd. 2.

0052 2876

STATE OF MINNESOTA
DEPARTMENT OF TAXATION
Inheritance and Gift Tax Division
CENTENNIAL OFFICE BUILDING
ST. PAUL 1, MINNESOTA

NOTICE TO COUNTY TREASURER OF INTENDED TRANSFER
OF SECURITIES, ASSETS OR FUNDS ON DEPOSIT

To the Treasurer of

Re Estate of

County,
Minnesota

Decedent (State Given Name of Married Women)

Residence

Date of death

Pursuant to Minnesota Statutes, Section 291.20, the undersigned notifies you that at its place of business on

Date it intends to transfer to whose address is

and who according to our information and belief is related to

the above decedent as securities, assets or funds on deposit in which the decedent and others appeared to hold an interest as joint tenants or trustee-beneficiary. It appears from our records that the names and addresses of other joint tenants and of other beneficiaries for whom decedent held securities, assets or funds on deposit as trustee are as follows:

Description of assets, securities or funds	Account or Certificate Number	Description of ownership (joint tenancy, trusteeship, etc.)	Amount or Value at date of death
Saving bank	1420	Joint tenancy	1,000.00
Saving certificate	1440	Joint tenancy	5,000.00

Dated

Bank, corporation, association, person

By

Walter H. Felt

Address

CONSENT TO TRANSFER

Service of the above notice is hereby admitted and consent to transfer the property described therein is hereby given - effective at once - ~~effective ten days from date hereof~~

Dated 6/30/64

County Treasurer

In the case of a non-resident decedent, the consent of the Commissioner of Taxation is also required as provided by Minnesota Statutes, Sec. 291.19, Subd. 2.

0052 2877

818202500

INSTRUCTIONS

1. This form shall be used by all persons or organizations to disclose intended transfer of assets which they hold and in which decedent had an interest, including joint or trusted accounts or deposits, property held in storage or held as collateral, or under any other form of possessory right.

(Another form, Department of Taxation No. EG 1001, is used to disclose contents of safe deposit boxes to which decedent had access.)

2. Three completed copies of this form should accompany the original to the County Treasurer. One copy is to be returned to the depository with the Treasurer's Consent to Transfer. One copy is to be retained by the Treasurer. One copy is to be forwarded by the Treasurer to the Probate Court. The original is to be forwarded to Department of Taxation, Inheritance and Gift Tax Division, St. Paul 1, Minnesota.

3. The County Treasurer is not obligated to give immediate consent to the proposed transfer but may require the postponement of such transfer for ten days if he considers it advisable to secure the tax.

If the holders of assets fail to give notice of intended transfer, they shall be liable for payment of the inheritance tax thereon. See Minnesota Statutes, Sec. 291.20, Subd. 1.

Commissioner of Taxation

File No. 19,576

STATE OF MINNESOTA

County of _____

In the matter of the estate of

Jacob J. Goering Deceased

NOTICE TO COUNTY TREASURER OF INTENDED TRANSFER OF SECURITIES, ASSETS OR FUNDS ON DEPOSIT.

6/2/64

STATE OF MINNESOTA
DEPARTMENT OF TAXATION
Inheritance and Gift Tax Division
CENTENNIAL OFFICE BUILDING
ST. PAUL, MINNESOTA 55101

NOTICE TO COUNTY TREASURER OF INTENDED TRANSFER
OF SECURITIES, ASSETS OR FUNDS ON DEPOSIT

To the Treasurer of

Stearns County,
Minnesota

Re Estate of

Jacob J. Goering
Deceased (State Given Name of Married Women)
343 - 20th Ave. No., St. Cloud, Minnesota
Residence
Date of death February 13, 1962

Pursuant to Minnesota Statutes, Section 291.20, the undersigned notifies you that at its place of business on
January 29, 1971 it intends to transfer to Mrs. Bernice C. Goering whose address is
Date

343 - 20th Ave. No., St. Cloud, Minn and who according to our information and belief is related to
the above decedent as surviving spouse, securities, assets or funds on deposit in which the decedent
and others appeared to hold an interest as joint tenants or trustee-beneficiary. It appears from our records that
the names and addresses of other joint tenants and of other beneficiaries for whom decedent held securities,
assets or funds on deposit as trustee are as follows:

Description of assets, securities or funds	Account or Certificate Number	Description of ownership (joint tenancy, trusteeship, etc.)	Amount or Value at date of death
Savings Certificate	193	Joint tenancy	5,303.00

Dated January 29, 1971First American National Bank

Bank, corporation, association, person

By

Marion H. Taha1100 St. Germain, St. Cloud, Minnesota

Address

CONSENT TO TRANSFER

Service of the above notice is hereby admitted and consent to transfer the property described therein is
hereby given - effective at once - ~~effective ten days from date hereof~~

Dated FEB 3 1971

Leo N. Martin
County Treasurer

In the case of a non-resident decedent, the consent of the Commissioner of Taxation is not required in accordance with
Minnesota Statutes, Sec. 291.19, Subd. 5. (Session Laws 1963, Chapter 108)

005202879

INSTRUCTIONS

1. This form shall be used by all persons or organizations to disclose intended transfer of assets which they hold and in which decedent had an interest, including joint or tenanted accounts or deposits, property held in storage or held as collateral, or under any other form of possessory right.

(Another form, Department of Taxation No. EG 1001, is used to disclose contents of safe deposit boxes to which decedent had access.)

2. Three completed copies of this form should accompany the original to the County Treasurer. One copy is to be returned to the depository with the Treasurer's Consent to Transfer. One copy is to be retained by the Treasurer. One copy is to be forwarded by the Treasurer to the Probate Court. The original is to be forwarded to Department of Taxation, Inheritance and Gift Tax Division, St. Paul, Minnesota 55101.

3. The County Treasurer is not obligated to give immediate consent to the proposed transfer but may require the postponement of such transfer for ten days if he considers it advisable to secure the tax.

If the holders of assets fail to give notice of intended transfer, they shall be liable for payment of the inheritance tax thereon. See Minnesota Statutes, Sec. 291.20, Subd. 1.

Commissioner of Taxation

File No. _____

STATE OF MINNESOTA

County of Stearns

In the matter of the estate of

Jacob J. Garring, Deceased

NOTICE TO COUNTY TREASURER OF INTENDED TRANSFER OF SECURITIES, ASSETS OR FUNDS ON DEPOSIT.

2-3-71

19,576

State of Minnesota, } ss.
County of Stearns }

IN PROBATE COURT.

In the Matter of the Estate of
Jacob Eberhard Goering, also known
as Jacob J. Goering,
Decedent.

ORDER ALLOWING FINAL ACCOUNT.

The above entitled matter came on to be heard on the 9th day of August 1963, upon the petition of the representative of the above named estate praying for the allowance of his final account and for distribution of the residue of said estate.

The said representative appeared in person and by Attorney, James H. Johnson, and no one appeared in opposition thereto.

The Court after due consideration of said petition, the evidence adduced in support thereof, and the files and records in said matter, finds the following facts:

First—That due notice of the said hearing of said petition has been given as required by law by the publication of the citation of this Court, for said hearing, dated the 16th day of July 1963, in the St. Cloud Daily Times. Proof of publication of said notice of hearing and affidavit of service by mail having been filed in this Court.

Second—That the said final account set forth in said petition has been examined, adjusted and settled by the Court, and as so adjusted and settled, is hereby found to be correct; a summary statement of which account is as follows, to-wit:

RECEIPTS

Personal estate as described in the inventory	- - - - -	\$ 1,955.94
Personal estate omitted from the inventory	- - - - -	\$
Gain by sales above appraised value	- - - - -	\$
Cash from sales of real estate	- - - - -	\$
Cash from rent of real estate	- - - - -	\$
Cash from interest and profits	- - - - -	\$
Cash from other sources. Tax refund	- - - - -	\$ 128.89
Advanced by spouse	- - - - -	\$ 950.57
	- - - - -	\$
Total receipts from all sources	- - - - -	\$ 3,035.40

DISBURSEMENTS AND CREDITS

Estate selected for surviving spouse	- - - - -	\$ 700.00
Maintenance of family of decedent	- - - - -	\$
Expenses of administration	- - - - -	\$ 927.40
Expenses of last sickness	- - - - -	\$
Funeral expenses	- - - - -	\$ 1,408.00
Taxes	- - - - -	\$
Claims of creditors of decedent	- - - - -	\$
Legacies	- - - - -	\$
	- - - - -	\$
	- - - - -	\$
Residue on hand for distribution	- - - - -	\$
Total credits	- - - - -	\$ 3,035.40

Third—That all taxes, including personal property taxes, assessed against said estate, have been paid so far as there were funds of said estate to pay the same.

Fourth—As a conclusion from the foregoing facts, IT IS HEREBY ORDERED, that said account, as adjusted by the court, be, and the same hereby is, settled and allowed as and for the final account of said representative of said estate.

Dated August 9th, 1963.

By the Court,

John Long
Probate Judge

No. 12,576

State of Minnesota,

County of Stearns

PROBATE COURT.

In the Matter of the Estate of

Jacob Eberhard Goering, etc.
Decedent

Order Allowing Final Account.

Filed this 9th day of
August, 1963, and
recorded in Book No. of Orders,
on Page

Reedley H. Johnson
Clerk-Judge of Probate.

No. 11008

00522882

State of Minnesota, }
 County of Stearns } ss.

IN PROBATE COURT

File No. 19,576

IN THE MATTER OF THE ESTATE OF

Jacob Eberhard Goering, also known as }
 Jacob J. Goering, } Decedent.

Final Decree of Distribution

The above entitled matter came on to be heard on the 9th day of August, 1963, upon the petition of the representative of said estate for the distribution of the residue of said estate to the persons thereunto entitled.

The representative of said estate appeared in person and by attorney, James H. Johnson,

and no one appeared in opposition thereto.

And the court having considered the evidence produced at said hearing, the arguments of counsel, and the files and records in said matter, finds the following facts:

FIRST—That notice of said hearing has been duly given and served as required by law and the order of this court for said hearing.

SECOND—That the said estate has been in all respects fully administered, and the expenses of the administration thereof and of the last sickness and burial of said decedent, and all claims allowed against said estate have been fully paid,

and that said representative has filed his final account herein which has been settled and allowed by the Court. That all inheritance taxes determined by the Court to be due the State of Minnesota have been paid.

THIRD—That said decedent died testate on the 14th day of February, 1963, and at the time of his death decedent was a resident of the County of Stearns and State of Minnesota.

FOURTH—That the residue of the estate of said decedent for distribution consists of the following property, to-wit:

(A) Personal property of the value of \$.....comprising of the following items:

None

(B) Real property described as follows: The homestead of decedent situate in the County of _____
Stearns, State of Minnesota, described as follows, to-wit:

Lot numbered Three (3), in Block numbered Two (2), of Bell and Smith's Addition to St. Cloud, according to the plat and survey thereof on file and of record in the office of the Register of Deeds in and for Stearns County, Minnesota.

(C) Other tract..... of land lying and being in the County of _____,
State of Minnesota, described as follows, to-wit:

None

FIFTH—That the following named persons of the person is the sole devisee

..... of said decedent, and for all of the persons entitled to the residue of said estate of said decedent, to-wit:

Bernice C. Goering, surviving spouse of decedent.

NOW, THEREFORE, On motion of James H. Johnson, Attorney for the

representative of said estate, and by virtue of the power and authority vested in this court by law, IT IS HEREBY ORDERED, ADJUDGED AND DECREED, and the said court does hereby ORDER, ADJUDGE AND DECREE, that all and singular the above described PERSONAL PROPERTY be, and the same hereby is, assigned to and vested in the above named persons, in the following proportions and estates, to-wit:

None for distribution.

And that the title to the above described real estate

has passed to and is hereby assigned to and vested in the above named persons in the following proportions and estates, to-wit:

All thereof to the said Bernice C. Goering, surviving spouse, in fee simple.

TO HAVE AND TO HOLD THE SAME, together with all the hereditaments and appurtenances thereunto belonging or in anywise appertaining, to the said above named person her heirs and assigns; without prejudice, however, to any lawful conveyance of said property or any part thereof by said persons, or any of them, heretofore made.

Dated at St. Cloud, Minnesota, this 9th day of September, 1963

PROBATE
COURT
SEAL

John Long
Probate Judge.

State of Minnesota,

ss.

PROBATE COURT

County of _____

I, _____ of the Probate Court, within and for said County, and Custodian of the Seal and Records of said Court, do hereby certify that I have compared the foregoing copy of Final Decree of Distribution with the original record thereof preserved in this office and have found the same to be a correct transcript of the whole thereof.

IN TESTIMONY WHEREOF, I have hereunto subscribed my name and affixed the Seal of said Court, at _____

in said County, this _____ day of _____, 19 _____

_____ of the Probate Court.

File No. 19,576
State of Minnesota,
County of Stearns
IN PROBATE COURT
IN THE MATTER OF THE ESTATE OF
Jacob Eberhard Goering, etc.,
Decedent.

Final Decree of Distribution

Office of Register of Deeds,

State of Minnesota,

County of _____

I hereby certify that the within Instrument was filed in this office for record on

the _____ day of _____, 19 _____, at _____ M.

and was duly recorded in Book _____

of _____, page _____

Register of Deeds.

Deputy.

By _____

Transfer entered this _____

day of _____, 19 _____

County Auditor.

Deputy.

By _____

Filed this 9th day of September,

1963, and recorded in Book 25

of Decrees, page 14.

1444 Clerk of Probate Court.

STATE OF MINNESOTA

COUNTY OF STEARNS

PROBATE COURT

FILE NO. 19,576

RE ESTATE OF

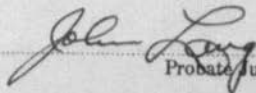
Jacob Eberhard Goering, aka
Jacob J. Goering, ~~Wife~~ Decedent.

ORDER DISCHARGING
REPRESENTATIVE - ~~GUARDIAN~~

Jacob J. Goering, Jr.,
the representative herein, having complied with all the orders and
decrees of the court and with the provisions of law and having fully discharged h^{is} trust,

IT IS ORDERED, that said representative ~~and his~~ and h^{is} sureties herein are hereby finally
discharged and that the representative's ~~guaranty~~ bond is hereby cancelled.

Dated September 9th, 19 63


Probate Judge.

(COURT SEAL)

0052 2887

FILE NO. 19,576

STATE OF MINNESOTA
COUNTY OF STEARNS
PROBATE COURT

RE ESTATE OF

Jacob Eberhard Goering, etc.,
~~Wife~~ Decedent.

ORDER DISCHARGING
REPRESENTATIVE ~~GUARDIAN~~

Filed this 9th day of September

19 , and Recorded in Book

on Page thereof.

Roselyn Hinchman
Clerk of Probate.

0052 2888

ORIGINAL

Countersigned at St. Paul, Minnesota

1963

this 9th day of August

Robert E. Goering
 Commissioner of Taxation

STATE OF MINNESOTA — DEPARTMENT OF TAXATION
 INHERITANCE TAX RECEIPT

2024

Estate of *Jacob E. Goering* *aug. 19th* 1963
 Received of *Jacob J. Goering*
 the sum of *the Hundred Fifty & 46/100*
 in payment of Inheritance Tax as provided by Minnesota Statutes, Chapter 291: *(Dollars)*

Tax *150.46*

Accrued Interest: from *Aug 12 1963* to *Aug 12 1963* *150.46*

Total amount of this receipt as above *150.46*

per order of the Probate Court or Commissioner of Taxation dated *Aug 12 1963*

County of *STEARNS* *Let N. Meinz*
 County Treasurer

MAIL ORIGINAL OF THIS RECEIPT TO COMMISSIONER OF TAXATION TO BE COUNTERSIGNED.
 THIS RECEIPT, WHEN COUNTERSIGNED, SHALL BE USED AS VOUCHER IN SETTLEMENT OF ACCOUNTS.

STATE OF MINNESOTA
 COUNTY OF STEARNS

PROBATE COURT

File No. *19,576*

Re Estate of

Jacob Eberhard Goering, also known as
Jacob J. Goering, Decedent.

IT IS ORDERED that the final account and petition for examination thereof and for distribution filed herein be heard on Friday, *August 9th,* 19 *63,* at 9 o'clock A. M. by this court in the Court House in St. Cloud, Minn.

(Seal)

Dated this *16th* day of *July, 1963* *1963/11*

James H. Johnson,

Attorney.

John L. Long
 Probate Judge

STATE OF MINNESOTA,
 COUNTY OF STEARNS

PROBATE COURT
 FILE NO. *19,576*

RE ESTATE OF

Jacob Eberhard Goering, also known as
Jacob J. Goering, Decedent.

IT IS ORDERED that the petition filed herein to admit to probate the last will of decedent be heard on Friday, *April 5th,* 19 *63,* at 9 o'clock A. M. by this court in the Court House in St. Cloud, Minn.

IT IS ORDERED that creditors of decedent file their claims in this court within four months from the date hereof and that said claims be heard on Friday, *July 12th* 19 *63,* at 9 o'clock A. M. by this court in the Court House in St. Cloud, Minn.

(SEAL)

Dated this *8th* day of *March* 19 *63*

Quigley, Quigley & Murphy,

Attorneys.

John L. Long
 Probate Judge.

00522889

NOTE: Make this order in duplicate.

FILE No. 19,576

STATE OF MINNESOTA
COUNTY OF STEARNS
PROBATE COURT

RE ESTATE OF

Jacob Eberhard Goering, etc.,
Decedent.

ORDER FOR HEARING PETITION
TO ADMIT WILL AND NOTICE
TO CREDITORS

Publish in Daily Times

Hearing Will April 5th, 1963

Hearing Claims July 12th, 1963

FILED THIS 8th DAY
OF March A.D. 1963

Barbara L. Hubhouse
CLERK OF PROBATE

NOTE: Make this order in duplicate.

File No. 19,576

STATE OF MINNESOTA
COUNTY OF STEARNS
PROBATE COURT

Re Estate of

Jacob Eberhard Goering, etc.,
Decedent.

Order for Examination of
Final Account

Publish in Daily Times

Hearing Aug. 9th, 1963, 1963

FILED THIS 16 DAY

OF July A.D. 1963

Barbara L. Hubhouse
CLERK OF PROBATE

AUG 20 1963
CLERK OF PROBATE

State of Minnesota, } ss.
County of Stearns

IN PROBATE COURT

In the Matter of the Estate of
Jacob Eberhard Goering, also known
as Jacob J. Goering,
Decedent

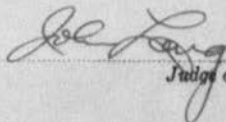
ORDER LIMITING TIME

Letters Testamentary of said estate
this day having been granted unto Jacob J. Goering, Jr.,
of said County, it is ordered that the said Jacob J. Goering, Jr.,
be, and he is hereby allowed twelve months from and after the date hereof, for the
settlement of said estate.

By the Court,

Dated April 9th, 1963

(Court Seal)


Judge of Probate

0052 2891

State of Minnesota,County of Stearns**PROBATE COURT**

In the Matter of the Estate of

Jacob Eberhard Goering, etc.,

Decedent.

**Order Limiting Time to
Settle Estate**

Filed this 9th day of

April, 19 63, and

recorded in book

of Orders at Page

Roselyn Kuehn
Clerk—Judge of Probate

State of Minnesota, }
County of Stearns } ss.

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF
Jacob Eberhard Goering,
aka, Jacob J. Goering,

Decedent.

State of Minnesota, }
County of Stearns } ss.

Helen Holt

stenographer for Executor

being duly sworn, on oath says; that he is the attorney for the
in the matter above entitled and has full knowledge of the facts herein set forth; that
on the 22nd day of July 1963, he mailed a true

copy of the printed Order hereto attached and made a part hereof by enclosing it in a sealed envelope and
deposited the same in the Post Office at the City of St. Cloud,
County and State aforesaid, postage prepaid, addressed to each of the following named persons at their respective addresses
stated below; and that they are all of the heirs at law of the above named decedent all of the legatees and devisees
named in the will of said decedent whose names and addresses he has been able to ascertain after due diligence, to-wit:

Names

Addresses

Names

Addresses

Bernice Goering 343 20th Avenue North, St. Cloud, Minnesota

Jacob J. Goering, Jr. 438 30th Avenue North, St. Cloud, Minnesota

Fred Goering 343 20th Avenue North, St. Cloud, Minnesota

Barbara Schneider 539 St. Clair, St. Paul 2, Minnesota

Rose Mary Lucas 2542 Morrison Avenue, St. Paul 17, Minnesota

David Goering 754 East Cook, St. Paul, Minnesota.

Subscribed and sworn to before me this 22nd

day of July, 1963.

James H. Johnson
Notary Public, Stearns County, Minn.

My commission expires 19

JAMES H. JOHNSON
Notary Public, Stearns County, Minn.
My Commission Expires Nov. 20, 1964

Helen Holt

0052 2893

State of Minnesota,

County of Stearns


PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Jacob eberhard Goering,

Aka Jacob J. Goering

Decedent.

AFFIDAVIT OF SERVICE
BY MAILOrder for hearing
on Final AccountFiled this 22nd day of
July, 19 63

 Clerk—Judge of Probate.

JAMES H. JOHNSON

COUNTY OF STEARNS

PROBATE COURT

File No. 18,576

RE ESTATE of Jacob eberhard Goering, also known as Jacob J. Goering, Decedent.

IT IS ORDERED that the final account and petition for examination thereof and for distribution filed herein be heard on Friday, August 9th, 1963, at 9 o'clock A. M. by this court in the Court House in St. Cloud, Minn.

Dated this 16th day of July, 1963.

(SEAL)

JOHN LANG

Probate Judge.

JAMES H. JOHNSON,

Attorney,

Publish: July 16, 25, August 1, 1963.

0052 2894

STATE OF MINNESOTA }
COUNTY OF STEARNS }

Wilfred F. Miller being duly sworn on oath says:

that he is, and during all times herein stated has been, the Bookkeeper of the Times Publishing Company, the publisher of the newspaper known as The St. Cloud Daily Times and has full knowledge of the facts hereinafter stated.

That for more than one year prior to the publication therein of the Order for Hearing on Final Account

hereinafter described said newspaper was printed and published in the City of St. Cloud, in the County of Stearns, State of Minnesota, daily except Sundays and holidays; that during all said time said newspaper has been printed in the English language from its known office of publication within the City of St. Cloud from which it purports to be issued as above stated and in newspaper format and in column and sheet form equivalent in space to at least 450 running inches of single column, two inches wider; has been issued daily except Sundays and holidays from a known office established in said place of publication and employing skilled workmen and the necessary material for preparing and printing the same; that the press work on that part of the newspaper devoted to local news of interest to the community it purports to serve has been done in its known office of publication; that during all said time in its makeup not less than twenty-five per cent of its news columns have been devoted to local news of interest to the community it purports to serve; that during all said time it has not wisely duplicated any other publication, and has not been entirely made up of patents, plate matter and advertisements; has been circulated in and near its said place of publication to the extent of at least two hundred and forty (240) copies regularly delivered to paying subscribers and has entry as second class matter in its local postoffice; and that there has been on file in the office of the County Auditor of Stearns County, Minnesota, the affidavit of a person having knowledge of the facts, showing the name and location of said newspaper and the existence of the conditions constituting its qualifications as a legal newspaper.

That the Order for Hearing on Final Account

hereto attached was cut from the columns of said newspaper, and was printed and published therein in the English language, once each week, for three successive weeks; that it was first so published on Thursday the 18th day of July 1963 and thereafter on Thursday August 1st day of August 1963

and that the following is a printed copy of the lower case alphabet from A to Z, both inclusive, and is hereby acknowledged as being the size and kind of type used in the composition and publication of said notice, to-wit:

abcdefghijklmnopqrstuvwxyz

Subscribed and sworn to before me this 1st day of August 1963

Notary Public, Stearns County, Minnesota.

My Commission expires Sept. 29th 1965

STATE OF MINNESOTA
COUNTY OF STEARNS

PROBATE COURT

File No. 18-578

RE ESTATE of Jacob Eberhard Goering, also known as Jacob J. Goering, Decedent.

IT IS ORDERED that the final account and petition for examination thereof and for distribution filed herein be heard on Friday, August 23d, 1963, at 9 o'clock A. M. by this court in the Court House in St. Cloud, Minn.

Dated this 16th day of July, 1963.
(SEAL)

JOHN LANG
Probate Judge.

JAMES H. JOHNSON,

Attorney.

Published: July 18, 23, August 1, 1963.

0052 2895

PRINTER'S
Affidavit of Publication
OF
THE ST. CLOUD DAILY
TIMES

Of Order for Hearing on
..... Final Account
Estate of Jacob Eberhard Goering
Decedent

.....
.....
.....
.....
.....



FILED THIS 6th DAY
OF August A.D. 19 63

Basil B. Kaufman
CLERK OF PROBATE

State of Minnesota,

County of Stearns

File No. 19,576

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Jacob Eberhard Goering, a/k/a

Jacob J. Goering,

Decedent

Affidavit of Mailing of Order for Hearing
of Petition for Allowance and
Probate of Will.

On Hearing for Administration or Probate of
Will, if decedent was not born in the United
States, mail one copy of order to Foreign Consul
or Secretary of State.

State of Minnesota,

County of Stearns

Alice Ross

ATTACH COPY OF ORDER HERE

STATE OF MINNESOTA,
COUNTY OF STEARNS,
PROBATE COURT
File No. 19576
RE ESTATE OF Jacob Eberhard Goering,
also known as Jacob J. Goering,
Decedent.
IT IS ORDERED that the petition
filed hereto to admit to probate the last
will of decedent be heard on Friday,
April 19, 1963, at 9 o'clock A.M. by this
court in the Court House in St. Cloud,
Minn.
IT IS ORDERED that creditors of de-
cedent file their claims in this court
within four months from the date hereof
and that said claims be heard on Friday,
July 12th, 1963, at 9 o'clock A.M. by this
court in the Court House in St. Cloud,
Minn.
Dated this 8th day of March, 1963.
(SEAL)
JOHN LANG,
Probate Judge.
QUIGLEY, QUIGLEY & MURPHY,
Attorneys.
Published March 14, 21, 28, 1963.

being first duly sworn on oath deposes and says that
on the 16th day of March, 1963,

at St. Cloud, in said County and
State he mailed one copy of the Order hereto

attached in the above entitled matter, to Rolland F.

Hatfield, Commissioner of Taxation,
(Secretary of State or Foreign Consul)
and to all the legatees and devisees and to all
known Heirs-at-law of said decedent, at their last
known address, after exercising due diligence in
ascertaining the correctness of said addresses, by plac-
ing a true and correct copy thereof in a sealed
envelope, postage prepaid and depositing the same

in the U. S. mails at St. Cloud, Minnesota,

and addressed to the following named
persons:

NAME	STREET OR POST OFFICE	CITY	STATE
Bernice Goering	343 - 20th Ave. N.,	St. Cloud,	Minn.
Jacob J. Goering, Jr.	438 - 30th Ave. N.,	St. Cloud,	Minn.
Fred Goering	4201 Kaywood Dr.	Mt. Rainier	Md.
Barbara Schneider	2401 So. 57th St.	West Allis 19,	Wisc.
Rose Mary Lucas	2542 Morrison Ave.	St. Paul 17,	Minn.
David Goering	764 E. Cook	St. Paul,	Minn.

Subscribed and sworn to before me this 16th
day of March, 1963

James H. Johnson
Notary Public, Stearns County, Minn.

Alice Ross

My commission expires JAMES H. JOHNSON
Notary Public, Stearns County, Minn.
My Commission Expires Nov. 23, 1965

0052 2897

AFFIDAVIT OF MAILING

ALLOWANCES TO SPOUSE OR MINOR CHILDREN

When a decedent dies with or without a will the allowances to the spouse or minor children are as follows:

525.15 ALLOWANCES TO SPOUSE. When any person dies testate, or intestate,

- (1) The surviving spouse shall be allowed from the personal property of which the decedent was possessed or to which he was entitled at the time of his death, the wearing apparel, and, as selected by him, furniture and household goods not exceeding \$2,000 in value, and other personal property not exceeding \$1,000 in value;
- (2) When, except for one automobile, all of the personal estate of the decedent is allowed to the surviving spouse by clause (1), the surviving spouse shall also be allowed such automobile.
- (3) If there be no surviving spouse, the minor children shall receive the property specified in clause (1) as selected in their behalf;
- (4) During administration, but not exceeding 18 months, unless an extension shall have been granted by the court, or, if the estate be insolvent, not exceeding 12 months, the spouse or children, or both, constituting the family of the decedent shall be allowed such reasonable maintenance as the court may determine;
- (5) In the administration of an estate of a non-resident decedent, the allowances received in the domiciliary administration shall be deducted from the allowances under this section.

In all estates where there is a will the following rule applies to the spouse who has not consented to the will:

525.212 RENUNCIATION AND ELECTION. If a will make provision for a surviving spouse in lieu of the rights in the estate secured by statute, such spouse shall be deemed to have elected to take under the will, unless he shall have filed an instrument in writing renouncing and refusing to accept the provisions of such will within six months after the filing of the certificate of probate. For good cause shown, the court may permit an election within such further time as the court may determine. No devise or bequest to a surviving spouse shall be considered as adding to the rights in the estate secured by sections 525.145 and 525.16 to such spouse, unless it clearly appears from the contents of the will that such was the testator's intent.

State of Minnesota,

County of _____

being first duly sworn on oath deposes and says that on the _____ day of _____, 19____, at _____ in said County and State,

he mailed a copy of Sections 525.15 and 525.212 of Minnesota Statutes as hereinbefore set out to the spouse and minor children of said decedent at their last known address after exercising due diligence and ascertaining the correctness of said addresses by placing a true and correct copy thereof in a sealed envelope, postage pre-paid and depositing the same in the U. S. mails at _____, Minnesota, and addressed to the following:

NAME	STREET OR POST OFFICE	CITY	STATE
------	-----------------------	------	-------

Subscribed and sworn to before me this _____ day of _____, 19____.

Notary Public _____ County, Minn.
My commission expires _____, 19____.

File No. 19,576

State of Minnesota

County of Stearns

IN PROBATE COURT

In the Matter of the Estate of

Jacob Sherman Goering

Decedent

AFFIDAVIT OF MAILING

Filed March 18th, 1963

Probed by _____ Clerk

No. 3654

STATE OF MINNESOTA

IN PROBATE COURT

COUNTY OF STEARNS

FILE NO. 19,576

In the Matter of the Estate of

JACOB EBERHARD GOERING, a/k/a
JACOB J. GOERING, Deceased

KNOW ALL MEN BY THESE PRESENTS, that (we, ~~+~~), the undersigned, (with whom joins his wife-husband, single and ~~unmarried~~), and all being of legal age and capacity and being one of the children and also heir at law of JACOB EBERHARD GOERING, a/k/a JACOB J. GOERING who died testate in the City of Fargo, North Dakota on the 14th day of February, 1963, with residence at 343-20th Avenue North, St. Cloud, Minnesota, and whose estate is in process of administration in the Probate Court of the County of Stearns, in consideration of ^{our} ~~our~~, ~~my~~ love and affection for our mother, BERNICE GOERING, widow of said Jacob J. Goering, hereby jointly and severally waive any and all of (our, ~~my~~) joint and several interest in the said estate, and hereby grant, transfer, and assign them to our said mother, Bernice Goering, and we hereby consent that the Probate Court of the County of Stearns, in any partial and final distribution of said estate shall set over and distribute ~~to~~ to our said mother, Bernice Goering, all of said estate, including our joint and several interests and with the same force and effect as if she were the only party in interest in said estate, and further consent that the Will of Jacob J. Goering be construed to mean that all assets of the estate be given to our mother and that we, the children, are intentionally omitted. IN TESTIMONY WHEREOF, (we, ~~+~~) hereunto set (our, ~~my~~)

hands and seals this 16 day of April, 1963.

Jacob J. Goering, Jr.
Alvina Goering
Jacob J. Goering, Jr. & Alvina
Fred Goering
Barbara Schneider
Rose Mary Lucas & James
David Goering & Donna

19,576

STATE OF MINNESOTA
County of Stearns
PROBATE COURT
In the Matter of the Estate of
Jacob Eberhard Goering
Deceased *HH*

Bond Waiver

FILED THIS 10th DAY
OF April 1963
Barbara Bushouse
CLERK OF PROBATE

005202500

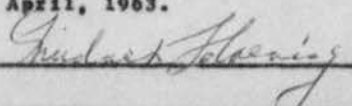
STATE OF MINNESOTA
COUNTY OF STEARNS

IN PROBATE COURT
FILE NO. 19,576

In the Matter of the Estate of
JACOB EBERHARD GOERING, a/k/a
JACOB J. GOERING, Deceased

KNOW ALL MEN BY THESE PRESENTS, that (we, I), the undersigned, (with whom joins his wife-husband, single and unmarried), and all being of legal age and capacity and being one of the children and also heir at law of JACOB EBERHARD GOERING, a/k/a JACOB J. GOERING who died testate in the City of Fargo, North Dakota on the 14th day of February, 1963, with residence at 343-20th Avenue North, St. Cloud, Minnesota, and whose estate is in process of administration in the Probate Court of the County of Stearns, in consideration of (our, my) love and affection for our mother, BERNICE GOERING, widow of said Jacob J. Goering, hereby jointly and severally waive any and all of (our, my) joint and several interest in the said estate, and hereby grant, transfer, and assign them to our said mother, Bernice Goering, and we hereby consent that the Probate Court of the County of Stearns, in any partial and final distribution of said estate shall set over and distribute ~~us~~ to our said mother, Bernice Goering, all of said estate, including our joint and several interests and with the same force and effect as if she were the only party in interest in said estate, and further consent that the Will of Jacob J. Goering be construed to mean that all assets of the estate be given to our mother and that we, the children, are intentionally omitted.

IN TESTIMONY WHEREOF, (we, I) hereunto set (our, my) hands and seals this 10 day of April, 1963.



Jacob J. Goering, Jr. & Alvin
Fred Goering
Barbara Schneider
Rose Mary Lucas & James
David Goering & Donna

19,576

STATE OF MINNESOTA
County of Stearns

PROBATE COURT
In the Matter of the Estate of
Jacob Eberhard Goering
Decedent. W

Bond Waiver

FILED THIS 10th DAY
OF April A.D. 19 63

Bondy H. H. H.
CLERK OF PROBATE

2062 2500

STATE OF MINNESOTA
COUNTY OF STEARNS

IN PROBATE COURT
FILE NO. 19,576

In the Matter of the Estate of
JACOB EBERHARD GOERING, a/k/a
JACOB J. GOERING, Deceased

KNOW ALL MEN BY THESE PRESENTS, that (we, ~~us~~), the undersigned, (with whom joins his ~~wife~~ husband, ~~single and unmarried~~), and all being of legal age and capacity and being one of the children and also heir at law of JACOB EBERHARD GOERING, a/k/a JACOB J. GOERING who died testate in the City of Fargo, North Dakota on the 14th day of February, 1963, with residence at 343-20th Avenue North, St. Cloud, Minnesota, and whose estate is in process of administration in the Probate Court of the County of Stearns, in consideration of (our, ~~my~~) love and affection for our mother, BERNICE GOERING, widow of said Jacob J. Goering, hereby jointly and severally waive any and all of (our, ~~my~~) joint and several interest in the said estate, and hereby grant, transfer, and assign them to our said mother, Bernice Goering, and we hereby consent that the Probate Court of the County of Stearns, in any partial and final distribution of said estate shall set over and distribute ~~to~~ to our said mother, Bernice Goering, all of said estate, including our joint and several interests and with the same force and effect as if she were the only party in interest in said estate, and further consent that the Will of Jacob J. Goering be construed to mean that all assets of the estate be given to our mother and that we, the children, are intentionally omitted.

IN TESTIMONY WHEREOF, (we, ~~us~~) hereunto set (our, ~~my~~) hands and seals this 9th day of April, 1963.

Thaddeus James Lucas
Thaddeus James Lucas
Jacob J. Goering, Jr. & Arvina
~~Fred Goering~~
~~Barbara Schneider~~
Rose Mary Lucas & James
~~David Goering & Donna~~

STATE OF MINNESOTA
County of Stearns

PROBATE COURT
In the Matter of the Estate of
Jacob Eberhard Goering
Decedent. ~~Ward~~

Bond Waiver

FILED THIS 10th DAY
OF April A.D. 19 63
OF *Pauline Hughes*
CLERK OF PROBATE

STATE OF MINNESOTA
COUNTY OF STEARNS

IN PROBATE COURT
FILE NO. 19,576

In the Matter of the Estate of

JACOB EBERHARD GOERING, a/k/a
JACOB J. GOERING, Deceased

KNOW ALL MEN BY THESE PRESENTS, that (we, ~~we~~, the undersigned, (with whom joins his wife-husband, single and unmarried), and all being of legal age and capacity and being one of the children and also heir at law of JACOB EBERHARD GOERING, a/k/a JACOB J. GOERING who died testate in the City of Fargo, North Dakota on the 14th day of February, 1965, with residence at 343-20th Avenue North, St. Cloud, Minnesota, and whose estate is in process of administration in the Probate Court of the County of Stearns, in consideration of (our, ~~my~~) love and affection for our mother, BERNICE GOERING, widow of said Jacob J. Goering, hereby jointly and severally waive any and all of (our, ~~my~~) joint and several interest in the said estate, and hereby grant, transfer, and assign them to our said mother, Bernice Goering, and we hereby consent that the Probate Court of the County of Stearns, in any partial and final distribution of said estate shall set over and distribute ~~to~~ to our said mother, Bernice Goering, all of said estate, including our joint and several interests and with the same force and effect as if she were the only party in interest in said estate, and further consent that the Will of Jacob J. Goering be construed to mean that all assets of the estate be given to our mother and that we, the children, are intentionally omitted.

IN TESTIMONY WHEREOF, (we, ~~I~~) hereunto set (our, ~~my~~)

hands and seals this 24th day of April, 1965

Not. J. J. Goering
Donna Goering
~~Jacob J. Goering, Jr. & Arlene~~
~~Peed Goering~~
~~Barbara Schneider~~
~~Rose Mary Lucas & James~~
~~David Goering & Donna~~

19,576

STATE OF MISSISSIPPI
County of STARK

PROBATE COURT
In the Matter of the Estate of
Jacob Eberhard Goering
Decedent.

Bond Waiver

FILED THIS 10th DAY

of April A.D. 19 63

Archie B. Bingham
CLERK OF PROBATE

9062 2506

STATE OF MINNESOTA
COUNTY OF STEARNS

IN PROBATE COURT
FILE NO. 19,576

In the Matter of the Estate of
JACOB EBERHARD GOERING, a/k/a
JACOB J. GOERING, Deceased

KNOW ALL MEN BY THESE PRESENTS, that ~~(we, I)~~, the undersigned, ~~(with whom joins his wife-husband, single and unmarried)~~, and all being of legal age and capacity and being one of the children and also heir at law of JACOB EBERHARD GOERING, a/k/a JACOB J. GOERING who died testate in the City of Fargo, North Dakota on the 14th day of February, 1963, with residence at 343-20th Avenue North, St. Cloud, Minnesota, and whose estate is in process of administration in the Probate Court of the County of Stearns, in consideration of ~~(our, my)~~ love and affection for our mother, BERNICE GOERING, widow of said Jacob J. Goering, hereby jointly and severally waive any and all of ~~(our, my)~~ joint and several interest in the said estate, and hereby grant, transfer, and assign them to our said mother, Bernice Goering, and we hereby consent that the Probate Court of the County of Stearns, in any partial and final distribution of said estate shall set over and distribute ~~to~~ to our said mother, Bernice Goering, all of said estate, including our joint and several interests and with the same force and effect as if she were the only party in interest in said estate, and further consent that the Will of Jacob J. Goering be construed to mean that all assets of the estate be given to our mother and that we, the children, are intentionally omitted.

IN TESTIMONY WHEREOF, ~~(we, I)~~ hereunto set ~~(our, my)~~ hands and seals this 9th day of April, 1963.

Miss Barbara Schneider

Jacob J. Goering, Jr. & Alvina
Fred Goering
Barbara Schneider
Rose Mary Lucas & James
David Goering & Donna

19,576

STATE OF MINNESOTA
County of Stearns

PROBATE COURT
In the Matter of the Estate of
Jacob Eberhard Goering
Decedent. Will.

Bond Waiver

FILED THIS 10th DAY
OF April A.D. 19 61
Andrew R. Kuylenstierna
CLERK OF PROBATE

0052 2908

FINAL ACCOUNT AND PETITION FOR SETTLEMENT

State of Minnesota, } ss.
 County of Stearns }

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Jacob Iherhard Goering, a/k/a
 Jacob J. Goering

Decedent

Final Account and Petition
for Settlement

Date of death February 14, 1963

Your petitioner respectfully represents and shows to the court:

FIRST—That he is the representative of the estate of the above named decedent.

SECOND—That as such representative he has fully administered the said estate, has paid and satisfied all claims against said estate allowed by the court, and has in all things complied with the orders of this court in said matter and with the law relating thereto.

THIRD—That he herewith renders his final account of his said administration, which is as follows, to-wit:

RECEIPTS	To be Filled in by the Representative	Not to be Filled in by the Representative
Personal property described in the inventory - - - - -	\$ 1,955.94	\$
Personal estate omitted from the inventory - - - - -	\$	\$
Gain by sales above appraised value - - - - -	\$	\$
Cash from sales of real estate - - - - -	\$	\$
Cash from rent of real estate - - - - -	\$	\$
Cash from interest and profits - - - - -	\$	\$
Cash from other sources - - - - -	\$	\$
One-half 1962 Federal & State tax refund - - - - -	\$ 120.89	\$
Funeral expense - adv. by surviving spouse - - - - -	\$ 950.57	\$
- - - - -	\$	\$
- - - - -	\$	\$
Total receipts from all sources - - - - -	\$ 3,035.40	\$

DISBURSEMENTS

I. FAMILY

	Voucher Number		
Personal property selected by and turned over to surviving spouse - - - - -		\$ 700.00	\$
Maintenance of family of decedent - - - - -		\$	\$
Total - - - - -		\$ 700.00	\$

II. EXPENSES OF ADMINISTRATION

Loss from sales of personal property at less than appraised valuation - - - - -	\$	\$
Cash paid to appraisers for services - - - - -	\$ 20.00	\$
Cash paid for publication of orders - - - - -	\$ 18.00	\$
Repairs to real estate - - - - -	\$	\$
Cash paid for insurance - - - - -	\$	\$
Expenses of representative - - - - -	\$	\$
Compensation of representative - - - - -	\$ 50.00	\$
Fees of Attorney - - - - -	\$ 817.40	\$
Bond of Representative - - - - -	\$ 10.00	\$
Certified copies (Probate Court) - - - - -	\$ 1.00	\$
Register of Deeds, recording - - - - -	\$ 2.00	\$
S.C.C. death certificate - - - - -	\$ 6.00	\$
Library fee - - - - -	\$ 1.00	\$
- - - - -	\$	\$
- - - - -	\$	\$
- - - - -	\$	\$
- - - - -	\$	\$
Total expense of administration - - - - -	\$ 927.40	\$

00522909

III. EXPENSES OF LAST SICKNESS

	VOUCHER NO.	AMOUNT
Cash paid for medical attendance	- - - - -	\$
Cash paid for medicines	- - - - -	\$
Cash paid for nursing	- - - - -	\$
Cash paid for hospital	- - - - -	\$
Total expenses of last sickness	- - - - -	\$

IV. FUNERAL EXPENSES

Total expense - Advanced by surviving spouse (reimbursed		\$	
Cash paid for undertaker	- - - - -	\$	1,408.00 R
Cash paid sexton	- - - - -	\$	
Cash paid for other necessary services	- - - - -	\$	
Cash paid for burial service	- - - - -	\$	
Cash paid for monument	- - - - -	\$	
Cash paid to cemetery	- - - - -	\$	
 Total funeral expenses	- - - - -	\$	1,408.00

V. TAXES

[illegible]

VI. CLAIMS OF CREDITORS

CASH PAID IN SETTLEMENT OF CLAIMS OF CREDITORS AS ALLOWED BY THE COURT AS FOLLOWS:

CLAIM NO.	NAME OF CLAIMANT	VOUCHER NO.	AMOUNT
.....	\$
.....	\$
.....	\$
.....	\$
.....	\$
.....	\$
.....	\$
.....	\$
.....	\$
.....	\$
.....	\$
.....	\$
.....	\$
.....	\$ <hr/>
<i>Total amount of claims paid and settled - - - - -</i>			\$

VII. LEGACIES AND BEQUESTS

	VOUCHER NO.	AMOUNT
1907-1908		\$
1908-1909		\$
1909-1910		\$
1910-1911		\$
1911-1912		\$
1912-1913		\$
1913-1914		\$
1914-1915		\$
1915-1916		\$
1916-1917		\$
1917-1918		\$
1918-1919		\$
1919-1920		\$
1920-1921		\$
1921-1922		\$
1922-1923		\$
1923-1924		\$
1924-1925		\$
1925-1926		\$
1926-1927		\$
1927-1928		\$
1928-1929		\$
1929-1930		\$
1930-1931		\$
1931-1932		\$
1932-1933		\$
1933-1934		\$
1934-1935		\$
1935-1936		\$
1936-1937		\$
1937-1938		\$
1938-1939		\$
1939-1940		\$
1940-1941		\$
1941-1942		\$
1942-1943		\$
1943-1944		\$
1944-1945		\$
1945-1946		\$
1946-1947		\$
1947-1948		\$
1948-1949		\$
1949-1950		\$
1950-1951		\$
1951-1952		\$
1952-1953		\$
1953-1954		\$
1954-1955		\$
1955-1956		\$
1956-1957		\$
1957-1958		\$
1958-1959		\$
1959-1960		\$
1960-1961		\$
1961-1962		\$
1962-1963		\$
1963-1964		\$
1964-1965		\$
1965-1966		\$
1966-1967		\$
1967-1968		\$
1968-1969		\$
1969-1970		\$
1970-1971		\$
1971-1972		\$
1972-1973		\$
1973-1974		\$
1974-1975		\$
1975-1976		\$
1976-1977		\$
1977-1978		\$
1978-1979		\$
1979-1980		\$
1980-1981		\$
1981-1982		\$
1982-1983		\$
1983-1984		\$
1984-1985		\$
1985-1986		\$
1986-1987		\$
1987-1988		\$
1988-1989		\$
1989-1990		\$
1990-1991		\$
1991-1992		\$
1992-1993		\$
1993-1994		\$
1994-1995		\$
1995-1996		\$
1996-1997		\$
1997-1998		\$
1998-1999		\$
1999-2000		\$
2000-2001		\$
2001-2002		\$
2002-2003		\$
2003-2004		\$
2004-2005		\$
2005-2006		\$
2006-2007		\$
2007-2008		\$
2008-2009		\$
2009-2010		\$
2010-2011		\$
2011-2012		\$
2012-2013		\$
2013-2014		\$
2014-2015		\$
2015-2016		\$
2016-2017		\$
2017-2018		\$
2018-2019		\$
2019-2020		\$
2020-2021		\$
2021-2022		\$
2022-2023		\$
2023-2024		\$
2024-2025		\$
2025-2026		\$
2026-2027		\$
2027-2028		\$
2028-2029		\$
2029-2030		\$
Total legacies and bequests paid - - - - -		\$

RECAPITULATION

	RECEIPTS	DISBURSEMENTS	Not to be filled in by Representative RECEIPTS
Total receipts from all sources - - - - -	\$ 3,035.40		\$
Total disbursements and credits as follows:			Disbursements
1. Family - - - - -		\$ 700.00	\$
2. Expenses of administration - - - - -		\$ 927.40	\$
3. Expenses of last sickness - - - - -		\$	\$
4. Funeral Expenses - - - - -		\$ 1,408.00	\$
5. Taxes - - - - -		\$	\$
6. Claims of creditors - - - - -		\$	\$
7. Specific Legacies - - - - -		\$	\$
8. Residue of personal prop. for distribution - - - - -		\$	\$
9. - - - - -		\$	\$
10. - - - - -		\$	\$
11. - - - - -		\$	\$
12. - - - - -		\$	\$
13. - - - - -		\$	\$
Total - - - - -	\$ 3,035.40	\$ 3,035.40	\$

FOURTH—That there is also belonging to said estate for distribution certain real estate as follows:

The homestead of said decedent, in the County of Stearns, State of Minnesota, described as follows:

Lot numbered Three (3), in Block numbered Two (2), of Bell and Smith's Addition to St. Cloud, according to the plat and survey thereof on file and of record in the office of the Register of Deeds in and for Stearns County, Minnesota.

Also these other tracts and parcels of land in the County of _____, State of Minnesota, described as follows: _____

None

FOURTH (A)—Personal property for distribution consists of the following items: _____

None

FIFTH—That said decedent died on the 14th day of February, 1963,
testate, and left him surviving his spouse, Bernice G. Goering

who ~~are~~ is the sole devisee
of said decedent, and the persons entitled to the residue of said estate.

WHEREFORE, your petitioner prays the order of this court fixing a time and place for the hearing of this petition and an examination of his final account, and the settlement and allowance of the same; and that upon said hearing the court issue its final decree assigning the residue of said estate to the persons thereunto entitled.

Dated July 15, 1963

X Jacob J. Goering, Jr.
Jacob J. Goering, Jr. Petitioner

State of Minnesota,

County of Stearns }

ss.

Jacob J. Goering, Jr.

being duly sworn on oath says that he is the person who made the foregoing petition; that he knows the contents thereof, and that the same is true of his own knowledge except as to those matters therein stated on his information and belief, and as to those matters he believes it to be true.

Subscribed and sworn to before me this

15th day of July, 1963

X Jacob J. Goering, Jr.
Jacob J. Goering, Jr. Representative

James H. Johnson
Notary Public
Stearns

JAMES H. JOHNSON, Minn.

Notary Public, Stearns County, Minn.

My commission expires July 19, 1964

NOTE (1) Insert "Sole devisees" or "All the heirs at law" as the case may be.
NOTE (2) Number your receipts and enter them in your (voucher No.) column.

State of Minnesota,

County of Stearns

PROBATE COURT

In the Matter of the Estate of
Jacob Bernhard Goering, aka
Jacob J. Goering
Decedent

Final Account and Petition for
Hearing and Allowance
Thereof

James H. Johnson
Attorney for Petitioner

Filed this 16th day of

July, 1963

Paul M. Peterson
Clerk—Judge of Probate

No. 346*

State of Minnesota,

County of Stearns

ss.

IN PROBATE COURT,

In the Matter of the Estate of

Gertrude Kolb

Decedent.

Petition for Determination
of Descent

19,577

Your Petitioner Respectfully Represents and shows:

1. That the said decedent died in testate more than five years prior to the date hereof, a resident of
Melrose, Stearns County

County, Minnesota, on the 20th day of July, 1945, in the
County of Stearns, State of Minnesota

and at the time of her death was 49 years of age, her post office address then being
Melrose Minnesota.

2. That no will of said decedent has been admitted to probate nor administration had upon her estate in this state.

3. That said decedent at the time of her death was the owner of certain property described and of the value as follows,
to-wit:

~~That the Homestead of decedent being in the County of~~ XXXXXXXXXXXXXXXXXXXXXXXXXXXX Value at Date
~~State of Minnesota, described as follows, to-wit:~~ of Death

~~Other real estate of decedent being in the County of~~ XXXXXXXXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXX State of Minnesota, described as follows, to-wit: X

- (c) Personal property consisting of the following items, to-wit:

Cash in the Melrose State Bank of Melrose,
Minnesota, savings account, now being in the amount of \$486.41.

\$486.41

4. That the interest of petitioner in said property is as follows, viz.:
Daughter and heir-at-law.

~~That the will of said decedent is herewith presented and filed for probate.~~

6. That the names, ages, relationship, and addresses of the heirs, executors, legatees and devisees of said decedent are as follows, to-wit:

Names	Ages	Relationship	Addresses
18705 (1/2) Mike Kolb		husband	(Deceased, having died April 24, 1948, at the age of 62.)
Claude Kolb	(all over 21).	son	Foley, Minnesota
Dorothy Korte (Werner)		daughter	Melrose, Minnesota
Donna Youso (Harvey)		daughter	818 Birch St. Anoka, Minnesota

WHEREFORE Your Petitioner prays that ~~said will be admitted to probate and that~~ the descent of said property be determined and that it be assigned to the persons entitled thereto.

Dated March 8, 1963

x Dorothy Korte

Dorothy Korte

Petitioner.

VERIFICATION

State of Minnesota,

County of Stearns

Dorothy Korte

being duly sworn, on oath says, that s h e is the person who makes the foregoing petition in the above entitled matter; that s h e has read said petition and knows the contents thereof, and that the same is true of her own knowledge, except as to those matters therein stated on information and belief, and that as to those matters s h e believes it to be true.

Subscribed and sworn to before me this

8th day of March 1963.

William G. Meyer

Notary Public

Stearns

County, Minn.

My Commission expires July 19 1968.

WILLIAM G. MEYER

NOTARY PUBLIC, STEARNS COUNTY
MY COMMISSION EXPIRES JULY 19, 1968

x Dorothy Korte

Dorothy Korte

Petitioner.

*If no will strikes out paragraph 5 also in brackets. Also strike out part in wherefore clause that does not apply.

State of Minnesota,

County of Stearns

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Gertrude Kniz Kolb

Decedent.

Petition for Determination of

Descent

SELECTION OF NEWSPAPER

To the Judge of said Court:

Please cause the notices in said estate to be published in the

Melrose Beacon

(Here insert name of newspaper)

(Sign your name here)

Filed this 11th day of

March 19 63

Wesley B. Peterson
Probate Judge-Clerk.

No. 885X P

0053 2914

STATE OF MINNESOTA

COUNTY OF STEARNS

Re Estate of

Gertrude Kolb,

Decedent.

PROBATE COURT

File No. 19,577

IT IS ORDERED that the petition filed herein ~~for determination of descent be heard on Friday, April 5th, 1963 at 9 o'clock A. M. by this court in the Court House in St. Cloud, Minn.~~ for determination of descent be heard on Friday, April 5th, 1963 at 9 o'clock A. M. by this court in the Court House in St. Cloud, Minn.

(Seal)

Dated this 11th day of March, 1963

William G. Meyer,

Attorney.

John Long
Probate Judge.

NOTE: Make this order in duplicate.

File No. 19,577

STATE OF MINNESOTA
COUNTY OF STEARNS
PROBATE COURT

Re Estate of

Gertrude Kolb,

Decedent.

Order for Hearing on
Decree of Descent

Publish in Melrose Beacon

Hearing April 5th, 1963, 1963

FILED THIS 11 DAY

OF March A.D. 1963

Arthur R. Ruppel
CLERK OF PROBATE

91823500
00532916

STATE OF MINNESOTA,
COUNTY OF STEARNS } ss

Walter E. Carlson, being duly sworn on oath says; that he now is, and during all the times herein stated has been, the publisher of the newspaper known as The Melrose Beacon, and has full knowledge of the facts herein stated.

That for more than one year immediately prior to the publication therein of the printed

Probate Notice

hereto attached, said newspaper was printed and published in the English language from its known office of publication within the City of Melrose in the County of Stearns, State of Minnesota, Thursday of each week in column and sheet form equivalent in space to at least 450 running inches of single column two inches wide; has been issued from a known office established in said place of publication equipped with skilled workmen and the necessary material for preparing and printing the same; The Melrose Beacon has had in its makeup not less than twenty-five per cent of its news columns devoted to local news of interest to said community it purports to serve, the press work of which has been done in its said known office of publication; has contained general news, comments and miscellany; has not duplicated any other publication; has not been entirely made up of patents, plate matter and advertisements; has been circulated at and near its said place of publication to the extent of 240 copies regularly delivered to paying subscribers; has been entered as second class mail matter in the local post office of its said place of publication; has filed a copy of each issue with the State Historical Society, St. Paul; that there has been on file in the office of the County Auditor of said county the affidavit of a person having first hand knowledge of the facts constituting its qualifications as a newspaper for publication of legal notices; and that its publishers have complied with all demands of said County Auditor for proofs of its said qualifications.

That the printed..... Probate Notice.....

hereto attached as a part hereof was cut from the columns of said newspaper; was published therein in the English language once each week for.....three.....successive weeks: that it was first so published on the.....11th.....day of.....March.....1963..... and thereafter on.....Thursday.....of each week to and including the.....28th.....day of.....March.....1963.....; and that the following is a copy of the lower case alphabet which is acknowledged to have been the size and kind of type used in the publication of said notice, to-wit: a b c d e f g h i j k l m n o p q r s t u v w x y z

Subscribed and sworn to before me this

28th day of March.....1963

Notary Public, Stearns County, Minnesota

My commission expires.....OSWALD BOITZ

Notary Public, Stearns County, Minn.

My Commission Expires Feb. 21, 1969

STATE OF MINNESOTA
COUNTY OF STEARNS

PROBATE COURT

File No. 19,577

Re Estate of Gertrude Kolb,

Decedent.

IT IS ORDERED that the petition filed herein for determination of descent be heard on Friday, April 5th, 1963, at 9 o'clock A.M. by this court in the Court House in St. Cloud, Minn.

Dated this 11th day
of March, 1963

(Seal)

John Lang
Probate Judge.

William G. Meyer,

Attorney.

Publ. Mar. 14-21-28, 1963

0053 2917

19,577

Affidavit of Publication

— of —

THE MELROSE BEACON

STATE OF MINNESOTA

OF County of Stearns

PROBATE COURT

In the Matter of the Estate of

Hester, John

Decedent - Wife

FILED THIS 5th DAY

OF April A.D. 1963

Roselynn R. Rasmussen

CLERK OF PROBATE

0053 2918

State of Minnesota, } ss.
County of Stearns

File No. 19,577

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Gertrude Kolb

Decedent

Affidavit of Mailing of Order for Hearing

Petition for Determination of Descent.

On Hearing for Administration or Probate of Will, if decedent was not born in the United States, mail one copy of order to Foreign Consul or Secretary of State.

ATTACH COPY OF ORDER HERE

STATE OF MINNESOTA
COUNTY OF STEARNS
PROBATE COURT
File No. 19,577
Re Estate of Gertrude Kolb,
Decedent.

IT IS ORDERED that the petition filed herein for determination of descent be heard on Friday, April 30th, 1963, at 9 o'clock A.M. by this court in the Court House in St. Cloud, Minn.

Dated this 11th day of March, 1963

(Seal) John Lang,
Probate Judge.

William G. Meyer,
Attorney.

Publ. Mar. 14-21-28, 1963

State of Minnesota, } ss.

County of Stearns

Mary Lou Thull

being first duly sworn on oath deposes and says that

on the 13th day of March, 1963,

at Melrose, in said County and State as he mailed one copy of the Order hereto

attached in the above entitled matter, to

(Secretary of State or Foreign Consul)

and to all the legatees and devisees and to all known Heirs-at-law of said decedent, at their last known address, after exercising due diligence in ascertaining the correctness of said addresses, by placing a true and correct copy thereof in a sealed envelope, postage prepaid and depositing the same

in the U. S. mails at Melrose, Minnesota,

and addressed to the following named persons:

NAME	STREET OR POST OFFICE	CITY	STATE
Roland E. Hatfield, Commissioner of Taxation		St. Paul 1	Minnesota
Mike Kolb (deceased)			
Claude Kolb		Foley	Minnesota
Dorothy Korte (Werner)		Melrose	Minnesota
Donna Youso (Harvey)	818 Birch St.	Anoka	Minnesota

Subscribed and sworn to before me this 13th

day of March, 1963.

Notary Public, St. Cloud, Stearns County, Minn.

My commission expires July 19, 1968.

Mary Lou Thull

005382919

AFFIDAVIT OF MAILING

ALLOWANCES TO SPOUSE OR MINOR CHILDREN

When a decedent dies with or without a will the allowances to the spouse or minor children are as follows:

525.15 ALLOWANCES TO SPOUSE. When any person dies testate, or intestate,

- (1) The surviving spouse shall be allowed from the personal property of which the decedent was possessed or to which he was entitled at the time of his death, the wearing apparel, and, as selected by him, furniture and household goods not exceeding \$2,000 in value, and other personal property not exceeding \$1,000 in value;
- (2) When, except for one automobile, all of the personal estate of the decedent is allowed to the surviving spouse by clause (1), the surviving spouse shall also be allowed such automobile.
- (3) If there be no surviving spouse, the minor children shall receive the property specified in clause (1) as selected in their behalf;
- (4) During administration, but not exceeding 18 months, unless an extension shall have been granted by the court, or, if the estate be insolvent, not exceeding 12 months, the spouse or children, or both, constituting the family of the decedent shall be allowed such reasonable maintenance as the court may determine;
- (5) In the administration of an estate of a non-resident decedent, the allowances received in the domiciliary administration shall be deducted from the allowances under this section.

In all estates where there is a will the following rule applies to the spouse who has not consented to the will:

525.212 RENUNCIATION AND ELECTION. If a will make provision for a surviving spouse in lieu of the rights in the estate secured by statute, such spouse shall be deemed to have elected to take under the will, unless he shall have filed an instrument in writing renouncing and refusing to accept the provisions of such will within six months after the filing of the certificate of probate. For good cause shown, the court may permit an election within such further time as the court may determine. No devise or bequest to a surviving spouse shall be considered as adding to the rights in the estate secured by sections 525.145 and 525.16 to such spouse, unless it clearly appears from the contents of the will that such was the testator's intent.

State of Minnesota,

County of _____

} ss.

being first duly sworn on oath deposes and says that on the _____ day of _____, 19____, at _____ in said County and State, he mailed a copy of Sections 525.15 and 525.212 of Minnesota Statutes as hereinbefore set out to the spouse and minor children of said decedent at their last known address after exercising due diligence and ascertaining the correctness of said addresses by placing a true and correct copy thereof in a sealed envelope, postage pre-paid and depositing the same in the U. S. mails at _____, Minnesota, and addressed to the following:

NAME	STREET OR POST OFFICE	CITY	STATE
------	-----------------------	------	-------

Subscribed and sworn to before me this _____

day of _____, 19____

Notary Public _____ County, Minn.

My commission expires _____, 19____

File No. 19, 577

State of Minnesota

County of Stearns

IN PROBATE COURT

In the Matter of the Estate of

Gertrude Kolb

Decedent

AFFIDAVIT OF MAILING

Petition for Determination
of Decent.

Filed April 5th, 1963

Joseph H. Hulse
Probate Judge - Clerk

No. 3654

STATE OF MINNESOTA
DEPARTMENT OF TAXATION
INHERITANCE AND GIFT TAX DIVISION
St. Paul 1, Minnesota

State of Minnesota,

INHERITANCE TAX RETURN

County of Stearns

Decedent Gertrude Kolb

Date of Death July 20, 1945

The undersigned hereby returns information concerning the decedent and concerning all transfers of property by the decedent or by reason of his death which may be subject to inheritance tax as defined by Minnesota Statutes Chapter 291.

GENERAL INFORMATION

- (1) Decedent's residence at date of death Melrose Minnesota
Street City State
- (2) Place of death Melrose, Minnesota Birthdate _____ Place of birth _____
- (3) Business or occupation housewife
- (4) Married, single, separated, widowed or divorced at date of death married
- (5) The name, relationship to decedent and birthdate of spouse, children, or issue of deceased children of decedent, is as follows: (Do not answer if information appears on petition for probate.)

NAME	RELATIONSHIP	DATE OF BIRTH
Information appears in petition for determination of descent.		

- (6) Did decedent have access to a safe deposit box or other place of safekeeping at the time of his death? no
- A. Name and address of bank or other depository None
- (7) Did the undersigned person or persons filing return make diligent and careful search for property of every kind left by decedent and for information as to any transfer of a material portion of decedent's property during his lifetime without an adequate and full consideration in money or money's worth? Yes
- (8) Will there be Minnesota probate proceedings? Determination of Descent proceedings.
- (9) Do any of the surviving joint tenants on Schedule I claim that they furnished adequate and full consideration or any portion thereof in money or money's worth toward purchase or acquisition of the joint property? no
- Was any of the property held by decedent and others as joint tenants acquired by them by gift or inheritance from a third person? no
- Give details of such claims on Schedule I or by separate affidavit.

INSTRUCTIONS

1. STATUTES: The inheritance tax law appears in Minnesota Statutes, Chapter 291. Taxable transfers are defined in Minnesota Statutes 291.01. Filing an inheritance tax return is required by Minnesota Statutes 291.12.
2. USE AND PROCEDURE: This return will be used in all estates to report all transfers from deceased persons to heirs or beneficiaries which are not included in the inventory in a Minnesota probate proceeding.
 - A. If there is a Minnesota probate proceeding (general administration, special administration, summary distribution, or petition for decree of descent), the return will be filed with probate court. If a tax may be due, or if a waiver of inheritance tax lien from the commissioner is needed, prepare the return in duplicate.
 - B. If there is no Minnesota probate proceeding, only an original return must be filed directly with the Department of Taxation, Inheritance and Gift Tax Division, St. Paul 1, Minn. DO NOT FILE IN DUPLICATE.
 - C. If it is claimed that decedent was not a resident of Minnesota, an Affidavit of Non-Residence (Form D, of T. EG 1019), furnished by the Commissioner of Taxation, must be filed with this return. In such case, this return will disclose the detail of transfers of property having situs in Minnesota, and the total value of transfers in such class of property having situs elsewhere.
3. DETERMINATION OF TAX: The court will determine the tax upon property included in the probate proceeding. The department will determine the tax upon the transfers disclosed in the return.
4. The representative of the estate or other person executing the return is obliged to report all transfers which may be subject to tax. Each schedule of the return is to be construed as a question which must be answered by describing the transfers or by stating that there were none of this class, if such is the case.
5. Satisfaction or waiver of inheritance tax lien upon the transfer of joint tenancy property can be obtained from the Department of Taxation by use of the Affidavit of Survivorship, Joint Tenancy or Remainderman, D. of T. EG 1018, which may be purchased from a legal stationer. FILE IN DUPLICATE.
6. If space in any schedule is insufficient, additional schedules in like form may be attached.
7. The value of all properties transferred and reported herein is the full and fair market value on date of death.

COMMISSIONER OF TAXATION
Director, Inheritance and Gift Tax Division

0053 2921

SCHEDULE 1 — PROPERTY HELD IN JOINT TENANCY

All property of whatever kind, whether real estate, personal property, bank accounts, U. S. Savings Bonds, etc., in which the decedent held an interest at the time of his death as a joint tenant or as co-owner with right of survivorship, must be disclosed in this schedule.

Claims of consideration furnished by the survivor, or claims of creation of the joint tenancy by gift or inheritance must be stated in an affidavit giving verifiable details showing the source, nature, amount and

proportion of the survivor's contribution. Exhibits submitted to prove claim will be returned upon request. The homestead of decedent, if included in any of the schedules, must be identified before the exemption in favor of spouse or minor or dependent children can be allowed. Excess homestead area, if any, must be separately described and valued.

Please group all properties transferred to each surviving joint tenant.

Date of Transfer to Joint Tenancy	Description of Property (Legal description of Land; Street Address of City Realty; Acreage of Rural Land). Specify Liens, if any. Homestead must be designated.	Surviving Joint Tenant (Give Name and Relationship to Decedent)	Decedent's Full and True Value of Realty Or Unit Value of Securities (On Date of Death)	Gross Market Value of Whole Property
SAMPLE: 6-21-50	Lot 1, blk. 1, Lief's Add. to St. Paul, Ramsey Co., Minn., 6000 Montclair Rd., St. Paul. Homestead. Mortgage, \$1,000.00	Mary Doe, wife	\$3,800.00	\$12,500.00
7-5-57	100 shares General Motors Co., common \$100 par Certificate No. 1392816	John Doe, son	N. Y. S. E. 75½	\$7,555.00
	None			

Total (Col. 5.)

Less Liens (Col. 2.)

Net

SCHEDULE II — INSURANCE

Report all life and accident insurance proceeds payable on the death of the decedent to named beneficiaries. Do not include insurance payable to estate.

This schedule should not include contracts reportable on Schedule III.

Date Taken Out	Description of Policy (Name of Company, No. of Policy)	Amount Paid or Payable at Death (Show Post Mortem Dividends Separately)	Beneficiary and Relationship to Decedent	If Contract Issued Prior to 4-26-48, Did Decedent on 4-26-48 have right to:	
				1. Change Beneficiary?	2. Cash Surrender Value?
	None				

SCHEDULE III — ANNUITIES, DEPOSITS, ETC.

Report all other types of contracts with insurance companies, or others, transferred or payable on decedent's death, including the following: annuities, pensions and retirement funds; supplemental contracts or deposits (which may be proceeds of insurance policies or annuities received from a prior decedent or matured endowment policies, etc.); and cash value of insurance policies on life of another.

which may have been assigned to this decedent. Where pension plans meet Sec. 401 (a) IRC 1954 requirements, so state. Show employee and employer contributions, cost, amount and method of payments to be made. Submit copies of Plans which do not meet said requirements.

Date of Contract	Description of Contract (Name of Company, No. and Type)	Amount Paid or Payable at Death or Value of Balance of Annuity	Beneficiary or Transferee Name, Address, and Relationship to Decedent
	None		

SCHEDULE IV — TRANSFERS BY THE DECEDENT

(If any transfer is considered not taxable, so designate. Otherwise designate whether transfer is taxable under A., B., or C.)

A. Transfers in contemplation of death:

Report transfers or gifts by decedent before his death, which are in the nature of a final disposition in anticipation of death. It is presumed that a transfer of a material portion of decedent's property within three years prior to death is made in contemplation of death.

Report gifts made by decedent during his lifetime which total more than \$3,000 to one donee in any calendar year.

B. Transfers intended to take effect in possession or enjoyment at or after death:

Report transfers of property by deed, trust or agreement in which the decedent had retained a life estate, or all or part of the income for life, or a power of revocation.

Report transfers in which the beneficiary's possession or enjoyment takes effect at or after decedent's death or in which the deed or instrument of title is delivered or recorded at or after decedent's death.

NOTE: Under both A. and B. copies of trust instruments must be attached to the return as exhibits. If it is claimed that any transfer is non-taxable, detailed verified statements of the claim must be submitted.

C. Powers of Appointment:

Report the property in respect to which the decedent held a power of appointment at any time. Attach a copy of the instrument granting the power of appointment to the decedent and a schedule of the assets subject to the power at date of death, together with the values of such assets.

Did the decedent exercise the power?

Attach a copy of the instrument exercising the power unless it is a will previously filed for probate. If the power had been relinquished by decedent, attach a copy of the instrument.

(LIST TRANSFERS ON NEXT PAGE)

SCHEDULE IV — TRANSFERS BY THE DECEDENT (Continued)

(If any transfer is considered not taxable, so designate. Otherwise designate whether transfer is taxable under A., B., or C.)

Date of Transfer	Description of Property Transferred (Legal Description of land; Street Address of City Realty; Acreage of Rural Land). Specify Liens, if any.	Transferor and Relationship to Decedent	Transferor's Full and True Value of Realty (or Unit Value of Securities on Date of Death)	Gross Fair Market Value
	None			
Total (Col. 5.) - - - - -				
Less Liens (Col. 2.) - - - - -				
Net - - - - -				

SCHEDULE V — MISCELLANEOUS

Report the transfer of any property belonging to the decedent which has not been included in a Minnesota probate proceeding and has not been otherwise reported in Schedules I to IV of this return. (In the

event of no probate, this schedule may include automobiles, household goods, personal effects, U. S. Postal Savings, U. S. Savings Bonds and other tangible or intangible personal property, if any.)

Description of Property (Specify Liens, if any)	Transferor, Heir or Beneficiary Relationship to Decedent	Full and Fair Market Value on Date of Death	Net Value After Liens
None			

I, Dorothy Korte,

the execut./administrat./OR./transferee, custodian or trustee of the estate of the above named decedent do hereby swear that I have carefully examined the foregoing return, including the separate sheets attached, if any, and that, to the best of my knowledge,

information and belief, herein is listed all of the property required by law to be included in said return; that all questions have been truly answered; that I have no knowledge of any transfers required to be included in this return except as stated; and that to the best of my knowledge, information and belief the values shown on the foregoing schedules are full and fair market values as of the date of the decedent's death.

Subscribed and sworn to before me this 8th day of March, 1963.

(Signature) Dorothy Korte

Notary Public, County of Stearns

(Address) Melrose, Minnesota

My commission expires July 19, 1963.

WILLIAM G. MEYER
NOTARY PUBLIC, STEARNS COUNTY
MY COMMISSION EXPIRES JULY 19, 1963

File No. 19,577

State of Minnesota,

County of Stearns

Re: Estate of

Gertrude Kolb

Decedent

INHERITANCE TAX RETURN
DEPARTMENT OF TAXATION

Filed March 11th, 1963

William G. Meyer
Clerk of Probate Court

Attorney William G. Meyer

Address Melrose, Minnesota

SECURITY PRINTING COMPANY, ST. CLOUD, MINN.
No. 28654

STATE OF MINNESOTA,
County of Stearns

IN PROBATE COURT

FILE NO. 19,577

IN THE MATTER OF THE ESTATE OF
Gertrude Kolb,

Decedent.

DECREE OF DESCENT

The above entitled matter came on to be heard on the 5th day of
April, 1963, upon the petition of Dorothy Korte

praying for the judicial determination of the descent of the property hereinafter described belonging to said decedent at the time of her death. The said petitioner appeared in person and by attorney, William G. Keyer, and no one appeared in opposition to said petition

And the court, having considered the evidence produced at said hearing, the arguments of counsel, and the files and records in said matter, finds the following facts:

FIRST—That notice of said hearing has been duly given and served as required by law and the order of this Court for said hearing.

SECOND—That the petitioner has an interest in the property of decedent hereinafter described as follows, to-wit:
That she is a daughter and heir at law.

THIRD—That the above named decedent died at Melrose, in the County of
Stearns, State of Minnesota, on the 20th
day of July, 1945, without

If so will, insert "without."

leaving a last will and testament

If will, insert "which has been admitted to probate."

and that more than five years have elapsed since the death of said decedent, and that no will or authenticated copy of a will duly proved and allowed outside of this state in accordance with the laws in force in the place where proved has been admitted to probate nor administration had in this state.

0053 2925

FOURTH—That said decedent, at the time of his death, was the owner of certain property described as follows, to-wit:

(A) The homestead of the decedent, situate in the County of _____,

State of Minnesota, described as follows, to-wit:

None

(B) Other tracts of land lying and being in the County of _____,

State of Minnesota, described as follows, to-wit:

None

(C) Personal property consisting of the following items, to-wit:

Cash in the State Bank of Melrose, Minnesota

\$486.41

FIFTH—That there is no inheritance tax due the State of Minnesota from said estate.

SIXTH--That the following named persons are the heirs at law

of said decedent and are all of the persons entitled to her estate and the property herein described, to-wit:

Mike Kolb, surviving spouse, and Claude Kolb, Dorothy Korte and Donna Youso, children of decedent.

NOW THEREFORE, On motion of the attorney for the petitioner, and by virtue of the power and authority vested in this court by law, IT IS HEREBY ORDERED, ADJUDGED AND DECREED, and the said court does hereby ORDER, ADJUDGE AND DECREE, that all and singular the above described personal property be, and the same hereby is, assigned to and vested in the above named persons, in the following proportions and estates, to-wit:

A one-third ($1/3$) thereof to the said Mike Kolb, surviving spouse, and a two-ninths ($2/9$) thereof to each of the said Claude Kolb, Dorothy Korte and Donna Youso, children of decedent, absolutely.

And that the title to the above described real estate _____ has passed to and is hereby assigned to and vested in the above named persons in the following proportions and estates, to-wit:

None for assignment.

TO HAVE AND TO HOLD THE SAME, Together with all the hereditaments and appurtenances thereunto belonging or in anywise appertaining, to the said above named person S, their heirs and assigns, without prejudice, however, to any lawful conveyance of said property or any part thereof by said persons, or any of them, heretofore made.

Dated at St. Cloud, Minnesota, this 5th day of April, 1963



John Long
Probate Judge.

STATE OF MINNESOTA,

} ss.

PROBATE COURT

County of _____

I, _____ of the Probate Court, within and for said County, and Custodian of the Seal and Records of said Court, do hereby certify that I have compared the foregoing copy Decree of Descent with the original record thereof preserved in this office and have found the same to be a correct transcript of the whole thereof.



IN TESTIMONY WHEREOF, I have hereunto subscribed my name and affixed the Seal of said Court, at _____, in said County, this _____ day of _____, 19____

_____ of the Probate Court.

File No. 19,577

STATE OF MINNESOTA,

County of Stearns

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Gertrude Kolb,

Decedent.

Decree of Descent

Office of Register of Deeds,

STATE OF MINNESOTA,

County of _____

I hereby certify that the within Instrument was filed in this office for record on the _____ day of _____, 19____, at _____ o'clock _____ M., and was duly recorded in Book _____ of _____, page _____.

19____, at _____ o'clock _____ M.,

and was duly recorded in Book _____

of _____, page _____.

Register of Deeds
By _____, Deputy

Transfer entered this _____ day of _____, 19____

County Auditor.
By _____, Deputy

Filed this 5th day of April, 1963, and recorded in Book 94 of Decrees, page 90.

Loislyn Harkness
Probate Clerk.

No. 3814