



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

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13,301

State of Minnesota,

County of

Stearns.

} ss.

IN PROBATE COURT

In the Matter of the Estate of

Marie Nordrum,

Decedent.

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 Belgrade in the County of Stearns, State of Minnesota, and is an adult and is interested in the estate of decedent in this, to-wit: as the Executor named in the Will.

SECOND—That said decedent was born in the Country of Norway, and died at Belgrade, County of Stearns, State of Minnesota, on the 2nd day of June, 1944, aged 76 years and at the time of his death was a native of Minnesota and a citizen of the Country of United States of America and a resident of Belgrade 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 \$ 14000.00, divided as follows:

- | | | | |
|---------------------|-----------|------------------------|-------------|
| 1. Household goods, | \$ 500.00 | 2. Wearing apparel, | \$ |
| 3. Stock, | \$ | 4. Notes, bonds, etc., | \$ 13500.00 |
| 5. Miscellaneous, | \$ | | |

That said estate also included real estate of the estimated worth and probable value of \$ 3500.00, situated Village of Belgrade in said County of Stearns, State of Minnesota, to-wit:

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

A. City Property: Lot and Dwelling

\$ 3500.00

(Give Area)

(or)

B. Rural Property

(Give Area)

2. Real Estate other than Homestead:

- | | | |
|-------------------|------------------------|----|
| A. City Property | Lots without Buildings | \$ |
| City Property | Lots with Buildings | \$ |
| B. Rural Property | Acres improved land | \$ |
| Rural Property | Acres unimproved land | \$ |

FIFTH—That the probable amount of debts of decedent is \$ none, consisting of

0064 2089

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
Peter Jacobson	legal	brother	New London, Minn.
Mary Jacobson	"	sister-in-law	" " "
John Amundson	"	brother	" " "
Alma Amundson	"	niece	" " "
Anton Jacobson	"	brother	" " "
Olga Anderson	"	niece	Belgrade, "
Lloyd Anderson	"	foster child	Brooten, "
Amelia Anderson	"	niece	Belgrade, "
Walter Anderson	"	grandnephew	" "
Arthur Anderson	"	"	" "
Mary Kolb	"	none	" "
Christine Roe	"	"	" "
North Crow River Ladies Aid	"	"	" "
Alma Pierce	"	niece	" "
Helen Anderson	"	"	" "
Martha Amanda Anderson	"	"	" "
Lila McDonough	"	"	" "
Arne Holtberg	"	nephew	Lowry, "
Anton Holtberg	"	"	Ashby, "
Wm. Holtberg	"	"	Little Fork, "

SEVENTH—That H. G. Borgerding, whose Post Office address is Belgrade, Minn., is named in said Will as executor thereof and ^{is} ~~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 H. G. Borgerding be appointed executor thereof; and that, upon due qualification as provided by law, letters testamentary be issued to the said H.G.Borgerding, your petitioner herein.

Dated June 13, 19 44.

H. G. Borgerding
Petitioner.

State of Minnesota,

County of Stearns.

ss.

H. G. Borgerding,

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 does believe it to be true.

Subscribed and sworn to before me this 13th.

day of June, 1944.

Edward P. Flynn
Notary Public, Stearns County, Minnesota.

My Commission expires Aug. 19th., 1948.

State of Minnesota,

County of Stearns.

IN PROBATE COURT

Petition for Allowance and Probate of Will

In the Matter of the Estate of

Marie Nordrum, Decedent.

Selection of Newspaper

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

Belgrade Tribune.

(Here insert name of newspaper)

Edward P. Flynn
Attorney for Petitioner.

Filed this 19th day of

June, 1944

Frank P. Flynn
Probate Judge/Clerk.

No. 3380

EDWARD P. FLYNN
ATTORNEY-AT-LAW
PAYNESVILLE, MINNESOTA

STATE OF MINNESOTA
DEPARTMENT OF TAXATION
DIVISION OF INHERITANCE AND GIFT TAXES
REPORT OF SAFETY DEPOSIT BOX EXAMINATION

IN THE MATTER OF THE ESTATE OF Marie Nordrum, DECEASED
County of Stearns Box No. standing in the name of
Mrs. Marie Nordrum
in the place of business of North American State Bank,
(Name of Bank, Trust Company or Safety Deposit Box Company)
in the City of Belgrade, Stearns County, Minnesota.

Names of those present participating in the opening, examination and transfer;—

L. J. Koet County Treasurer
Arthur Jacobson For the Estate
Peter Jacobson For the Bank or Trust Co.
North American State Bank,
Belgrade, Minn.

Date of opening June 12, 1944

DESCRIPTION OF PROPERTY:

Note of Borgerding Investment Company, Dated July 16, 1943,	\$6000.00
Certificate of Deposit, North American State Bank, Belgrade, Minn.	\$1600.00
" " " "	\$3000.00
" " " "	\$1000.00
" " " "	900.00
U. S. Gov. E. Bond (\$100.00 maturity value)	75.00
U. S. Gov. E. Bond (\$100.00 maturity value)	75.00
U. S. Gov. E. Bond (\$25.00 maturity value)	25.00 18.75
U. S. Postal Savings	500.00
" "	500.00
" "	500.00
" "	100.00

The above is hereby certified to as a correct and complete description of the contents of the above described safety deposit box.

L. J. Koet County Treasurer
Peter Jacobson For the Estate of said Decedent

INSTRUCTIONS

1. One copy of this Report should be sent by the County Treasurer to the Probate Court of the interested county and one copy to the Commissioner of Taxation at St. Paul, Minn.
2. If the County Treasurer for any reason deems it inadvisable to have the contents of such box delivered to the representative of the estate at the time of the examination of such securities, the Treasurer may serve notice upon the Safety Deposit Box Company to defer such delivery for ten days. See Section 2303, Mason's Minnesota Statutes 1927, as amended by Chapter 333, Laws of 1939. See also, Section 10395, Mason's Minnesota Statutes 1927.

G. HOWARD SPAETH,
Commissioner of Taxation.

By FRANKLIN B. STEVENS,
Director, Division of Inheritance Gift Taxes.

0064 2091

File No. 13,301

State of Minnesota,

County of Stearns

IN THE MATTER OF THE ESTATE OF

Marie Nordrum, Deceased

Report of Safety
Deposit Box Examination

FILED THIS 19th DAY
OF June A.D. 1944
Frank Kenzog
Clerk of Probate

28024900

ORDER FOR HEARING ON PETITION FOR PROBATE OF WILL, LIMITING TIME TO FILE CLAIMS AND FOR HEARING THEREON

State of Minnesota, County of Stearns, ss. In Probate Court. File No. 13,301.

In Re Estate of Marie Nordrum, Decedent.

H. G. Borgerding having filed a petition for the probate of the Will of said decedent and for the appointment of H. G. Borgerding as executor, which Will is on file in this Court and open to inspection;

IT IS ORDERED, That the hearing thereof be had on Friday, the 14th day of July, 1944, at nine o'clock A. M., before this Court in the probate court room in the court house in the city of St. Cloud, Minnesota, and that objections to the allowance of said Will, if any, be filed before said time of hearing; that the time within which creditors of said decedent may file their claims be limited to four months from the date hereof, and that the claims so filed be heard on Friday, October 20th, 1944, at nine o'clock A. M., before this Court in the probate court room in the court house in the city of St. Cloud, Minnesota, and that notice hereof be given by publication of this order in The Belgrade Tribune, a legal newspaper, and by mailed notice as provided by law.

Dated June 19th, 1944.

E. J. RUEGEMER,
(Court Seal) Probate Judge.
Edward P. Flynn, Esq.
Attorney for Petitioner,
Paynesville, Minn.

(June 22-July 6)

PRINTER'S AFFIDAVIT OF PUBLICATION

STATE OF MINNESOTA,
County of Stearns.

E. R. Salisbury, being duly sworn, on oath says that he is, and during all the times stated has been, the publisher of the newspaper known as The Belgrade Tribune, 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 village of Belgrade, in the county of Stearns, state of Minnesota, on Thursday of each week; that during all said time said newspaper has been printed in the English language from its known office of publication within the village 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 once each week from a known office established in said place of publication and employing skilled workmen and equipped with 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 which 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 forty (240) copies regularly delivered to paying subscribers and has entry as second class matter in its local post-office; 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 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 22nd day of June, 1944, and thereafter on Thursday of each week to and including the 6th day of July, 1944; 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: abcd efghijklmnopqrstuvwxy z.

Subscribed and sworn to before me this 7th day of July, 1944.

Edward P. Flynn Edward P. Flynn,
Notary Public, Stearns County, Minnesota.

My commission expires Aug. 19th, 1948.

0064 2093

#13,301.

State of Minnesota,
County of Stearns.

IN PROBATE COURT.

In re Estate of

Marie Nordrum,

Decedent.

AFFIDAVIT OF PUBLICATION
of Order for Hearing on
Petition for Probate of
Will, Limiting Time to
File Claims and for Hear-
ing Thereon.

FILED THIS 14th DAY
OF July A.D. 1944
Frank Kenyon
Clerk of Probate

EDWARD P. FLYNN
ATTORNEY-AT-LAW
PAYNESVILLE, MINNESOTA

2094 2894

State of Minnesota,

County of Stearns.

IN THE MATTER OF THE ESTATE OF

Marie Nordrum,

Decedent.

On Hear
Will mail

If decedent
mail one

ORDER FOR HEARING ON PETITION FOR PROBATE OF WILL, LIMITING TIME TO FILE CLAIMS AND FOR HEARING THEREON

State of Minnesota, County of Stearns, ss. In Probate Court. File No. 13,301.
In Re Estate of Marie Nordrum, Decedent.

AT

H. G. Ruegamer, having filed a petition for the probate of the Will of said decedent and for the appointment of H. G. Ruegamer as executor, which will is on file in this Court and open to inspection;

IT IS ORDERED, That the hearing thereof be had on Friday, the 14th day of July, 1944, at nine o'clock A. M., before this Court in the probate court room in the court house in the city of St. Cloud, Minnesota, and that objections to the allowance of said Will, if any, be filed before said time of hearing; that the time within which creditors of said decedent may file their claims be limited to four months from the date hereof, and that the claims so filed be heard on Friday, October 20th, 1944, at nine o'clock A. M., before this Court in the probate court room in the court house in the city of St. Cloud, Minnesota, and that notice hereof be given by publication of this order in The Belgrade Tribune, a legal newspaper, and by mailed notice as provided by law.

Dated June 19th, 1944.
E. J. RUEGAMER,
Probate Judge.
(Court Seal)
Edward P. Flynn, Esq.,
Attorney for Petitioner,
Paynesville, Minn.
(June 22-July 6)

File No. 13,301.

IN PROBATE COURT

Affidavit of Mailing of Order for Hearing

on Petition for Probate of Will, Limiting Time to File Claims and for Hearing Thereon.

State of Minnesota,

County of Stearns.

Edward P. Flynn,

being first duly sworn on oath deposes and says that on the 29th day of June, 1944,

at Paynesville, in said County and State, he mailed two copies of the Order hereto attached

in the above entitled matter, to G. Howard Spaeth, Commissioner of Taxation, and one to

Mike Holm, Secretary of State,

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

Paynesville, Minnesota, and addressed to the following named persons:

NAME	STREET OR POST OFFICE	CITY	STATE
G. Howard Spaeth, Commr. of Taxation,	State Office Bldg.,	St. Paul,	Minn.
Mike Holm, Secretary of State,	State Capitol,	New London,	"
Peter Jacobson	"	"	"
Mary Jacobson	"	"	"
John Amundson	"	"	"
Alma Amundson	"	"	"
Anton Jacobson	"	"	"
Lloyd Anderson	"	"	"
Olga Anderson	"	"	"
Amelia Anderson	"	"	"
Walter Anderson	"	"	"
Arthur Anderson	"	"	"
Mary Kolb	"	"	"
Christine Roe	"	"	"
North Crow River Ladies Aid	"	"	"
Alma Pierce	"	"	"
Helen Anderson	"	"	"
Martha Amanda Anderson	"	"	"
Lila McDonough	"	"	"
Arne Holtberg	"	"	"
Anton Holtberg	"	"	"
Wm. Holtberg	"	"	"
		Lowry,	"
		Ashby,	"
		Little Sauk,	"

Subscribed and Sworn to before me this 30th day of June, 1944.

W. H. Person.
Notary Public, Stearns County, Minn.

My commission expires Sept. 8th., 1949.

Edward P. Flynn

File No. 13,301.

State of Minnesota,

County of Stearns.

IN PROBATE COURT

In the Matter of the Estate of
Marie Nordrum,

Decedent.

AFFIDAVIT OF MAILING

re Probate of Will
and Claims.

Filed July 14, 1944

Frank Herzog
Probate Judge Clerk

No. 3654*

EDWARD P. FLYNN
ATTORNEY-AT-LAW
PAYNESVILLE, MINNESOTA

9602 1900
0064 2096

State of Minnesota, }
County of Stearns } ss.

IN PROBATE COURT

In the Matter of the Estate of Marie Nordrum Deceased.

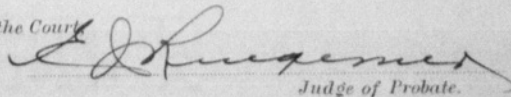
THE LAST WILL AND TESTAMENT of said deceased having been this day admitted to probate by this Court, and H. G. Borgerding named as execut or of said Will, having applied for Letters Testamentary thereon:

IT IS ORDERED, That the said H. G. Borgerding give bonds to the Judge of this Court in the sum of

Ten Thousand and no/100 - - - - (\$10,000.00) - - - - - Dollars, conditioned that he will faithfully execute the duties of his trust according to law, with sufficient sureties, to be approved by said Judge, and that thereupon Letters Testamentary to be to him issued.

Dated at St. Cloud Minnesota, the 14th day of July
A. D. 1944

By the Court


Judge of Probate.

Edward P. Flynn, Esq.,
Attorney for Petitioner.

0064 2097

No. 13,301

IN PROBATE COURT

County of Stearns

In the Matter of the Estate of

Marie Nordrum

Deceased.

ORDER FOR EXECUTOR'S BOND

Filed this 14th day of
July A. D. 19 44, and
recorded in Book of Orders, on
page

Frank Herzog

Clerk—~~xxxx~~ of Probate.

State of Minnesota, }
County of Stearns. } ss.

IN PROBATE COURT.

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

Marie Nordrum,

Proof of Will

Decedent.

State of Minnesota, }
County of Stearns. } ss.

A. J. Borgerding, 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 8th. day of

December, A. D. 1943, and purporting to be the Last Will and Testament of Marie

Nordrum of the County

of Stearns and State of Minnesota, now here presented

for probate; that deponent knew

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

and date of said instrument, to-wit, the 8th. day of December,

A. D. 1943, the said instrument was signed, sealed, executed and then and there acknowledged, published and declared

by the said decedent, to be her Last Will and Testament in the presence of deponent and of Geo. A.

Kolb,

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

Geo. A. Kolb,

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

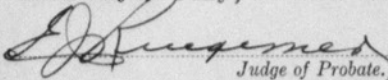
severally subscribe said instrument as witness thereto.

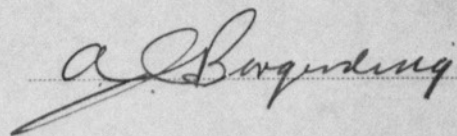
Deponent further says that at the time of the execution of said instrument as aforesaid, the said Decedent was of sound and disposing mind, memory and understanding, of lawful age and under no restraint to the best of deponent's knowledge, and as he verily believes.

And further deponent saith not.

Subscribed and sworn to before me this

14th day of July, A. D. 1944.


Judge of Probate.



No. 13,301.

State of Minnesota, } ss.
County of Stearns.

IN PROBATE COURT

IN THE MATTER OF THE LAST WILL AND
TESTAMENT OF

Marie Nordrum,
Decedent.

TESTIMONY OF

A. J. Borgerding,
Subscribing Witness to Will.

Taken, sworn, subscribed and filed this

14th day of

July 19 44

Frank Klesig
Clerk—Judge of Probate.

No. 5545*
EDWARD P. FLYNN
ATTORNEY-AT-LAW
PAYNESVILLE, MINNESOTA

00124900

In the Name of God, Amen

I, Marie Nordrum of Belgrade
in the County of Stearns and State of Minnesota

being of sound mind and memory, and considering the uncertainty of this frail and transitory life, do therefore make, ordain, publish and declare this to be my Last Will and Testament.

First, I order and direct that my Executor hereinafter named, pay all my just debts and funeral expenses as soon after my decease as conveniently may be.

Second, after the payment of such funeral expenses and debts, I give, devise and bequeath To my brother, Peter Jacobson and his wife, Mary Jacobson, the following described real estate; The South 98.34 ft. of Lot three (3), Block "C", Quisberg's Addition to the Village of Belgrade, Stearns County, Minnesota. Also all furniture, household equipment and personal property contained in and on said above described property.

I authorize and direct the Executor of my estate to have erected on my grave and that of my first husband, Carl Anderson, a suitable monument for both graves and a marker for each grave.

To my brother, John Amundson, New London, Minn., the sum of \$3000.00. In the event of the death of John Amundson, said bequest to go to Alma Amundson, his daughter.

To my brother, Anton Jacobson, New London, Minn., the sum of \$3000.00.

To my niece, Mrs. Olga Anderson, Belgrade, Minn., the sum of \$1500.00.

To Lloyd Anderson, R.F.D. Brooten, Minn., the sum of \$1000.00.

To my niece, Mrs. Amelia Anderson, Belgrade, Minn., the sum of \$150.00.

To the North Crow River Ladies Aid of Crow River Congregation, Belgrade, Minn., the sum of \$400.00.

To Walter Anderson, son of Mrs. Olga Anderson, Belgrade, Minn., the sum of \$200.00.

To Arthur Anderson, son of Mrs. Olga Anderson, Belgrade, Minn., the sum of \$200.00.

To Mrs. Mary Kolb, Belgrade, Minn., the sum of \$100.00.

To Mrs. Christine Roe, Belgrade, Minn., the sum of \$100.00.


All the rest, residue and remainder of my Estate, real, personal or mixed and wheresoever situate, whether now owned by me or hereafter acquired, I give, devise and bequeath to my nieces and nephews as follows; Mrs. Alma Pierce, Mrs. Helen Anderson, Mrs. Martha Amanda Anderson, Mrs. Lila McDonough, Arne Holtberg, Wm. Holtberg, Anton Holtberg, share and share alike.

Lastly, I make, constitute and appoint

H. G. Borgerding

to be Executor of this my Last Will and Testament, hereby revoking all former wills by me made.

IN TESTIMONY WHEREOF, I have hereunto subscribed my name and affixed my seal the
 day of December in the year of our Lord one thousand
 nine hundred and forty three.

Marie Nordrum 

THIS INSTRUMENT was, on the day of the date thereof, signed, published and declared by the said
 Testatrix, Marie Nordrum to be her Last Will and Testament
 in our presence, who, at her request, have subscribed our names thereto as witnesses in
 her presence and in the presence of each other.

A. Borgerding residing at Belgrade, Minn.
G. A. Ka residing at Belgrade, Minn.

Last Will and Testament

OF

Marie Nordrum.

Dated Dec. 8th., 1943.

State of Minnesota,
COUNTY OF Stearns

In Probate Court
CERTIFICATE OF PROBATE

IN THE MATTER OF THE ESTATE OF Marie Nordrum 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
Marie Nordrum Decedent, late of said County of Stearns
bearing date the 8th day of December 19 43, 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 Marie Nordrum
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, Minnesota
in said County, this 14th day of
July 19 44.
E. H. Ruess
Judge of Probate.

0064 2103

State of Minnesota, }
County of Stearns }

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Marie Nordrum
Decedent.

Certificate of Probate of Will

Filed this 14th day of

July 19 44, and recorded,

together with the will attached in Book

K of Records of Wills, Page 555

Frank Herzog
Clerk ~~Judge~~ of Probate.

State of Minnesota,
County of Stearns }

IN PROBATE COURT

In the Matter of the Estate of

Marie Nordrum

Decedent }

Order Admitting Will to Probate

The above entitled matter came on to be heard on the 14th day of July 1944

upon the petition of H. G. Borgerding

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 19th day of June 1944 has been duly served and published as directed therein and required by law.

SECOND—That said decedent died on the 2nd day of June 1944, and at the time of his death was a resident of Belgrade 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 to said purported last will and testament of said decedent, to-wit:

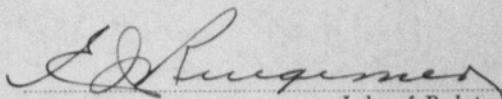
A. J. Borgerding

~~xxx~~ 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 July 14th 1944.


Judge of Probate.

State of Minnesota, }
County of Stearns }
PROBATE COURT

IN THE MATTER OF THE ESTATE OF
Marie Nordrum
Decedent.

Order Admitting Will to Probate

Filed this 14th day of
July 19 44, and recorded
in Book "80" of Orders, Page 584
Frank Herzog
Clerk ~~Index~~ of Probate.

State of Minnesota, }
County of **Stearns** } ss.

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Marie Nordrum

Decedent.

LETTERS TESTAMENTARYTo **H. G. Borgerding**

GREETING:

WHEREAS, You have been appointed execut or 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, within ^{one month} ~~three months~~ 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 license of this court, the following charges, demands, and debts, in the order following, to-wit: the expenses of the administration of said estate; the expense 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 20th day of

July19 44

{ COURT
SEAL }

E. H. [Signature]
Judge of Probate Court.

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

Judge of Probate Court.

No. 13,301

State of Minnesota,

ss.

County of Stearns

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Marie Nordrum

LETTERS TESTAMENTARY [Long Form]

Filed this 20th day of

July 1944, and Recorded

in Book "K" of Letters, Page 181

Frank K. Herzog
Clerk of Probate Court.

STATE OF MINNESOTA,
County of Stearns } ss.

IN PROBATE COURT

In the Matter of the Estate of

Marie Nordrum,
deceased.

BOND #217667

Know All Men by These Presents, That we, H. G. Borgerding, also known as Henry G. Borgerding, as principal, and Western Surety Company, a corporation organized under the laws of the State of South Dakota 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 E. J. Ruegamer, as Judge of Probate of the County of Stearns, Minnesota, in the sum of -Ten Thousand and no/100-- 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

Henry G. Borgerding, who has been appointed representative of the estate of the above named, Mrs. Marie Nordrum, deceased, shall well and faithfully discharge all the duties of his trust according to law, then this obligation 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 TAN VANDER FLOEG, Vice President

and its corporate seal to be hereto attached by authority of its Board of Directors, this 17th day of July, 19 44.

Witness to Surety:

P. Desch
E. Peters

WESTERN SURETY COMPANY

By Tan Vander Floeg, Vice President

Countersigned: H. G. Borgerding
Resident Minnesota Agent

ACKNOWLEDGMENT OF PRINCIPAL

STATE OF MINNESOTA,
County of Stearns } ss.

On this 18th day of July, 1944, before me personally appeared H. G. Borgerding, to me well known to be the person who executed the foregoing bond as principal, and he acknowledged that he executed the same for the uses and purposes herein expressed as his free act and deed.

Edward P. Flynn
Notary Public, Stearns County, Minnesota.

My Commission Expires Aug. 19th, 19 48.

ACKNOWLEDGMENT OF SURETY

STATE OF SOUTH DAKOTA } ss.
County of Minnehaha

On this 17th day of July, 19 44, before me appeared TAN VANDER FLOEG, Vice President

to me personally known, who being by me duly sworn, did say that he is the aforesaid officer of WESTERN SURETY COMPANY, 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 authority of its Board of Directors; and the said TAN VANDER FLOEG, Vice President

acknowledged said instrument to be the free act and deed of said corporation.

D. Feyder
Notary Public, Minnehaha County, South Dakota

My Commission Expires

4-14-1947

0064 2109

APPROVAL

I hereby approve the within Bond and the surety thereon, this 20th day of July, 19 44.

E. D. Rugemer
Probate Judge.

OATH OF REPRESENTATIVE

STATE OF MINNESOTA, }
County of Stearns. } ss.

I, H. G. Borgerding,
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 estate
of the above named decendent, Marie Nordrum,
to the best of my ability and according to law, so help me God.

H. G. Borgerding

Subscribed and sworn to before me this 18th.

day of July, 19 44.

Edward P. Flynn Edward P. Flynn.

Notary Public, Stearns County, Minnesota.

My Commission Expires Aug. 19th., 19 48.

#13,301.

STATE OF MINNESOTA

County of STEARNS.

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

MARIE NORDRUM,

Decendent.

Bond and Oath of
Representative
(SURETY COMPANY FORM)

Filed the 20th day of

July, 1944, and said
bond recorded in Book 7 of

Bonds, page 106 of Probate
Records.

Frank H. Flynn
Clerk — Judge of Probate.

BROWN & SAENDER, PRINTERS, SIOUX FALLS, S. D.

EDWARD P. FLYNN
ATTORNEY-AT-LAW
PAYNESVILLE, MINNE-SOTA

State of Minnesota,
County of Stearns } ss.

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Marie Nordrum

Decedent.

Order Appointing Appraisers

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

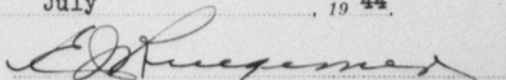
It is ordered that A. J. Borgerding and

John L. Sullivan

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

Dated this 26th day of July, 19 44.

(PROBATE COURT SEAL)


Probate Judge.

No. 13,301

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Marie Nordrum

Decedent

Order Appointing Appraisers

Filed July 26th, 1944

Frank Herzog

Probate ~~Judge~~ Clerk.

State of Minnesota,

County of Stearns.

IN PROBATE COURT

File No. 13,301.

In the Matter of the Estate of

INVENTORY AND APPRAISAL

Marie Nordrum,

Decedent.

Date of Death June 2nd., 1944.

OATH OF APPRAISERS

State of Minnesota,

County of Stearns.

John L. Sullivan

I, A. J. Borgerding, and

do solemnly swear that I will honestly, faithfully and im-

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

Nordrum,

decedent, to the best of my ability, So Help Me God.

Subscribed and sworn to before me this 26th.

day of July

, 1944.

Notary Public, Edward P. Flynn, County, Minn.

My commission expires Aug. 19th., 1948.

(SEAL)

INVENTORY AND APPRAISAL

The undersigned representative of the estate of the above named decedent, represent S and show S 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 half an acre in area described as follows, to-wit:

(give acreage)
the South Ninety-eight and thirty-four hundredths (S.98.34) feet of Lot Three (3) in Block "C" of Quistberg's Addition to the Village of Belgrade.

Specify Encumbrances and Respective Amounts

Net Value Over Encumbrances

none.

\$3,500.00

(b) All other real estate of decedent being in the County of _____, State of Minnesota, described as follows, to-wit: none.

\$3,500.00.

FORWARDED

\$3,500.00.

0064 2113

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
Certificates of deposit of No. Am. State	\$	\$	\$
Bank, Belgrade, Minn., all due in one year:			
1. #29834, dated Dec. 3, 1943, 2% interest		3,000.00	3,000.00
2. #29952, dated Mar. 15, 1944, 1 1/2% "		900.00	900.00
3. #29953, dated Mar. 15, 1944, 1 1/2% "		1,000.00	1,000.00
4. #29721, dated July 12, 1943, 2% "	32.00	1,600.00	1,632.00
U. S. Savings Bonds, maturing in 10 years:			
1. #0231072686E, issued Sept. 1, 1943		25.00	18.75
2. #C35775999E, " " " "		100.00	75.00
3. #C33774898E, " Apr. 1, 1943	.50	100.00	75.50
Postal Savings certificates of deposit, interest at 2% per annum from date:			
1. #I212398, dated Apr. 2, 1943	10.00	500.00	510.00
2. #I212399, " " " "	10.00	500.00	510.00
3. #I212388, " " " "	10.00	500.00	510.00
4. #G492505, " Mar. 18, "	2.00	100.00	102.00
Note of Borgerding Investment Co. dated July 16, 1943, due in 3 yrs. 2% interest.		6,000.00	6,000.00
<i>Total Value of Mortgages, Bonds, Notes, etc.</i>			\$ 14,335.25

CLASS IV—All other Personal Property:

[illegible]

SUMMARY

The total value of all the real estate of decedent, as valued by the appraisers herein, is - - \$ 3,500.00.

The total value of all the personal property of decedent, as valued by the appraisers herein, is **\$15,193.85.**

The total value of the entire estate of decedent, as valued by the appraisers herein, is - - \$18,693.85.

Respectfully submitted,

H.G. Barger *deog*
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.

}

H. G. Borgerding,

being duly sworn, on oath says that he is the representative of the estate above specified; that he has read the foregoing inventory subscribed by him and knows 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 25th. day of July, A. D. 1944.

Edward P. Flynn
Notary Public, Stearns County, Minn.
My commission expires Aug. 19th., 1948.

H. G. Borgerding

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

Marie Nordrum

, 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 26th. day of July, A. D. 1944.

H. G. Borgerding
John L. Sullivan
Appraisers.

Original.

File No. 13,301.

State of Minnesota,

County of Stearns.

PROBATE COURT

In the Matter of the Estate of

Marie Nordrum,

Decedent.

Inventory and Appraisal

Total Personal	- \$ 15,193.85
Total Real Estate	- \$ 3,500.00
Total Appraisal	- \$ 18,693.85

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 July, A. D. 1944

Frank J. Flynn
Probate Judge - Clerk

Edward P. Flynn,
Paynesville, Minnesota.
Attorney.
No. 3887*

STATE OF MINNESOTA ,
County of Stearns.

IN PROBATE COURT

In the Matter of the Estate of
Marie Nordrum,
Decedent.

INHERITANCE TAX RETURN

Date of death June 2, 1944.

GENERAL INSTRUCTIONS

This return must be filed with the Probate Court, at or before the time of filing the inventory, by the representative of the estate of every person whose death occurred after April 20, 1939.

All questions must be answered. Where space is insufficient for giving the complete information required, separate sheets should be attached, appropriately marked and referred to by letter or number.

If the estate is, or may be, taxable the return must be made in duplicate and one copy must be delivered to the Commissioner of Taxation under the direction of the Probate Court.

Name and address of the attorney for the estate must appear on the face of the return.

Below appear excerpts from Chapter 338, Session Laws of Minnesota for 1939, amending Mason's Minnesota Statutes of 1927, Section 2295 and Section 2304, relating to Inheritance Tax Return.

"2295 (2). Every representative shall, at the time of filing the inventory as required by law, file with the Probate Court a return under oath, in such form as may be prescribed by the attorney general, of all property within his knowledge and the value thereof at the date of the decedent's death, (a) which the decedent has at any time transferred and which is or may be subject to an inheritance tax, (b) which the decedent held in joint tenancy, (c) which was subject to the exercise of a power of appointment by the decedent. The return shall also contain a list of all policies of insurance on the life of the decedent payable to named beneficiaries, and the amounts thereof, if the total amount thereof exceeds \$32,500."

"2304 (2). In all estates where it appears from the inventory, appraisal and return that an inheritance tax may be imposed, the representative shall, upon the filing thereof, under direction of the court, deliver a copy of each, and of the petition, and will, if any, to the attorney general."

(Note:—Chapter 431, Laws of Minnesota for 1939, transfers duties of attorney general relating to inheritance taxation to the Commissioner of Taxation.)

ALL QUESTIONS ON THIS PAGE MUST BE ANSWERED

INSTRUCTIONS FOR SCHEDULE I

Property held in Joint Tenancy

All personal property of every kind, wherever situated, and all real property situated in Minnesota, held in joint tenancy by the decedent and any other person or persons must be included in Schedule I. If the survivor furnished any part of the consideration the amount and nature of the consideration should be stated. If the property was acquired by the decedent and the survivor as joint tenants, by gift, bequest, devise or inheritance, that fact should be stated. The full value of the property held in joint tenancy should in all cases be given. *Identify the homestead, if any, as such.*

Did the decedent, at the time of his death, own any real or personal property as a joint tenant with the right of survivorship?

Ans. Yes or No.....NO.....

INSTRUCTIONS FOR SCHEDULE II

Insurance and Annuities

Schedule II must state all life or accident insurance taken out by decedent and payable on the death of the decedent, to named beneficiaries, where the total amount of insurance payable to named beneficiaries exceeds \$32,500. Insurance payable to the estate of the decedent, whether by the terms of the policy or by reason of the death of the named beneficiary, should be included in Schedule II regardless of the total amount of the insurance payable to named beneficiaries. If any policy was payable only by installments state the terms of the policy with respect to the amount and duration of payments. Schedule all annuities owned by decedent which had a commuted or cash refund value on death.

1. Did the decedent, prior to his death, take out policies of life insurance, payable to named beneficiaries, aggregating in excess of \$32,500?

Ans. Yes or No.....NO.....

2. Did the decedent, at his death, have any life insurance payable to his estate?

Ans. Yes or No.....NO.....

3. Did the decedent at the time of his death own any annuities which had a commuted or cash refund value?

Ans. Yes or No.....NO.....

INSTRUCTIONS FOR SCHEDULE III

Transfers by the Decedent

Schedule III must describe all property which the decedent has at any time transferred and which is, or may be, subject to an inheritance tax. This includes all transfers: (a) In contemplation of death; (b) Intended to take effect in possession or enjoyment at or after death; (c) In trust, where the income, or any part thereof, or the power of revocation, is reserved to the donor.

If the transfer was by deed, give the date of execution and of recording. If the transfer was in trust or to an insurance company for the purchase of an annuity, attach a copy of the instrument or contract and give the age and relationship of all beneficiaries.

1. Did the decedent make any transfer described in the foregoing instructions?

Ans. Yes or No.....NO.....

2. Did the decedent, within two years immediately prior to his death, make any transfer of a material portion of his property, without adequate and full consideration in money or moneys worth, in trust or otherwise?

Ans. Yes or No.....NO.....

3. Did the decedent, at any time, make a transfer of an amount of \$2500.00 or more, without an adequate and full consideration in money or moneys worth, which the representative believes is not subject to an inheritance tax?

Ans. Yes or No.....NO.....

If the answer to question 3 is "Yes" state the date, description of property, value, character of transfer, and motive for making the transfer:

.....

.....

.....

.....

.....

4. Were there in existence at the time of decedent's death any trusts created by him during his lifetime?

Ans. Yes or No.....NO.....

INSTRUCTIONS FOR SCHEDULE IV

Powers of Appointment

Under Schedule IV should be stated all property which the decedent at any time held subject to a power of appointment vested in him either by will or by any other instrument. A copy of the instrument granting the power of appointment should be attached and also a copy of the instrument exercising the power of appointment, if not a will previously filed for probate. The return must include all property held subject to a power, whether or not the power was exercised.

If decedent at any time held property subject to a power of appointment prepare a schedule headed "Schedule IV" and give the following information: (1) Date of instrument creating power; (2) Type of instrument creating power; (3) Description of property; (4) Person to whom appointed and relationship to decedent; (5) Estimated value at date of death; (6) If real property county assessor's true and full value at date of death.

1. Did the decedent have power of appointment over any real estate in Minnesota or of any personal property?

Ans. Yes or No.....NO.....

2. Did decedent exercise power of appointment?

Ans. Yes or No.....

AFFIDAVIT

I, the undersigned representative 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 in the foregoing schedules are the true and full values as of the date of the decedent's death; and that all statements made herein are true and correct.

(Signature).....

H. G. Borgerding
H. G. Borgerding.

(Address).....

Belgrade, Minnesota.

Subscribed and sworn to before me this

25th.....day of

July....., 1944..

Edward P. Flynn
Edward P. Flynn.

Notary Public, Stearns County, Minn.
My Commission Expires Aug.19, 1948.

August 5, 1939.

Form approved by G. Howard Spaeth
Commissioner of Taxation of Minnesota
By Franklin B. Stevens, Director
Division of Inheritance and Gift Taxes

File No. 13,301.

STATE OF MINNESOTA

County of Stearns.

Re: Estate of

Marie Nordrum, Decedent.

INHERITANCE TAX RETURN

Filed

July 29-1944

Frank H. Hoyer

Clerk of Probate Court.

Name Edward P. Flynn,

Address Paynesville, Minn.
Attorney.

0064 2120

State of Minnesota, }
County of Stearns } ss.

IN PROBATE COURT,

In the Matter of the Estate of

Mrs. Marie Nordrum
Deceased.

To the Hon. E. J. Ruegamer

Judge of Probate of Said County:

Your Petitioner Geo. F. Engstrom, M.D.

respectfully represents that he has a valid claim against said deceased for last illness

that he failed to present said claim before said Court to receive, examine and adjust claims against said deceased within the time limited therefor by this Court, for the reason that he discussed claim with administrator, H. G. Borgerding, in October, when account was prepared and held for Mr. Borgerding to call for. When reminded about the account last week, Mr. Borgerding advised me to send it to Judge Ruegamer directly. My misunderstanding.

Wherefore, Your petitioner prays that a further reasonable time may be limited and allowed him to present and prove said claim before said Court.

December 12, A. D. 1944.

Geo Engstrom M.D.
Petitioner.

State of Minnesota, }
County of Stearns } ss.

being duly sworn, deposes and says that he has read the foregoing Petition subscribed by him and knows the contents thereof, and that the same is true of his own knowledge, except as to those matters therein stated on information and belief, and as to those matters he believes it to be true.

Subscribed and sworn to before me, this

12th

day of

Dec, 1944

A. D. 19

Notary Public

Judge of Probate.

WM. NELSON
Notary Public, Stearns County, Minn.
My Commission Expires Sept. 12, 1945.

0064 2121

No. 13.301

IN PROBATE COURT,

County of

Stearns

Marie Nordrum

Deceased.

Petition for Extension of
Time to Present Claims.

Filed this

12th

day of

December

A. D. 1944

Frank Heroy

Clerk ~~Judge~~ of Probate.

INHERITANCE TAX RECORD—PROBATE COURT

File No. 13,301

Stearns County

Name of Decedent	Date of Death	Place of Death	Name of Executor or Administrator
Marie Nordrum	Jun. 2, 1944	Belgrade, Minn.	H. G. Borgerding

VALUE OF PROPERTY OF DECEDENT

Estimated in First Petition			Determined by Estate's Appraisers on General Inventory			Determined by Inheritance Tax Appraisers			Fixed by Probate Court		
Real \$	3,500.00		Real \$	3,500.00		Real \$			Real \$	3,500.00	
Personal \$	14,000.00		Personal \$	15,193.85		Personal \$			Personal \$	15,193.85	
Total \$	17,500.00		Total \$	18,693.85		Total \$			Total \$	18,693.85	

DISBURSEMENTS DEDUCTED BEFORE DETERMINING TAX

(Do not include bequests under this heading)

(a) Claims against estate allowed by court - - - - - \$	483.50	Brought forward - - - - - \$	1,930.35
(b) Expense of last sickness and funeral -	846.85	1. Maintenance of family - - - - -	
(c) Attorney's Fees - - - - -	300.00	2. Selection of widow - - - - -	
and expenses	50.00	3. Cash paid appraisers - - - - -	10.00
(d) Fees of administrator or executor - -	250.00	4. Cash paid publication of orders - -	14.40
(e) Miscellaneous expenses of administration		5. Cash paid for certified copies - - -	8.50
		6. Cash paid for recording - - - - -	1.50
		7. Cash paid taxes (if lien) - - - - -	2.96
		8. Federal Estates Tax - - - - -	
		9. Witness to will \$10.00 Surety Bond 40.00	50.00
Total carried to next column - - \$	1,930.35	Total disbursements - - - - - \$	2,017.71
		Net Estate for distribution - - - - - \$	16,676.14

HEIRS AT LAW—LEGATEES AND DEVISEES BY WILL

Date Tax paid _____

Name	Residence	Relationship	Amount of Legacy (Personal Property)	Estimated Value of Real Property Devised	Inheritance Tax Assessed
Peter Jacobson	New London	Brother	\$ 410.60	\$ 1,750.00	\$ 34.82
Mary Jacobson	" "	Sr. in-law	410.60	1,750.00	103.03
John Amundson	" "	Brother	3,000.00		60.00
Anton Jacobson	" "	Brother	3,000.00		60.00
Olga Anderson	Belgrade	Niece	1,500.00		15.00
Lloyd Anderson	"	None	1,000.00		45.00
Amelia Anderson	"	Niece	150.00		none
North Crow River of North Crow River Congr.	Ladies Aid	Religious	400.00		none
Walter Anderson	Belgrade	Grd. Neph.	200.00		none
Arthur Anderson	"	"	200.00		none
Mary Kolb	"	None	100.00		none
Christine Roe	"	None	100.00		none
Alma Pierce	"	Niece	386.42		none
Helen Anderson	"	Niece	386.42		none
Martha Anderson	"	Niece	386.42		none
Lila McDonough	"	Niece	386.42		none
Arne Holtberg	"	Nephew	386.42		none
Anton Holtberg	"	Nephew	386.42		none
Wm. Holtberg	"	Nephew	386.42		none
Total					\$ 317.85

File No. 13,301

PROBATE COURT

Stearns COUNTY

INHERITANCE TAX REPORT

Name of decedent:

Marie Nordrum

I hereby certify that the within is a true and correct transcript from the INHERITANCE RECORD in my office.

Dated at St. Cloud, Minn. this
12th day of January 1945

Frank Herzog
Clerk Judge of Probate.
Recorded in Book.....
on Page

Received and filed this
day of _____ 1945

1 (Send this report to State Auditor and to Attorney General on Determining Tax)

STATE AUDITOR

No. _____ Paid _____ 19____

\$ _____ Draft No. _____

Date of Death _____ 19____

*Recorded in Book T.T.L.,
Page 412.*

0064 2124

State of Minnesota,
County of Stearns

ss.

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Marie Nordrum

Decedent.

Order Determining Inheritance Tax

The above entitled matter duly came on for consideration by this Court for the determination of the amount of the inheritance tax to be paid by the—heirs-at-law—legatees, devisees and beneficiaries—of the above named decedent who died on the 2nd day of June, 1944; and it appearing that more than thirty (30) days had elapsed since the furnishing to the Commissioner of Taxation of a copy of the General Inventory and Appraisal herein; and after examining the files and records in said estate and having duly considered the same—including the report of the inheritance tax appraisers—and such other proof relating to the matter before this Court,

IT IS HEREBY ORDERED, ADJUDGED AND DETERMINED as follows:

1. That the full and true value of the entire estate of the decedent is - - - - - \$ 18,693.85
2. That the properly deductible expenses of administration, funeral expenses and claims duly allowed and paid are - - - - - \$ 2,017.71
3. That the net value of the estate for distribution is - - - - - \$ 16,676.14
4. That the full and true value of all inheritances, bequests, devises and legacies from the decedent, and the amount of tax to which each is liable are as follows:

Inheritance of Peter Jacobson
(Name of heir or legatee)

Relation to decedent Brother

Full and true value of legacy or inheritance - - - - -	\$ 2,160.60
Exemption - - - - -	\$ 1,000.00
Amount subject to tax - - - - -	\$ 1,160.60
Tax on same - - - - -	\$ 34.82

Inheritance of Mary Jacobson
(Name of heir or legatee)

Relation to decedent Sister-in-law

Full and true value of legacy or inheritance	- - - - -	\$ 2,180.60
Exemption	- - - - -	\$ 100.00
Amount subject to tax	- - - - -	\$ 2,080.60
Tax on same	- - - - -	\$ 103.03

Inheritance of John Amundson
(Name of heir or legatee)

Relation to decedent Brother

Full and true value of legacy or inheritance	- - - - -	\$ 3,000.00
Exemption	- - - - -	\$ 1,000.00
Amount subject to tax	- - - - -	\$ 2,000.00
Tax on same	- - - - -	\$ 60.00

Inheritance of Anton Jacobson
(Name of heir or legatee)

Relation to decedent Brother

Full and true value of legacy or inheritance	- - - - -	\$ 3,000.00
Exemption	- - - - -	\$ 1,000.00
Amount subject to tax	- - - - -	\$ 2,000.00
Tax on same	- - - - -	\$ 60.00

Inheritance of Olga Anderson
(Name of heir or legatee)

Relation to decedent Niece

Full and true value of legacy or inheritance	- - - - -	\$ 1,500.00
Exemption	- - - - -	\$ 1,000.00
Amount subject to tax	- - - - -	\$ 500.00
Tax on same	- - - - -	\$ 15.00

Inheritance of Lloyd Anderson
(Name of heir or legatee)

Relation to decedent None

Full and true value of legacy or inheritance	- - - - -	\$ 1,000.00
Exemption	- - - - -	\$ 100.00
Amount subject to tax	- - - - -	\$ 900.00
Tax on same	- - - - -	\$ 45.00

Inheritance of Amelia Anderson
(Name of heir or legatee)

Relation to decedent Niece

Full and true value of legacy or inheritance - - - - - \$ 150.00
Exemption - - - - - \$ 1,000.00
Amount subject to tax - - - - - \$ none
Tax on same - - - - - \$ none

Inheritance of North Crow River Ladies Aid of North Crow River Congregation.
(Name of heir or legatee)

Relation to decedent Religious Association

Full and true value of legacy or inheritance - - - - - \$ 400.00
Exemption - - - - - \$ all
Amount subject to tax - - - - - \$ none
Tax on same - - - - - \$ none

Inheritance of Walter Anderson
(Name of heir or legatee)

Relation to decedent Grand-nephew

Full and true value of legacy or inheritance - - - - - \$ 200.00
Exemption - - - - - \$ 1,000.00
Amount subject to tax - - - - - \$ none
Tax on same - - - - - \$ none

Inheritance of Arthur Anderson
(Name of heir or legatee)

Relation to decedent Grand-nephew

Full and true value of legacy or inheritance - - - - - \$ 200.00
Exemption - - - - - \$ 1,000.00
Amount subject to tax - - - - - \$ none
Tax on same - - - - - \$ none

Inheritance of Mary Kolb and Christine Roe
(Name of heir or legatee)

Relation to decedent none

Full and true value of legacy or inheritance - (each \$100.00) - - - - - \$ 200.00
Exemption - - - - - (each \$100.00) - - - - - \$ 200.00
Amount subject to tax - - - - - \$ none
Tax on same - - - - - \$ none

Inheritance of Alma Pierce, Helen Anderson, Martha Amanda Anderson,
Lila McDonough, Arne Holtberg, Anton Holtberg & Wm Holtberg
(Name of heir or legatee)

Relation to decedent nieces and nephews

Full and true value of legacy or inheritance - (Each \$386.42) X 7 - \$ 2,704.92

Exemption - - - - - (Each \$1000.00) X 7 - \$ 7,000.00

Amount subject to tax - - - - - \$ none

Tax on same - - - - - \$ none

NOW, THEREFORE, IT IS ORDERED, ADJUDGED AND DETERMINED that the total amount of inheritance tax due from said estate to the State of Minnesota is - - - - - \$ 317.85

and that all of the inheritance taxes herein determined bear interest at the rate of seven per cent (7%) per annum from the
2nd day of September, 19 45.

WITNESS MY HAND AND THE SEAL of said Probate Court this 12th
day of January, 19 45.

[Signature]
Judge of Probate.

Stearns County, Minn.

INSTRUCTIONS

1. The Court in making this Order judicially determines the value of the property. It is not bound by the values fixed by the appraisers on the General Inventory.
2. A reasonable amount allowed for the support of the widow and her family out of her deceased husband's estate, pending administration thereof, "not exceeding \$5,000," and the personal property which she, as widow, is entitled by law to select out of the estate, are not subject to the inheritance tax. The widow of a testate who renounces the will and elects to take her statutory one-third must pay the tax thereon less the exemption specified in the law. (137 Minn. Rep. 238.)
3. The Federal Estates tax is a proper deduction. (139 Minn. Rep. 210.)
4. Repairs to real estate and costs of insurance are not proper deductions.
5. All inheritances, whether entirely exempt or not should be included in this Order, the word "none" inserted to indicate where no tax is imposed on a particular legacy because of its exemption.
6. A duplicate of this Order is to be furnished the Attorney General with the Notice of the making and filing of the Order.
7. The foregoing form of Order is hereby approved.

State of Minnesota,

County of Stearns

PROBATE COURT

ORDER DETERMINING
INHERITANCE TAX

In the Matter of the Estate of

Marie Nordrum
Decedent.

Filed this 12th day of

January, 1945, and re-

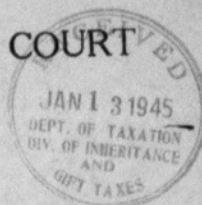
corded in Book " 89 " of Orders,

Page 331

[Signature]
Clerk of Probate.

State of Minnesota, } ss.
County of Stearns }

IN PROBATE COURT



In the Matter of the Estate of

Marie Nordrum, Decedent }

NOTICE OF ORDER DETERMINING INHERITANCE TAX

To the Commissioner of Taxation of Minnesota, the Treasurer of the above named County and to all other persons interested in the above named estate:

You are hereby notified that the above named Court by an order made and filed on the 12th day of January, 19 45, assessed and determined the inheritance taxes due the State of Minnesota from the above named estate and from all heirs and beneficiaries thereof.

Dated this 12th day of January, A. D. 19 45.

(L. S.)

[Signature]
Judge of Probate
Stearns County, Minnesota.

Due service of the above notice by copy is hereby admitted at St. Cloud, Minnesota this 12th day of January, A. D. 19 45.

[Signature]
Treasurer of Stearns County, Minn.
[Signature]

Due service of the above notice by copy is hereby admitted at St. Paul, Minn., this day of , A. D. 19 .

State Auditor.

By

Due service of the above notice and of the order determining inheritance tax by copy of each is hereby admitted at St. Paul, Minn., this day of , A. D. 19 .

G. HOWARD SPAETH,
Commissioner of Taxation.

By *[Signature]*

Due service of the above notice by copy is hereby admitted at this day of , A. D. 19 .

Attorney for Estate of above named Decedent.

A Copy of the Order of the Court Determining the Tax shall accompany this Notice to the Commissioner of Taxation.

State of Minnesota,

County of Stearns

IN PROBATE COURT

In the Matter of the Estate of

Marie Nordrum

Decedent.

Notice of Order Determin-
ing Inheritance Tax

Filed this 17th day of

January, 1945

Frank Herzog
Clerk ~~Judge~~ of Probate.

State of Minnesota,
County of Stearns } ss.

IN PROBATE COURT

File No. 13,301

In the Matter of the Estate of Marie Nordrum Deceased

Whereas, It has been made to appear to the satisfaction of this Court that

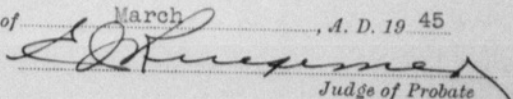
H. G. Borgerding

as representative of the above named estate has fully complied with all the terms and conditions of the final decree of distribution of said estate duly made and filed in this Court, and has paid over to the distributees named in said final decree all moneys, funds and property to them awarded by said final decree, and has fully complied with all other orders and decrees of this Court relating to said estate, and has in all things well, faithfully and fully administered said estate as such representative

It is Therefore Ordered and Decreed, That said representative

of said estate and the sureties on his bond, be, and they hereby are, forever discharged and released from all further duties and liabilities in the matter of said estate and of said trust.

Dated this 31st day of March, A. D. 19 45


Judge of Probate

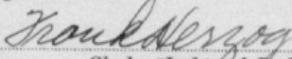
Stearns County, Minn.

0064 2131

IN PROBATE COURT,

County of Stearns

In the Matter of the Estate of

Marie NordrumDeceasedOrder Discharging Executor
or Administrator and
SuretiesFiled this 31st day ofMarch, 19 45Recorded in Book 75 of OrdersPage 536
Clerk ~~Judge~~ of Probate

State of Minnesota,
County of Stearns } ss.

IN PROBATE COURT.

In the Matter of the Estate of

Marie Nordrum

Decedent.

ORDER ALLOWING FINAL ACCOUNT.

The above entitled matter came on to be heard on the 5th day of January, 19⁴⁵, 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 his attorney, Edward P. Flynn, Esq., and no one appeared in opposition.

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 11th day of December, 19⁴⁴, in the Belgrade Tribune, proof of publication of said notice of hearing and 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	-	-	-	-	-	-	-	-	\$	15,193.85
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	-	-	-	-	-	-	-	-	\$	227.12
Cash from other sources	-	-	-	-	-	-	-	-	\$	
	-	-	-	-	-	-	-	-	\$	
	-	-	-	-	-	-	-	-	\$	
Total receipts from all sources	-	-	-	-	-	-	-	-	\$	15,420.97

DISBURSEMENTS AND CREDITS

Estate selected for surviving spouse	-	-	-	-	-	-	-	-	\$	
Maintenance of family of decedent	-	-	-	-	-	-	-	-	\$	
Expenses of administration	-	-	-	-	-	-	-	-	\$	689.15
Expenses of last sickness	-	-	-	-	-	-	-	-	\$	11.85
Funeral expenses	-	-	-	-	-	-	-	-	\$	935.00
Taxes	-	-	-	-	-	-	-	-	\$	2.96
Claims of creditors of decedent	-	-	-	-	-	-	-	-	\$	483.50
Legacies	-	-	-	-	-	-	-	-	\$	10,471.20
	-	-	-	-	-	-	-	-	\$	
	-	-	-	-	-	-	-	-	\$	
Residue on hand for distribution	-	-	-	-	-	-	-	-	\$	2,927.31
Total credits	-	-	-	-	-	-	-	-	\$	15,420.97

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 January 5th, 1945

By the Court,

W. H. Hargreaves
Probate Judge.

No. 13,301

State of Minnesota,

County of Stearns

PROBATE COURT.

In the Matter of the Estate of

Marie Nordrum

Decedent

Order Allowing Final Account.

Filed this 5th day of

January, 1945, and

recorded in Book No. 68 of Orders,

on Page 219

Frank Hargreaves

Clerk-Judge of Probate.

State of Minnesota,

Stearns

County of

IN PROBATE COURT

File No. 13,301

In the Matter of the Estate of

Marie Nordrum

Decedent.

Final Decree of Distribution

The above entitled matter came on to be heard on the 5th day of January, 1945, upon the petition of the representative of said estate for the distribution of the residue of said estate to the persons thereunto entitled.

Edward P. Flynn, Esq.,

The representative of said estate appeared in person and by attorney,

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 2nd day of June, 1944, and at the time of her 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 \$2,927.31 comprising the following items:

Cash.

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

The South ninety-eight and thirty-four hundredths (S.98 34/100) feet of Lot Three (3) in Block "C" of Quistberg's Addition to the Village of Belgrade, according to the plat and survey thereof on file and of record in the office of the Register of Deeds in and for said county and state,

which was specifically devised to Peter Jacobson and his wife, Mary Jacobson.

(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 are the residuary devisees and legatees under the terms of the last will and testament

of said decedent, and are all

of the persons entitled to the residue of said estate of said decedent, to-wit:

Alma Pierce, Helen Anderson, Martha Amanda Anderson, Lila McDonough, Arne Holtberg, Wm. Holtberg and Antor Holtberg, nieces and nephews of decedent.

Now, Therefore, On motion of Edward P. Flynn, Esq.,
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:

One-seventh (1/7) thereof to each of the above named nieces and nephews 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:

All thereof to Peter Jacobson and Mary Jacobson, his wife, in
equal shares, 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 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 January, 1945.



L. H. Kuehner
Probate Judge.

State of Minnesota,

County of _____

ss.

PROBATE COURT

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. 13,501

State of Minnesota,

County of Stearns

IN PROBATE COURT

In the Matter of the Estate of

Marie Nordrum

Deceased.

Final Decree of Distribution

Office of Register of Deeds,
State of Minnesota.

County of _____
I hereby certify that the within Instru-
ment was filed in this office for record on
the _____ day of _____,
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 January,
1945, and recorded in Book 87
of Deeds, page 232.

Frank H. Hoyer
Judge - Clerk of Probate Court.

No. 33831