



[Stearns County \(Minn.\)](#)  
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State of Minnesota  
COUNTY OF ~~MINNEAPOLIS~~  
STEARNS

PROBATE COURT

Re Estate of

PETITION FOR DETERMINATION  
OF DESCENT

BERTHA THEIS

Decedent.

Joseph J. Theis

residing at Richmond Minnesota  
(Street or Avenue) (Town or City)

to the best of his information and belief, respectfully represents that he has  
an interest as heir-at-law in the real estate hereinafter described; that the  
decedent was born on March 16th 1890  
at Kimball, Minnesota, and died more than five years prior to  
the date hereof, at St. Cloud Hospital, St. Cloud Minnesota, on August 3rd  
1938, at age of 48, residing at Richmond  
Hennepin County, Minnesota, (1) intestate XXXXXXXXXXXXXXXXXX  
XXX (2); that the decedent left the following de-  
scribed real estate:  
Homestead:

NONE

An undivided one-sixteenth (1/16) of:

Other Real Estate: The North thirty-nine and two-tenths (39.2) acres of the  
East sixty-nine and two-tenths (69.2) acres of the Northwest quarter  
(NW $\frac{1}{4}$ ) of Section numbered Eighteen (18) and the South one-half of the  
Southwest Quarter (SW $\frac{1}{4}$ ) and the Northeast Quarter of the Southwest  
Quarter (NE $\frac{1}{4}$ SW $\frac{1}{4}$ ) of Section numbered Seven (7), all in Township num-  
bered One Hundred Twenty-one (121) North of Range Numbered Twenty-nine  
(29) West of the Fifth Principal Meridian, in Stearns County, Minnesota

The net values of which at the date of death, after deducting the encumbrances, liens, and  
charges thereon, were respectively homestead \$                    , other real estate \$593.00;  
that no will has been admitted to probate nor administration had in this state, except

that decedent's interest in said real estate was in fee; and  
that the decedent was survived by the following named persons, who are all of her known heirs,  
executors, legatees and devisees:

Name	Age	Relationship	Address
Joseph J. Theis	64	Husband	Richmond, Minnesota Box 114.
Agatha Weeres	35	Daughter	Richmond, Minnesota Box 139 R1.
Marcus Theis	32	Son	St. Cloud, Minnesota R4.

WHEREFORE, your petitioner prays that said Will be admitted to probate, and that the des-  
cent of such real estate be determined and that the same be assigned to the persons entitled  
thereto.

Dated: June 16<sup>th</sup> 1949 X Joseph J. Theis

STATE OF MINNESOTA }  
COUNTY OF ~~HENNEPIN~~ } ss.  
STEARNS

Joseph J. Theis

appeared before me personally, and being duly sworn, on oath says: that he is the person who made and signed the foregoing petition; that he has read the said petition 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 19 day of June 1949

*Joseph J. Theis*  
Joseph J. Theis

Notary Public ~~HENNEPIN~~ County, Minn.  
My Commission Expires July 1953

(NOTARIAL SEAL)

- (1) If there is no Will, insert "without".
- (2) If there is a Will, insert "which is herewith presented for probate", and state briefly its contents.

File No. 157096

STATE OF MINNESOTA  
COUNTY OF HENNEPIN

PROBATE COURT

Re Estate of

BERTHA THEIS

Decedent.

Petition For Determination  
Of Descent

Filed

June 21st 1949

*Frank H. Herzog*

Clerk of Probate Court.

44-10-39.07

# State of Minnesota

County of Stearns

STATE OF MINNESOTA, County of Stearns.

## PROBATE COURT

File No. 15,996

Re Estate of Bertha Theis, Decedent.

IT IS ORDERED that the petition filed herein for determination of descent be heard Friday, the 15th day of July 1949, at 9 o'clock A. M., by this court in the Court House in St. Cloud, Minn.

(Seal-

Dated this 21st day of June, 1949,

Earl J. Meinz,

Probate Judge

Markve & Aune-Markve,  
Attorneys,

being duly sworn, on oath says:

that he is, and during all the times herein stated has been the

publisher of the newspaper known as Richmond & Reporter

and has full knowledge of the facts herein after stated; that for more than one year prior to the publication

therein of the Stearns & Determining of descent

hereinafter described, said newspaper was printed and published in the

of Richmond 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

Bellevue from which it purports to be issued as above stated and in news-

paper 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 Thursday

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, and the presswork 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 pur-

ports 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 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 Stearns & Determining of descent 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 13 day of June 1949; and thereafter on Thursday

of each week to and including the 15 day of July 1949; and

that the following is a printed copy of the lower case alphabet type to be 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

(Paste Here Proof of Complete Lower Case Alphabet as Without Spacing)

Anton Buisse

Subscribed and sworn to before me this 2 day of July 1949

Notary Public

My Commission expires April 7, 1953

Stearns County, Minn.

Notary Public, Stearns County, Minn.

My commission expires April 7, 1953

19

0001 0011

15,096

STATE OF MINNESOTA }  
County of Stearns }

PROBATE COURT  
In the Matter of the Estate of

Bertha Heiss

Decedent - ~~Ward~~

*Printers Affidavit  
Descent*

FILED THIS 13<sup>th</sup> DAY  
OF July A.D. 19 49  
Frank Herzog  
Clerk of Probate

**STATE OF MINNESOTA**  
**DEPARTMENT OF TAXATION**  
**INHERITANCE AND GIFT TAX DIVISION**

State Office Building  
 St. Paul 1, Minnesota

**INHERITANCE TAX RETURN**

**State of Minnesota,** }  
 County of **Hennepin** }

Decedent **BERTHA THEIS**  
 Date of death **August 3rd, 1938**

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 1941, Chapter 291, as amended.

**GENERAL INFORMATION**

- (1) Decedent's residence at date of death **Richmond, Minnesota**  
Street City State
- (2) Place of death **St. Cloud, Minnesota** Birthdate **3/16/1890** Place of birth **Kimball, Minnesota**
- (3) Business or occupation **Homemaker**
- (4) Married, single, separated, widowed or divorced at date of death **Married**
- (5) 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.....  
 B. Name and address of other persons who had access to box.....
- (6) Did the undersigned person or persons filing return make diligent and careful search for property of every kind left by decedent? **Yes**
- (7) Did the undersigned make diligent and careful search 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. Petition for Decree of Descent**
- (9) Do any of the surviving joint tenants in 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**  
 Do they claim the property was acquired by gift or inheritance by the decedent and survivors as joint tenants? **No**  
 Give details of such claims in Schedule I.

**INSTRUCTIONS**

- STATUTES:** The inheritance tax law appears in Minnesota Statutes of 1941, Chapter 291. Taxable transfers are defined in M. S. 291.01. Filing an inheritance tax return is required by M. S. 291.12. Amendments were adopted by Laws of Minnesota 1943, Chapter 504, Section 6, Sub. 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.
  - 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, the return must be filed directly with the Department of Taxation, Inheritance and Gift Tax Division, 221 State Office Building, St. Paul 1, Minn.
  - If it is claimed that decedent was not a resident of Minnesota, an Affidavit of Non-Residence must be filed with this return (Form D, of T. EG 1019). 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.
- 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

# **SCHEDULE I—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 a 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. The homestead of decedent, if included in any of the schedules, must be identified before the exemption in favor of spouse or issue 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.	Surviving Joint Tenant (Give Name and Relationship to Decedent)	Assessor's Full and True Value of Realty Or Unit Value of Securities On Date of Death	Gross Market Value of Whole Property
SAMPLE: 6-21-41	Lot 1, blk. 1, Lief's Add. to St. Paul, Ramsey Co., Minn., 6000 Montclair Rd., St. Paul.	Mary Doe, wife	\$2,455.00	\$4,000.00
7-5-42	Homestead; Mortgage, \$1,000.00 100 shares common stock General Motors Co. Certificate No. 1392816	John Doe, son	N. Y. S. E. 75%	\$7,550.00
	NONE			

Total Liens, Col. 2.

Total, Col. 5 - - - - -  
Joint Property, less Liens - - - - -

## **SCHEDULE II (A)—LIFE INSURANCE**

Report all life or accident insurance proceeds payable on the death of the decedent to named beneficiaries. An exclusion of \$32,500 will apply before any inheritance tax is

assessed on the policies in this group. This schedule should not include contracts reportable in Schedule II (B).

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 7-15-37, did Decedent on 7-15-37 have right to:	
				1. Change Beneficiary?	2. Cash Surrender Value?
	NONE				

# **SCHEDULE II (B) — ANNUITIES, 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. (None of these are subject to the life insurance exclusion of \$32,500.)

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 III — TRANSFERS BY THE DECEDENT**

- 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 two years prior to death is made in contemplation of death.  
Report gifts made by decedent during his lifetime which total more than \$2,500 to one donee in any year.
- B. Transfers intended to take effect in possession or enjoyment at 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 attached.

- 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.  
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.

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 Unit Value of Securities on Date of Death	Gross Fair Market Value
	NONE			
Total Liens, Col. 2		Total, Col. 5	- - - - -	
		Transfers, less Liens	- - - - -	

# SCHEDULE IV—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 III 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			
Total			

surviving husband

I, Joseph J. Theis, 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

Subscribed and sworn to before me this 7 day of July, 1949

Notary Public Joseph J. Theis  
My commission expires 9/27/53

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 full and fair market values as of the date of the decedent's death.

X (Signature) Joseph J. Theis  
(Address) Box 111, Richmond, Minnesota

ORIGINAL

File No. 15,096

State of Minnesota,

County of Hennepin

Re: Estate of

BERTHA THEIS

Decedent

INHERITANCE TAX RETURN  
DEPARTMENT OF TAXATION

Filed July 22, 1949  
Frank H. Kestner  
Clerk of Probate Court

Attorney

Address

State of Minnesota, }  
County of Stearns } ss.

## IN PROBATE COURT

File No. 15,096

IN THE MATTER OF THE ESTATE OF

BERTHA THEIS

Deceased.

## Decree of Descent

The above entitled matter came on to be heard on the 22nd day of July, 1939, upon the petition of Joseph J. Theis

praying for the judicial determination of the descent of the real estate hereinafter described belonging to said decedent at the time of her death. The said petitioner appeared in person and by his attorneys and Markve & Aune-Markve and no one appeared in opposition to said petition; and the court having duly considered said petition, and the evidence adduced in relation thereto finds the following facts:

FIRST—That due notice of said hearing was given by the publication of the order for hearing on said petition heretofore entered herein the Richmond Reporter, proof of publication of said notice of said hearing and service by mail having been filed in this Court.

SECOND—That the petitioner's interest in the lands hereinafter described is as follows, to-wit:  
heir-at-law

THIRD—That the above named decedent died at St. Cloud, Minn., in the County of Stearns, State of Minnesota, on the 3rd day of August, 1938, leaving no last will and testament

and that more than five years have elapsed since the death of said decedent, and that no will has been probated nor administration had upon her estate in the State of Minnesota.

FOURTH—That said decedent, at the time of her death, was the owner and seized of the tract of land in the County of Stearns, State of Minnesota, described as follows, to-wit:

An undivided one-sixteenth (1/16) thereof in and to:

The North thirty-nine and two-tenths (39.2) acres of the East sixty-nine and two-tenths (69.2) acres of the Northwest quarter (NW<sup>1</sup>/<sub>4</sub>) of Section numbered Eighteen (18) and the South one-half of the Southwest Quarter (SW<sup>1</sup>/<sub>2</sub>) and the Northeast Quarter of the Southwest Quarter (NE<sup>1</sup>/<sub>4</sub>SW<sup>1</sup>/<sub>4</sub>) of Section numbered Seven (7), all in Township numbered One Hundred Twenty-one (121) North of Range Numbered Twenty-nine (29) West of the Fifth Principal Meridian, in Stearns County, Minnesota

FIFTH—That the following named persons are the heirs-at-law of said decedent and the persons entitled to her estate and the lands herein described, to-wit:

Joseph J. Theis, husband, residing at Richmond, Minnesota, Box 114  
Agatha Weeres, Daughter, residing at Richmond, Minnesota, Box 139.  
Marcus Theis, son, St. Cloud, Minnesota, R#4.

AS A CONCLUSION FROM THE FOREGOING FACTS, IT IS ORDERED, ADJUDGED AND DECREED, That all and singular the above described lands descended to, and are the property of, the above named person S. and that the same be, and hereby are, vested in and assigned to the above named person S., in the following proportions, to-wit:

An undivided one-third ( $\frac{1}{3}$ ) thereof to the said Joseph J. Theis, surviving spouse, and the remaining undivided two-thirds ( $\frac{2}{3}$ ) thereof in equal shares to the said Agatha Weeres and Marcus Theis 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 persons, 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, made.

Dated at St. Cloud, this 22nd day of July, 19 49.

Earl J. Francis  
Judge of Probate.

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 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. 15,096

State of Minnesota,

County of Steerns

## PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Eartha Theis

Deceased.

## 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 22nd day of July

19 49, and recorded in book 94

of Deeds, page 97.

Frank H. H. H.  
Clerk of Probate.

State of Minnesota.

County of Stearns

## IN PROBATE COURT

**In the Matter of the Estate of**

Nelle F. Cooke

*Decedent.*

### Petition for Appointment of Special Administrator

*Your petitioner respectfully represents and states to the court:*

First—That he is a resident of St. Cloud in the County of Stearns

*State of Minnesota, and is interested in the said estate of decedent as*

surviving husband and devisee named in will

Second—That said decedent died ..... testate on the 14 ..... day of February .....  
1948, at St. Cloud ..... in the County of Stearns ..... State of

Minnesota, and at the time of her death was a resident of the County of

Stearns                      State of                      Minnesota                      , citizen of                      State of Illinois.

and left estate in the County of Stearns....., State of Minnesota, of the character and estimated value following, to-wit:

## PERSONAL PROPERTY

(1st) Household goods of the estimated value of - - - - - \$.....

(2nd) Wearing apparel of the estimated value of - - - - - \$.....

(3rd) Capital stock of the estimated value of - - - - - \$ 610.50

(4th) Notes, bonds, mortgages and other evidences of indebtedness of the estimated value of - \$ \_\_\_\_\_

3

3

Total personal property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$	<u>610.50</u>
-------------------------	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	----	---------------

1. Homestead in \_\_\_\_\_ County, Minnesota, as follows:

### A. City Property

3

(Give Area)

(or)

### B. Rural Property

2

(Give Area)

2. *Real Estate other than Homestead:*

A. City Property none Lots without Buildings \$                     

City Property	Lots with Buildings	\$
---------------	---------------------	----

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

Rural Property \_\_\_\_\_ Acres unimproved land \$ \_\_\_\_\_

Third—That it is necessary and expedient that a special administrator of said estate be appointed, for the following reasons: To pay expenses of last sickness and death

Fourth—That Francis W. Cooke who is a resident of St. Cloud, Stearns County, Minnesota, and whose post office address is 401-3rd Ave. So., St. Cloud, Minn. is a suitable person to act as special administrator of said estate



State of Minnesota, }  
County of Stearns } ss.

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF  
Nelle F. Cooke }  
Decedent. }

Order Appointing Appraisers

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

It is ordered that Charlotte Barrett and  
Rudolph Strand

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

Dated this 23rd day of July, 1949.

(PROBATE COURT SEAL)

E. J. F.   
Probate Judge.

No. 15,097

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**IN PROBATE COURT**

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IN THE MATTER OF THE ESTATE OF

Nelle F. Cooke  
*Decedent.*

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**Order Appointing Appraisers**

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Filed 23rd of July, 19 49

*Mark Denney*  
Probate ~~Notary~~ Clerk.



	Specify Encumbrances and Respective Amounts	Net Value Over Encumbrances
Brought Forward		\$
Total Net Value of Real Estate		\$
CLASS II—Furniture and Household Goods:		\$
	\$	\$
Total Value of Furniture and Household Goods		\$
CLASS III—Wearing Apparel and Ornaments:		\$
	\$	\$
Total Value of Wearing Apparel and Ornaments		\$
CLASS IV—Corporation Stocks (Give Certificate No.)		\$
Certificate No. 864, Commercial Building and Loan Assn. of Urbana, Ill.	\$	300.00
Certificate No. 865, Commercial Building and Loan Assn. of Urbana, Ill.		300.00
Total Value of Stock		\$ 600.00

CLASS ☒ Mortgages, Bonds, Notes and other Written Evidences of Debt: (Give Encumbrance 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
	\$	\$	\$
Total Value of Mortgages, Bonds, Notes, etc.			\$

CLASS VI—All other Personal Property:

[illegible]

## SUMMARY

The total value of all the real estate of decedent, as valued by the appraisers herein, is - - \$.....  
The total value of all the personal property of decedent, as valued by the appraisers herein, is - \$ 600.00  
The total value of the entire estate of decedent, as valued by the appraisers herein, is - - \$ 600.00  
Respectfully submitted, *Frederick W. Cook*

*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.

Francis W. Cooke

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 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

23 day of July, A. D. 19 49

W. Y. Henning

Judge of Municipal Court  
City of St. Cloud, Minn.

Francis W. Cooke

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

Nelle F. Cooke

, 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 23 day of July, A. D. 19 49.

Charlotte Barrett

R. D. Strand

Appraisers

File No. 15,097

State of Minnesota,

County of Stearns

## PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Nelle F. Cooke

Decedent

## Inventory and Appraisal

Total Personal - \$ 600.00

Total Real Estate - \$

Total Appraisal - \$ 600.00

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

Deputy-Treasurer of  
County, Minnesota

Filed this 25th day of

July, A. D. 19 49

W. Y. Henning  
Probate Judge

W. Y. Henning  
Attorney

**STATE OF MINNESOTA**  
**DEPARTMENT OF TAXATION**  
**INHERITANCE AND GIFT TAX DIVISION**

State Office Building  
 St. Paul 1, Minnesota

**State of Minnesota,**

County of Stearns

**INHERITANCE TAX RETURN**

Decedent Nelle F. Cooke

Date of death Feb. 14, 1949

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 1945, Chapter 291, as amended.

**GENERAL INFORMATION**

- (1) Decedent's residence at date of death 401-3rd Ave. So., St. Cloud, Minn.  
Street City State
- (2) Place of death St. Cloud, Minn. Birthdate 1-23-98 Place of birth Charleston, Ill.
- (3) Business or occupation Housewife
- (4) Married, single, separated, widowed or divorced at date of death Married
- (5) 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
- B. Name and address of other persons who had access to box
- (6) Did the undersigned person or persons filing return make diligent and careful search for property of every kind left by decedent? yes
- (7) Did the undersigned make diligent and careful search 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? no, except special administration
- (9) Do any of the surviving joint tenants in 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? yes
- Do they claim the property was acquired by gift or inheritance by the decedent and survivors as joint tenants? no
- Give details of such claims in Schedule I.

**INSTRUCTIONS**

1. **STATUTES:** The inheritance tax law appears in Minnesota Statutes of 1945, Chapter 291, as amended. Taxable transfers are defined in M. S. 291.01. Filing an inheritance tax return is required by M. S. 291.12. Amendments were adopted by Laws of Minnesota 1943, Chapter 594, Section 6, Sub. 2.
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, the return must be filed directly with the Department of Taxation, Inheritance and Gift Tax Division, 221 State Office Building, St. Paul 1, Minn.
  - C. If it is claimed that decedent was not a resident of Minnesota, an Affidavit of Non-Residence must be filed with this return (Form D. of T. EG 1019). 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.
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

# SCHEDULE I — 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 a 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. The homestead of decedent, if included in any of the schedules, must be identified before the exemption in favor of spouse or issue 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.	Surviving Joint Tenant (Give Name and Relationship to Decedent)	Assessor's Full and True Value of Realty Or Unit Value of Securities On Date of Death	Gross Market Value of Whole Property
SAMPLE: 6-21-41	Lot 1, blk. 1, Lief's Add. to St. Paul, Ramsey Co., Minn., 6000 Montclair Rd., St. Paul.	Mary Doe, wife	\$2,455.00	\$4,000.00
7-5-42	Homestead: Mortgage, \$1,000.00 100 shares common stock General Motors Co.			
6-7-46	Lot 1, blk. 1, Lief's Add. to St. Paul, Ramsey Co., Minn., 6000 Montclair Rd., St. Paul.	John Doe, son	N. Y. S. E. 75 1/2	\$7,550.00
	Survey, Stearns County, Minn. (homestead of decedent)	Francis W. Cooke, husband	\$3310.00	\$5000.00
	U. S. SAVINGS BONDS:			
Dec. 1941	C2097836E \$100.00	Francis W. Cooke		90.00
Dec. 1941	Q3608840E 25.00	" " "		22.50
Jan. 1942	Q8421673E 25.00	" " "		22.00
Jan. 1942	Q9753238E 25.00	" " "		22.00
Feb. 1942	Q11071947E 25.00	" " "		22.00
Mar. 1942	Q11072044E 25.00	" " "		22.00
Apr. 1942	Q26685444E 25.00	" " "		22.00
Apr. 1942	Q16305966E 25.00	" " "		22.00
May 1942	C11365508E 100.00	" " "		88.00
May 1942	C11365509E 100.00	" " "		88.00
May 1942	C11365510E 100.00	" " "		88.00
May 1942	C11365511E 100.00	" " "		88.00
May 1942	Q21512507E 25.00	" " "		22.00
June 1942	Q21512692E 25.00	" " "		22.00
Oct. 1942	L12319678E 50.00	" " "		43.00
Oct. 1942	L10638399E 50.00	" " "		43.00
Nov. 1942	L18177380E 50.00	" " "		43.00
Nov. 1942	L21695052E 50.00	" " "		43.00
Nov. 1942	C21891644E 100.00	" " "		86.00
Dec. 1942	C21691679E 100.00	" " "		86.00
Dec. 1942	C21691680E 100.00	" " "		86.00
Dec. 1942	C21691711E 100.00	" " "		86.00
Jan. 1943	C25457866E 100.00	" " "		84.00
Jan. 1943	C25457865E 100.00	" " "		84.00
Jan. 1943	C26139367E 100.00	" " "		84.00
Jan. 1943	C26139368E 100.00	" " "		84.00
Jan. 1943	Q114797082E 25.00	" " "		21.00
Mar. 1943	C28407223E 100.00	" " "		84.00
Apr. 1943	C28407266E 100.00	" " "		84.00
Apr. 1943	C28407265E 100.00	" " "		84.00
Apr. 1943	C28407264E \$100.00	Francis W. Cooke		\$84.00
Apr. 1943	C33779942E 100.00	" " "		84.00
July 1943	C35144143E 100.00	" " "		83.00
Aug. 1943	L38267716E 50.00	" " "		41.50
Sept. 1943	C36107059E 100.00	" " "		83.00
Oct. 1943	C45077932E 100.00	" " "		83.00
Oct. 1943	L51593760E 50.00	" " "		41.50
Oct. 1943	C45077974E 100.00	" " "		83.00
Jan. 1946	Q328044690E 25.00	" " "		19.50
Jan. 1946	D15262158E 500.00	" " "		390.00
July 1945	C112664331E 100.00	" " "		79.00
July 1945	C112664322E 100.00	" " "		79.00
July 1945	C112664321E 100.00	" " "		79.00
Feb. 1945	C90099514E 100.00	" " "		80.00
Feb. 1945	L106093991E 50.00	" " "		40.00
Jan. 1945	C90089440E 100.00	" " "		80.00
Feb. 1944	C73693644E 100.00	" " "		82.00
Feb. 1944	C69332298E 100.00	" " "		82.00
June 1944	Q426663334E 25.00	Robert Field Cooke, minor son		20.50
July 1945	Q872867496E 25.00	" " "		19.75
Aug. 1945	Q894722845E 25.00	" " "		19.75

Francis W. Cooke, the surviving husband, claims that he paid the consideration for all of the foregoing Savings Bonds including those which were held in the name of the decedent and the minor son, Robert Field Cooke. In view of the fact that the valuation is considerably under the exemption allowed for tax purposes to both the surviving husband and minor son, no further evidence is submitted herewith, but can be submitted if requested by the Commissioner.

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. (None of these are subject to the life insurance exclusion of \$32,500.)

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 III — TRANSFERS BY THE DECEDENT

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 two years prior to death is made in contemplation of death.

Report gifts made by decedent during his lifetime which total more than \$2,500 to one donee in any year.

B. Transfers intended to take effect in possession or enjoyment at 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 in-

strument 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 attached.

### 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.

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.

Date of Transfer	Description of Property Transferred (Legal Description of Land; Street Address of City Realty; Acreage of Rural Land). Specify Liens, if any. Designate whether Transfer is Taxable under A., B., or C.	Transferee and Relationship to Decedent	Assessor's Full and True Value of Realty Or Unit Value of Securities on Date of Death	Gross Fair Market Value
	None			
Total Liens, Col. 2		Total, Col. 5 - - - - - Transfers, less Liens - - - - -		



STATE OF MINNESOTA }  
COUNTY OF STEARNS }

ss

IN PROBATE COURT

In the Matter of the Estate of }  
Nelle F. Cooke, Decedent. } ORDER ALLOWING FINAL ACCOUNT AND  
DISCHARGING SPECIAL ADMINISTRATOR

Francis W. Cooke having filed his final account herein as special administrator of the above entitled estate, showing total receipts in the sum of \$610.50 and disbursement of all of said funds in the payment of funeral expenses of decedent.

And it appearing to the court that said account is correct and that it should be allowed as filed.

And it further appearing that there is no estate of said decedent remaining for further administration.

IT IS THEREFORE ORDERED, That said account of the special administrator, be, and the same is hereby allowed, and that said special administrator and the sureties on his bond, be, and they hereby are, discharged from any and all further duties and liabilities in the matter of said estate.

Dated at St. Cloud, Minnesota, this 27th day of July, 1949.

By the Court:

Ed J. McInnis  
Probate Judge

STATE OF MINNESOTA  
COUNTY OF STEARNS  
IN PROBATE COURT

In the Matter of the Estate of  
Nelle F. Cooke,       Decedent.

ORDER ALLOWING FINAL ACCOUNT  
AND DISCHARGING SPECIAL  
ADMINISTRATOR

Filed this 27th day of  
July, 1949, and recorded in  
Book 95 on Page 264

Frank H. Hoxby  
Clerk of Probate

State of Minnesota,

County of Stearns

}

IN PROBATE COURT

In the Matter of the Estate of

ANNA FREVEL

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 New Munich, in the County of Stearns State of Minnesota, and is an adult and is interested in the estate of decedent in this, to-wit: executor named in last will of decedent.

SECOND—That said decedent was born in the Country of United States and died at New Munich County of Stearns, State of Minnesota, on the 27th day of May, 1940, aged 85 years and at the time of her death was a native of New Munich, and a citizen of the Country of United States and a resident of New Munich, 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 her death consisted of personal property of the estimated value of \$ 5000.00 divided as follows:

- |                              |    |                        |    |
|------------------------------|----|------------------------|----|
| 1. Household goods,          | \$ | 2. Wearing apparel,    | \$ |
| 3. Stock,                    | \$ | 4. Notes, bonds, etc., | \$ |
| 5. Miscellaneous, \$ 5000.00 |    |                        |    |

That said estate also included real estate of the estimated worth and probable value of \$ 10,000 situated in said County of Stearns State of Minnesota, to-wit:

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

A. City Property

(Give Area)

\$

(or)

B. Rural Property

80 acres

(Give Area)

\$ 7500.00

2. Real Estate other than Homestead:

A. City Property

Lots without Buildings \$

City Property

Lots with Buildings \$

B. Rural Property 177

Acres improved land \$ 2500.00

Rural Property

Acres unimproved land \$

FIFTH—That the probable amount of debts of decedent is \$ 4000.00, consisting of mortgage to George Frevel.

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
Matthew Frevel	55	son	New Munich, Minn.
Marcus Frevel	43	son	New Munich, Minn.
George Frevel	64	son	New Munich, Minn.
Elizabeth Boyer's Children:			
John Boyer	40	grandson	Minneapolis, Minnesota
Mrs. Lillian Carpenter	36	granddaughter	New Munich, Minn.
Mildred Boyer	34	granddaughter	Minneapolis, Minnesota
Peter Frevel	60	son	Roselle, Illinois
Agnes Laing	58	daughter	Freeport, Minn.
Timothy Frevel	56	son	Cudahy, Wisconsin
Frances Buettner	53	daughter	Cudahy, Wisconsin
Appolonia Stroeing	53	daughter	Freeport, Minnesota
Evelyn Nathan	54	daughter	Omaha, Nebraska

SEVENTH—That George Frevel, whose Post Office address is New Munich, Minnesota is named in said Will as executor thereof and <sup>is</sup> ~~are~~ 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 George Frevel, be appointed executor thereof; and that, upon due qualification as provided by law, letters testamentary be issued to the said George Frevel.

Dated June 21, 1949.

George Frevel  
Petitioner.

State of Minnesota,

County of Stearns

George Frevel

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 believe it to be true.

Subscribed and sworn to before me this 21st day of June, 1949

Notary Public JOHN LANG County, Minnesota.

My Commission expires Commission Expires Aug. 6, 1950, 19  .

State of Minnesota.

County of Stearns

IN PROBATE COURT

Petition for Allowance and Probate of Will

In the Matter of the Estate of

Anna Frevel  
Decedent.

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)  
Stearns County  
(Sign your name here)  
Stearns, Minn.

Filed this 22nd day of

June, 1949

Frank H. Hays  
Probate Judge-Clerk.

No. 3330\*

15,098

State of Minnesota,

County of Stearns

} ss.

## IN PROBATE COURT

In the Matter of the Estate of ANNA FREVEL Deceased.

THE LAST WILL AND TESTAMENT of said deceased having been this day admitted to probate by this Court,  
and George Frevel named as executor of said Will,  
having applied for Letters Testamentary thereon:

IT IS ORDERED, That the said GEORGE FREVEL give  
bonds to the Judge of this Court in the sum of Five Thousand and no/100 - - - - -  
(\$5,000.00) - - - - - 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 him issued.

Dated at St. Cloud Minnesota, the 15th day of July  
A. D. 19 49 .

By the Court,

Earl J. Meier  
Judge of Probate.

Stephens and Lang

Attorney for Petitioner.

0003 0035

No. 15,098

## IN PROBATE COURT

County of Stearns

In the Matter of the Estate of

ANNA FREVEL

Deceased.

## ORDER FOR EXECUTOR'S BOND

Filed this 15th day of  
July A. D. 1949, and  
recorded in Book of Orders, on  
page

*Frank Henry*  
Clerk—Judge 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

ANNA FREVEL

Decedent.

Proof of Will

State of Minnesota,

County of Stearns

} ss.

John Lang, 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, bearing date the 18th day of March, A. D. 19<sup>48</sup>, and purporting to be the Last Will and Testament of

Anna Frevel, of the County

of Stearns and State of Minnesota, now here presented for probate; that I, John Lang, 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 18th day of March,

A. D. 19<sup>48</sup>, 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

Mrs. George Frevel,

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

Mrs. George Frevel,

the other subscribing witness, did then and there, in the presence of the said decedent, and at her request, severally subscribe said instrument as witnesses 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

15th day of July A. D. 1949

Earl J. Meier  
Judge of Probate.

John Lang  
John Lang

No. 15,008

State of Minnesota,

County of STEARNS

} ss.

## IN PROBATE COURT

IN THE MATTER OF THE LAST WILL AND  
TESTAMENT OF

ANNA FREVEL

Decedent.

### TESTIMONY OF

John Lang,

Subscribing Witness to Will.

Taken, sworn, subscribed and filed this

Fifteenth day of

July 1948

*Frank Meyer*  
Clerk ~~Judge of~~ Probate.

No. 3545\*

# LAST WILL AND TESTAMENT

I, Anna Frevel, of the Village of New Munich, in the County of Stearns 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 Executor hereinafter named, to first pay all my just debts and funeral expenses as soon after my decease as conveniently may be done.

Second, I give and bequeath to my son, Matthew Frevel, the sum of Three thousand (\$3000.00) Dollars and I give and bequeath to my son, Marcus Frevel, the sum of Three thousand (\$3000.00) Dollars.

Third, I give, devise and bequeath all of the rest, residue and remainder of my estate, real, personal and mixed and wheresoever the same may be situate, in eight equal and undivided shares as follows, viz.: one share to my son, George Frevel; one share to the children of my deceased daughter, Elizabeth Boyer; one share to my son, Peter Frevel; one share to my daughter, Agnes Laing; one share to my son, Timothy Frevel; one share to my daughter, Frances Puettner; one share to my daughter, Appolonia Stroeing, and one share to my daughter, Evelyn Nathan.

Lastly, I nominate and appoint my son, George Frevel, to be executor of this my last will and testament.

IN TESTIMONY WHEREOF, I have hereunto subscribed my name and affixed my seal the 18th day of March, 1948

ANNA  
her X mark  
FREVEL (SEAL)

THIS INSTRUMENT, Was, on the day of the date thereof, signed, published and declared by the said Testatrix, Anna Frevel, 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.

John Laing  
and George Stroeing

residing at

Melrose Minn

residing at

New Munich Minn

State of Minnesota,  
COUNTY OF Stearns

In Probate Court  
CERTIFICATE OF PROBATE

IN THE MATTER OF THE ESTATE OF ANNA FREVEL 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 ANNA FREVEL Decedent, late of said County of Stearns bearing date the 18th day of March 19 48, 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 ANNA FREVEL deceased, which said last Will and Testament is recorded and the examination taken thereon filed in this office.

Court Seal

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, Minn. in said County, this 15th day of

July

19 49.

Earl J. Meier  
Judge of Probate.

State of Minnesota, }

County of Stearns }

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

ANNA FREVEL

Decedent.

Certificate of Probate of Will

Filed this 15th day of  
July 1949, and recorded,

together with the will attached in Book

L of Records of Wills, Page 245

Frank Herzog

Clerk Judge of Probate.

State of Minnesota,

ss.

IN PROBATE COURT

County of

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 with the original records thereof now remaining in this office and have found the same to be correct transcripts thereof 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

## IN PROBATE COURT

In the Matter of the Estate of

ANNA FREVEL

Decedent

## Order Admitting Will to Probate

The above entitled matter came on to be heard on the 15th day of July 1949

upon the petition of George Frevel

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 22nd day of June 1949 has been duly served and published as directed therein and required by law.

SECOND—That said decedent died on the 27th day of May 1949, and at the time of his death was a resident of New Munich 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:

John Lang

was 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 15th 1949.

Earl J. Meyer  
Judge of Probate.

State of Minnesota, }  
County of Stearns }  
PROBATE COURT

IN THE MATTER OF THE ESTATE OF

ANNA FREVEL

*Decedent.*

Order Admitting Will to Probate

Filed this 15th day of  
July 19 49, and recorded  
in Book " 92 " of Orders, Page 465

*Frank Hennig*  
Clerk ~~Judge~~ of Probate.

State of Minnesota,

County of Stearns

ss.

## IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Anna Frevel

Decedent.

## LETTERS TESTAMENTARY

To George Frevel

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 her 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 her 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 her 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 5th day of

August, 1949.

Earl J. Meier  
Probate Judge.



State of Minnesota.

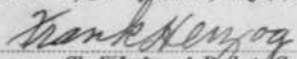
County of Stearns

## PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Anna Prevel  
DecedentLETTERS TESTAMENTARY  
(LONG FORM)Filed this 5th day of  
August, 19 49, and Recorded

in Book "K" of Letters, Page 495

  
 Clerk-Judge of Probate Court.

State of Minnesota.

County of

IN PROBATE COURT

ss.

I, \_\_\_\_\_, Judge of the Probate Court, in and for said County, and State afore-  
 said, do hereby certify that I have compared the within and foregoing paper writing with the original Letters Testamentary  
 in the matter herein 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

## IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Anna Frevel

Decedent

## BOND

Know All Men by These Presents, That we GEORGE FREVEL

, as principal,

and Western Casualty &amp; Surety Co.,

Kansas

a corporation organized under the laws of the State of Kansas 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 Earl J. Melnz

, as Judge of Probate of the County of

Stearns

, Minnesota, in the sum of

FIVE 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 George Frevel

, who has been appointed representative of the estate of the above named, Anna Frevel shall well and faithfully discharge all the duties of His trust as representative of said estate 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 Attorney-in-fact and its corporate seal to be hereto attached by authority of its Board of Directors, this 2nd day of August, 19 49

Signed, Sealed and Delivered in Presence of

*James H. Deems, Jr.*  
*John Long*

X *George Frevel* (Seal)  
(Seal)

Western Casualty &amp; Surety Co.,

By *James H. Deems, Jr.*  
James H. Deems, Jr., Attorney-in-fact

## ACKNOWLEDGMENT OF PRINCIPAL

State of Minnesota,

County of Stearns

On this 4th day of August, 19 49, before me personally appeared George Frevel, 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.

Notary Public,

My commission expires, 19

## ACKNOWLEDGMENT OF SURETY

State of Minnesota,

County of Hennepin

On this 2nd day of

August

, 19 49,

before me appeared

James H. Deems, Jr.

, to me personally known, who being by me

duly sworn, did say that

he is the Attorney-in-fact

of

The Western Casualty &amp; Surety Co.,

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 James H. Deems, Jr., by authority of its Board of Directors; and the said James H. Deems, Jr. acknowledged said instrument to be the free act and deed of said corporation.

Notary Public,

Feb 13,

, 19 55

My commission expires

County, Minnesota.

# APPROVAL

I hereby approve the within bond and the surety thereon, this 5th day of August, 1949

Earl J. Meier  
Probate Judge

## OATH OF REPRESENTATIVE

State of Minnesota, }  
County of Stearns } ss.

I, George Fravel,

do swear that I will faithfully and justly perform all the duties of the office and trust which I now assume as Representative of the Estate of the above named Anna Fravel, decedent, to the best of my ability and according to law, so help me God.

George Fravel

Subscribed and sworn to before me this 4th day of August, 1949

John Long  
Notary Public County, Minnesota.  
My commission expires 19

*Notary Public, Stearns County, Minn.  
My Commission Expires Aug. 5, 1955*

State of Minnesota,

County of Stearns

## PROBATE COURT

In the Matter of the Estate of

Anna Fravel Decedent

Bond and Oath of Representative  
(SURETY COMPANY FORM)

Filed the 5th day of August, 1949, and said bond recorded in Book 4 of

Bonds, page 612 of Probate Records.

Frankenberg  
Clerk ~~Judge~~ of Probate

15,098

State of Minnesota, }  
County of Stearns } ss.

## IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Anna Frevel

Decedent. }

## Order Appointing Appraisers

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

It is ordered that H. C. Stalboerger and

H. M. Moser

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

Dated this 24th day of March, 1952.

(PROBATE COURT SEAL)

*Earl J. Meier*  
Probate Judge.

No. \_\_\_\_\_

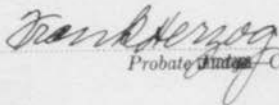
**IN PROBATE COURT**

IN THE MATTER OF THE ESTATE OF

Anna Frevel

*Decedent.***Order Appointing Appraisers**

Filed March 24th, 1952

Probate ~~Clerk~~ Clerk.

State of Minnesota,

IN PROBATE COURT

County of Stearns

File No. 15,022

IN THE MATTER OF THE ESTATE OF  
ANNA FREVEL

INVENTORY AND APPRAISAL

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

Decedent

Date of Death May 27th, 1942

OATH OF APPRAISERS

State of Minnesota,

ss.

County of Stearns

I, H. C. Stalboerger

H. C. Stalboerger

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

Anna Frevel,

decendent to the best of my ability. So Help Me God.

Subscribed and sworn to before me this

24 day of March, 1952

Notary Public, County, Minn.

My commission expires, 19

(SEAL)

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 his knowledge after diligent search and inquiry concerning the same, classified as follows, to-wit:

CLASS I—Real Estate:

	Specify Encumbrances and Respective Amounts	Net Value Over Encumbrances
(a) The homestead of decedent, being in the County of Stearns, State of Minnesota, consisting of 42.80 acres in area described as follows, to-wit: (give acreage) Lot Three (3) in Section Seven (7) in Township 125 North of Range 32 West, Mortgage to George Frevel Filed in Book 147 Mortgages, page 21 in amount of \$4500.00		
	total \$ 4500.00	\$ 4000.00
(b) All other real estate of decedent being in the County of Stearns, State of Minnesota, described as follows, to-wit: Lot Two (2) and the Northeast Quarter of the Southeast Quarter (NE1/4) of Section 7, and the Northeast Quarter of the Northeast Quarter (NE1/4) and the Southwest Quarter of the Northeast Quarter (SW1/4) and the Northeast Quarter of the Northwest Quarter (NE1/4) and Lot One (1) all of Section Eighteen (18), in Township 125 North of Range 32 West; & less and except from the above described tracts xxxxx the following: Beginning at the Southwest corner of NE1/4 of Section 18, Township 125, Range 32, thence running East 22 Rods and 15 feet; thence North 7 Rods; thence West 22 Rods and 15 feet; thence South 7 Rods to place of beginning; also less and except from the above tracts the following: The South 12 acres of the SW1/4, 1/2 of the North 22x 75.25 feet lying East of State Aid Road No. 12, in Section 18, Township 125, Range 32 - Subject to xxxxx same mortgage above referred to in sum of \$ 4500.00		\$ 3500.00
The above values take into consideration proportionate part of mortgage which is encumbrance)		
FORWARDED		

	Specify Encumbrances and Respective Amounts	Net Value Over Encumbrances
Brought Forward		\$ .
Total Net Value of Real Estate		\$ 7500.00
CLASS II—Furniture and Household Goods:		
	\$	\$
Total Value of Furniture and Household Goods		\$
CLASS III—Wearing Apparel and Ornaments:		
	\$	\$
Total Value of Wearing Apparel and Ornaments		\$
CLASS IV—Corporation Stocks (Give Certificate No.)		
	\$	\$
Total Value of Stock		\$

CLASS V—Mortgages, Bonds, Notes and other Written Evidences of Debt: (Give Encumbrance 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
	\$	\$	\$
Total Value of Mortgages, Bonds, Notes, etc.			\$

**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
1 six year old brown cow	\$	\$ 150.00
1 10 year old black cow		150.00
1 10 yr. old Holstein cow		150.00
1 4 yrld Holstein Cow		150.00
1 4 yr. old Guernsey cow		150.00
2 3 yr. old Holstein cows		350.00
1 3 yr. old black and white cow		150.00
1 9 yr. old brown and white cow		150.00
1 5yr. old black and white cow		150.00
1 5 yr. old white cow		150.00
1 3 yr. old white and black cow		150.00
1 8 yr. old brown cow		150.00
1 4 yr. old black and white cow		150.00
2-2 yr. old black and white cows		300.00
1-10 yr. old grey cow		100.00
1-10 yr. old black cow		100.00
7-2 yr. old steers		1000.00
1 5yr. old bull		200.00
2-6mos. old pullets		150.00
3-4-lyr. old calves		250.00
2-6mos. old calves and 7 other calves		450.00
6 sows		400.00
2 sorrel horses	2 brown horses	200.00
4 sets of harness		100.00
2 wagons		30.00
-		
-		
-		
-		
-		
-		
Total Value of All Other Personal Property		\$ 5430.00

## SUMMARY

**SUMMARY**

The total value of all the real estate of decedent, as valued by the appraisers herein, is	- -	\$ 7500.00
The total value of all the personal property of decedent, as valued by the appraisers herein, is	- -	\$ 5430.00
The total value of the entire estate of decedent, as valued by the appraisers herein, is	- -	\$12,930.00

Respectfully submitted,

George F. Travel  
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.

George Frevel,  
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  
24 day of March A. D. 1952  
Notary Public, County, Minn. Representative  
My commission expires, 19  
(SEAL)

# CERTIFICATE OF APPRAISERS

State of Minnesota, }  
County of Stearns }  
the Probate Court of Stearns County, Minnesota, to appraise the estate of  
Anna Frevel, 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 24 day of March A. D. 1952  
Appraisers

File No. 15,098

State of Minnesota,  
County of Stearns

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Anna Frevel  
Decedent

Inventory and Appraisal	
Total Personal	\$ 5430.00
Total Real Estate	\$ 7500.00
Total Appraisal	\$12930.00

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

Deputy-Treasurer of  
County, Minnesota

Filed this 26th day of March A. D. 1952

Manfred H. Lang  
Probate Clerk

Stephens & Lang  
Attorneys

1952 REVISED PROBATE CODE, Ch. 57, Sec. 57.01, 57.02, 57.03, 57.04, 57.05, 57.06, 57.07, 57.08, 57.09, 57.10, 57.11, 57.12, 57.13, 57.14, 57.15, 57.16, 57.17, 57.18, 57.19, 57.20, 57.21, 57.22, 57.23, 57.24, 57.25, 57.26, 57.27, 57.28, 57.29, 57.30, 57.31, 57.32, 57.33, 57.34, 57.35, 57.36, 57.37, 57.38, 57.39, 57.40, 57.41, 57.42, 57.43, 57.44, 57.45, 57.46, 57.47, 57.48, 57.49, 57.50, 57.51, 57.52, 57.53, 57.54, 57.55, 57.56, 57.57, 57.58, 57.59, 57.60, 57.61, 57.62, 57.63, 57.64, 57.65, 57.66, 57.67, 57.68, 57.69, 57.70, 57.71, 57.72, 57.73, 57.74, 57.75, 57.76, 57.77, 57.78, 57.79, 57.80, 57.81, 57.82, 57.83, 57.84, 57.85, 57.86, 57.87, 57.88, 57.89, 57.90, 57.91, 57.92, 57.93, 57.94, 57.95, 57.96, 57.97, 57.98, 57.99, 58.00

STATE OF MINNESOTA  
DEPARTMENT OF TAXATION  
INHERITANCE AND GIFT TAX DIVISION

State Office Building  
St. Paul 1, Minnesota

INHERITANCE TAX RETURN

State of Minnesota, }

County of Stearns

Decedent Anna Frevel,

Date of Death May 27th, 1949

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 M. S. A., Chapter 291.

GENERAL INFORMATION

- (1) Decedent's residence at date of death Town of Oak, New Munich, Minnesota  
Street City State
- (2) Place of death Town of Oak, Minn. Birthdate 1884 Place of birth United States
- (3) Business or occupation housewife, retired
- (4) Married, single, separated, widowed or divorced at date of death widow
- (5) The name, relationship to decedent and birthplace 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? 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? -
- (8) Will there be Minnesota probate proceedings? Yes, Stearns County File No. 15,086
- (9) Do any of the surviving joint tenants in 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 in Schedule I or by separate affidavits.

INSTRUCTIONS

- STATUTES:** The inheritance tax law appears in M. S. A., Chapter 291. Taxable transfers are defined in M. S. A. 291.01. Filing an inheritance tax return is required by M. S. A. 291.12. Amendments were adopted by Laws of Minnesota 1943, Chapter 504, Section 6, Sub. 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.
  - 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, the return must be filed directly with the Department of Taxation, Inheritance and Gift Tax Division, 221 State Office Building, St. Paul 1, Minn.
  - If it is claimed that decedent was not a resident of Minnesota, an Affidavit of Non-Residence (Form D. of T. EG 1019) 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.
- 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



### SCHEDULE II — INSURANCE

Report all life and accident insurance proceeds payable on the death of the decedent to named beneficiaries.

This schedule should not include contracts reportable in 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 7-15-37 Did Decedent on 7-15-37 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 an-

nalties 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. (None of these are subject to the life insurance exemption.)

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
		<p style="text-align: center;"><u>none</u></p>	

#### 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 two years prior to death is made in contemplation of death.  
Report gifts made by decedent during his lifetime which total more than \$2,500 to one donee in any year.
- B. Transfers intended to take effect in possession or enjoyment at 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 attached.

- 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.  
Did the decedent exercise the power?  
Attach a copy of the instrument exercising the power unless it is not 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 Unit Value of Securities on Date of Death	Gross Fair Market Value
		<i>none</i>		
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

I, George Fravel,  
the executor, administrator, transferor, 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, informa-

tion 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 full and fair market values as of the date of the decedent's death.

Subscribed and sworn to before me this 24th day of March, 1952

(Signature) George Fravel  
(Address) New Union, Minn.

Notary Public, County of St. Louis  
My commission expires 20th March 1953

File No. 15,098

State of Minnesota

County of Stearns

Re: Estate of

Anna Fravel  
Decedent

INHERITANCE TAX RETURN  
DEPARTMENT OF TAXATION

Filed March 26-1952  
Frank H. Hertzog  
Clerk of Probate Court

Attorneys: Stephen Yang  
Address: Melrose, Minn.

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

## IN PROBATE COURT

In the Matter of the Estate of Anna Frevel Deceased.


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

George Frevel

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 19th day of May A. D. 1952

  
Judge of Probate.

Stearns

County Minn.

## IN PROBATE COURT,

County of Stearns

In the Matter of the Estate of

Anna FrevelDeceased.

Order Discharging Executor  
or Administrator and  
Sureties

Filed this 19th day ofMay 19 52Recorded in Book 97 of OrdersPage 329Frank HerzogClerk—~~Judge~~ of Probate.

State of Minnesota.

County of Stearns

ss.

IN PROBATE COURT.

In the Matter of the Estate of

Anna Frevel,

Decedent.

ORDER ALLOWING FINAL ACCOUNT.

The above entitled matter came on to be heard on the 25th day of April, 19 52, 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 attorneys, Stephens & Lang, and there was no adverse appearance or objection.

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 28th day of March, 19 52, in the Melrose Beacon, 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	- - - - -	\$ 5430.00
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	- - - - -	\$
Advanced by George Frevel, Mathew Frevel and Marcus Frevel, assignees of all estate property, for purpose of administering estate.	- - - - -	\$ 7110.15
	- - - - -	\$
Total receipts from all sources	- - - - -	\$ 12540.15

## DISBURSEMENTS AND CREDITS

Estate selected for surviving spouse	- - - - -	\$
Maintenance of family of decedent	- - - - -	\$
Expenses of administration	- - - - -	\$ 433.40
Expenses of last sickness	- - - - -	\$ 95.75
Funeral expenses	- - - - -	\$ 581.00
Taxes	- - - - -	\$
Claims of creditors of decedent	- - - - -	\$
Legacies	- - - - -	\$ 6000.00
	- - - - -	\$
	- - - - -	\$
Residue on hand for distribution	- - - - -	\$ 5430.00
Total credits	- - - - -	\$ 12540.15

No. 15,098

State of Minnesota.

County of Stearns

PROBATE COURT.

In the Matter of the Estate of

Anna Frevel

Decedent

Order Allowing Final Account.

Filed this 25th day of  
April, 1952, and  
recorded in Book No. 107 of Orders,  
and Page 274

Frank H. Hays  
Clerk of Probate.

No. 15048

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 April 25th, 1952

By the Court,

E. J. Innes  
Probate Judge.

State of Minnesota,

County of

Stearns

IN PROBATE COURT

File No. 15,098

In the Matter of the Estate of

Anna Frevel,

Decedent.

Final Decree of Distribution

The above entitled matter came on to be heard on the 25th day of April 19 52, upon the petition of the representative of said estate for the distribution of the residus of said estate to the persons thereunto entitled.

The representative of said estate appeared in person and by attorney S. Stephens & Lang,

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 27th day of May, 19 49, 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 \$ 5430.00 comprising the following items:

Four sets of harness, two wagons and all live stock of decedent as described in the inventory and appraisal filed herein:-

1 six year old brown cow	\$150.00	2 2 year old black & white cows	300.00
1 10 year old black cow	150.00	1 10 year old grey cow	100.00
1 10 year old Holstein cow	150.00	1 10 year old black cow	100.00
1 4 year old Holstein cow	150.00	7 2 year old steers	1000.00
1 4 year old Guernsey cow	150.00	1 2 year old bull	200.00
2 3 year old Holstein cows	350.00	2 6 mos. old bulls	150.00
1 3 year old black and white cow	150.00	4 1 yr. old calves	250.00
1 9 year old Brown & white cow	150.00	2 6 mos. old calves and 7 other calves	450.00
1 5 year old black & white cow	150.00	6 sows	400.00
1 5 year old white cow	150.00	2 sorrel horses and 2 brown horses	200.00
1 8 year old white & black cow	150.00	4 sets of harness	100.00
1 8 year old brown cow	150.00	2 wagons	30.00
1 4 year old black & white cow	150.00		

(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 Three (3) in Section Seven (7) in Township One Hundred Twenty-five (125) North, of Range Thirty-two (32) West.

(C) Other tract<sup>s</sup> of land lying and being in the County of \_\_\_\_\_ Stearns \_\_\_\_\_  
State of Minnesota, described as follows, to-wit:

Lot Two (2) and the Northeast Quarter of the Southeast Quarter ( $NE\frac{1}{4}SE\frac{1}{4}$ ) of Section Seven (7), and the Northeast Quarter of the Northeast Quarter ( $NE\frac{1}{4}NE\frac{1}{4}$ ) and the Southwest Quarter of the Northeast Quarter ( $SW\frac{1}{4}NE\frac{1}{4}$ ) and the Northeast Quarter of the Northwest Quarter ( $NE\frac{1}{4}NW\frac{1}{4}$ ) and Lot One (1), all of Section Eighteen (18), in Township One Hundred Twenty-five (125) North, of Range Thirty-two (32) West; less and except from the above described tracts the following: Beginning at the southwest corner of the  $NE\frac{1}{4}NE\frac{1}{4}$  of Section 18, Township 125, Range 32, thence running East 22 Rods and 15 Feet, thence North 7 rods, thence West 22 rods and 15 feet, thence South 7 rods to place of beginning; also less and except from the above described tracts the following: The South 12 acres of the  $SW\frac{1}{4}NE\frac{1}{4}$ , except the North 75.25 feet thereof lying east of State Aid Road No. 12, in Section 18, Township 125, Range 32.

FIFTH—That the following named persons are the  
and legatees

residuary devisees

of said decedent, and are all

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

George Frevel, Peter Frevel, Agnes Laing, Timothy Frevel, Frances Buettner, Appolonia Stroeing and Evelyn Nathan, children of said decedent, and John Boyer, Lillian Carpenter and Mildred Boyer, the children of Elizabeth Boyer, a predeceased daughter of decedent.

Now, Therefore, On motion of Stephens & Lang,  
attorneys 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-eighth ( $1/8$ ) thereof to each of the said George Frevel, Peter Frevel, Agnes Laing, Timothy Frevel, Frances Buettner, Appolonia Stroeing and Evelyn Nathan, and one-twenty-fourth ( $1/24$ ) thereof to each of the said John Boyer, Lillian Carpenter and Mildred Boyer, all subject to assignments filed in this court.

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: .....

An undivided one-eighth (1/8) thereof to each of the said George Frevel, Peter Frevel, Agnes Laing, Timothy Frevel, Frances Buettner, Appolonia Stroeing and Evelyn Nathan, and an undivided one twenty-fourth (1/24) thereof to each of the said John Boyer, Lillian Carpenter and Mildred Boyer, 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, Minn. this 25th day of April, 1952



day of April  
Earl J. Inaug

Probate Judge.

State of Minnesota.

County of \_\_\_\_\_

5250

## 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. 15,098

State of Minnesota,

County of Stearns

## IN PROBATE COURT

### In the Matter of the Estate of

Anna Frevel

*Deceased.*

### 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

and was duly recorded in Book

of \_\_\_\_\_, page \_\_\_\_\_

*Register of Deeds.*

Deputy.

Transfer entered this

day of \_\_\_\_\_, 19\_\_\_\_

County Auditor.

Deputy.

Filed this 25th day of April,

52 and recorded in Book 109

of Decrease none

24

606422011

Witness my hand and the seal of the Court at the City of New York, this 10th day of June, 1907.

State of Minnesota,

County of Stearns

## IN PROBATE COURT

## IN THE MATTER OF THE ESTATE OF

Ragnild Gunderson,

Decedent

## Petition for Administration

TO THE PROBATE COURT ABOVE NAMED:

Your petitioner Bernie A. Knutson,

respectfully represents and states to the Court:

First—That your Petitioner is a resident of Belgrade, in the County of Stearns, State of Minnesota, and is an adult who has an interest in whatever estate the decedent above named may have left at the time of his death, to-wit: That he is a nephew and an heir at law of said decedent.

Second—That said decedent was born in the Country of Norway and died at Brocton, State of Minnesota, on the 28th day of May, 1949, aged 89 years and was at the time of his death a native of Norway, and a citizen of the Country of United States of America and a resident of Brocton County of Stearns, State of Minnesota, and was the owner of estate in the County of Stearns, State of Minnesota, at the time of his death.

Third—That said decedent died without leaving a last will and testament.

Fourth—That said estate of decedent, at the time of his death, included personal property of the probable value of \$3492.95, divided as follows:

1. Household Goods,	\$	2. Wearing Apparel,	\$
3. Stock,	\$	4. Notes, Bonds, etc.,	\$
5. Miscellaneous,	\$3492.95	6.	\$

That said estate included real estate of the estimated and probable value of \$2,500.00 consisting principally of lands in the County of Stearns, State of Minnesota, described as follows, to-wit:

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

A. City Property

(Give Area)

(or)

B. Rural Property

20 ACRES  
(Give Area)

\$ 2,500.00

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 lands	\$

Fifth—That the probable amount of the debts of decedent is \$ none

[illegible]

Wherefore, Your Petitioner prays that administration of the estate of said decedent be granted by the Court, and that upon due qualification....., letters of administration be issued to the said.....

being duly sworn, on oath says, that h. 2 is the person who makes the foregoing petition in the above entitled matter; that h. 2 has read said petition and knows the contents thereof, and that the same is true of h. 2's own knowledge, except as to those matters therein stated on information and belief, and that as to those matters h. 2 believes it to be true.

*Inga Peterson*  
Notary Public  
County, Minn.

My commission expires Feb. 14, 1953.

Expenditure	Decedent
Raymond Gardner	

## Petition for Administration

### Selection of Newspaper

*To the Judge of said Court:*

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

to be published in the  
Broton Review  
(Here insert name of newspaper)

(Sign your name here)

Filed this 23<sup>rd</sup> day of June, 1949

Frank Henry  
Clerk—Judge of Probate

1. Barbara Amundson, deceased Aug. 1900,  
left surviving the following:

sister

- |   |    |              |   |
|---|----|--------------|---|
| 1) Rev. K. R. Palmer  | 67 | nephew       | Hancock, Minnesota                                |
| 2) Carl Palmer  | 65 | nephew       | Glenwood, Minnesota                               |
| 3) Albertina Arnston  | 63 | niece        | Madcock, N. D.                                    |
| 4) Sven Palmer  | 62 | nephew       | 824 Circle of Spencer Park,<br>Hastings, Nebraska |
| 5) Ole Amundson (deceased and left following):                    |    |              |   |
| (1) Evelyn Amundson   | 31 | grand-niece  | 1427 Grange Place, Seattle, Wash.                 |
| (2) Norman Amundson   | 27 | " -nephew    | " " " "   |
| (3) Leland Amundson   | 22 | " "          | " " " "   |
| (4) Lyle Amundson   | 29 | " "          | " " " "   |
| (5) Maxine Amundson   | 24 | " -niece     | " " " "   |
| 6) Mina Haugen  | 56 | niece        | Columbus, Wisc., c/o Wisconsin Academy            |
| 7) Bernhard Amundson  | 54 | nephew       | 104 S.E. 6th St. College Place, ..<br>Washington  |
| 8) George Amundson (deceased and left the<br>following children): |    |              |   |
| (1) Lowell Amundson   | 29 | grand-nephew | 3267 N. Baldwin, Portland, Oreg.                  |
| (2) LeRoy Amundson  | 27 | grand-nephew | " " " "   |
| (3) Donovan Amundson  | 22 | grand-nephew | " " " "   |

2. Carrie Skredevis, deceased July 24, 1942,  
left surviving the following:

1) Alfred Skredevis (died before his mother-April 1928-  
but left the following children:

- |  |       |              |   |
|--|-------|--------------|---|
| (1) Hazel Carole Schellens                                       | legal | grand-niece  | 1300 S. E. Minot, N.D.                                      |
| (2) Robert Arthur Skredevis                                      | 26    | grand-nephew | 1002 E. 7th St. c/o Ford Hotel<br>Los Angeles, California   |
| (3) Dona Mae Skredevis Radeau                                    | 23    | grand-niece  | 938 South Randolph, Thief River<br>Falls, Minnesota Box 524 |
| 2) Carl Skredevis  | 58    | nephew       | Coteau, North Dakota  |
| 3) Martin Skredevis  | 56    | nephew       | Fowers Lak, North Dakota                                    |
| 4) Bernhard Skredevis  | 55    | nephew       | Lostwood, North Dakota                                      |
| 5) George Skredevis  | 53    | nephew       | Coteau, North Dakota  |
| 6) Sivert Skredevis (deceased and left no heirs)                 |       |              |   |
| 7) Marie Lorentzen (deceased and left the<br>following children: |       | niece        |   |
| (1) Lyman Lorentzen  | 22    | grand-nephew | Fowers Lake, North Dakota                                   |
| (2) Elsworth Lorentzen   | 17    | grand-nephew | Fowers Lake, North Dakota                                   |

3. Diline Knutson, deceased Nov. 17, 1942  
and left the following children:

sister

- |                           |    |        |  |
|---------------------------|----|--------|--|
| 1) Christine Thelander    | 54 | niece  | Cokato, Minnesota                          |
| 2) Martin F. Knutson      | 52 | nephew | 1811 West Sharp Ave., Spokane, 12<br>Wash. |
| 3) Carl Oscar Knutson     | 50 | nephew | Belgrade, Minnesota                        |
| 4) Bonnie A. Knutson      | 48 | nephew | Belgrade, Minnesota. Rt. 1.                |
| 5) Bert F. Knutson        | 46 | nephew | Belgrade, Minn. Rt. 1                      |
| 6) Mabel E. Glesne        | 43 | niece  | Sunburg, Minnesota                         |
| 7) Dr. Lewis A. Knutson   | 39 | nephew | Spring Grove, Minnesota                    |
| 8) Rev. Selmer C. Knutson | 34 | nephew | Bison, South Dakota                        |

## State of Minnesota,

County of Stearns

File No.

## IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Ragnild Gunderson

Decedent

Affidavit of Mailing of Order for Hearing

PETITION FOR ADMINISTRATION

On Hearing for Administration or Probate of Will mail two copies of order to the Commissioner of Taxation and

If decedent was not born in the United States or left Heirs or Legatees in a Foreign Country, mail one copy to Foreign Consul or Secretary of State.

ATTACH COPY OF ORDER HERE

STATE OF MINNESOTA,  
COUNTY OF STEARNS,  
PROBATE COURT  
File No. 15,099  
Re Estate of Ragnild Gunderson, Decedent.

IT IS ORDERED that the petition for general administration filed herein be heard on Friday, the 22nd day of July, 1949, 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, the 28th day of October, 1949, at 9 o'clock A. M. by this court in the Court House in St. Cloud, Minn.  
Dated this 23rd day of June, 1949.

(Seal) Earl J. Meink,  
Probate Judge.  
Roy A. Hendrickson, Esq.,  
Attorney  
(June 30, July 7, 14)

## State of Minnesota,

County of Kandiyohi

Roy A. Hendrickson

being first duly sworn on oath deposes and says that

on the 5th day of July, 1949

at the City of Willmar, in said County and State he mailed two copies of the Order hereto

attached in the above entitled matter, to

Commissioner of Taxation and one to  
(Commissioner of Taxation)Royal Norwegian Consulate General, Minneapolis,  
(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 Willmar, Minnesota

and addressed to the following named persons:

NAME	STREET OR POST OFFICE	CITY	STATE
Rev. K. R. Palmer		Hancock,	Minnesota
Carl Palmer		Glenwood,	Minnesota
Albertina Arnston		Maddock,	North Dakota
Sven Palmer	824 Circle of Spencer Park	Hasting,	Nebraska
Evelyn Amundson	1427 Orange Place	Seattle,	Washington
Norman Amundson	1427 Orange Place,	Seattle,	Washington
Leland Amundson	1427 Orange Place	Seattle,	Washington
Iyle Amundson	1427 Orange Place	Seattle,	Washington
Maxine Amundson	1427 Orange Place	Seattle,	Washington
Mina Haugen	c/o Wisconsin Academy	Columbus,	Wisconsin
Benhard Amundson	104 S.E. 6th St.	College Place,	Washington
Lowell Amundson	3267 N. Baldwin	Portland,	Oregon
LeRoy Amundson	3267 N. Baldwin	Portland,	Oregon
Donovan Amundson	3267 N. Baldwin	Portland,	Oregon
Hazel Carole Scheltens	1300 Save S.E.	Minot,	North Dakota
Robert Arthur Skredsvig	1002 East 7th Street c/o Ford Hotel	Los Angeles,	California
Dona Mae Skredsvig Rabideau	938 South Tondolph, Box 524	Thief River Falls,	Minnesota
Carl Skredsvig		Coteau,	North Dakota
Martin Skredsvig		Powers Lake,	North Dakota
Bernard Skredsvig		Lostwood,	North Dakota
George Skredsvig		Coteau,	North Dakota
Lyman Lorentzen		Powers Lake,	North Dakota
Elsworth Lorentzen		Powers Lake,	North Dakota
Christine Thelander		Colato,	Minnesota
Martin P. Knutson	1811 West Sharp Ave.	Spokane, 12	Washington
Carl Oscar Knutson		Belgrade,	Minnesota
Bennie A. Knutson	Rt. 1	Belgrade,	Minnesota
Bert P. Knutson	Rt. 1	Belgrade,	Minnesota
Mabel E. Glesne		Sunburg,	Minnesota
Dr. Lewis A. Knutson		Spring Grove,	Minnesota
Rev. Selmer C. Knutson		Bison,	South Dakota
Edwin Sandvig		Brocton,	Minnesota

15,099

File No. \_\_\_\_\_

State of Minnesota,

County of Stearns

**IN PROBATE COURT**

In the Matter of the Estate of

Ragnild Gunderson

Decedent

**AFFIDAVIT OF MAILING**

Gen. Administration

Filed

July 8th 1917

Frank Herzig

Probate ~~Judge~~ - Clerk

STATE OF MINNESOTA,  
County of Stearns, ss.

STATE OF MINNESOTA,  
COUNTY OF STEARNS

PROBATE COURT  
File No. 15.099

Re Estate of Ragnild Gunder-  
son, Decedent.

IT IS ORDERED that the peti-  
tion for general administration fil-  
ed herein be heard on Friday,  
the 22nd day of July, 1949, at 9  
o'clock A. M. by this court in the  
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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, the  
28th day of October, 1949, at 9  
o'clock A. M. by this court in the  
Court House in St. Cloud, Minn.  
Dated this 23rd day of June,  
1949.

(Seal)

Earl J. Meinz,  
Probate Judge.

Roy A. Hendrickson, Esq.,  
Attorney  
(June 30, July 7, 14)

C. E. Folin being duly sworn, on oath says: that he is, and dur-  
ing all the times herein stated has been editor and publisher of the newspaper  
known as The Brooten Review, and has full knowledge of the facts hereinafter  
stated: that for more than one year prior to the publication of the Probate...

### Citation

hereinafter described, said newspaper was printed and pub-  
lished in the Village of Brooten, in the County of Stearns, State of Minnesota, on Thurs-  
day 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 in newspaper format and in column and  
sheet form equivalent in space to at least 450 running inches of single column, two in-  
ches 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 ma-  
terial for preparing and printing the same and the presswork on that part of the  
newspaper devoted to local news of interest to the community which it purports to  
serve, was done in its own office of publication; that during all said time in its make-  
up not less than 25 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 pub-  
lication to the extent of at least two hundred and forty (240) copies regularly deliv-  
ered to paying subscribers and has entry as second class matter in its local postof-  
fice; 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 consti-  
tuting its qualifications as a legal newspaper.

That the Citation hereto attached was cut from  
the columns of said newspaper, and was printed and published therein in the Eng-  
lish language, once each week, for 3 successive weeks; that it was first so pub-  
lished on Thursday the 30th day of June 1949, and there-  
after on Thursday of each week to and including the 14th day of July 1949  
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 15 day of July 1949

Notary Public, Stearns County, Minnesota.

My commission expires Feb 24 1951

EDWIN SANDVIG

Notary Public, Stearns County, Minn.

My Commission Expires Feb. 24, 1951.

15,099

STATE OF MINNESOTA }  
County of Stearns }

PROBATE COURT

In the Matter of the Estate of

Ragnild Gunderson  
Decedent - Ward

Printers affidavit  
Adm. Claims

FILED THIS 19th DAY  
OF July, A.D. 1949  
Frank Kerpog  
Clerk of Probate

State of Minnesota, }  
County of Stearns } ss.

## IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Ragnild Gunderson

Decedent.

## ORDER GRANTING ADMINISTRATION

The petition of Bennie A. Knutson

praying that letters of administration upon said estate be granted to Edwin Sandvig

came duly on for hearing at a Special Term of this Court, held on the

22nd day of July 1949. Said petitioner appeared in person

and by his attorney, Roy A. Hendrickson, Esq.

and no one appeared in opposition.

The Court having duly considered said petition and the evidence adduced in support thereof, find as follows:

First: That notice of said hearing has been given and served by the publication of the order for said hearing issued herein in the Brooten Review as by law and the order of this Court provided.

Second: That the said decedent died intestate on the 28th day of May 1949.

Third: That said decedent was a resident of Brooten at the time of his death and left estate within County of Stearns and State of Minnesota to be administered upon.

Fourth: That Edwin Sandvig is by law entitled, a suitable and competent person, to administer upon said estate.

THEREFORE, is is ordered that said petition be granted and Edwin Sandvig be, and hereby is appointed administrator of the estate of said decedent, and that letters of administration issue to him upon his filing the oath by law required and a bond in this court in the penal sum of Five Thousand and no/100 (\$5,000.00) - - - - - Dollars, with sureties to be approved by the Judge of this Court conditioned according to law.

Dated July 22, 1949

(Court Seal)

Earl J. Meier  
Judge of Probate.

State of Minnesota,

County of Stearns

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Ragnild Gunderson

Decedent.

Order Granting Administration

Filed the 22nd day of

July 1949

Recorded in Book 92 of Orders

page

194

Frank Hepp  
Clerk Judge of Probate.

State of Minnesota, }  
County of Stearns } ss.

## IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Ragnild Gunderson

Decedent.

## Letters of Administration

Edwin Sandvig

having filed in this Court his bond and oath to act as administrator of said estate, as by law provided;

NOW THEREFORE, the said Edwin Sandvig  
is hereby appointed administrator of the estate of Ragnild Gunderson  
decedent, with full powers and duties as follows:

First. To take possession of all the real and personal estate of the decedent which shall not be set aside for the surviving spouse or children of decedent and to collect all debts and claims due to said decedent.

Second. To receive the rents and profits of the real estate until the estate is settled or until delivered over by an order of the Probate Court to the heirs or persons thereunto entitled.

Third. To keep in tenantable repair all houses, buildings and fixtures of said real estate which may be under his control, and to pay all taxes legally levied on said real estate.

Fourth. To maintain any necessary action for the possession of said real estate or quieting title to the same.

Fifth. Within one month hereafter to make and return a verified inventory and appraisement of all the real and personal estate of decedent which shall have come to his possession or knowledge.

Sixth. To pay the funeral expenses, and expenses of the last sickness and all just debts of said decedent that shall be proved and allowed herein, to settle and compound the same, and to make defense against any claims that are not just and proper to be allowed.

Seventh. To obey all orders of the Court herein and settle for and account for the property of the decedent within the time prescribed by the Court.

Dated 23rd of August, 1949 By the Court,



Earl J. Zwing  
Judge of Probate.

## IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Ragnild Gunderson

## Letters of Administration

Filed this 23rd day of  
August, 19 49, and  
recorded in Book J of Letters  
on page 581

Frank Hergag  
Clerk ~~Judge~~ of Probate.

No. 26

State of Minnesota,  
County of } ss.

## IN PROBATE COURT

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 of Administration 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 the seal of said Court, at \_\_\_\_\_ day of \_\_\_\_\_, A. D. 19\_\_\_\_, this \_\_\_\_\_

Judge of Probate.

State of Minnesota, } ss.  
County of Stearns

## IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Ragnild Gunderson,  
Deceased

## BOND

Know all Men by these Presents, That we Edwin Sandvig

of Brooten,

in the County of Stearns State of Minnesota, as principal, and

John Bohmer and C.D. Nelson

of said County and State,

as sureties, are held and firmly bound to Hon. Earl J. Meins,

Judge of Probate of the County of Stearns, Minnesota, in the sum of

Five Thousand and 00/100 - - - - - (\$5,000.00) - - - - - DOLLARS,

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

The condition of this obligation is such that if the above bounden Edwin Sandvig,

, who has been appointed representative of the

estate of the above named Ragnild Gunderson, Deceased, shall well and faithfully discharge all the duties of his trust as representative of said estate according to law, then this obligation shall be void; otherwise it shall be and remain in full force and virtue.

Witness, our hands and seals this 10th day of August, A. D. 1949

Signed, Sealed and Delivered in Presence of

H. V. Insdelf

John Bohmer

Edwin Sandvig (SEAL)

John Bohmer (SEAL)

C.D. Nelson (SEAL)

(SEAL)

(SEAL)

## ACKNOWLEDGMENT

State of Minnesota, } ss.  
County of Stearns

Be it Known, That on this 10th day of August, A. D. 1949  
personally appeared before me Edwin Sandvig, John Bohmer and C.D. Nelson

to me well known to be the same persons who executed the foregoing bond, and they severally acknowledged the same to be their free act and deed, and that they executed the same for the uses and purposes therein expressed.

H. V. Insdelf

Notary Public.

My commission expires January 9th, 1955 Stearns County, Minn.

H. V. INSELF,  
Notary Public, Stearns County, Minn.  
My Commission Expires Jan. 9, 1955.

# JUSTIFICATION

State of Minnesota,

County of Stearns

John Bolner of Broken, Minn.  
and C.D. Nelson of Broken, Minn.  
being duly sworn, each for himself says that he is one of the sureties described in and who executed the foregoing bond; that he is a resident and freeholder of the State of Minnesota, and is worth the amount of \$5,000.00 specified in the foregoing bond above his debts and liabilities and exclusive of his property exempt from execution.

*John Bolner*  
*C.D. Nelson*

Subscribed and sworn to before me this 10th day of August, 1949.

*H.V. Insadef*

Notary Public, Stearns  
County, Minnesota.

My Commission Expires January 9th, 1955

## APPROVAL

I do hereby approve the within Bond, this 23rd day of August, A. D. 1949

(Court Seal)

*Earl J. Insadef*  
Judge of Probate.

## OATH

State of Minnesota,

County of Stearns

I, Edwin Sandvig

do swear that I will faithfully and justly perform all the duties of the office and trust which I now assume as Representative of the estate of Ragnild Gunderson, Deceased, to the best of my ability. So help me God.

*Edwin Sandvig*

Subscribed and sworn to before me this 10 day of August, A. D. 1949

*H.V. Insadef*

Notary Public.

My commission expires January 9th, 1955 Stearns County, Minn.

State of Minnesota,

County of Stearns

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Ragnild Gunderson,  
Decedent—~~EXOR~~

BOND AND OATH OF  
REPRESENTATIVE

Filed this 23rd day of August, 1949

and said Bond recorded in Book 3  
of Bonds, page 524 of Probate  
Records.

*Frank H. Hertzog*  
Clerk—Judge of Probate.

15099

State of Minnesota,

County of .....

} ss.

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Ragnild Gunderson

} Decedent.

Order Appointing Appraisers

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

It is ordered that Elwood Nelson and

John O. Bohmer

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

Dated this 20th day of August, 19 49.

(PROBATE COURT SEAL)

Earl J. Zinsinger  
Probate Judge.

No. 15.099

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**IN PROBATE COURT**

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IN THE MATTER OF THE ESTATE OF

Ragnild Gunderson

*Decedent.*

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**Order Appointing Appraisers**

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Filed August 20th , 19 49

*Frank Herzog*  
Probate ~~Judge~~ Clerk.

## State of Minnesota,

County of Stearns

## IN PROBATE COURT

File No. \_\_\_\_\_

IN THE MATTER OF THE ESTATE OF

INVENTORY AND APPRAISAL

Ragnild Gunderson,

Decedent

Date of Death May 28, 1949

OATH OF APPRAISERS

## State of Minnesota,

County of Stearns

I, Elwood Nelson, and

John O. Bohmer,

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

Subscribed and sworn to before me this 20<sup>th</sup> day of August, 1949

Notary Public, Stearns County, Minn.

My commission expires Jan 9, 1955

(SEAL) Stearns County, Minn.  
My Commission Expires Jan. 9, 1955.

## INVENTORY AND APPRAISAL

The undersigned representative of the estate of the above named decedent, represents and shows 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 20 acres in area described as follows, to-wit: (give acreage)	Specify Encumbrances and Respective Amounts	Net Value Over Encumbrances
The North-half of the Southeast Quarter of the Southwest Quarter (N $\frac{1}{2}$ of SE $\frac{1}{4}$ of SW $\frac{1}{4}$ ), of Section Twenty-eight (28), Township One Hundred Twenty-four (124), Range Thirty-five (35), . . . . .		2700 <sup>00</sup>
(b) All other real estate of decedent being in the County of _____, State of Minnesota, described as follows, to-wit: _____		\$ _____
None		

FORWARDED

	Specify Encumbrances and Respective Amounts	Net Value Over Encumbrances
Brought Forward		\$
Total Net Value of Real Estate		\$ 2700 <sup>00</sup>
CLASS II—Furniture and Household Goods:		
	\$	\$
Total Value of Furniture and Household Goods		\$
CLASS III—Wearing Apparel and Ornaments:		
	\$	\$
Total Value of Wearing Apparel and Ornaments		\$
CLASS IV—Corporation Stocks (Give Certificate No.)		
	\$	\$
Total Value of Stock		\$

CLASS V—Mortgages, Bonds, Notes and other Written Evidences of Debt: (Give Encumbrance 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
U. S. Savings Bond No. Q327171427E, dated January 24, 1944, \$18.75 purchase price.....	\$ 1.75	\$ 18.75	\$ 20.50
Promissory note dated August 20, 1926, signed by Tillie Olson, Brooten, Minnesota, in amount of \$1,000.00, interest at 4%, secured by first real estate mortgage. Interest paid to Sept. 20, 1948,...			1000 <sup><u>00</u></sup>
Total Value of Mortgages, Bonds, Notes, etc.			\$ 1020.50

CLASS VI—All other Personal Property:

[illegible]

## SUMMARY

The total value of all the real estate of decedent, as valued by the appraisers herein, is - \$ 2700.00  
The total value of all the personal property of decedent, as valued by the appraisers herein, is \$ 3541.96  
The total value of the entire estate of decedent, as valued by the appraisers herein, is - \$ 6241.96

Respectfully submitted,

Edwin Sandberg  
Representative

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

State of Minnesota,

Edwin Sandvig

*Subscribed and sworn to before me this*

20 day of August, A. D. 1949

Notary Public, \_\_\_\_\_ Stearns \_\_\_\_\_ County, Minn.

My commission expires Jan 9, 1955  
(SEAL)

Representative.....

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

Ragnild Gunderson....., 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 20<sup>th</sup> day of August, A. D. 1949

✓ Edward Nelson  
✓ John Bohmer

### Appraisers

File No. 15,044

State of Minnesota,

County of \_\_\_\_\_

## PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Eagrlld Gumlerson,

Decedent

## Inventory and Appraisal

Total Personal - - \$3,541.96

Total Real Estate - \$2,700.00

Total Appraisal - - \$ 6,241.96

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

day of \_\_\_\_\_

Deputy-Treasurer of  
County, Minnesota

Filed this 23<sup>rd</sup> day of \_\_\_\_\_

August A. D. 1949

Ernest Hemingway

Probate Judge Clerk

Attorney

# STATE OF MINNESOTA

## DEPARTMENT OF TAXATION

### INHERITANCE AND GIFT TAX DIVISION

State Office Building  
St. Paul 1, Minnesota

**State of Minnesota,** }

County of Stearns }

#### INHERITANCE TAX RETURN

Decedent Ragnild Gunderson,

Date of death May 28, 1949

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 1945, Chapter 291, as amended.

#### GENERAL INFORMATION

- (1) Decedent's residence at date of death Rt. 1 Brooten Minnesota  
Street City State
- (2) Place of death Brooten, Minnesota Birthdate Feb. 1, 1860 Place of birth Norway
- (3) Business or occupation housekeeper
- (4) Married, single, separated, widowed or divorced at date of death single
- (5) 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 State Bank of Brooten, Brooten, Minn.  
North American State Bank, Belgrade, Minn.
- B. Name and address of other persons who had access to box Ragnild Gunderson was under guardian-  
ship as incompetent, her guardian being Edwin Sandvig of Brooten, Minnesota).
- (6) Did the undersigned person or persons filing return make diligent and careful search for property of every kind left by decedent? yes
- (7) Did the undersigned make diligent and careful search 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 in 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  
Do they claim the property was acquired by gift or inheritance by the decedent and survivors as joint tenants?  
no
- Give details of such claims in Schedule I.

#### INSTRUCTIONS

1. **STATUTES:** The inheritance tax law appears in Minnesota Statutes of 1945, Chapter 291. Taxable transfers are defined in M. S. 291.01. Filing an inheritance tax return is required by M. S. 291.12. Amendments were adopted by Laws of Minnesota 1943, Chapter 504, Section 6, Sub. 2.
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, the return must be filed directly with the Department of Taxation, Inheritance and Gift Tax Division, 221 State Office Building, St. Paul 1, Minn.
  - C. If it is claimed that decedent was not a resident of Minnesota, an Affidavit of Non-Residence must be filed with this return (Form D. of T. EG 1019). 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.
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

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 7-15-37, did Decedent on 7-15-37 have right to:	
				1. Change Beneficiary?	2. Cash Surrender Value?
	None				

## SCHEDULE II (B) — ANNUITIES, 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. (None of these are subject to the life insurance exclusion of \$32,500.)

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 III—TRANSFERS BY THE DECEDENT**

- 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 two years prior to death is made in contemplation of death.  
Report gifts made by decedent during his lifetime which total more than \$2,500 to one donee in any year.
- B. Transfers intended to take effect in possession or enjoyment at 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 attached.

- C. 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.
- 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.

Date of Transfer	Description of Property Transferred (Legal Description of Land; Street Address of City Realty; Acreage of Rural Land). Specify Liens, if any. Designate whether Transfer is Taxable under A., B., or C.	Transferee and Relationship to Decedent	Assessor's Full and True Value of Realty Or Unit Value of Securities on Date of Death	Gross Fair Market Value
	None			
Total Liens, Col. 2			Total, Col. 5 - - - - -	Transfers, less Liens - - - - -

#### SCHEDULE IV—MISCELLANEOUS

**SCHEDULE IV**  
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 III 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			
Total			

I, Edwin Sandvig, Administrator of the Estate of Edwin Sandvig, 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 Subscribed and sworn to before me this 20th day of August, 1949.

Notary Public, County of Stearns, Minnesota  
My commission expires Jan 9-1955

History Teacher, Stearns County, Minn.  
My Commission Expires Jan. 9, 1955

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 full and fair market values as of the date of the decedent's death.

(Signature) Edmund J. Anding  
(Address) Bracten, Minnesota

(Address) Brooten, Minnesota

File No. 15,099

State of Minnesota.

STEARNS

County of... KANE

Re: Estate of

Ragnald Gunderson,  
Decedent

INHERITANCE TAX RETURN  
DEPARTMENT OF TAXATION

Filed August 23. 1949

Clerk of Probate Court

Attorney...

Address \_\_\_\_\_

State of Minnesota, } ss.  
County of Stearns }

# IN PROBATE COURT

In the Matter of the Estate of

Ragnild Gunderson,  
~~XXXX~~ Decedent.

Petition of Representative for Order to Sell,  
Mortgage or Lease Land

Your Petitioner respectfully represents and shows to the Court:

1. That he is the representative of the estate above named.
2. That the bond filed by him herein as such representative, pursuant to order of this Court is in the penal sum of \$ 5,000.00
3. That there remains in his hands undisposed of personal property of the estimated value of \$ 3,540.21.
4. That the debts and charges against said estate remaining unpaid to the best knowledge and information of your petitioner are approximately as follows, to-wit:

Family allowances	- - - - -	\$	
Expenses of Administration	- - - - -	\$	500.00
Funeral expenses	- - - - -	\$	600.00
Expenses of last sickness	- - - - -	\$	
Taxes	- - - - -	\$	
Claims of creditors allowed by Court	- - - - -	\$	
Legacies	- - - - -	\$	
TOTAL debts and charges remaining unpaid	- - - - -	\$	

5. That your petitioner desires to sell the real property of said estate, described, and of the appraised value, as follows, to-wit:

Value as Fixed  
by Appraisers

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

The North-half of the Southeast Quarter of the Southwest Quarter  
(N $\frac{1}{2}$  of SE $\frac{1}{4}$  of SW $\frac{1}{4}$ ), of Section Twenty-eight (28), Township One  
Hundred Twenty-four (124), Range Thirty-five (35). . . . . \$2,700.00

Value as Fixed  
by Appraisers

(b) Other real estate of decedent being in the County of \_\_\_\_\_  
State of Minnesota, described as follows, to-wit:

6. That the reasons and grounds for selling said real estate are as follows, to-wit:

\* ~~(a) That the personal property of said estate is insufficient to pay the allowances to the spouse and children, expenses of administration, funeral expenses, expenses of last illness, taxes, debts, and legacies.~~

(b) That it would be for the best interest of said estate and all persons interested in said real property to sell the same in view of the fact that there are so many heirs interested in said property.

7. That the names and addresses, so far as known to your petitioner of all the persons having an interest in the above described real estate are as follows, to-wit:

Names	Addresses
Rev. K. R. Palmer	Hancock, Minnesota
Carl Palmer	Glenwood, Minnesota
Albertina Arnston	Haddock, North Dakota
Sven Palmer	824 Circle of Spencer Park, Hastings, Nebr.
Evelyn Amundson	1427 Orange Place, Seattle, Wash.
Norman Amundson	1427 Orange Place, Seattle, Wash.
Leland Amundson	1427 Orange Place, Seattle, Wash.
Lyle Amundson	1427 Orange Place, Seattle, Wash.
Maxine Amundson	1427 Orange Place, Seattle, Wash.
Mina Haugen	c/o Wisconsin Academy, Columbus, Wisc.
Benhard Amundson	104 S.E. 6th St. College Place, Wash.
Lowell Amundson	3267 N. Baldwin, Portland, Oregon
LeRoy Amundson	3267 N. Baldwin, Portland, Oregon
Donovan Amundson	3267 N. Baldwin, Portland, Oregon
Hazel Carole Schaltens	1300 Saye S.E. Minot, N. D.
Robert Arthur Skredsvig	1002 East 7th Street, Los Angeles, Cal.
Dona Mae Skredsvig Rabideau	938 South Tandelph, Box 524 Thief River Falls, Minn.
Carl Skredsvig	Coteau, N. D.
Martin Skredsvig	Powers Lake, N. D.
Bernard Skredsvig	Lostwood, N.D.
George Skredsvig	Coteau, N. D.
Lyman Lorentzen	Powers Lake, N. D.
Elsworth Lorentzen	Powers Lake, N. D.
Christine Thelander	Cokato, Minnesota
Martin P. Knutson	1811 West Sharp Ave., Spokane 12, Wash.
Carl Oscar Knutson	Belgrade, Minn.
Bennie A. Knutson	Belgrade, Minn. Rt. 1.
Bert P. Knutson	Belgrade, Minn. Rt. 1.
Hazel E. Glasne	Sunburg, Minnesota
Dr. Lewis A. Knutson	Spring Grove, Minn.
Rev. Selmer G. Knutson	Bison, S. D.

Wherefore, Your Petitioner Prays, that he as \_\_\_\_\_ representative of said estate be authorized and directed to sell all of the above described real property.\*\*

Dated August 20<sup>th</sup> 1949

*Elwin Sandvig*  
Petitioner.

# State of Minnesota,

County of Stearns

ss.

Edwin Sandvig

being duly sworn, on oath says that he is the person who made and signed the foregoing petition; that he has read the same 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.

*Edwin Sandvig*

Subscribed and sworn to before me this

20<sup>th</sup> day of August 1949

N. O. Insdahl Notary Public

N. O. INSDAHL,  
Notary Public, Stearns County, Minn.  
Commission Expires Jan. 9, 1955.

Stearns County, Minnesota.

My Commission expires Jan 9, 1955

## CONSENT TO \_\_\_\_\_ OF REAL ESTATE

We, the undersigned, being

\_\_\_\_\_ the persons who take an interest in the real estate

described in the foregoing petition do hereby consent to the

of said real estate and request the Court to authorize and direct the representative of said estate to

\_\_\_\_\_ said real estate as prayed for in said petition.

\*Strike out (x) if it does not apply.

\*\*Note if petition is to mortgage, add "in the amount of \$ \_\_\_\_\_ said amount not to bear interest at a rate to exceed the maximum of \_\_\_\_\_ per cent per annum." If petition is to sell add "at private sale" or "at public auction" as the case may require.

If sale or mortgage of the homestead is petitioned for consent of the spouse must be obtained. If homestead is to be mortgaged for more than encumbrances and statutory liens allowed consent of all persons must be obtained.

State of Minnesota,

County of Kandiyohi

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Ragnild Gunderson,  
XXXXX Decedent.

Petition for Order to Sell,  
Mortgage or Lease Land

*Bonnie Review*

Filed this 20<sup>th</sup> day of

August, 1949

Frank R. Olson  
Probate ~~Clerk~~ Clerk.

No. 2382

15,099

State of Minnesota,

County of Stearns

} ss.

IN PROBATE COURT.

File No. 15,099

In the Matter of the Estate of

Ragnild Gunderson

Decedent

Order of License to Sell Land  
At Private Sale.

The above entitled matter came on to be heard by the Court on the 16th  
day of September, 1949, upon the petition of Edwin Sandvig  
as representative  
(Representative or Guardian)

in the above entitled matter, praying for license to sell certain lands described in said petition; and the Court having heard the said petition and all the evidence adduced in support thereof, and having duly considered the same and examined the files and records in said matter, finds the following facts:

FIRST—That notice of said hearing was served upon all persons interested in said matter by the publication of the citation for hearing on said petition heretofore entered herein the Brooten Review, proof of publication of said notice of hearing and service by mail having been filed in this court.

SECOND—That the said representative appeared at said hearing in person and by attorney, Roy A. Hendrickson, and was duly examined relative to said matter by the Court and that no one appeared in opposition to said petition.

THIRD—That it would be for the best interests and benefit of the said estate that the property hereinafter described be sold in view of the fact that there are so many heirs interested in said property.

It is Therefore Ordered, FIRST—That the said Edwin Sandvig as representative of said estate be, and hereby is, licensed and directed to sell said real estate herein described, in the order herein described, at private sale, to-wit: The tract of land situate and being in the County of Stearns, State of Minnesota, described as follows, to-wit:

The North-half of the Southeast Quarter of the Southwest Quarter ( $N\frac{1}{2}$  of  $SE\frac{1}{4}$  of  $SW\frac{1}{4}$ ), of Section Twenty-eight (28), Township One Hundred Twenty-four (124), Range Thirty-five (35).

File No. 15,099

State of Minnesota,

County of Stearns

## PROBATE COURT.

In the Matter of the Estate of

Regnild Gunderson  
DecedentOrder of License to Sell  
Land at Private Sale.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 \_\_\_\_\_.

Register of Deeds.

By \_\_\_\_\_ Deputy.

Filed this 16th day of Sept., 1949, and recorded in Book 78 of Orders, Page 8

Frank Kergoy  
Clerk of Probate.

SECURITY PRINTING COMPANY, ST. CLOUD, MINN.

Recording Fee \$1.25.

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 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.

SECOND—That before making sale of said real estate, or any part thereof, the said Edwin Sandvig

~~may not sell the same in this court unless and until he has caused the same to be reappraised by two competent persons to make said appraisal, who are hereby appointed by this court, to make such re-appraisal upon their qualifying according to law.~~

Dated,

~~and caused the same to be reappraised by two competent persons to make said appraisal, who are hereby appointed by this court, to make such re-appraisal upon their qualifying according to law.~~

John Bohmer

and

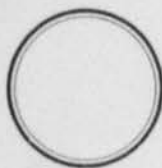
Elwood Nelson

competent persons to make said appraisal, who are hereby appointed by this court, to make such re-appraisal upon their qualifying according to law.

THIRD—That the said representative shall not sell said real estate, or any part thereof, for less than its full appraised value as fixed and determined by the appraisers herein appointed to appraise the same; and shall not, directly or indirectly, purchase or be interested in the purchase of any part of the said real estate so to be sold; and that upon the sale of said real estate, or any part thereof, the said representative shall make report of all the proceedings therein to this court.

Dated at St. Cloud, Minnesota, this 16th day of September, 1949.

Earl J. Meizing  
Judge of Probate.



State of Minnesota, } ss.  
County of Stearns }

## IN PROBATE COURT

In the Matter of the Estate of

Ragnild Gunderson,

Decedent—~~WIFE~~Oath of Appraisers and Appraisal  
of Lands Under Order for Sale

## OATH OF APPRAISERS

State of Minnesota, }  
County of STEARNS }

I, John Bohmer

and I, Elwood Nelson, do swear that I will faithfully and  
justly perform all the duties of the office and trust which I now assume as appraiser of the lands of the  
above named Ragnild Gunderson, decedent, under and pursuant  
to that certain order for sale of said lands at private sale, made by the above named Court on the  
16th day of September, 1949, and that I will appraise the  
said land described in said order for sale at its true and full value, So Help Me God.

Subscribed and sworn to before me this

14 day of November, 1949

F. O. Insdahl

Notary Public.

Stearns

County, Minn.

My Commission Expires, 19

## APPRAISAL

We, the undersigned appraisers appointed by the above named Court in and by its certain order for  
sale to Edwin Sandvig, to sell certain lands  
belonging to the above named Ragnild Gunderson, decedent, dated  
the 16th day of September, 1949, do hereby certify and report:

That we did first and before making said appraisal take and subscribe the foregoing oath as by law  
required and thereafter did appraise at their true and full value in cash those certain tracts or parcels of  
land lying and being in the County of Stearns, State of Minnesota, described  
in said order for sale, as follows, to-wit:

The North-half of the Southeast Quarter of the Southwest  
Quarter ( $N\frac{1}{2}$  of  $SE\frac{1}{4}$  of  $SW\frac{1}{4}$ ), of Section Twenty-eight (28),  
Township One Hundred Twenty-four (124), Range Thirty-five  
(35). . . . . \$ 2500<sup>00</sup>

County of Stearns

## PROBATE COURT

*In the Matter of the Estate of*

Ragnild Gunderson,  
Decedent—~~WIFE~~

# Oath of Appraisers and Appraisal of Lands Under Order for Sale

Filed this 14<sup>th</sup> day of April 1950

Frank Herzog  
Probate ~~Judge~~ Clerk.

and did set after and opposite each description of said lands its true and full value as by us determined and appraised.

Dated \_\_\_\_\_

Nov 14, 1949

Respectfully submitted,

Respectfully submitted,  
John Bohmer  
Edward Nelson

### Appraisers

State of Minnesota, } ss.  
County of Stearns }

## IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF  
Ragnild Gunderson

Decedent—~~Ward~~

Oath of Appraisers and Appraisal  
of Lands Under Order for Sale

## OATH OF APPRAISERS

State of Minnesota, } ss.  
County of Stearns }

I, John Bohmer and

~~xxx~~ I, Elwood Nelson

, do swear that I will faithfully and  
justly perform all the duties of the office and trust which I now assume as appraiser of the lands of the above named  
Ragnild Gunderson, Decedent, under and pursuant  
to that certain order for sale of said lands at private sale, made by the above named Court on the 16th day  
of September, 1949, and that I will appraise the said land described  
in said order for sale at its true and full value, So Help Me God.

Subscribed and sworn to before me this

1st day of Nov 1950

H. O. IMSDAHL

Notary Public.

H. O. IMSDAHL,  
Notary Public, Stearns County, Minn.  
My Commission Expires Jan. 9, 1955.

My Commission Expires 19

## APPRAISAL

We, the undersigned appraisers appointed by the above named Court in and by its certain order for sale to  
Edwin Sandvig to sell certain lands  
belonging to the above named Ragnild Gunderson, Decedent, dated  
the 16th day of September, 1949, do hereby certify and report:

That we did first and before making said appraisal take and subscribe the foregoing oath as by law required  
and thereafter did appraise at their true and full value in cash those certain tracts or parcels of land lying and being  
in the County of Stearns State of Minnesota, described in said order for sale,

as follows, to-wit:

The North-half of the Southeast Quarter of the Southwest Quarter (N $\frac{1}{2}$  of SE $\frac{1}{4}$  of SW $\frac{1}{4}$ ),  
of Section Twenty-eight (28), Township One Hundred Twenty-four (124), Range Thirty-  
five (35)

\$ 2,500.00

15099

State of Minnesota,

County of Stearns

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Ragnild Gunderson,  
Decedent—~~Wife~~

OATH OF APPRAISERS AND AP-  
PRaisal OF LANDS UNDER  
ORDER FOR SALE

Filed this 2<sup>nd</sup> day of  
November, 1950  
Frank Herzog  
Probate Clerk.

and did set after and opposite each description of said lands its true and full value as by us determined and ap-  
praised.

Dated Nov. 1 1950

Respectfully submitted,

*Ragnild Gunderson*  
*Glenn M. Nelson*  
Appraisers.

**State of Minnesota,** )  
COUNTY OF **Stearns** ) ss.

**IN PROBATE COURT**File No. **15,099**

IN THE MATTER OF THE ESTATE OF )

**Ragnild Gunderson,** )**Decedent.****Order Confirming Private Sale  
of Real Estate**

The above entitled matter came on to be heard on the

**2nd**

day of

**November**, **1950**, upon the report of**Edwin Sandvig**

as

**representative**

in the above entitled matter of the sale of certain real estate pursuant to the order of this court for sale thereof granted therefor, and on petition for the confirmation of said sale; and the court having considered the said report, and having been advised relative to the same, and having examined the files and records in said matter, finds herein the following facts, to-wit:

**FIRST**—That pursuant to a petition duly made and filed in this court, and the order of this court duly issued for hearing on said petition, and notice of said hearing duly given as provided by law, and a hearing duly had by this court on said petition, an order for sale in said above entitled matter was duly made and filed in this court whereby the said **representative** of said estate was authorized and directed to sell at private sale the real estate hereinafter described.

**SECOND**—That pursuant to said order for sale, the said **representative** before making the sale of real estate specified in said report and hereinafter referred to, complied with all the conditions and provisions in said order contained.

**THIRD**—That the said **representative** before making said sale, did cause the real estate hereinafter and in said order for sale described to be re-appraised by the persons appointed for that purpose in said order for sale, and their re-appraisal thereof to be filed in this court, said re-appraisal being dated the first day of November, 1950 and filed in this Court on the 2nd day of November, 1950.

**FOURTH**—That on the **1st** day of **November**, 19 **50**, the said **representative** pursuant to said order for sale, did sell, at private sale, to **Albin Halvorson and Ida Halvorson, husband and wife as joint tenants, of Brooten, Minnesota,** Two Thousand Five Hundred and no/100- -DOLLARS, for the sum of - - - - - the tract of land, described in said order for sale, lying and being in the County of **Stearns**, State of Minnesota, described as follows, to-wit:

The North half of the Southeast Quarter of the Southwest Quarter (N $\frac{1}{2}$  of SE $\frac{1}{4}$  of SW $\frac{1}{4}$ ), of Section Twenty-eight (28), Township One Hundred Twenty-four (124), Range Thirty-five (35).

To be paid for upon delivery of a Probate Deed.

FIFTH—That the sum for which said land was so sold is not disproportionate to the value thereof, nor less than the value thereof as appraised by said appraisers appointed by this court to appraise the same, and said sale was honestly and fairly made, and that said representative of said state was not a purchaser at said sale, and was not interested, directly or indirectly, in the purchase of said real estate at said sale thereof.

IT IS THEREFORE ORDERED, That said sale be, and the same hereby is in all things confirmed; and that the said representative of said estate be, and he hereby is, authorized and directed to execute and deliver to said purchaser good and sufficient deed of conveyance, upon compliance by them with the terms of said sale.

Dated at St. Cloud, Minnesota, this 2nd day of November, 19 50.

Probate Court Seal

*Earl J. Guenzler*  
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 Order Confirming Private Sale of Real Estate 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.

15,099

File No.

State of Minnesota,

County of Stearns

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Ragnild Gunderson,

Order Confirming Private  
Sale of Real Estate

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 \_\_\_\_\_

Register of Deeds,

By \_\_\_\_\_ Deputy.

Filed this 2nd day of November

19 50, and recorded in Book 99

of Orders, Page 343

*Grand Juror*

Clerk of Probate.

## State of Minnesota,

County of Stearns

## IN PROBATE COURT,

In the Matter of the Estate of

Ragnild Gunderson,

Decedent—~~Widow~~REPORT OF SALE OF LAND AT  
PRIVATE SALE UNDER ORDER  
FOR SALE.

Your petitioner respectfully reports to the court his proceedings under that certain order for sale granted to him in the above entitled matter on the 16th day of September, 1949 to sell at private sale the lands of said decedent hereinafter described, as follows, to-wit:

First—That before making sale of the real estate hereinafter described under said order for sale, he executed and filed in this court his bond required by the said order for sale.

Second—That before making sale of said real estate under said order for sale, he caused the same to be re-appraised by John Bohmer and Elwood Nelson the appraisers appointed in said order for sale to appraise the same, and the appraisalment thereof to be filed in this court (1)

Third—That on the 1st day of November, 1950 he, pursuant to said order for sale, sold to Albin Halvorsen and Ida Halvorsen, husband and wife as joint tenants of Brooten, Minnesota the tract or parcel of land, described in said order for sale, and lying and being in the County of Stearns, State of Minnesota, described as follows, to-wit:

The North-half of the Southeast Quarter of the Southwest Quarter ( $N\frac{1}{2}$  of  $SE\frac{1}{4}$  of  $SW\frac{1}{4}$ ), of Section Twenty-eight (28), Township One Hundred Twenty-four (124), Range Thirty-five (35)

for the sum of Two Thousand Five Hundred and no/100 - - - - (\$2500.00) - - - -Dollars,

to be paid as follows, to-wit:

Upon delivery of a Probate Deed.

Fourth—That your petitioner was in no way, directly or indirectly, interested in the purchase of said real estate, or any part thereof; and that the said sale thereof was fairly and honestly made, and that said sum \_\_\_\_\_ for which the same was sold is \_\_\_\_\_ not disproportionate to the value thereof, and is not less than the value thereof as re-appraised by said appraisers appointed for that purpose in said order of sale.

WHEREFORE YOUR PETITIONER PRAYS, that the said sale \_\_\_\_\_ of said real estate herein before described be confirmed by this court; and that your petitioner \_\_\_\_\_ be authorized and empowered to execute and deliver to the said purchaser \_\_\_\_\_ thereof a good and sufficient Deed \_\_\_\_\_ of conveyance thereof to said purchaser \_\_\_\_\_ upon a compliance by \_\_\_\_\_ of the terms of said sale.

Dated Nov 1, 1950

Edwin Sandvig  
Representative and Petitioner.

State of Minnesota,

County of Stearns

Edwin Sandvig

being duly sworn, on oath says: that he is the person who made and signed the foregoing report and petition; that he has read the said report and petition and knows the contents thereof; that the said report and petition 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

1st day of Nov, 1950

H. O. Imsdahl

Notary Public.

H. O. IMSDAHL,  
Notary Public, Stearns County, Minn.  
My Commission Expires Jan. 6, 1953.

My commission expires \_\_\_\_\_, 19\_\_\_\_

NOTE (1) If further notice of sale is required, here insert compliance therewith.

15,099  
State of Minnesota,

County of Stearns

PROBATE COURT

In the Matter of the Estate of

Ragnild Gunderson,

Decedent—Will.

Report of Sale of Land at Private  
Sale Under Order for Sale

Filed this 2nd day of  
November, A. D. 1950

Frank H. Hark  
Probate Clerk.

State of Minnesota, }  
County of Stearns } ss.

## In Probate Court,

IN THE MATTER OF THE ESTATE OF

Ragnild Gunderson,  
Decedent.

Petition for Discharge of Executor  
or Administrator

Your Petitioner respectfully represents and states to the Court:

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

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

Wherefore, Your Petitioner Prays That he, together with the sureties on  
his bond, be forever discharged from all further duties and liabilities in the matter of said  
estate and said trust.

Dated Feb. 15<sup>th</sup> 1951 December 8th, 1950

Edwin Sandvig  
Petitioner.

State of Minnesota, }  
County of Kandiyohi } ss.

Edwin Sandvig, duly sworn, on oath says that he is  
the person who made and signed the foregoing petition; that he has read the same and  
knows the contents thereof; that the same is true of his own knowledge.

Edwin Sandvig

Subscribed and sworn to before me this 8th 15 day of February, 1951 December, 1950

INGA PEDERSON, NOTARY PUBLIC,  
KANDIYOH COUNTY, MINNESOTA  
MY COMMISSION EXPIRES FEB. 15, 1953.

Notary Public.

County, Minnesota.

My Commission Expires 19

State of Minnesota, }  
County of Stearns

## In Probate Court

In the Matter of the Estate of

Ragnild Gunderson,  
Deceased.

Petition for Discharge of Executor  
or Administrator and  
Sureties

Filed this 19<sup>th</sup> day of  
February, 1951  
Frank Henry  
Clerk - Probate Judge.

State of Minnesota,  
COUNTY OF STEARNS

## IN PROBATE COURT

In the Matter of the Estate of Ragnild Gunderson Deceased:

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

Edwin Sandvig

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 Edwin Sandvig, 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 19th day of February, A. D. 1951

*Earl J. Linn*

Judge of Probate

Stearns County, Minn.

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**IN PROBATE COURT**

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**COUNTY OF** STEARNS

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**IN THE MATTER OF THE ESTATE OF**

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Ragnild Gunderson,

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---

Deceased

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**Order Discharging Executor  
or Administrator**

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Filed this 19th day of

February, 19 51

Recorded in Book 97 of Orders,

Page 340

*Frank Hennig*  
Clerk ~~Judge~~ of Probate

State of Minnesota, }  
County of Stearns } ss.

## IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Ragnild Gunderson,

Decedent. }

## ORDER ALLOWING FINAL ACCOUNT

The above entitled matter came on to be heard on the 8th day of December 19 50, 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, Roy A. Hendrickson, Esq., 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 10th day of November 19 50, in the Brooten Review, 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	\$ 3,541.96
Sale of personal property	\$ 296.30
Personal estate omitted from the inventory	\$
Gain by sales above appraised value	\$
Cash from sales of real estate	\$ 2,500.00
Cash from rent of real estate	\$
Cash from interest and profits	\$ 86.25
Cash from other sources	\$
Sale of grain - 1/3 share	\$ 49.00
	\$
Total receipts from all sources	\$ 6,473.51

## DISBURSEMENTS AND CREDITS

Estate selected for surviving spouse	\$
Maintenance of family of decedent	\$
Expenses of administration	\$ 615.91
Expenses of last sickness	\$ 125.75
Funeral expenses	\$ 785.50
Taxes	\$
Claims of creditors of decedent	\$
Legacies	\$
	\$
	\$
Residue on hand for distribution	\$ 4,946.35
Total credits	\$ 6,473.51

State of Minnesota,

County of Stearns

## PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Ragnild Gunderson,

Decedent

## Order Allowing Final Account

Filed this 8th day of  
December, 1950, and  
recorded in Book 127 of Orders  
at Page 20

Frank Hergo  
Clerk of Probate.

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 December 8th, 1950.

By the Court,

*Earl J. Fries*  
Probate Judge.

State of Minnesota, }  
 County of Stearns } ss.  
 In the Matter of the Estate of }  
 Ragnild Gunderson, }  
 Decedent }

## IN PROBATE COURT

File No. 15,099

## Final Decree of Distribution

The above entitled matter came on to be heard on the 8th day of December, 19 50, 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, Roy A. Hendrickson, 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 28th day of May, 19 49, 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 \$ 4,946.35 comprising the following items:

Cash. . . . . \$4,946.35

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

None

(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 sole and only heirs at law

of said decedent, and are all

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

K. R. Palmer	nephew	Surviving children of Barbara Amundson, a deceased sister of Ragnild Gunderson.
Carl Palmer	nephew	
Albertina Arnston	niece	
Sven Palmer	nephew	
Mina Haugen	niece	Surviving children of Ole Amundson, a deceased son of Barbara Amundson, a deceased sister of Ragnild Gunderson.
Benhard Amundson	nephew	
Evelyn Amundson	grand-niece	
Norman Amundson	grand-nephew	
Leland Amundson	grand-nephew	Surviving children of George Amundson, deceased son of Barbara Amundson, deceased sister of Ragnild Gunderson.
Lyle Amundson	grand-nephew	
Maxine Amundson	grand-niece	
Lowell Amundson	grand-nephew	
LeRoy Amundson	grand-nephew	Surviving children of Carrie Skredsvig, a deceased sister of Ragnild Gunderson.
Donovan Amundson	grand-nephew	
Carl Skredsvig	nephew	
Martin Skredsvig	nephew	
Bernard Skredsvig	nephew	Surviving children of Alfred Skredsvig, deceased son of Carrie Skredsvig, a deceased sister of Ragnild Gunderson.
George Skredsvig	nephew	
Hazel Carole Scheltens,	grand-niece	
Robert Arthur Skredsvig	grand-nephew	
Dona Mae Skredsvig Rabideau	"-niece	Surviving children of Marie Lorentzen, deceased daughter of Carrie Skredsvig, deceased sister of Ragnild Gunderson.
Lyman Lorentzen	grand-nephew	
Elsworth Lorentzen	grand-nephew	
Christine Thelander	niece	
Martin P. Knutson	nephew	Surviving children of Oline Knutson, deceased sister of Ragnild Gunderson.
Carl Oscar Knutson	nephew	
Bennie A. Knutson	nephew	
Bert P. Knutson	nephew	
Mabel E. Glesne,	niece	
Lewis A. Knutson	nephew	
Selmer C. Knutson	nephew	

Now, Therefore, On motion of Roy A. Hendrickson, 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:

To - K. R. Palmer	the sum of \$224.84 in cash.
To - Carl Palmer	the sum of \$224.84 in cash.
To - Albertina Arnston	the sum of \$224.84 in cash.
To - Sven Palmer	the sum of \$224.84 in cash.
To - Mina Haugen	the sum of \$224.84 in cash.
To - Benhard Amundson	the sum of \$224.84 in cash.
To - Evelyn Amundson	the sum of \$ 44.97 in cash.
To - Norman Amundson	the sum of \$ 44.97 in cash.
To - Leland Amundson	the sum of \$ 44.97 in cash.
To - Lyle Amundson	the sum of \$ 44.97 in cash.
To - Maxine Amundson	the sum of \$ 44.97 in cash.
To - Lowell Amundson	the sum of \$ 74.94 in cash.
To - LeRoy Amundson	the sum of \$ 74.94 in cash.
To - Donovan Amundson	the sum of \$ 74.94 in cash.
To - Carl Skredsvig	the sum of \$224.84 in cash.
To - Martin Skredsvig	the sum of \$224.84 in cash.
To - Bernard Skredsvig	the sum of \$224.84 in cash.
To - George Skredsvig	the sum of \$224.84 in cash.
To - Hazel Carole Scheltens	the sum of \$ 74.94 in cash.
To - Robert Arthur Skredsvig	the sum of \$ 74.94 in cash.
To - Dona Mae Skredsvig Rabideau	the sum of \$ 74.94 in cash.
To - Lyman Lorentzen	the sum of \$112.41 in cash.
To - Elsworth Lorentzen	the sum of \$112.41 in cash.
To - Christine Thelander	the sum of \$224.83 in cash.
To - Martin P. Knutson	the sum of \$224.83 in cash.
To - Carl Oscar Knutson	the sum of \$224.83 in cash.
To - Bennie A. Knutson	the sum of \$224.83 in cash.
To - Bert P. Knutson	the sum of \$224.83 in cash.
To - Mabel E. Glesne	the sum of \$224.83 in cash.
To - Lewis A. Knutson	the sum of \$224.83 in cash.
To - Selmer C. Knutson	the sum of \$224.83 in cash.

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

None

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 persons, 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 8th day of December, 1950.

May 17, 1907  
 Earl J. Innes  
 Probate Judge



State of Minnesota.

County of \_\_\_\_\_

1.

*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*

15,099

File No.

State of Minnesota,

County of Stearns

## IN PROBATE COURT

### In the Matter of the Estate of

Ragnild Gunderson,  
Deceased

### 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 \_\_\_\_\_ o'clock \_\_\_\_\_ M., and was duly recorded in Book \_\_\_\_\_ of \_\_\_\_\_, page \_\_\_\_\_.

Register of Deeds  
By \_\_\_\_\_, Deputy

Transfer entered this  
day of \_\_\_\_\_, 19\_\_\_\_

County Auditor \_\_\_\_\_ Deputy \_\_\_\_\_

Filed this 5<sup>th</sup> day of December,  
1850, and recorded in Book 106  
of Decease, page 221  
Grant Wilson

*Judge-Clerk of Probate Court*