



[Stearns County \(Minn.\)](#)
[Probate Court: Probate case](#)
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State of Minnesota,

County of

IN PROBATE COURT

In the Matter of the Estate of

Nicholas Orth, also known as Nick Orth
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 City of Sauk Centre in the County of Stearns State of Minnesota, and is an adult and is interested in the estate of decedent in this, to-wit: son and legatee of decedent

SECOND—That said decedent was born in the Country of Wright County, Minnesota, and died at Sauk Centre County of Stearns, State of Minnesota, on the 8th day of July, 1949, aged 73 years and at the time of his death was a native of Minnesota, United States of America and a citizen of the Country of United States and a resident of Sauk Centre in the County of Stearns and State of Minnesota and left estate in the County of Stearns State of Minnesota.

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

FOURTH—That the estate of decedent at the time of his death consisted of personal property of the estimated value of \$ ~~26,800.00~~ divided as follows:

- | | | | |
|---------------------|------------|------------------------|-------------|
| 1. Household goods, | \$ 150.00 | 2. Wearing apparel, | \$ 25.00 |
| 3. Stock, | \$ 5000.00 | 4. Notes, bonds, etc., | \$ 16625.00 |
| 5. Miscellaneous, | \$ 5000.00 | | |

That said estate also included real estate of the estimated worth and probable value of \$ 3700.00 situated in said County of Stearns State of Minnesota, to-wit:

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

A. City Property --undivided one-half interest in Lot 9 in Block

James Addition to City of Sauk Centre -- 1/5 acre \$ 2500.00
(Give Area)

(or)

B. Rural Property

(Give Area)

2. Real Estate other than Homestead:

A. City Property	Lots without Buildings	\$
City Property	Lots with Buildings	\$
B. Rural Property	Acres improved land	\$
Rural Property	40 Acres unimproved land	\$ 1200.00

FIFTH—That the probable amount of debts of decedent is \$100.00 plus funeral bill, consisting of

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

NAME	AGE	RELATIONSHIP	POST OFFICE ADDRESS
Peter Orth	adult	son	Sauk Centre, Minn. R. #3
Lambert Orth	"	son	" " " R. #3
John Adam Orth	"	son	Sauk Centre, Minn.
Rose (Orth) Messerich	"	daughter	Sauk Centre, Minn. #
McClor Nicholas Orth	"	grandson	Sauk Centre, Minn.
Helen Orth	7 yrs	granddaughter	C/O Mrs. Henry Orth, Sauk Centre, Minn.
Darline Orth	13 yrs.	"	C/O Mrs. Henry Orth, Sauk Centre, Minn.
KATHERINA ORTH			

SEVENTH—That Peter Orth and Lambert Orth whose Post Office address is Sauk Centre, Minnesota, Route #3 ~~are~~ named in said Will as executor thereof and ~~are~~ suitable and competent persons 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 Peter Orth and Lambert Orth be appointed executors thereof; and that, upon due qualification as provided by law, letters testamentary be issued to the said Peter Orth and Lambert Orth

Dated July 12, 1949

John Adam Orth
Petitioner.

State of Minnesota.

County of

John Adam Orth

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

Subscribed and sworn to before me this 12th

day of

July 1949
Gerald D. Shively

Notary Public

County, Minnesota.

My Commission expires

GEORGE D. SHIVELY, Notary Public, Stearns County, Minn.
My Commission Expires July 23, 1954

State of Minnesota,
County of Stearns

IN PROBATE COURT

Petition for Allowance and
Probate of Will

In the Matter of the Estate of
Nicholas Orth, also known
as Nick Orth

Decedent.

Selection of Newspaper

To the Judge of said Court:

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

Sauk Centre Herald
(Have insert name of newspaper)

Gerald D. Shively
(Sign your name here)

Filed this 14th day of

July, 1949

Frank Henry
Probate Judge/Clerk.

No. 3480*

15/25

SAFE DEPOSIT BOX REPORT

STATE OF MINNESOTA
DEPARTMENT OF TAXATION
Inheritance and Gift Tax Division

Re Estate of

Nicholas Orth

Deceased

Sauk Centre, Minnesota

Residence

July 8, 1949

Date of Death

To the Treasurer of

Stearns

County

Pursuant to Minnesota Statutes 1941, 291.20, as amended by Laws 1943, Chap. 594 you are hereby notified that the undersigned on July 21, 1949 intends to grant access to safe deposit box

No. 17 to Peter Orth and Lambert Orth whose address is Sauk Centre, Minnesota

Persons other than decedent who had access to the box at the time of decedent's death were Kathrine Orth - Agent

agent or joint tenant

MERCHANTS NATIONAL BANK
SAUK CENTRE, MINN.

Bank, corporation, association, person

Date July 21, 1949

By

J. H. Hansen Cashier

Address

Names of those present at the opening and examination:

<u>W. J. Kleinschmidt for L. J. Kost County.</u>	<u>Lambert Orth</u>	<u>Son</u>
<u>County Treasurer</u>	<u>Peter Orth</u>	<u>Son</u>
<u>Merchants National Bank by</u>	<u>For estate</u>	<u>(Relationship to decedent)</u>
<u>J. H. Hansen Cashier</u>	<u>Sauk Centre, Minnesota</u>	
<u>For the bank or trust company</u>	<u>Address</u>	

DESCRIPTION OF CONTENTS OF SAFE DEPOSIT BOX
(Please separate stocks and bonds and list alphabetically)

Currency \$7180.00

Series G \$500. Bond No. D562511G dated 2-5-43 registered Nicholas Orth or Mrs. Catherine Orth

Series G \$500.00 Bond No. D562510G dated 2-5-43 registered Nicholas Orth or Mrs. Catherine Orth

Series G \$500.00 Bond No. D704077G dated 5-1-43 registered Nicholas Orth or Mrs. Catherine Orth

Sauk Lake Co-op. Cream. Assoc. Sauk Centre, Minn. Preferred Stock Certificate No. 12, dated 3-21-47, 200 shares @ 5.00 per share, registered Nick Orth or Katherine Orth.

Sauk Lake Co-op. Cream. Assoc. Cert. No. 13 dated 3-21-47, 200 shares @ 5.00, registered Nick Orth or Katherine Orth.

Sauk Lake Co-op. Cream. Assoc. Cert. No. 14 dated 3-21-47, 200 shares @ 5.00, registered Nick Orth or Katherine Orth.

Sauk Lake Co-op. Cream. Assoc. Cert. No. 15 dated 3-21-47, 400 shares @ 5.00, registered Nick Orth or Katherine Orth.

Sauk Centre Farmers Shipping Assoc. Cert. No. 63, 3 shares @ 5.00 dated 1-15-38, registered Nick Orth.

Farmers Co-op. Elev. Co., Sauk Centre, Minn. Cert. No. 960 1 share @ 25.00 and Cert. No. 224 2 shares @ 25.00 registered Nick Orth.

2 Shares Minnesota Gas & Mineral Co. Cert. No. 68 @ 25.00 share issued 4-15-1928, registered Nick Orth.

Farmers Terminal Packing Co. of St. Paul Cert. No. 9298, 1 share @ 100. dated 8-16-1919, registered Nick Orth.

Stearns County Farmer Publishing Co. Cert. No. 50 2 preferred shares @ 10.00, registered Nick Orth.

Farmers Union Terminal Association Cert. No. 2021 1 share @ 10.00 dated 10-29-29, registered Nick Orth.

Quit Claim Deed from St. Paul's Church to Nick & Catherine Orth on Lot No. 9, Block 5, James Addition, City of Sauk Centre, Minnesota.

St. Paul Mutual Ins. Co. Policy 1-F 29511 covering dwelling \$4000.00, Household Goods \$1000.00, property located Lot 9, Block 5, James Addition to City of Sauk Centre, Minn. Policy expires 8-9-51.

The Mutual Life Ins. Co. of N. Y. Life Policy No. 2046178 \$1000.00 on Nicholas Orth, beneficiary, Katie A. Orth, wife.

(over)

DESCRIPTION OF CONTENTS OF SAFE DEPOSIT BOX (Continued)

Mortgage Deed - Raymond & Rose Kesserich to Nick and Katharine A. Orth dated 3-21-47.
\$2000.00 on S₁ of NW₁ Sec 7 and S₂ of NW₁ Sec 8 T 127 R 34. Interest on contract of 3%.
Payments made \$125.00 March 25, 1948, balance due on contract \$1875.00.

Mortgage Deed - \$7600.00 Lambert & Mary Orth to Nick & Katharine Orth dated 2-26-47.
On SW₁ & W₁ S₁ Sec 20 T 126 R 34. Interest on contract 3%.
Payments made \$375.00 on Oct. 1, 1947, \$375.00 on Mar. 1, 1948 and \$375.00 on Mar. 1, 1949.
Balance due on contract \$6475.00.

Mortgage Deed - \$1875.00 John A. Orth to Nicholas Orth & Katharine A. Orth dated 2-28-47.
On S₁ NW₁ Sec 32 T 126 R 34. Interest on mortgage contract 3%.
Payments made \$125.00 on 3-1-48, \$125.00 3-1-49, balance due on contract \$1625.00

Mortgage Deed - \$7650.00 Peter & Mary Orth to Nicholas & Katharine Orth dated 3-1-47.
On E₁ SW₁ & W₁ S₁ Sec 33 T 126 R 34. Interest on Mortgage contract 3%.
Payments made \$250.00 on 3-1-48, \$250.00 on 3-1-49, balance due on contract \$7150.00.

Property of Others

John Orth - National Service Life Ins. Policy No. N 1090079 Certificate \$10,000.00.
John Orth-New York Life Ins. Policy No. 24828 \$1000.00.

Bonds - Series E \$100.00 dated 1-18-44 registered John A. Orth or Nicholas Orth.
\$100.00 dated 1-18-44, \$100.00 dated 7-17-43, \$100.00 dated 11-14-42,
\$100.00 dated 1-20-42, \$100.00 dated 1-20-42, \$100.00 dated 1-20-42,
\$100.00 dated 1-20-42, \$100.00 dated 4-3-43, \$500.00 dated 7-24-42,
\$1000.00 dated 7-17-44.

Mortgage Deed \$1500.00 Peter Orth & Mary Orth to McGlore & Darline Orth dated 3-1-47.
On NW₁ NE₁ Sec 4 - 125 R 34. Payments made \$500.00 Nov. 23, 1948, balance of contract \$1000.00

CERTIFICATE

We hereby certify from our inspection thereof that the foregoing is a correct description of contents of the said safe deposit box.

Date 7-21-49

For the Estate

Peter Orth & Lambert Orth

W. Linschmidt for S. H. Hart Treasurer

S. H. Hart County

INSTRUCTIONS

1. One copy of this report should be sent by the county treasurer to the probate court of the interested county and one copy to the Department of Taxation, Inheritance and Gift Tax Division, State Office Bldg., St. Paul 1, Minnesota.

2. If the county treasurer for any reason deems it inadvisable to have the contents of such box delivered at the time of the examination, the treasurer may serve notice upon the safe deposit box company to defer such delivery for ten days. See Minnesota Statutes 1941, Sec. 231.29, as amended by Laws of Minnesota, Chap. 504, Sec. 3. See also Minnesota Statutes 1941, Sec. 625.02.

3. All contents of box should be fully described. Show stock certificate numbers, number of shares, name of company, class of stock and par value. Show bond numbers, face value, name of debtor, rate of interest, maturity date. Show date and original amount of mortgages, brief legal description of land, name of mortgagee. Show purchase dates, amounts and series of U. S. Savings and Defense Bonds; and names of owners or beneficiaries. Report the contents of sealed envelopes and all property claimed by another.

G. HOWARD SPARTH,
Commissioner of Taxation

DUDLEY C. ERICSON, Director
Inheritance and Gift Tax Division

File No. 15,125

STATE OF MINNESOTA

County of Stearns

In the matter of the estate of
Nicholas Orth Deceased

REPORT OF SAFE DEPOSIT
BOX EXAMINATION.

CONSENT TO TRANSFER

Service of the above notice is hereby admitted and consent to granting of access to the safe deposit box described in the notice and certificate is hereby given - effective at once - effective ten days - from date hereof.

County Treasurer

Dated

In the case of non-resident decedent, the consent of the Commissioner of Taxation is also required as provided by Minnesota Statutes 1941, Sec. 291.19, as amended.

State of Minnesota,

County of

Stearns

}

ss.

IN PROBATE COURT

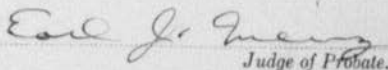
In the Matter of the Estate of Nicholas Orth, a/k/a Nick Orth Deceased.

THE LAST WILL AND TESTAMENT of said deceased having been this day admitted to probate by this Court,
and Peter Orth and Lambert Orth named as execut ORS of said Will,
having applied for Letters Testamentary thereon:

IT IS ORDERED, That the said Peter Orth and Lambert Orth give
bonds to the Judge of this Court in the sum of Twenty-five thousand and no/100 - - - -
(\$25,000.00) - - - - - Dollars,
conditioned that he will faithfully execute the duties of their trust according to law, with sufficient sureties, to be approved by said Judge, and that thereupon Letters Testamentary to be them issued.

Dated at St. Cloud, Minn. Minnesota, the 12th day of August
A. D. 19 49.

By the Court,


Judge of Probate.

Gerald D. Shively, Esq.

Attorney for Petitioner.

No. 15,125

IN PROBATE COURT

County of Stearns

In the Matter of the Estate of

Nicholas Orth, a/k/a Nick
Orth Deceased.

ORDER FOR EXECUTOR'S BOND

Filed this 12th day of
August A. D. 19 49, and
recorded in Book of Orders, on
page

Frank Herzog

Clerk—Judge of Probate.

No. 3540*

State of Minnesota,

County of Stearns

IN PROBATE COURT.

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

Nicholas Orth, also known as Nick Orth

Proof of Will

Decedent.

State of Minnesota,

County of Stearns

Gerald D. Shively

, being

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

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

December A. D. 1941, and purporting to be the Last Will and Testament of Nicholas

Orth also known as Nick Orth of the County

of Stearns and State of Minnesota now here presented

for probate; that he knew

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

and date of said instrument, to-wit, the 20th day of December

A. D. 1941, the said instrument was signed, ~~executed~~, executed and then and there acknowledged, published and declared

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

Betty Schoenhoff

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

Betty Schoenhoff

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

severally subscribe said instrument as witness 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.

Further affiant doth say that on the same day on which said Will was executed, published and declared by said decedent in the presence of affiant, the wife of said decedent, Katharina A. Orth, appeared in person before affiant, affiant read to her the consent and acceptance attached to said Will, the said Katharina A. Orth then and there signed said consent and acceptance and acknowledged her signature before affiant.

And further deponent saith not.

Subscribed and sworn to before me this

12th day of Aug. A. D. 1949

Earl J. Munn
Judge of Probate.

Gerald D. Shively

No. 15,125

State of Minnesota,

County of Stearns

} ss.

IN PROBATE COURT

IN THE MATTER OF THE LAST WILL AND
TESTAMENT OF

Nicholas Orth, also known

as Nick Orth,

Decedent.

TESTIMONY OF

Gerald D. Shively

Subscribing Witness to Will.

Taken, sworn, subscribed and filed this

12th day of

August 19 49

Frank Hergog

Clerk ~~Judge~~ of Probate

LAST WILL AND TESTAMENT

BE IT KNOWN THAT I, Nicholas Orth, who am also known as and called Nick Orth, of the City of Sauk Centre, Minnesota, being of sound and disposing mind and memory, do hereby make, publish and declare this to be my last will and testament, hereby revoking any and all prior wills made by me:

ONE. I give and bequeath all my personal property, of every kind and description and wheresoever situate, to my executors of this will, hereinafter named, or such executor or executors as shall be duly appointed and qualified in their place, in trust to sell and convert all of said personal property into cash as soon as practicable after my death and to deal with said cash as follows:

First, I direct that my said trustee or trustees shall pay out of said cash fund my just debts, the expenses of my last illness, of my funeral and of the administration of this will, it being my intention and desire that, so far as possible, my debts and all expenses as aforesaid shall be paid from my personal property and that all my real property shall be distributed as hereinafter provided free and clear of such debts and expenses;

Second, If my wife, Katharina A. Orth, shall survive me, I direct and order my said trustees to pay all of said cash fund that remains, after payment of my debts and expenses as aforesaid, to my wife, Katharina A. Orth;

Third, if my wife, Katharina A. Orth shall not survive me, then I direct that out of the remainder of said cash fund, after the payment of my debts and expenses of my last illness, funeral and administration of this will, my said trustees shall pay the sum of \$500 to each of the children of my deceased son, ---Henry C. Orth-----, who are my grandchildren; that is to say, \$500 to my granddaughter, Helen Orth; \$500 to my granddaughter, Darline Orth; and \$500 to my grandson, McClor Nicholas Orth.

But if there be not enough cash in said fund left, after payment of my debts and expenses as aforesaid, to pay each of my grandchildren as much as \$500 as above-provided, then my said trustees shall divide so much of said cash fund as does remain between my three grandchildren named above, in equal shares;

And if any of my grandchildren shall die before I die, the issue of any such grandchild shall take its parent's share of such cash fund; and if any such predeceased grandchild or grandchildren shall leave no issue, then the share of such predeceased grandchild or grandchildren shall become a part of the residue of such cash fund and shall be disposed of as hereinafter provided;

Fourth, I direct that the residue and remainder of said cash fund which is left after paying my debts and expenses and the sums provided for my three grandchildren above-named shall be paid by my said trustees, share and share alike, to my children, Lambert Orth, Peter Orth, John Adam Orth and Rose (Orth) Messerich; but if any of these children shall die before I do, leaving a child or children surviving, such child or children shall take the share of its or their parent, taking equal shares if there be more than one surviving child of such parent; and if any of my children named above shall die before I do without leaving surviving

child or children, then the share of such predeceased child of mine shall go to its surviving spouse, if any, and if none, then the share of such child of mine shall be divided equally among my children who shall survive me and among the issue of any predeceased child of mine, per capita.

TWO. I give and devise to my wife, Katharina A. Orth, for life, if she shall survive me, my undivided one-half interest in Lot numbered Nine (9) in Block numbered Five (5) of James' addition to the Original Townsite (now City) of Bank Centre, and the remainder on her death to my son, John Adam Orth. If my wife, Katharina A. Orth, shall not survive me, then I give and devise said undivided one-half interest in Lot Nine (9) to my son, John Adam Orth, absolutely and forever;

THREE. I give and devise to my wife, Katharina A. Orth, if she shall survive me, the Southwest Quarter of Section Twenty (20) in Township One Hundred Twenty-six (126) North of Range Thirty-four (34) West, to have and to hold same for her lifetime, the remainder on her death to my son, Lambert Orth; but if my said wife does not survive me, then I give and devise said Southwest Quarter of Section Twenty to my son, Lambert Orth, absolutely and forever;

FOUR. I give and devise to my wife, Katharina A. Orth, for her life, if she shall survive me, the West Half of the Southeast Quarter (W $\frac{1}{2}$ SE $\frac{1}{4}$) of Section Twenty (20) and the South Half of the Northwest Quarter (S $\frac{1}{2}$ NW $\frac{1}{4}$) of Section Thirty-two (32) both in Township One Hundred Twenty-six (126) North of Range Thirty-four (34) West, the remainder upon death of my wife to my son, John Adam Orth; but if my said wife shall not survive me, then I give and devise the above-described land to my son, John Adam Orth, absolutely and forever;

FIVE. I give and devise to my wife, Katharina A. Orth, for her life, if she shall survive me, the South Half of the Northeast Quarter (S $\frac{1}{2}$ NE $\frac{1}{4}$) of Section Seven (7) and the South Half of the Northwest Quarter (S $\frac{1}{2}$ NW $\frac{1}{4}$) of Section Eight (8) all in Township One Hundred Twenty-seven (127) North of Range Thirty-four (34) West, and the remainder, on the death of my said wife, to my daughter, Rose Messerich; but if my said wife shall not survive me, then I give and devise the above-described land to my daughter, Rose Messerich, absolutely and forever;

SIX. I give and devise to my wife, Katharina A. Orth, for her life, if she shall survive me, the West Half of the South Half of the Northeast Quarter (W $\frac{1}{2}$ S $\frac{1}{2}$ NE $\frac{1}{4}$) of Section Five (5) in Township One Hundred Twenty-six (126) North of Range Thirty-three (33) West, and the remainder on the death of my said wife, to my three grandchildren, Helen Orth, Darline Orth and McClor Nicholas Orth, share and share alike. If my said wife shall not survive me, then I give and devise the above-described land to such of my three grandchildren, Helen Orth, Darline Orth and McClor Nicholas Orth, as shall survive me, share and share alike, absolutely and forever;

SEVEN. If any of my above-named children to whom I have devised described parcels of real property in paragraphs "TWO", "THREE", "FOUR", and "FIVE" hereof shall die before I do, then, to such of the spouse and children of such such predeceased child of mine as shall survive me, I give and devise that parcel of real property heretofore devised to that respective child of mine, such surviving spouse and/or child or children to share such parcel, share and share alike, absolutely and forever; and if any of my above-named children shall die before I do, leaving

neither spouse nor child surviving me, then the real property hereinbefore devised to such child, or children, shall become part of the residue of my estate and shall be distributed as hereinafter provided;

EIGHT. All the rest and residue of my real property, of every kind and description and wherever situate, not hereinbefore specifically devised or, if specifically devised, as to which such specific devise would otherwise lapse at the time of my death for want of a specific devisee or devisees surviving me, I give and devise in equal shares to such of my children, Peter Orth, Lambert Orth, John Adam Orth and Rose (Orth) Messerich, as shall survive me at my death; and if none of my said children shall survive me, then I give and devise said rest and residue of my real property to such of the spouse or spouses and child or children of all of my said children as shall survive me, per capita and not per stirpes, share and share alike.

NINE. I hereby nominate and appoint my sons, Lambert Orth and Peter Orth, as the executors of this my last will and testament.

IN TESTIMONY WHEREOF I, the said testator, have hereunto set my hand at the City of Sauk Centre, County of Stearns, State of Minnesota, this twentieth day of December, Nineteen Hundred Forty-one.

Nicholas Orth

Also known as

Jack Orth

The foregoing instrument, consisting of 3 typewritten sheets of paper, on the third of which sheets this attestation clause is written, was signed, published and declared by the testator therein named, on the date thereof, namely, December 20, 1941, to be his last will and testament in the presence of, who have, at his request and in his presence, and in the presence of each other, hereunto set our hands as attesting witnesses thereto.

Betty Schoenhoff
Gerald D. Shively

Residing at Sauk Centre, Minnesota

Residing at Sauk Centre, Minnesota

WHEREAS, my husband, Nicholas Orth, also known as and called Nick Orth, and I have this day made, published and declared our last wills and testaments and by said wills have, each of us, made provision for the survivor of us and, upon the death of such survivor of us, for division of our respective properties in such way that our now living children share equally as may be therein and have also made provision for the children of our deceased son, -----Harry C. Orth-----; and

WHEREAS, my husband has accepted and agreed to take under

my will as made, published and declared this day;

I hereby accept the provisions of the foregoing Last Will and Testament of Nicholas Orth, my husband, to which this consent is attached, and I consent and agree to take under the terms of said last will and testament which I have read and understand.

Dated: December 20, 1941

Katharina A. Orth

STATE OF MINNESOTA }

COUNTY OF STEARNS }

ss

On this 20th day of December, 1941, before me, a notary public in and for the County aforesaid, personally appeared Katharina A. Orth, known to me to be the person described in and who executed the foregoing consent to take under the will of Nicholas Orth, and she acknowledged that she executed said instrument of consent as her own free and act and deed.

Gerald D. Shively

Gerald D. Shively, Notary Public, Stearns Co., Minn.
My Commission Expires July 21, 1944

LAST WILL AND

TESTAMENT

OF

NICHOLAS ORTH

State of Minnesota,

COUNTY OF Stearns

In Probate Court
CERTIFICATE OF PROBATE

IN THE MATTER OF THE ESTATE OF Nicholas Orth, a/k/a Nick Orth 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 Nicholas Orth also known as Nick Orth Decedent, late of said County of Stearns bearing date the 20th day of December 19 41, 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 Nicholas Orth, also known as Nick Orth deceased, which said last Will and Testament is recorded and the examination taken thereon filed in this office.

IN TESTIMONY WHEREOF, The Judge of the Probate Court of said County has hereunto set his hand and affixed the seal of said Court at St. Cloud, Minn. in said County, this 12th day of

August 19 49.

Earl J. Menn
Judge of Probate.

Court Seal

State of Minnesota,

ss.

IN PROBATE COURT

County of

I.

County 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 therefrom and of the whole of such original records.

do hereby certify that I have compared the foregoing copy of

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the

seal of said Court, at

this

day of

, A. D. 19

of Probate Court.

State of Minnesota,

County of Stearns

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Nicholas Orth, a/k/a Nick
Orth Decedent.

Certificate of Probate of Will

Filed this 12th day of

August 1949, and recorded,

together with the will attached in Book

of Records of Wills, Page 248

Clerk Judge of Probate.

State of Minnesota,

County of Stearns

ss.

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

LETTERS TESTAMENTARY

Nicholas Orth, a.k.a. Nick
Orth Decedent.

To Peter Orth and Lambert Orth

GREETING:

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

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

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

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

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

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

Witness, The Judge of this Court, and the seal thereof, this 15th day of

August, 1949.

Earl J. Meining
Probate Judge.



State of Minnesota,

County of Stearns

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Nicholas Orth, a.k.a.
Nick Orth, Decedent.

LETTERS TESTAMENTARY (LONG FORM)

Filed this 15th day of
August, 1949, and Recorded
in Book "K" of Letters, Page 457

Frank Herzog
Clerk/Judge of Probate Court.

State of Minnesota,

IN PROBATE COURT

County of

ss.

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

WITNESS, my hand and seal of said Court, at

day of

, A. D. 19

this

Probate Judge.

R-52

POWER OF ATTORNEY

Nº 217722

(Irrevocable)

Know All Men by These Presents:

That this Power of Attorney is not valid or in effect unless attached to the bond which it authorizes executed, but may be detached by the approving officer and filed separately if desired.

That the Western Surety Company, a corporation, does hereby make, constitute and appoint, _____

Gerald D. Shively

in the city of Sauk Centre, County of Stearns, State of MINNESOTA,

with limited authority, its true and lawful agent and attorney-in-fact, with full power and authority hereby conferred, to sign, execute, acknowledge and deliver for and on its behalf as surety, one of the following bonds and no others.

An original bond required by statute or decree of Court for:

MAXIMUM PENALTY

- | | | |
|---|---|--------------|
| (A) ADMINISTRATOR
EXECUTOR
REFEREE IN PARTITION
SALE OF REAL OR PERSONAL PROPERTY | —when this company has qualifying bond or when a separate bond for accounting of proceeds of sale only
—in bankruptcy—Federal Court only | \$100,000.00 |
| TRUSTEE OR RECEIVER | | |
| (B) GUARDIANS
CONSERVATORS
CURATORS
TRUSTEE
RECEIVER
SALE OF REAL OR PERSONAL PROPERTY | —testamentary only
—not for benefit of creditors
—only when this company has qualifying bond | \$ 10,000.00 |
| (C) ATTACHMENT
REPLEVIN
INJUNCTION
FORECLOSURE
NOTARY PUBLIC
POST OFFICE EMPLOYEES
PUBLIC OFFICIAL AND DEPUTIES | —principal must be a corporation, or a State or the Federal Government or any department thereof
—excluding sheriffs, peace officers, constables or tax collectors | \$ 7,500.00 |
| (D) COST
REMOVAL | —excluding open penalty, stay, supersedeas or guarantee of a Judgment | \$ 500.00 |
| (E) LICENSE
PERMIT
QUIET TITLE | —excluding bonds when the State is the obligee | \$ 3,000.00 |

(F) ANY BOND OR INDEMNITY provided there is attached to this Power of Attorney, written authority in the form of an endorsement, letter or telegram, signed by the President, Vice-President, Secretary, Treasurer or Assistant Secretary of the Western Surety Company specifically authorizing its execution.

The acknowledgment and execution of any such document by the said Attorney-in-Fact, shall be as binding upon this Company as if such bond had been executed and acknowledged by the regularly elected officers of this Company.

All authority hereby conferred shall expire and terminate without notice, at midnight on May 31, 1952.

The WESTERN SURETY COMPANY further certifies that the following is a true and exact copy of Section 7 of the By-Laws of the Western Surety Company, duly adopted and now in force, to-wit: "Section 7. All bonds, policies, undertakings or other obligations of the corporation shall be executed in the corporate name of the Company by the President, Secretary, any Assistant Secretary, Treasurer, or any Vice President, or by such other officers as the Board of Directors may authorize. The President, any Vice President, Secretary, any Assistant Secretary, or the Treasurer may appoint Attorneys in Fact or Agents who shall have authority to issue bonds, policies, or undertakings in the name of the Company. The corporate seal is not necessary for the validity of any bonds, policies, undertakings or other obligations of the corporation."

IN WITNESS WHEREOF, the said WESTERN SURETY COMPANY has caused these presents to be executed by its President with its corporate seal affixed this 3rd day of January, 1949.

WESTERN SURETY COMPANY,

ATTEST:

By

Sauk Kirby
President

ee maa
Assistant Secretary

STATE OF SOUTH DAKOTA, } ss.
COUNTY OF MINNEHAHA }

On this 3rd day of January, 1949, before me, a Notary Public, personally appeared DAN KIRBY, who being by me duly sworn, acknowledged that he signed the above Power of Attorney as President of the said Western Surety Company and acknowledged said instrument to be the voluntary act and deed of said corporation.

My commission expires: JAN 27 1953

Notary Public
Notary Public, South Dakota



State of Minnesota,

County of Stearns

ss.

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Nicholas Orth, also known
as Nick Orth

BOND

KNOW ALL MEN BY THESE PRESENTS, That we Peter Orth and Lambert Orth

as principal

and Western Surety Company

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

Earl J. Heinz

as Judge of Probate of the County of

Stearns

Minnesota, in the sum of Twenty-five Thousand and

no/hundredths-----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 Peter Orth and
Lambert Orth

who has been appointed representative

of the estate of the above named Nicholas Orth, also known as Nick Orth shall well and
faithfully discharge all the duties of their 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 principals have hereunto affixed their hands and seals;
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 13th day of August 1949.

SIGNED, SEALED AND DELIVERED IN PRESENCE OF

One Whiting
Walter Scanlan

Peter Orth. (SEAL)

Lambert Orth (SEAL)

WESTERN SURETY COMPANY

By Gerald D. Shively
Its Attorney in Fact

Acknowledgment of Principal

State of Minnesota,

County of Stearns

ss.

On this 13th day of August 1949, before me personally appeared

Peter Orth and Lambert Orth, to me well known

to be the person who executed the foregoing bond as principal, and they, each of them acknowledged
that he executed the same for the uses and purposes herein expressed as his free act and deed.

My Commission Expires

19

Notary Public
Minnesota.

Gerald D. Shively, County,

My Commission Expires July 20, 1953.

Acknowledgment of Surety

State of Minnesota,

County of Stearns

ss.

On this 13th day of August 1949,

before me appeared Gerald D. Shively

to me personally known, who being by me duly sworn, did say that he is then attorney in fact

of Western Surety Company
a corporation; that the seal affixed to the foregoing instrument is the corporate seal of said corporation, and that said
instrument was executed in behalf of said corporation by Gerald D. Shively as such attorney
in fact

by authority of its Board of Directors; and the said Gerald D. Shively

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

My Commission Expires

W. J. KLEINSCHMIDT

Notary Public, Stearns County, Minn.
My Commission Expires July 1, 1950.

Notary Public
Minnesota.

County,

Approval

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

August, 19*49*

15th day of

Earl J. Mearns
Probate Judge.

Oath of Representative

State of Minnesota,

County of

Stearns

ss.

~~us~~ We, Peter Orth and Lambert Orth, ^{we}
do swear that ~~I~~ will faithfully and justly perform all the duties of the office and trust which ~~I~~ now assume as
executors of the Last Will and Testament and Estate
of the above named Nicholas Orth, to the best of ^{our} ability
and according to law, so help ^{us} God.

Subscribed and sworn to before me, this *13th*
day of *August*, 19*49*

Notary Public

Minnesota.

My Commission Expires

Peter Orth
Lambert Orth

Gerald D. Shively
Notary Public, Stearns County, Minn.
My Commission Expires 20th 22, 1954

State of Minnesota,

County of Stearns

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Nicholas Orth, also known

as Nick Orth

Decedent.

Bond and Oath of Representative

(Corporate Surety)

Filed the *15th* day of *August*
19 *49* and said bond
recorded in Book *4* of Bonds, page
614 of Probate Records.

Earl J. Mearns
Probate Judge of Probate.

15, 125

State of Minnesota, }
County of Stearns } ss.

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Nicholas Orth, also known as }
Nick Orth } Decedent.

Order Appointing Appraisers

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

It is ordered that D. B. Caughren and

W. J. Kleinschmidt

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

Dated this 5th day of October, 1949.

(PROBATE COURT SEAL)

Earl J. Ziemer
Probate Judge.

15,125

No. 15,125

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Nicholas Orth, also known
as Nick Orth *Decedent.*

Order Appointing Appraisers

Filed October ~~20th~~ 5th 19 49

Frank Herzog
Probate ~~Judge~~ Clerk.

State of Minnesota,

County of STEARNS

IN PROBATE COURT

File No. 15,125

IN THE MATTER OF THE ESTATE OF
 Nicholas Orth, also known as
 Nick Orth

Decedent

INVENTORY AND APPRAISAL

Date of Death July 8, 1949

OATH OF APPRAISERS

State of Minnesota,

County of StearnsW. J. Kleinschmidt

ss.

I, D. B. Caughren, and

do solemnly swear that I will honestly, faithfully and impartially perform all the duties of the office and trust which I now assume as appraiser of the estate of

Nicholas Orth, aka Nick Orth

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

Subscribed and sworn to before me this

5th day of October, 1949

Gerald D. Shively
 Notary Public, STEARNS County, Minn.

My commission expires 19

(SEAL)

INVENTORY AND APPRAISAL

The undersigned representatives 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 their possession and of which they have 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
<p>(a) The homestead of decedent, being in the County of <u>Stearns</u>, State of Minnesota, consisting of <u>1/3</u> acres in area described as follows, to-wit:</p> <p>(give acreage)</p> <p>Undivided one-half ($\frac{1}{2}$) interest in and to Lot numbered Nine (9) in Block numbered Five (5) of James' Addition to the Original Townsite (now City) of Sauk Centre</p>	NONE	3000.00
<p>(b) All other real estate of decedent being in the County of <u>Stearns</u>, State of Minnesota, described as follows, to-wit:</p> <p>The West one-half ($W\frac{1}{2}$) of the South one-half ($S\frac{1}{2}$) of the Northeast Quarter ($NE\frac{1}{4}$) of Section Five (5) in Township One Hundred Twenty-six (126) North of Range Thirty-three (33) West of the 5th Principal Meridian</p>		\$ 3000.00 1200.00
FORWARDED		

	Specify Encumbrances and Respective Amounts	Net Value Over Encumbrances
Brought Forward		\$
Total Net Value of Real Estate		\$ 4200. ⁰⁰
CLASS II—Furniture and Household Goods:	%	\$
Total Value of Furniture and Household Goods		\$
CLASS III—Wearing Apparel and Ornaments:		
pocket watch	%	\$ 1. ⁰⁰
clothing		5. ⁰⁰
Total Value of Wearing Apparel and Ornaments		\$ 6. ⁰⁰
CLASS IV—Corporation Stocks (Give Certificate No.)		
	%	\$
SEE ATTACHED SHEETS BELOW		
Total Value of Stock		\$

CLASS IV

Corporation Stocks

Appraised Value

1 share common stock Farmers Terminal Packing Co. of St. Paul, Madison , Wis., par value \$100., dated Aug. 16, 1918, issued to Nick Orth cert. no. 9298 - - - - -	\$ none
2 shares common stock Minnesota Gas & Mineral Co., Sauk Centre, Minn., par value \$25., dated Apr. 15, 1922, issued to Nick Orth cert. no. 68 - - - - -	\$ none
1 share common stock Farmers Union Terminal Association, St. Paul, Minn., par value \$10., dated Oct. 29, 1929, issued to Nick Orth cert. no. 2021 - - - - -	\$ none
2 shares preferred stock The Stearns County Farmer Pub- lishing Co., St. Cloud, Minn., \$10. each share, dated Feb. 5, 1919, issued to Nick Orth cert. no. 50 - - - - -	\$ none
✓ 3 shares common stock Sauk Centre Farmers Shipping Association, Sauk Centre, Minn., par value \$5.00, dated Jan. 15, 1938, issued to Nick Orth cert. no. 63 - - - - -	\$ 15.70
1 share common stock Farmers Cooperative Elevator Co., Sauk Centre, Minn., par value \$25.00, dated Apr. 30, 1944, issued to Nick Orth Cert. No. 980 - - - - -	\$ 25.00
2 shares common stock Farmers Cooperative Elevator Co., Sauk Centre, Minn., par value \$25.00, dated Oct. 31, 1942, issued to Nick Orth Cert. No. 224 - - - - -	\$ 50.00

Total Value of Corporation Stocks

\$ 90.70

CLASS V

Mortgages, Bonds, Notes and Other Written Evidences of Debt:

	Interest to	Prin-	Appraised value of
Date of death	cial	Prin. & Interest	

1. Undivided one-half interest in and to promissory instalment note of Peter Orth and Mary Orth, his wife for \$7650. payable to Nickolas Orth and Katharina A. Orth, his wife \$250.00 Mar. 1, 1948; \$250. Mar. 1, 1949; \$250.00 Mar. 1, 1950; \$250. Mar. 1, 1951; and \$6650. on Mar. 1, 1952, with int. at 3% payable annually, dated Mar. 1, 1947. (Balance at death \$7150. with interest from Mar. 1, 1949)

SECURED BY real estate mortgage deed of E $\frac{1}{2}$ SW $\frac{1}{4}$ and W $\frac{1}{2}$ SE $\frac{1}{4}$ in Sec. 33-126-34, Stearns County, Minn., dated Mar. 1, 1947, executed and acknowledged by Peter Orth and Mary Orth, his wife, mortgagors, to Nickolas Orth and Katharina A. Orth, his wife, mortgagees and recorded Mar. 10, 1947 at 144 Mtgs. 95 - -

\$76.87	\$7150.	7226.87
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2. Undivided one-half interest in and to promissory instalment note of Lambert W. Orth and Mary Orth for \$7600. payable to Nick Orth and Katharina Orth, his wife, \$375. Oct. 1, 1947; \$375. Mar. 1, 1948; \$375.00 Mar. 1, 1949; \$375. Mar. 1, 1950; \$375. Mar. 1, 1951 and \$572 $\frac{1}{2}$ Mar. 1, 1952 with interest at 3% payable annually, dated February 26, 1947

SECURED BY real estate mortgage deed of SW $\frac{1}{4}$ and W $\frac{1}{2}$ SE $\frac{1}{4}$ sec. 20-126-34, Stearns County, Minn., dated Feb. 26, 1947, executed and acknowledged by Lambert W. Orth and Mary Orth, his wife, mortgagors, to Nick Orth and Katharina Orth, his wife, recorded Mar. 10, 1947, at 144 Mtgs. 96 - - - - -

\$69.61	\$6475.	6544.61
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3. Undivided one-half interest in and to promissory instalment note of Raymond Messerich and Rose Messerich to Nicholas Orth and Katharina Orth, his wife, for \$2000., payable \$125.00 Mar. 1, 1948; \$125. Mar. 1, 1949; \$125. Mar. 1, 1950; \$125. Mar. 1, 1951; \$1500. on Mar. 1, 1952, with interest at 3% payable annually, dated Mar. 21, 1947 (No payments made on principal or interest)

SECURED BY real estate mortgage deed of S $\frac{1}{2}$ NE $\frac{1}{4}$ in Sec. 7 and S $\frac{1}{2}$ NW $\frac{1}{4}$ sec. 8, all in Twp. 127, Rge. 34, ~~Stearns~~ Todd County, Minn., dated Mar. 21, 1947, executed and acknowledged by Raymond Messerich and Rose Messerich, his wife, mortgagors, to Nicholas Orth and Katharina Orth, his wife, recorded 3-25-47 at 140 Mtgs. 377 - -

\$141.50	\$2000.	2141.50
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CLASS V (continued from preceding page)

Interest to Prin- Appraised value of
date of death cipal Prin. & Interest

4. Undivided one-half interest in and to promissory instalment note of John A. Orth to Nicholas Orth and Katharina A. Orth, his wife, for \$1875. payable \$125. Mar. 1, 1948; \$125. Mar. 1, 1949; \$125. Mar. 1, 1950; \$125. Mar. 1, 1951 and \$1375. on Mar. 1, 1952, with interest at 3% payable annually, dated Feb. 28, 1947
SECURED BY real estate mortgage deed of ~~S. N. W.~~ Sec. 32-126-34, Stearns County, Minn., dated Feb. 28, 1947, executed and acknowledged by John A. Orth, a single person, mortgagor, to Nicholas Orth and Katharina A. Orth, his wife, mortgagees, and recorded Mar. 10, 1947, at 144 of Mortgages, p. 97 - - - - - \$17.47 \$1625. \$ 1642.47

5. Participating trust certificate of First State Bank of Sauk Centre, Minn., issued to "Nic Orth" dated "June 2, 1938 as of April 8, 1933" -- Certificate No. 660-- for \$2572.91 (Shows total amount of payments received to death as \$1672.32) - - - - - \$ 900.59 none

Total Value of Mortgages, Notes, etc.

\$ 17,555.45

CLASS VI

All Other Personal Property:

1. Cash - - - - - \$ 7190.00
2. 1926 Model T Ford car, Minn. 1949 License No. A1471
Motor Number 13397293 - - - - - \$ 225.00

Total Value of All Other Personal Property:

\$ 7215.00

VERIFICATION

State of Minnesota, }
 County of Stearns } ss. Peter Orth and Lambert Orth

being duly sworn, on oath say that they are the representatives of the estate above specified; that they have read the foregoing inventory subscribed by them and know 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 their possession or knowledge.

Subscribed and sworn to before me this
 15th day of October, A. D. 1949
 Gerald D. Shively
 Notary Public, County, Minn. Representative
 My commission expires 19
 (SEAL)

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
 Nicholas Orth, 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 14th day of October, A. D. 1949
 W. H. Schmidt
 Appraisers

File No. 15,125

State of Minnesota,

County of Stearns

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Nicholas Orth

a.k.a. Nick Orth
 Decedent

Inventory and Appraisal

Total Personal	-	\$24,817.15
Total Real Estate	-	\$4,200.00
Total Appraisal	-	\$29,017.15

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

Deputy-Treasurer of
 County, Minnesota

Filed this 20th day of
 October, A. D. 1949

Gerald D. Shively
 Probate Judge - Clerk

Gerald D. Shively
 Attorney

Saint Centre, Minn.

NOT RECORDED

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 Nicholas Orth, a.k.a. Nick Orth
Date of death July 8, 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 1941, Chapter 291, as amended.

GENERAL INFORMATION

- (1) Decedent's residence at date of death Sauk Centre, Minnesota
Street City State
- (2) Place of death Sauk Centre, Minn. Birthdate 2-1-1876 Place of birth Wright County Minn.
- (3) Business or occupation retired farmer
- (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? yes
- A. Name and address of bank or other depository Merchants National Bank of Sauk Centre Sauk Centre, Minn.
- B. Name and address of other persons who had access to box None
- (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 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.
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. Certificate No. 1392816	John Doe, son	N. Y. S. E. 75%	\$7,550.00
4-1-43	U. S. Savings Bond, Series G, cert. No. D704077G Face Amount \$500.00	Mrs. Katherine Orth Spouse		\$500.00
2-1-43	U. S. Savings Bond, Series G, cert. No. D562510G Face Amount \$500.00	Mrs. Katherine Orth Spouse		\$500.00
2-1-43	U. S. Savings Bond, Series G, cert. No. D562511G Face Amount \$500.00	Mrs. Katherine Orth Spouse		\$500.00
Total Liens, Col. 2		Total, Col. 5		
		Joint Property, less Liens		\$1500.00

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?
Unknown	Mutual Life Insurance Co. of New York Pol. no. 2046178	\$1000.00	Katharina Orth, spouse	Probably but not known for sure	Probably not sure
UNKNOWN 4-2-1897	Catholic Order of Foresters, St. Paul's Court # 662, policy no.	\$500.00	Katherine Orth, spouse	Yes No	No

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			

1. **Peter Orth, one of the**
the execut. ~~ORS XXXXX XXXX XXXXXXXX~~
of the estate of the above named decedent do hereby swear that I have carefully examined the foregoing return, including the separate sheets attached, if any, and that, to the best of my knowledge, information and belief, herein is listed
Subscribed and sworn to before me this 15th
day of October 19 49
Gerald D. Shively
Notary Public, County of _____
My commission expires _____

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) Peter Orth
(Address) Sauk Centre, Minn.

File No. **15, 125**

State of Minnesota.

County of **Stearns**

Re: Estate of

Nicholas Orth, a.k.a.

Nick Orth

Decedent

INHERITANCE TAX RETURN
DEPARTMENT OF TAXATION

Filed

October 20th 1949

Frank H. Hoyer
Clerk of Probate Court

Attorney **Gerald D. Shively**

Address **Sauk Centre, Minn.**

State of Minnesota,

County of Stearns

IN PROBATE COURT.

In the Matter of the Estate of

Nicholas Orth, also known
as Nick Orth,

Decedent.

PETITION FOR SETTING APART HOMESTEAD
AND PERSONAL PROPERTY

Your Petitioner Katharina A. Orth

represent s and state to the court:

FIRST—That your petitioner is the surviving spouse

of decedent

SECOND—That said decedent left surviving him his

(1)

spouse Katharina A. Orth and four adult children

(2)

(3)

THIRD—That said decedent, at the time of his death, was the owner of a homestead which he occupied as such to the time of his death; and which consists of a 1/3 acre tract or parcel of land lying in the County of Stearns, State of Minnesota, described as follows, to-wit:
An undivided one-half interest in and to Lot numbered Nine (9) in Block Five (5) of James' Addition to the Original Townsite (now City) of Sauk Centre

FOURTH—That your petitioner hereby select s the following described personal property of said decedent to be set apart and allowed to her

, to-wit:

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

~~All household furniture situated and located in the home of said decedent above described, consisting of only nominal value and~~

All household furniture owned by decedent and located in the above-described home of decedent at his death and being of nominal value only and not exceeding \$500.00 in value, and not having been appraised

All the wearing apparel of decedent

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

Five Hundred Dollars (\$500.00) cash

Your petitioner: therefore pray § that the homestead of said decedent described be, by the order of this court,
set apart to Katharina A. Orth

as the surviving spouse of said decedent; and that the personal property above
selected be, by the order of this court, set apart and allowed to said Katharina A. Orth

as the surviving spouse of said decedent.

Mrs. Katharine Orth

Petitioner

State of Minnesota,

County of Stearns

ss.

Katharina A. Orth

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

Subscribed and sworn to before me this 1st day of February 19 50

Mrs. Katharine Orth

Gerald D. Shively
Notary Public.
County, Minnesota.

My commission expires

19 50

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

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

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

No. 15,125

IN PROBATE COURT,

County of Stearns

In the Matter of the Estate of

Nicholas Orth, also known
as Nick Orth
Decedent.

**Petition for Setting Apart Home-
stead and Personal Property**

Filed the 4th day of

February, A. D. 19 50

Gerald D. Shively
Clerk of Probate.

Gerald D. Shively
Attorney for Petitioner
Sauk Centre, Minn.

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

IN PROBATE COURT

In the Matter of the Estate of

ORDER SETTING APART HOMESTEAD AND PERSONAL PROPERTY

Nicholas Orth, also known as
Nick Orth, Decedent.

On reading and filing the petition of Katharina A. Orth, surviving spouse

of the above named decedent, praying that the homestead of said decedent be set apart to Katharina A. Orth,
surviving spouse of said decedent, and for the allowance of the
personal property of said decedent therein described and selected to Katharina A. Orth, surviving
spouse of said decedent, and upon due consideration of the same:

It is Ordered, That the homestead of said decedent which the court hereby finds consists of the tract or parcel
of land in the County of Stearns, State of Minnesota described as follows, to-wit:

An undivided one-half interest in and to Lot numbered Nine
(9) in Block Five (5) of James' Addition to the Original
Townsite (now City) of Sauk Centre.

together with the hereditaments and appurtenances thereunto belonging, be, and the same hereby is, set apart to the said
surviving spouse of said decedent, to-wit:

Katharina A. Orth

and that the personal property selected by said Katharina A. Orth, surviving spouse
of said decedent, and hereinafter described, be, and
the same hereby is, set apart and allowed to the said Katharina A. Orth, surviving spouse
of said decedent, to-wit:

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

All household furniture owned by decedent and located
in the above-described home of decedent at his death
and being of nominal value only and not exceeding
\$500.00 in value, and not having been appraised.

SECOND—All the wearing apparel of said decedent.

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

Five Hundred Dollars (\$500.00) cash

SEAL

Dated February 4th, 19 50

Earl J. Lewis
Probate Judge.

No. _____

IN PROBATE COURT

County of Stearns

IN THE MATTER OF THE ESTATE OF

Nicholas Orth, also known
as Nick Orth, Decedent.

**Order Setting Apart Homestead
and Personal Property**

Filed the 4th day of

February, A. D., 19 50

Recorded in Book 80 of Orders,

page 267

Frank Henry

Clerk—~~Judge~~ of Probate.

No. 15,125

IN PROBATE COURT,

County of Stearns

In the Matter of the Estate of
Nicholas Orth, also known
as Nick Orth,
Deceased.

Petition of Widow for Allowance
to Maintain Family During
Settlement of Estate

Filed this 4th day of
February, A. D. 1950

Frank Ferguson
Clerk ~~Judge~~ of Probate.

No. 3636*

GERALD D. SHIVELY
Attorney for Petitioner
Sauk Centre, Minn.

State of Minnesota,

County of Stearns

ss.

IN PROBATE COURT

In the Matter of the Estate of

Order for Maintenance of Family
of Decedent

Nicholas Orth, also known as

Nick Orth,

Decedent

The above entitled matter came on for consideration by the Court, upon the petition of
Katharina A. Orth, surviving spouse
of said decedent, praying that an allowance be made for the support and maintenance of his
family, during the settlement of said estate.

The Court, having considered said petition and all the evidence produced for and against the same, the value and condition
of said estate and the claims against the same so far as they can now be ascertained, and the circumstances and mode of life
of said family, finds as follows:

FIRST—That the following named person constitute ^{is} the family of said decedent who ~~was~~ entitled to support and
maintenance out of his estate pending settlement thereof, to-wit:

Katharina Orth, surviving spouse of decedent.

SECOND—That the sum of Two Hundred and no/100 (\$200.00) - - - Dollars per month is a
reasonable and necessary sum for the support and maintenance of said family, during the settlement of said estate.

IT IS THEREFORE ORDERED, That the sum of Two Hundred and no/100 (\$200.00) - -
Dollars per month be, and the same hereby is, allowed for the support and maintenance of said family during the settlement
of said estate; that said allowance commence on the 8th day of July 1949
and continue thereafter for a period not to exceed eighteen months, or until otherwise ordered by the Court; provided, however,
that in case said estate, is, or shall be ascertained to be insolvent, said allowance shall continue only for one year; and provided
further, that said allowance shall not continue after the distributive share of the surviving spouse
shall have been assigned to her

IT IS FURTHER ORDERED, That the representative of said decedent pay over and deliver to
Katharina Orth each month, the sum hereby allowed for the
purpose above specified, during the time herein limited.

Dated February 4th, 1950



Earl J. Mainz
Probate Judge.

15,125

No. 15,125

IN PROBATE COURT

County of Stearns

In the Matter of the Estate of

Nicholas Orth, also known
as Nick Orth, Decedent.

Order for Maintenance of Family
of Decedent

Filed this 4th day of
February, A. D. 19 50

Recorded in Book 80 of Orders,
on page 122.

1 Frank Hervey
Probate Judge—Clerk.

STATE OF MINNESOTA
DEPARTMENT OF TAXATION
INHERITANCE AND GIFT TAX DIVISION

State Office Building
St. Paul 1, Minnesota

AMENDED
INHERITANCE TAX RETURN

State of Minnesota, }
County of STEARNS

Decedent Nicholas Orth, a.k.a. Nick Orth
Date of Death July 8, 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 Sauk Centre, Minnesota
Street City State
- (2) Place of death Sauk Centre, Minn. Birthdate 2-1-1876 Place of birth Wright, County, Minn.
- (3) Business or occupation retired farmer
- (4) Married, single, separated, widowed or divorced at date of death married
- (5) The name, relationship to decedent and birthdate of spouse, children, or issue of deceased children of decedent, is as follows: (Do not answer if information appears on petition for probate.)

NAME	RELATIONSHIP	DATE OF BIRTH
Katharina A. Orth	spouse	12-5-1875
Peter Orth	son	6-5-1898
Lambert Orth	son	9-17-1900
John Adam Orth	son	6-5-1906
Rose (Orth) Messerich	daughter	5-14-1904
McClor Nicholas Orth	grandson	11-23-1927
Darline Orth	granddaughter	3-23-1936
Helen Orth	granddaughter	2-2-1941

- (6) Did decedent have access to a safe deposit box or other place of safekeeping at the time of his death? yes

A. Name and address of bank or other depository Merchants National Bank of Sauk Centre,
Minnesota

- (7) Did the undersigned person or persons filing return make diligent and careful search for property of every kind left by decedent and for information as to any transfer of a material portion of decedent's property during his lifetime without an adequate and full consideration in money or money's worth? yes

- (8) Will there be Minnesota probate proceedings? yes

- (9) Do any of the surviving joint tenants 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

Was any of the property held by decedent and others as joint tenants acquired by them by gift or inheritance from a third person? no

Give details of such claims in Schedule I or by separate affidavit.

INSTRUCTIONS

1. **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 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 (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.
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 Survivors, 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

Item No.	Date of Transfer to Joint Tenancy	Description of Property	Surviving Joint Tenant	Assessor's True & Full Value	Gross Market Value
1.	4-1-43	U. S. Savings Bond, Series G, Cert. No. D 704077G, \$500.00	Katherine Orth Spouse		\$500.00
2.	2-1-43	Same, cert. No. D562510G \$500.	Katherine Orth Spouse		\$500.00
3.	2-1-43	Same, cert. No. D562511G \$500.	Katherine Orth Spouse		\$500.00
4.	3-21-47	200 shares common stock of Sauk Lake Cooperative Creamery Association, Sauk Centre, Minn. cert. no. 12 Par value \$5.00	Katherine Orth spouse		1000.00
5.	3-21-47	200 shares common stock same Association, cert. no. 13 \$5.00 par value per share	Katherine Orth spouse		1000.00
6.	3-21-47	200 shares common stock same Association, cert. no. 14 \$5.00 par value per share	Katherine Orth spouse		1000.00
7.	3-27-47	400 shares common stock same Association, cert. no. 15 \$5.00 par value per share	Katherine Orth spouse		2000.00
8.	7-1-44	U. S. Savings Bond, Series E, \$1000.00, cert. no. M3409193E	John A. Orth, son		820.00
9.	7-1-42	U. S. Savings Bond, Series E, \$500.00, cert. no. D2464155E	John A. Orth, son		440.00
10.	1-1-42	U. S. Savings Bond, Series E, \$100.00, cert. no. C5364338E	John A. Orth, son		90.00
11.	1-1-42	U. S. Savings Bond, Series E, \$100.00, cert. no. C5364337E	John A. Orth, son		90.00
12.	1-1-42	U. S. Savings Bond, Series E, \$100.00, cert. no. C5364336E	John A. Orth, son		90.00
13.	1-1-42	U. S. Savings Bond, Series E, \$100.00, cert. no. C5364335E	John A. Orth, son		90.00
14.	7-1-42	U. S. Savings Bond, Series E, \$100.00, cert. no. C35144835E	John A. Orth, son		84.00
15.	1-1-44	U. S. Savings Bond, Series E, \$100.00, cert. no. C45580476E	John A. Orth, son		82.00
16.	1-1-44	U. S. Savings Bond, Series E, \$100.00, cert. no. C45580477E	John A. Orth, son		82.00

(The following two bonds were issued to "John Orth, payable on death to Nicholas Orth" and were not "co-owner" bonds as were those listed above. The following bonds were included here solely for the purpose of making full disclosure, the persons making this return having been advised by their attorney, whose name appears on the cover of this return, that bonds so issued were not the "joint" property of John Orth and his father, Nicholas Orth, but that they were the sole property of John Orth until such time as he should die leaving Nicholas Orth ~~xxxx~~ surviving him)

17.	11-1-42	U. S. Savings Bond, Series E, \$100.00, cert. no. C17027558E	John Orth, son		86.00
18.	4-1-43	U. S. Savings Bond, Series E, \$100.00, cert. no. C18097837E	John Orth, son		84.00

and always has been
(It is the claim of John A. Orth that he is the sole owner of the property listed above as items 8 thru 18; that he purchased this property with his own funds; that Nicholas Orth furnished no part of the consideration therefor, either directly or indirectly; and that said property, and all thereof, constitute no part of the "estate" of Nicholas Orth; and that there ~~was~~ no transfer of said property subject to tax under the inheritance tax laws of this State by reason of the death of Nicholas or Nick Orth--see attached affidavit)

TOTAL

\$8538.00

STATE OF MINNESOTA)
COUNTY OF STEARNS) ss

John Adam Orth, being first duly sworn on this 1st day of May, 1950, on his oath deposes and says that he is a son of Nicholas Orth, also known as Nick Orth and Nick P. Orth, now deceased but who formerly resided at Sauk Centre, Minnesota, and who died on the 8th day of July, 1949, at Sauk Centre, Minnesota;

Further affiant says that affiant also writes his name John A. Orth and is known as John A. Orth and also as "Jack" Orth;

Further affiant says that he is the co-owner named as "John Orth" or "John A. Orth" of those U. S. Government Savings Bonds, Series E, described as items numbered 3 thru 18 in Schedule I of the Inheritance Tax Return (Amended) to which this affidavit is attached in the Estate of Nicholas Orth, also known as Nick Orth, Deceased, and in which said bonds "Nick P. Orth" or "Nicholas Orth" appears as the other co-owner of said bonds;

Further affiant says that in April, 1941, he entered the U. S. Army and remained a soldier on active duty in the U. S. Army until his honorable discharge on September 23, 1945; that while he was serving in the Army he saved a considerable part of his service pay and sent home to his father, the said Nicholas Orth, at least nine hundred dollars (\$900.00) of affiant's service pay with instructions to his father to invest this money in the purchase of U. S. Government Bonds for affiant, which his father did;

Further affiant says that as nearly as he can remember at this time, the bonds described at items numbered 10 thru 18 of Schedule I of said amended Inheritance Tax Return were purchased by affiant's father, the said Nicholas Orth, at Sauk Centre, Minnesota, while affiant was absent from Sauk Centre, Minnesota, in the U. S. Army, and were purchased solely and entirely, and upon instruction of this affiant, from the funds which affiant was, during that period, sending to his father for such purpose and which affiant had saved from his service pay;

Further affiant says that the \$500 bond described at item numbered "9." of said Schedule I was purchased by this affiant himself at Sauk Centre, Minnesota, when he was home on furlough; that in June or July, 1942, affiant sold an automobile which he had owned prior to his entry into the U. S. Army and received \$375.00 for his said automobile; that affiant took the proceeds of the sale of said automobile at that time and used said proceeds to purchase said \$500, Series E, bond; that said automobile was the sole property of this affiant and had been purchased by affiant from his own earnings prior to his enlistment in the U. S. Army;

Further affiant says that the \$1000 bond described at item numbered "8." of said Schedule I of said Inheritance Tax Return hereto attached was purchased by this affiant himself at the Post Office in the City of Sauk Centre, Minnesota, when he was home on furlough, and that it was purchased by affiant solely from his own funds saved from his service pay;

Further affiant says that he is now 43 years of age; that he was about 34 years of age when he enlisted in the U. S. Army; and that the U. S. Savings Bonds above referred to were issued in the joint names of affiant and his father because affiant was in the U. S. Army and subject to active duty in danger areas at any time and did in fact serve actively with the U. S. Army in the European theatre for almost two years, and affiant was advised, and so was his father, that such bonds should be issued to them jointly or to affiant payable on death to his father so that in the event that affiant should be killed, the proceeds could be collected

without the necessity of a proceeding in the probate courts;

Further affiant says that since his discharge from the U. S. Army affiant has spent considerable time in the U. S. Veterans' Hospitals undergoing treatment for army incurred disabilities; that he has had no place of safe-keeping of his own for the keeping of these bonds; that when he was in Sauk Centre, Minnesota, between periods at and in the hospitals as aforesaid, he made his home with his father and mother; and that because of his frequent absences from his said home with his parents while in such hospitals and his lack of a place of safe-keeping for his said property, he had his father place these bonds in his ~~xx~~ father's safety-deposit box in the Merchants National Bank of Sauk Centre, Minnesota, to keep safely for affiant;

Further affiant says that his father, the said Nicholas Orth, or Nick Orth or Nick P. Orth, did not furnish any part of the consideration for the said bonds, either directly or indirectly, but same were purchased solely from funds of this affiant; and that at no time has affiant made a gift of said bonds to his father, the co-owner named therein, but at all times said bonds ~~xx~~ have been in the possession of affiant's father merely for safekeeping for this affiant;

Further affiant sayeth not, ~~EXCEPT~~ that he makes this affidavit for the purpose of showing that said bonds were solely the property of affiant and were no part of the estate of Nicholas Orth.

John Adam Orth

Subscribed and sworn to before me this

1st day of May, 1950.

Gerald D. Shively

GERALD D. SHIVELY, Notary Public, Shawano County, Wis.
My Commission Expires July 25, 1953

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, but decedent on 7-15-37 have right to:	
				1. Change Beneficiary?	2. Cash Surrender Value
known to affiants	Mutual Life Insurance Company of New York, Pol. no. 2046178	\$1000.00	Katharina Orth Spouse	Probably but not known for sure	Probably. Not sure.
XXXXXXX 2-1897	Catholic Order of Foresters, St. Paul's Court #662, policy No. 322472	\$500.00	Katharina Orth spouse	No	No

SCHEDULE III — ANNUITIES, DEPOSITS, ETC.

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

matured endowment policies, etc.); and cash value of insurance policies on life of another which may have been assigned to this decedent. (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
	None		

SCHEDULE IV — TRANSFERS BY THE DECEDENT

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

- A. Transfers in contemplation of death:
Report transfers or gifts by decedent before his death, which are in the nature of a final disposition in anticipation of death. It is presumed that a transfer of a material portion of decedent's property within 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.

(List Transfers on Next Page)

SCHEDULE IV—TRANSFERS BY THE DECEDENT (Continued)

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

Date of Transfer	Description of Property Transferred (Legal Description of land; Street Address of City Realty; Acreage of Rural Land). Specify Liens, if any.	Transferor and Relationship to Decedent	Assessor's Full and True Value of Realty Or Unit Value of Securities on Date of Death	Gross Fair Market Value
		None		
Total (Col. 5)				- - - -
Less liens (Col. 4)				- - - -
Net				- - - -

SCHEDULE V—MISCELLANEOUS

Report the transfer of any property belonging to the decedent which has not been included in a Minnesota probate proceeding and has not been otherwise reported in Schedules I to IV of this return. (In the event of no probate, this schedule may include

automobiles, household goods, personal effects, U.S. Postal Savings, U.S. Savings Bonds and other tangible or intangible personal property, if any.)

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

We Peter Orth and Lambert Orth, the executors ~~of the estate of the above named decedent~~ do hereby swear that I have carefully examined the foregoing return, including the separate sheets attached, if any, and that, to the best of my knowledge, information and belief, herein is listed all

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

Subscribed and sworn to before me this 8th day of May, 1950

(Signature) Peter Orth

Gerald D. Shively

(Address) Sauk Centre, Minnesota

Notary Public, County of

My commission expires

GERALD D. SHIVELY, Notary Public, Stearns County, Minn.
My Commission Expires July 23, 1953

File No. 15125
State of Minnesota,
County of Stearns
Re: Estate of
Nicholas Orth, also known
as Nick Orth
Decedent
Amended
INHERITANCE TAX RETURN
DEPARTMENT OF TAXATION

Filed May 15-1950
Gerald D. Shively
Attorney for Executors
Sauk Centre, Minn.
Clerk of Probate Court

1 STATE OF MINNESOTA

PROBATE COURT

2 COUNTY OF STEARNS

3
4 In the Matter of the Estate of }
5 Nicholas Orth, also known as Nick }
6 Orth, }
Decedent }

ORDER AMENDING
INVENTORY AND APPRAISAL

7
8 The above entitled matter having come on for consideration
9 of the Court upon the petition of the representatives of said estate
10 praying that the Inventory and Appraisal filed herein be amended in
11 certain respects set forth in the Petition to which this Order is
12 attached, and

13 The Court having carefully considered said petition and the
14 evidence produced for and against said petition, finds that the
15 allegations of said petition are true;

16
17 IT IS THEREFORE ORDERED, That the Inventory and Appraisal
18 heretofore filed in this matter be, and the same is hereby amended
19 in accordance with the prayer of the within Petition.

20
21 Dated at St. Cloud, Minnesota,

22 this 9th day of June, 1950.

23
24 Earl J. Mearns

25 Judge of Probate
26
27
28
29
30
31

1 STATE OF MINNESOTA

IN PROBATE COURT

2 COUNTY OF STEARNS

3 IN THE MATTER OF THE ESTATE OF
4 NICHOLAS ORTH, also known as
Nick Orth,
Decedent

PETITION FOR AMENDMENT
OF INVENTORY AND APPRAISAL

7 YOUR PETITIONERS represent and allege to the Court as follows:

8 1. That Your Petitioners are co-executors of the above
9 estate;

10 2. That subsequent to filing herein of inventory and appraisal
11 of the property of this decedent, there came to the attention
12 of your petitioners further information relative to said property
of which your petitioners had no knowledge at the time of the preparation and filing of said inventory and appraisal; and that said
13 information was as follows:

- 14 a. As to item in "CLASS IV. CORPORATION STOCKS" in said
inventory and appraisal described as "3 shares of
15 common stock Sauk Centre Farmers Shipping Association,
Sauk Centre, Minn., par value \$5.00, dated
January 15, 1938, issued to Nick Orth, cert. no.
63" Your Petitioners were recently advised that *several*
16 ~~these~~ *years ago* shares were cancelled on the books of the
17 corporation and one share of the common stock
of the Farmers Cooperative Elevator Co., Sauk
18 Centre, Minn., described in said inventory and
appraisal was issued for said cancelled shares
19 and the difference between the par value of
the cancelled shares and said new share was
20 paid in cash or credits owing said stockholder;
and that said cancelled shares, tho the certificates
21 therefor described in the inventory and
appraisal were never surrendered by this decedent
22 during his lifetime, had no value whatever at the
date of his death;
- 23 b. That as to item numbered "3." in "CLASS V" of
24 said inventory and appraisal, the sum of \$125.00
had been paid to decedent during his lifetime to
25 apply upon the promissory note secured by real
estate mortgage theredescribed and the first year's
26 interest accrued upon said note had been paid on
March 25, 1948, and at decedent's death there remained
27 a balance of \$1875.00 owing upon said note and
interest from March 1, 1948 to date of death in the
28 amount of \$75.00, and that the value at death of
decedent's one-half interest in said note and mortgage
29 was \$975.00 instead of the "2141.50" at which
same was appraised in said inventory and appraisal;
- 30 c. That as to items "1.", "2." and "4" of said "CLASS V"
31 of said inventory and appraisal, because of a clerical
error, the full value of the notes and mortgages
there described was given as the appraised value

of decedent's one-half undivided interest therein when the appraised value of decedent's interest in each of said items should have been written as one-half of the unpaid principal plus accrued interest on each of said items;

WHEREFORE, Your Petitioners respectfully petition this Court that the said inventory and appraisal herein be corrected in the following respects:

1. That the item in "Class IV" thereof described at paragraph "2 a" hereof be listed as of no value instead of a value of \$15.70;
2. That item "3." of "Class V" be amended to show that \$125.00 had been paid thereon, that the unpaid balance thereof due at death was \$1875.00, that interest had been paid to March 1, 1948, and unpaid interest accrued to death was \$75.00;
3. That the appraised value of principal and interest on item "1." of Class V be changed to read \$3613.44; of item "2." of Class V be changed to read \$3272.31; of item "3." of Class V be changed to read \$975.00; and of item "4." of Class V be changed to read \$821.23;
4. That the total value of "Class IV" be amended to read "\$75.00" instead of \$90.70;
5. That the total value of "Class V" be amended to read "\$3,691.98" instead of \$17,555.45;
6. That the Summary of said inventory and appraisal herein be amended so that the total value of all the personal property of decedent, as valued by the appraisers herein reads "\$15,977.98" instead of \$24,867.15; and the total value of the entire estate of decedent, as valued by the appraisers herein be amended to read "\$20,177.98" instead of \$29,067.15.

Peter Orth
Lambert Orth

STATE OF MINNESOTA)
COUNTY OF STEARNS) ss

Peter Orth and Lambert Orth, being duly sworn, on oath say that they are the representatives of the estate above specified; that they have read the foregoing petition subscribed by them and know the contents thereof, and that the statements contained therein are true; that they understand said petition and that the allegations and statements therein contained are true of their own knowledge except as to matters therein stated upon information and belief, and as to such latter, they believe them to be true.

Peter Orth
Lambert Orth

Subscribed and sworn to before me
this 8th day of May, 1950

Gerald D. Shively

GERALD D. SHIVELY, Notary Public, Stearns County, Minn.
My Commission Expires July 23, 1953

15,125

STATE OF MINNESOTA

COUNTY OF STEARNS

IN PROBATE COURT

IN THE MATTER OF THE
ESTATE OF NICHOLAS ORTH,
ALSO KNOWN AS NICK ORTH,
DECEDENT

ORDER AMENDING INVENTORY
AND APPRAISAL HEREIN
(and Petition)

Filed This 9th Day of June,
1950, and Recorded in Book.....
on Page..... thereof.
Frank Desjog
Clerk of Probate

State of Minnesota

Department of Taxation

State Office Building, St. Paul 1

G. HOWARD SPAETH
COMMISSIONER OF TAXATION

INHERITANCE AND GIFT TAX

June 12, 1950

Gerald D. Shively
Attorney
Sauk Center, Minnesota

In Re Estate Nicholas Orth

Dear Sir:

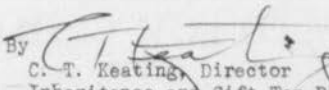
Enclosed herewith find three copies of our order and notice of order determining inheritance tax in the above named estate. One copy should be served upon the county treasurer, one is for the use of the attorney and taxpayer. Please admit service and obtain admission of service of the county treasurer upon the third copy and return the same to us.

A copy of this order has been sent to the probate court and we ask that receipt for payment of the tax be exhibited to the court before probate proceedings are concluded.

Thanking you for your continued cooperation in these matters, we are

Very truly yours,

G. HOWARD SPAETH
Commissioner of Taxation

By 
C. T. Keating, Director
Inheritance and Gift Tax Division

CTK/IMG
Enclosures

cc-JUDGE OF PROBATE COURT, ST.CLOUD, MINNESOTA

STATE OF MINNESOTA
DEPARTMENT OF TAXATION
INHERITANCE AND GIFT TAX DIVISION
221 State Office Building
St. Paul 1

IN THE MATTER OF THE ESTATE OF

Nicholas Orth

Deceased.

ORDER DETERMINING
INHERITANCE TAXCounty of Stearns

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

1. That the above named decedent died July 8, 1949, a resident of Stearns County, State of Minnesota.

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

Transferee and relationship to decedent

AMOUNT OF TAX

Katherine A. Orth, wife

TYPE OF TRANSFER

VALUE

From estate

\$13282.78

Joint tenancy property

6500.00

Less statutory exemption

\$19782.78

10000.00

Less tax by court

\$ 9782.78

\$145.66

32.83

ADDITIONAL TAX DUE

\$112.83

NOW, THEREFORE, IT IS HEREBY DETERMINED AND ORDERED, that the State of Minnesota have and receive from each of the persons above named, as an inheritance tax upon the transfers to him, the amount of tax set opposite his name, together with interest thereon at the rate of 6% per annum from and after October 8, 1950 until paid; that the said tax be paid to the Treasurer of Stearns County.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of the Department of Taxation, at its offices in St. Paul, Minnesota June 12, 1950

APPROVED:

G. HOWARD SPAETH,
Commissioner of Taxation.G. HOWARD SPAETH
COMMISSIONER OF TAXATION

(SEAL) ROH/IMG

By

C. T. Keating, Director,
Inheritance and Gift Tax Division.

15125

STATE OF MINNESOTA
DEPARTMENT OF TAXATION
INHERITANCE AND GIFT TAX
DIVISION

In the Matter of the Estate of

Nicholas Orth
Deceased.

ORDER AND NOTICE OF
ORDER DETERMINING
INHERITANCE TAX

Amount of Tax - - \$112.83

Filed June 14th, 1950

STATE OF MINNESOTA
INHERITANCE AND GIFT TAX DIVISION

In the Matter of the Estate of

NOTICE OF ORDER DETERMINING
INHERITANCE TAX

Nicholas Orth

Deceased.

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

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

Dated June 12, 1950, 1950

G. HOWARD SPAETH,
Commissioner of Taxation.

By

C. T. Keating, Director,
Inheritance and Gift Tax Division.

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

Taxpayer, his attorney or other agent.

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

_____, Treasurer.

_____, County, Minnesota.

EXPLANATION OF PROCEDURE

1. The original order and notice of order assessing inheritance tax are on file in the Department of Taxation. One copy of the order and notice of order is sent directly to probate court. Three copies of the order and notice are sent to the taxpayer, the representative of the estate, or their attorney.

2. The taxpayer, the representative or their attorney will retain one copy and sign the admission of service on another. He will deliver one copy to the county treasurer and obtain the treasurer's admission of service. The copy with admissions of service will be returned to the Department of Taxation, Inheritance and Gift Tax Division, 221 State Office Building, St. Paul 1, Minnesota.

3. Pay the tax assessed together with interest, if any, to the treasurer of the county of probate proceedings as directed by the order.

STATE OF MINNESOTA
DEPARTMENT OF TAXATION
INHERITANCE AND GIFT TAX DIVISION
221 State Office Building
St. Paul 1

IN THE MATTER OF THE ESTATE OF

Nicholas Orth

Deceased.

ORDER DETERMINING
INHERITANCE TAXCounty of Stearns

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

1. That the above named decedent died July 8, 1949, a resident

of Stearns County, State of Minnesota.

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

Transferee and relationship to decedent

Katherine A. Orth, wife

AMOUNT OF TAX

TYPE OF TRANSFER

VALUE

From estate	\$13282.78	
Joint tenancy property	6500.00	
	\$19782.78	
Less statutory exemption	10000.00	
	\$ 9782.78	\$145.66
Less tax by court		32.83
		<u>\$112.83</u>

ADDITIONAL TAX DUE

NOW, THEREFORE, IT IS HEREBY DETERMINED AND ORDERED, that the State of Minnesota have and receive from each of the persons above named, as an inheritance tax upon the transfers to him, the amount of tax set opposite his name, together with interest thereon at the rate of 6% per annum from and after October 8, 1950 until paid; that the said tax be paid to the Treasurer of Stearns County.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of the Department of Taxation, at its offices in St. Paul, Minnesota June 12, 1950

APPROVED:

G. HOWARD SPAETH,
Commissioner of Taxation.

G. HOWARD SPAETH
COMMISSIONER OF TAXATION
(SEAL) ROH/DMG

By

C. T. Keating, Director,
Inheritance and Gift Tax Division.

STATE OF MINNESOTA
DEPARTMENT OF TAXATION
INHERITANCE AND GIFT TAX
DIVISION

In the Matter of the Estate of

Nicholas Orth,

Deceased.

ORDER AND NOTICE OF
ORDER DETERMINING
INHERITANCE TAX

Amount of Tax - - \$ 112.83

Filed June 14th, 19 50

STATE OF MINNESOTA
INHERITANCE AND GIFT TAX DIVISION

In the Matter of the Estate of

NOTICE OF ORDER DETERMINING
INHERITANCE TAX

Nicholas Orth

Deceased.

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

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

Dated June 12, 1950, 19

G. HOWARD SPAETH,
Commissioner of Taxation.

By

C. T. Keating, Director,
Inheritance and Gift Tax Division.

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

Taxpayer, his attorney or other agent.

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

_____, Treasurer.

_____, County, Minnesota.

EXPLANATION OF PROCEDURE

1. The original order and notice of order assessing inheritance tax are on file in the Department of Taxation. One copy of the order and notice of order is sent directly to probate court. Three copies of the order and notice are sent to the taxpayer, the representative of the estate, or their attorney.

2. The taxpayer, the representative or their attorney will retain one copy and sign the admission of service on another. He will deliver one copy to the county treasurer and obtain the treasurer's admission of service. The copy with admissions of service will be returned to the Department of Taxation, Inheritance and Gift Tax Division, 221 State Office Building, St. Paul 1, Minnesota.

3. Pay the tax assessed together with interest, if any, to the treasurer of the county of probate proceedings as directed by the order.

State of Minnesota.

PROBATE COURT

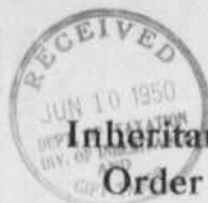
COUNTY OF Stearns

FILE NO. 15,125

IN THE MATTER OF THE ESTATE OF

Nicholas Orth

Decedent

Inheritance Tax Record and
Order Determining Tax

From the files, records and proceedings herein the court finds that decedent died testate, July 8th

19 49, a resident of Stearns county, Minnesota, leaving an estate of the following value:

	Estimated in Petition	Appraised Value	Omitted Property, Increased Value	Final Inheritance Tax Value
Real Estate	3,700.00	4,200.00	None	4,200.00
Personal Estate	26,800.00	15,977.98	1,163.12	17,141.10
TOTAL	30,500.00	20,177.98	1,163.12	21,341.10

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

Maintenance of family	\$ 2,200.00
Statutory allowances	506.00
Appraiser's fees	10.00
Publication of orders	14.40
Compensation of representative	100.00
Expenses of representative	2.91
Attorney's fees	450.00
Expenses of attorney	
Certified copies	2.50
Recording fees	2.50
Bond premiums	100.00
Misc. expenses of administration	
Funeral expenses	645.30
Expenses of last illness	

Taxes, if lien at death:

Personal property	\$
Minnesota Real Estate	83.07
Income taxes accrued to death:	
Federal	
State	
Federal estate tax	
Claims allowed and paid	
Homestead to spouse or issue	645.90

TOTAL DEDUCTIONS

ALLOWED FOR INHERITANCE TAX	4,762.58
NET ESTATE FOR INHERITANCE TAX COMPUTATION	\$16,578.52

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

Name of Legatee, Devisee, or Heir at Law	Relationship to Decedent	Value of Legacy, Devise, or Distributive Share	Exemption	Inheritance TAX
Katherina A. Orth	Wife	13,282.78	10,000	32.83
John Adam Orth	Son	2,354.10	5,000	None
Helen Orth	Grand Dtr.	313.88	10,000	None
Darline Orth	Grand Dtr.	313.88	10,000	None
McClor Nicholas Orth	Grand Son	313.88	5,000	None
TOTALS		\$16,578.52	x x x x	32.83

State of Minnesota.

PROBATE COURT

COUNTY OF Stearns

FILE NO. 15,125

IN THE MATTER OF THE ESTATE OF

Nicholas Orth

Decedent

Inheritance Tax Record and
Order Determining Tax

From the files, records and proceedings herein the court finds that decedent died testate, July 5th

1949, a resident of Stearns county, Minnesota, leaving an estate of the following value:

	Estimated in Petition	Appraised Value	Omitted Property, Increased Value	Final Inheritance Tax Value
Real Estate	3,700.00	4,200.00	None	4,200.00
Personal Estate	26,800.00	15,977.98	1,163.12	17,141.10
TOTAL	30,500.00	20,177.98	1,163.12	21,741.10

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

Maintenance of family	\$ 2,200.00
Statutory allowances	506.00
Appraiser's fees	10.00
Publication of orders	14.40
Compensation of representative	100.00
Expenses of representative	2.91
Attorney's fees	450.00
Expenses of attorney	
Certified copies	2.50
Recording fees	2.50
Bond premiums	100.00
Misc. expenses of administration	
Funeral expenses	645.30
Expenses of last illness	

Taxes, if lien at death:

Personal property	\$
Minnesota Real Estate	83.07
Income taxes accrued to death:	
Federal	
State	
Federal estate tax	
Claims allowed and paid	
Homestead to spouse or issue	645.90

TOTAL DEDUCTIONS

ALLOWED FOR INHERITANCE TAX	4,762.58
NET ESTATE FOR INHERITANCE TAX COMPUTATION	16,578.52

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

Name of Legatee, Devisee, or Heir at Law	Relationship to Decedent	Value of Legacy, Devise, or Distributive Share	Exemption	Inheritance TAX
Katherina A. Orth	Wife	13,282.78	10,000	32.83
John Adam Orth	Son	2,354.10	5,000	None
Helen Orth	Grand Dtr.	313.88	10,000	None
Darline Orth	Grand Dtr.	313.88	10,000	None
McClor Nicholas Orth	Grand Son	313.88	5,000	None
TOTALS		16,578.52	XXXX	32.83

State of Minnesota.

County of Stearns

}

IN PROBATE COURT.

In the Matter of the Estate of
 Nicholas Orth, also known as
 Nick Orth,

Decedent.

ORDER ALLOWING FINAL ACCOUNT.

The above entitled matter came on to be heard on the 9th day of June 1950, 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 Gerald D. Shively, Esq., and no one appeared in opposition.

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

First—That due notice of the said hearing of said petition has been given as required by law by the publication of the citation of this Court, for said hearing, dated the 15th day of May 1950, in the Sauk Centre Herald, proof of publication of said notice for hearing and service by mail having been filed in this Court.

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

RECEIPTS

Personal estate as described in the inventory	- - - - -	\$ 15,977.98
Personal estate omitted from the inventory	- - - - -	\$ 1,163.12
Gain by sales above appraised value	- - - - -	\$
Cash from sales of real estate	- - - - -	\$
Cash from rent of real estate	- - - - -	\$ 165.50
Cash from interest and profits	- - - - -	\$ 135.15
Cash from other sources	- - - - -	\$
	- - - - -	\$
	- - - - -	\$
Total receipts from all sources	- - - - -	\$ 17,441.75

DISBURSEMENTS AND CREDITS

Estate selected for surviving spouse	- - - - -	\$
Maintenance of family of decedent	- - - - -	\$ 2,706.00
Expenses of administration	- - - - -	\$ 682.31
Expenses of last sickness	- - - - -	\$
Funeral expenses	- - - - -	\$ 645.30
Taxes	- - - - -	\$ 83.07
Claims of creditors of decedent	- - - - -	\$
Legacies	- - - - -	\$
	- - - - -	\$
	- - - - -	\$
Residue on hand for distribution	- - - - -	\$ 13,325.07
Total credits	- - - - -	\$ 17,441.75

No. _____

State of Minnesota,

County of Stearns

PROBATE COURT.

In the Matter of the Estate of

Nicholas Orth, Decedent

Order Allowing Final Account.

Filed this 9th day of
 June, 1950, and
 recorded in Book No. 101 of Orders,
 on Page 571

Frank Herzog
 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 June 9th, 1950

By the Court,

Carl J. [Signature]
 Probate Judge.

State of Minnesota,

County of Stearns

ss.

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF Nicholas Orth, also known as Nick Orth, DECEASED

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

Peter Orth and Lambert Orth

as representatives of the above named estate have 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 have paid over to the distributees named in said final decree all moneys, funds and property to them awarded by said final decree, and have fully complied with all other orders and decrees of this Court relating to said estate, and have in all things well, faithfully and fully administered said estate as such representatives

IT IS THEREFORE ORDERED AND DECREED, That said representatives of said estate and the sureties on their 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 5th day of July, A. D. 1950

Earl J. Meier
Judge of Probate.

Stearns

County, Minn.

No. _____

In Probate CourtCounty of StearnsIN THE MATTER OF THE ESTATE OF
Nicholas Orth, also knownas Nick Orth,Deceased.**Order Discharging Executor or
Administrator and Sureties**

(Chap. 289, Laws 1917)

Filed this 5th day ofJuly, 19 50Recorded in book 97 of orders atPage 199Frank Herzog
Clerk—~~Judge~~ of Probate.

STATE OF MINNESOTA }
COUNTY OF STEARNS }

SS

IN PROBATE COURT

In the Matter of the Estate of }
Nicholas Orth, also known as }
Nick Orth, Decedent. }

FINAL DECREE OF DISTRIBUTION

The above entitled matter came on to be heard on the 9th day of June, 1950, upon the petition of the representatives of said estate for the distribution of the residue of said estate to the persons thereunto entitled.

The representatives of said estate appeared in person and by attorney, Gerald D. Shively, Esq., 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 representatives have filed their 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 8th day of July, 1949, 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 \$13,325.07 comprising the following items:

1. Undivided one-half interest in and to promissory note dated March 1, 1947, executed by Peter Orth and Mary Orth to Nicholas Orth and Katharina A. Orth for \$7650.00 payable \$250. on Mar. 1, 1948; \$250. on Mar. 1, 1949; \$250. on Mar. 1, 1950; \$250. on Mar. 1, 1951 and \$6650. on Mar. 1, 1952, with interest on unpaid balances at 3% per annum payable annually, unpaid principal balance thereon being now \$6900.00 with interest from Mar. 1, 1950; and also undivided one-half interest in and to first real estate mortgage lien of and upon the E $\frac{1}{2}$ SW $\frac{1}{4}$ and W $\frac{1}{2}$ SE $\frac{1}{4}$ of Sec. 33-126-34, in Stearns County, Minn., evidenced by a mortgage deed dated March 1, 1947, to secure the above note executed and acknowledged by Peter Orth and Mary Orth, his wife, as mortgagors, to Nicholas Orth and Katharina Orth, as mortgagees, and recorded March 10, 1947 at Book 144 of Mortgages on page 95 thereof in office of Register of Deeds in and for County and State aforesaid. \$3450.00
2. Undivided one-half interest in and to promissory note dated Feb. 26, 1947, executed by Lambert W. Orth and Mary Orth to Nick Orth and Katharina Orth for \$7600. payable \$375. on Oct. 1, 1947; \$375. on Mar. 1, 1948; \$375. on Mar. 1, 1949; \$375. on Mar. 1, 1950; \$375. on Mar. 1, 1951 and \$5725. on Mar. 1, 1952 with interest on unpaid balances at 3% per annum payable annually, unpaid balance of principal of which is now \$6100. with interest thereon from March 1, 1950; and also undivided one-half interest in and to first mortgage lien of and upon the SW $\frac{1}{4}$ and W $\frac{1}{2}$ SE $\frac{1}{4}$ of Sec. 20-126-34, Stearns County, Minn. to secure the said promissory note, said lien being evidenced by a mortgage deed of said lands dated Feb. 26, 1947, executed and acknowledged by Lambert W. Orth and Mary Orth, his wife, as mortgagors, to Nick Orth and Katharina Orth, his wife, as mortgagees, filed March 10, 1947 and recorded in Book 144 of Mortgages on page 96 thereof in the office of Register of Deeds in and for County and State aforesaid; \$3050.00
3. Undivided one-half interest in and to promissory note dated March 21, 1947, executed by Raymond Messerich and Rose Messerich to Nicholas Orth and Katharina Orth for \$2000.00 payable \$125.00 on Mar. 1, 1948; \$125. on Mar. 1, 1949; \$125. on Mar. 1, 1950; \$125. on Mar. 1, 1951 and \$1500. on Mar. 1, 1952, with interest on unpaid balances at 3% per annum payable annually, unpaid principal balance being now \$1625. with interest from Mar. 1, 1950; and also undivided one-half interest in and to a first mortgage lien of and upon S $\frac{1}{2}$ NE $\frac{1}{4}$ of Sec. 7 and S $\frac{1}{2}$ NW $\frac{1}{4}$ of Sec. 8, all in Twp. 127 North of Range 34 West in Todd County, Minn., to secure payment of said note and evidenced by mortgage deed dated March 21, 1947, executed and acknowledged by Raymond Messerich and Rose Messerich, his wife, as mortgagors, to Nicholas Orth and Katharina Orth, his wife, as mortgagees, filed March 25, 1947, and recorded at Book 140 of Mortgages on page 377 thereof in the office of the Register of Deeds in and for the County of Todd and State of Minnesota; \$ 812.50
4. Undivided one-half interest in and to promissory note dated Feb. 28, 1947, executed by John A. Orth to Nicholas Orth and Katharina A. Orth, for \$1875., payable \$125. on Mar. 1, 1948; \$125. on Mar. 1, 1949; \$125. on Mar. 1, 1950; \$125. on Mar. 1, 1951 and \$1375. on Mar. 1, 1952, with interest on unpaid balances at 3% per annum payable annually, the unpaid principal balance thereon being now \$1500. with interest from Mar. 1, 1950; and also undivided one-half interest in and to a first mortgage lien of and upon the S $\frac{1}{2}$ NW $\frac{1}{4}$ of Sec. 32-126-34, Stearns County, Minn. to secure payment of said note and evidenced by a mortgage deed dated Feb. 28, 1947, executed and acknowledged by John A. Orth, a single person, as mortgagor, to Nicholas Orth and Katharina A. Orth, his wife, as mortgagees, filed March 10, 1947, and recorded in Book 144 of Mortgages on page 97 thereof in the office of the Register of Deeds in and for Stearns County, Minnesota \$ 750.00

	Value
5. Participating Trust certificate of First State Bank of Sauk Centre, Minn. issued to "Nick Orth" dated "June 2, 1938 as of April 8, 1933"---cert. no. 660.	none
6. 1 share common stock Farmers Terminal Packing Co. of St. Paul, Hudson, Wis., par value \$100.00, dated August 16, 1918, issued to Nick Orth cert. no. 9298	none
7. 2 shares common stock Minnesota Gas & Mineral Co., Sauk Centre, Minn. par value \$10., dated Oct. 29, 1929, issued to Nick Orth, cert. no. 2021	none
8. 2 shares preferred stock The Stearns County Farmer Publishing Co., St. Cloud, Minn., \$10.00 each share, dated Feb. 5, 1919, issued to Nick Orth, cert. no. 50	none
9. 3 shares common stock Sauk Centre Farmers Shipping Ass'n, Sauk Centre, Minn., par value \$5.00, dated Jan. 15, 1938, issued to Nick Orth, cert. no. 63	none
10. 1926 Model T Ford automobile, Minn. 1949 License No. A1471, Motor number 13397293	\$ 25.00
11. Cash - - - - -	\$5,237.57
Total	\$13,325.07

All of said personal property was directed by the Last Will and Testament of decedent to be sold and converted into cash by the executors to be paid over to Katharina A. Orth, surviving spouse of decedent, after payment therefrom of all debts of decedent and expenses of last illness, funeral expenses and of the administration of this estate. By a stipulation of the executors, testamentary trustees and the sole beneficiary of the personal property of this estate, said beneficiary being Katharina A. Orth, it was agreed between the parties to said stipulation that the personal property of this estate should be assigned by the Probate Court in its decree of distribution without first being turned into cash and that all thereof should be assigned by the Court's decree as in the final account of the representatives and as hereinabove described.

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

Undivided one-half interest in and to Lot numbered Nine (9) in Block numbered Five (5) of James' Addition to the Original Townsite (now City) of Sauk Centre,

which was bequeathed by the Last Will and Testament of decedent to Katharina A. Orth, surviving spouse, for and during the term

of her natural life with remainder after her death to John Adam Orth, son of decedent, in fee simple.

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

The West one-half (W $\frac{1}{2}$) of South one-half (S $\frac{1}{2}$) of the Northeast Quarter (NE $\frac{1}{4}$) of Section Five (5) in Township One Hundred Twenty-six (126) North of Range Thirty-three (33) West of the 5th Principal Meridian,

which was bequeathed by the Last Will and Testament of decedent to Katharina A. Orth, surviving spouse, for and during the term of her natural life and with remainder after her death in equal shares to Darline Orth, Helen Orth and McClor Nicholas Orth, grandchildren of decedent, in fee simple.

FIFTH--That the following named persons are the residuary devisees and legatees of said decedent, and are all of the persons entitled to the residue of said estate of said decedent, to-wit:

Katharina A. Orth, surviving spouse of decedent, John Adam Orth, son of decedent, and Darline Orth, Helen Orth and McClor Nicholas Orth, grandchildren of decedent.

NOW, THEREFORE, On motion of Gerald D. Shively, 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:

All thereof to Katharina A. Orth, absolutely.

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

The homestead hereinabove described to Katharina A. Orth for and during the term of her natural life and after her death to John Adam Orth, son of decedent, in fee simple.


All of the other hereinbefore described real estate to Katharina A. Orth for and during the term of

her natural life and after her death an undivided one-third (1/3) thereof to each of the said grandchildren of decedent, 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, heretofore made.

Dated at St. Cloud, Minnesota, this 5th day of July, 1950.

BY THE COURT:


Earl L. Ineary
Judge of Probate

STATE OF MINNESOTA
COUNTY OF STEARNS
IN PROBATE COURT

In the Matter of the Estate
of Nicholas Orth, also known
as Nick Orth, Deceased.

FINAL DECREE OF DISTRIBUTION

Filed this 5th day of
July, 1950, and recorded in
Book 95 on Page 585
Frank Herges
Clerk of Probate

State of Minnesota,
County of Stearns

IN PROBATE COURT,

In the Matter of the Estate of

Ida M. Benson

Decedent.

TO THE PROBATE COURT ABOVE NAMED:

Your undersigned petitioner represents and states:

That he is entitled to apply for letters of administration of the estate of the above named decedent in this, to-wit: your petitioner is the surviving spouse and one of the heirs at law of said decedent

That the above named decedent died in testate on about the ~~20th~~ 12th day of March, 1945, in the County of Stearns, State of Minnesota, was at the time of her said death a resident of Sauk Centre, Stearns County in the State of Minnesota, and that she left property within this state all of which is claimed to be exempt from the payment of debts; an itemized statement of all which property is as follows, to-wit: The South Seventy-four (S 74) feet of the East Seventy-seven (E 77) feet of Lot numbered Nine (9) in Block numbered One (1) of Merry and Dennis Addition to the Original Townsite (now City) of Sauk Centre, according to the plat of said Townsite on file and of record in the office of the Register of Deeds within and for said County of Stearns and State of Minnesota

Household furniture of the approximate value of \$100.00

Personal clothing and effects of the approximate value of \$25.00

That the facts by reason of which all said property is claimed to be exempt from payment of debts are as follows, to-wit: The above-described real property was the only ^{real} property owned by decedent at the time of death and was at the time of her death and had been for more than fifteen years prior to her death the homestead of decedent. That all of the personal property of this decedent was such as is subject to the selection by the surviving spouse of decedent as provided by statute and the entire value of such personal property at the time of death of decedent did not exceed the sum of \$125.00.

That the names and addresses, so far as known to your petitioner, of the creditors of said decedent are as follows, to-wit:

NAMES

ADDRESSES

NONE WHATEVER

That the names, ages and places of residence of the heirs and devisees of said decedent, so far as known to your petitioner, are as follows, to-wit:

NAME	RESIDENCE	AGE	RELATIONSHIP
Willis L. Benson	Sauk Centre, Minn.	50	son
Walter E. Benson	Sauk Centre, Minn.	50	son
James F. Benson	Sauk Centre, Minn.	37	son
Henry L. Benson	2641 Wagstaff, Paradise, Calif.	55	son
Hazel Murphy	Comp Station R. R. #5, St. Paul, Minn.	47	daughter
Mabel Stewart	Westbrook, Minnesota	45	"
Winifred Hraz	414 N. 4th St., Brainerd Minn.	49	"
Margaret Walker	--19492 Heyden, Detroit, Michigan	44	"
Doris Olsen	-- 744 E. Baseline, Portland, Oregon	39	"
Ruth Whittinger	Roseau, Minnesota	35	"
Olive Benson	Sauk Centre, Minnesota		

WHEREFORE, Your petitioner prays that SUMMARY determination of those entitled

to said property be made by the Court forthwith;

~~that the whole of said estate be closed forthwith; and judgment entered for the immediate distribution of said estate to those that shall be found thereunto entitled by the court.~~

that the whole of said estate be closed forthwith; and judgment entered for the immediate distribution of said estate to those that shall be found thereunto entitled by the court.

Alexander Benson
Petitioner.

State of Minnesota,

County of Stearns

Alexander Benson

, being duly sworn, on oath says; that he is the petitioner above named; that he has read the foregoing petition and knows the contents thereof; and that said petition is true of his own knowledge except as to those matters therein stated on information and belief, and that as to those matters he believes it to be true.

Subscribed and sworn to before me this

13th day of July 1949

Gerald D. Shively

Notary Public,
County, Minnesota.

My commission expires

GERALD D. SHIVELY, Notary Public, State of Minn.
My Commission Expires July 22, 1953

No. 15,126
State of Minnesota,
County of Stearns
PROBATE COURT
IN THE MATTER OF THE ESTATE OF
Ada M. Benson
Decedent.
Petition for Summary Distribution
of Exempt Estate.

Filed this 15th day of
July, 1949
Frank Hering
Clerk—Judge of Probate.

State of Minnesota,

County of Stearns

IN PROBATE COURT,

File No. 15,126

In the Matter of the Estate of

Ida M. Benson,

Deceased.

Decree of Distribution
of Exempt Estate

The above entitled matter came on to be heard on the 15th day of July, 1949 upon the petition of ~~Alexander Benson~~ stating that the property of said decedent described therein is claimed to be exempt from the payment of debts, and praying, among other things, that the whole of said estate be closed forthwith and judgment entered for the immediate distribution of said property to those thereunto entitled.

The ~~petitioner~~ of said estate appeared in person and by his attorney, Gerald D. Shively, Esq.

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 was duly required by law and the estate of the decedent~~

SECOND—That said decedent died in testate on the 12th day of March, 1945,

THIRD—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 \$ 125.00 comprising the following items, viz.:

Household furniture of the approximate value of \$100.00
Personal clothing and effects of the approximate value of \$25.00.

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

The South Seventy-four (S 74) feet of the East Seventy-seven (S 77) feet of Lot numbered Nine (9) in Block numbered One (1) of Merry and Dennis Addition to the Original Townsite (now City) of Sauk Centre, according to the plat of said Townsite on file and record in the office of the Register of Deeds within and for said County of Stearns and State of Minnesota.

FOURTH—That all of said property is exempt from the payment of debts of said decedent by reason of the following facts: That all of the personal property is subject to selection by the surviving spouse of decedent and the real estate is exempt from charges in the probate court because it was the homestead of decedent at the time of her death.

FIFTH—That the following named persons are the heirs at law

of said decedent,

and are all of the persons entitled to the hereinbefore described property

Alexander Benson, surviving spouse, and Willis L. Benson, Walter E. Benson, James F. Benson, Henry L. Benson, Hazel Murphy, Mabel Stewart, Winifred Kraz, Margaret Walker, Doris Olsen, Ruth Whiting, and Olive Benson, children of decedent.

NOW THEREFORE, On Motion of Gerald D. Shively, Esq.,
attorney for the petitioner,

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

All thereof to Alexander Benson, surviving spouse of decedent, for and during the term of his natural life, and after his death an undivided one-eleventh (1/11) thereof to each of the said Willis L. Benson, Walter E. Benson, James F. Benson, Henry L. Benson, Hazel Murphy, Mabel Stewart, Winifred Kraz, Margaret Walker, Doris Olsen, Ruth Whiting and Olive Benson, in fee simple.

TO HAVE AND TO HOLD THE SAME, together with all the hereditaments and appurtenances thereunto belonging or in any wise appertaining, to the said above named persons, 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 15th day of July, 1949

Earl J. Guerin
Judge of Probate.

State of Minnesota,

County of

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.

15,127

State of Minnesota,

County of STEARNS

IN PROBATE COURT

In the Matter of the Estate of

GERHARD J. SCHMALLER

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 he paid for the expenses of last sickness and burial, for this Decedent, and the Petitioner is also a First Cousin of this Decedent.

Second—That said decedent died in testate on the Sixth - - - day of February - - - - - Veterans Hospital, 19 49, at Minneapolis - - - in the County of Hennepin - - - - - State of Minnesota - - - - - and at the time of his death was a resident of the County of Stearns - - - - - State of Minnesota - - - - - citizen of the United States, 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 - - - - -	\$ None
(2nd)	Wearing apparel of the estimated value of - - - - -	\$ None
(3rd)	Capital stock of the estimated value of - - - - -	\$ None
(4th)	Notes, bonds, mortgages and other evidences of indebtedness of the estimated value of -	\$
	Savings Account in the sum of - - - - -	\$ 130.00
	Unemployment Insurance Check, No. 915825, in the sum of -	\$ 21.00
	Total personal property - - - - -	\$ 151.00

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

A. City Property - - - - - \$ None

(Give Area)

(or) B. Rural Property - - - - - \$ None

(Give Area)

2. Real Estate other than Homestead:

A. City Property - - - - -	-Lots without Buildings	\$ None
City Property - - - - -	-Lots with Buildings	\$ None
B. Rural Property - - - - -	-Acres improved land	\$ None
Rural Property - - - - -	-Acres unimproved land	\$ None

Third—That it is necessary and expedient that a special administrator of said estate be appointed, for the following reasons: That the Petitioner has personally paid for a proportionate part of the expenses of last sickness and burial, and that there is due to said Petitioner more than the sum of \$151.00, which represents the Full Estate of this Decedent.

Fourth—That Wilfred J. Mertes - - - who is a resident of Stearns - - - - - County, Minnesota, and whose post office address is 605 7th Avenue No., St. Cloud, is a suitable person to act as special administrator of said estate as he is a first cousin of this Decedent, and has been requested to act as the Special Administrator of this Estate by the uncle and the aunt of this Decedent.

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

Names	Ages Years	Relationship	Post Office Address
Johanna Rassier Mertes	Adult	Aunt	605 7th Avenue North St. Cloud, Minnesota
Jacob Rassier	Adult	Uncle	109 14th Avenue North St. Cloud, Minnesota.
NOTE: The parents of this Decedent are both deceased, and this Decedent was unmarried at the time of his death and was not the father of any children. His mother was Susan Rassier Schmallen, and thus, the only heirs at law would be the Uncle and Aunt, designated above, but there are no assets for distribution, as the Petitioner has paid out more than the total assets in this Estate, in behalf of the Decedent.			

Wherefore, Your petitioner prays that special administration of said estate be granted by the court; and that upon due qualification by him, special letters of administration be to said WILFRED J. MERTES, -----

Dated July 14th -----, 19 49.

granted.
Wilfred J. Mertes
WILFRED J. MERTES. Petitioner.

State of Minnesota,

County of STEARNS

} ss.

WILFRED J. MERTES -----

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 14th -----

day of July -----, 19 49.

Wilfred J. Mertes
WILFRED J. MERTES.

Pierre N. Thomey
PIERRE N. THOMEY

Notary Public ----- Stearns - County, Minn.

My commission expires July 5th -----, 19 56.

PIERRE N. THOMEY,
Notary Public, Stearns County, Minnesota
My Commission Expires July 5th, 1956

State of Minnesota.

County of STEARNS

PROBATE COURT

In the Matter of the Estate of

GERHARD J. SCHWALLEN

Petition for Appointment of
Special Administrator

Filed this 16th day of July, 19 49

Grand Juror

Probate Judge
Clerk.

No. 3885*

15127

State of Minnesota, }
County of Stearns }

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Gerhard J. Schmallen
Decedent.

Order Granting Special Administration.

On reading and filing the petition of Wilfred J. Mertes
praying that special administration of the estate of the above named decedent be granted to
Wilfred J. Mertes, and upon due consideration of said petition
and the evidence adduced in support thereof, the court finds:

FIRST—That said decedent died on the 6th day of February 19 49,
and at the time of his death was a resident of the County of Stearns
State of Minnesota, and at the time of his death left estate in the
County of Stearns State of Minnesota.

SECOND—That special administration is required to convert (1)
the savings account of decedent into cash to use in payment of
funeral expenses.

THIRD—That it is necessary and expedient, for the preservation and best interests of said estate,
that special administration of said estate be granted.

Now Therefore, it is Ordered, That special administration of said estate be, and the same
hereby is, granted; and that Wilfred J. Mertes be, and he hereby is,
appointed such special administrator of said estate, to administer the same according to law until the
further order of this court or the appointment and qualification of a general representative of said
estate according to law; and that before letters of special administration are to him issued, he shall
take and file his oath as required by law, and file his bond in the penal sum of One Hundred
and no/100 (\$100.00) Dollars, with sufficient sureties as provided by law, to be approved
by the Judge of this court and conditioned as by law required.

Dated July 16th, 19 49

Earl J. Irvine
Judge of Probate.

State of Minnesota, }
County of Stearns }

PROBATE COURT

In the Matter of the Estate of

Gerhard J. Schmallen

Decedent.

Order Appointing Special Administrator

Filed this 16th day of
July 19 49, and recorded
in Book " 84 " of Orders.
Page 28

Frank Herzog
Clerk ~~Judge~~ of Probate Court.

No. 793

PUGHMAN

☆☆☆
CLARK

State of Minnesota,

County of

Stearns

IN PROBATE COURT

In the Matter of the Estate of

Gerhard J. Schmallen

Decedent.

Letters of Special Administration

Wilfred J. Mertes

having filed in this court his oath and

bond to act as special administrator of the estate of the above named decedent, as required by law:

It is Ordered. That the said Wilfred J. Mertes be, and he hereby is, appointed special administrator of said estate of said decedent, with full power to take charge of said estate, to collect all the personal property thereof, to care for, gather and secure crops, to preserve all the property of said estate for the executor or administrator who may hereafter be appointed of said estate, to commence and maintain actions in behalf of said estate, to make and return a true inventory of all the property of said estate to this court as speedily as possible; and by leave of this court, sell the personal property of said estate, take charge of the real property thereof and lease the same for a term not exceeding one year, and to do all other things necessary for the preservation of said estate, and which as such special administrator he may do pursuant to law, until the further order of this court or until a general representative of said estate is appointed and has qualified; and upon the termination of his said trust and wherever required by the court to account to this court for his doing hereunder, and upon the granting of letters testamentary or of administration to a general representative of said estate, to forthwith deliver to him all the property of said estate in his hands.

Dated July 16th,

19 49

Earl J. Mering

Probate Judge.

State of Minnesota.

County of

}

IN PROBATE COURT

I, Judge of the Probate Court of said County, do hereby certify that I have compared the foregoing Letters of Administration with the original records thereof preserved in said Probate Register, and that the same is a true copy of said original and of the whole thereof.

IN TESTIMONY WHEREOF, I have hereunto subscribed my name and affixed the seal of the Probate Court of said County, at

A. D. 19

in said County, this

day of

of

Judge of Probate.

County, Minn.

State of Minnesota,

County of Stearns

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Gerhard J. Schmallen

Letters of Administration

(Long Form)

Filed this 16th day of

July 1949, and recorded

in Book " 2 " of Letters,

Page 200

Frank Herzog
Clerk of Probate.

State of Minnesota, } ss.
County of STEARNS }

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

GERHARD J. SCHMALLEN,
Decedent.

BOND

KNOW ALL MEN BY THESE PRESENTS, That we WILFRED J. MERTES, -----

of 605 7th Avenue South, St. Cloud, -----
in the County of Stearns ----- State of Minnesota, as principal, and
EARL T. LICHY and EDWARD RIEDER, -----
----- of said County and State
as sureties, are held and firmly bound to Honorable Earl J. Mainz, -----
Judge of Probate of the County of Stearns -----, Minnesota, in the sum of
ONE HUNDRED AND NO/100 ----- (\$100.00) ----- DOLLARS,
lawful money of the United States, to be paid to the said Judge of Probate or his successors in office; for which pay-
ment, 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 WILFRED J. MERTES -----
-----, who has been appointed representative of the estate
of the above named GERHARD J. SCHMALLEN, Decedent, -----
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 16th day of July -----, A. D. 1949.

Signed, Sealed and Delivered in Presence of

Pierre N. Thomey

Alfred Kraemer

Wilfred J. Mertes (SEAL)
WILFRED J. MERTES (SEAL)

* *Earl T. Lichy* (SEAL)
EARL T. LICHY (SEAL)

* *Edward Rieder* (SEAL)
EDWARD RIEDER. (SEAL)

ACKNOWLEDGMENT

State of Minnesota, } ss.
County of STEARNS }

BE IT KNOWN, That on this 16th day of July -----, A. D. 1949,
personally appeared before me WILFRED J. MERTES, as Principal, and EARL T. LICHY,
and EDWARD RIEDER, as Sureties, -----

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.

PIERRE N. THOMEY,
Notary Public, Stearns County, Minnesota
My Commission Expires July 5th, 1956

Pierre N. Thomey
PIERRE N. THOMEY

Notary Public.

My commission expires July 5th -----, 1956. Stearns ----- County, Minn.

JUSTIFICATION

State of Minnesota,

County of STEARNS

EARL T. LICHY - - - - - of St. Cloud, Minnesota - - - - -

and EDWARD RIEDER - - - - - of St. Cloud, Minnesota - - - - -

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 \$ 100.00 specified in the foregoing bond above his debts and liabilities and exclusive of his property exempt from execution.

Earl T. Lichy
EARL T. LICHY
Edward Rieder
EDWARD RIEDER

Subscribed and sworn to before me this 16th day of July 1949.

PIERRE N. THOMEY,
Notary Public, Stearns County, Minnesota
My Commission Expires July 5th, 1956

Pierre N. Thomey
PIERRE N. THOMEY
Notary Public, Stearns
County, Minnesota.

My Commission Expires July 5th, 1956.

APPROVAL

I do hereby approve the within Bond, this 16th day of July, A. D. 1949.

(Court Seal)

Earl J. Meier
Judge of Probate.

OATH

State of Minnesota,

County of STEARNS

I, WILFRED J. MERTES - - - - -

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 GERHARD J. SCHMALLEN, Decedent, - - - - - to the best of my ability. So help me God.

Wilfred J. Mertes
WILFRED J. MERTES

Subscribed and sworn to before me this 16th day of July, A. D. 1949.

PIERRE N. THOMEY,
Notary Public, Stearns County, Minnesota
My Commission Expires July 5th, 1956

Pierre N. Thomey
PIERRE N. THOMEY
Notary Public

My commission expires July 5th - 19 56. Stearns - - - - - County, Minn.

State of Minnesota,

County of STEARNS

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

GERHARD J. SCHMALLEN
Decedent - Ward

Bond and Oath of
Representative

Filed this 16th day of July, 1949
and said Bond recorded in Book
of Bonds, page 509 of Probate
Records.
Frank Hergert
Clerk - Judge of Probate.

15/27

STATE OF MINNESOTA }
COUNTY OF STEARNS } SS

IN PROBATE COURT

In the Matter of the Estate of }
Gerhard J. Schmallen, Decedent. } ORDER ALLOWING FINAL ACCOUNT
AND DISCHARGING SPECIAL
ADMINISTRATOR

Wilfred J. Mertes, as representative of the above entitled estate, filed his final account herein showing total receipts in the sum of \$151.00 and disbursement of all of said funds in the payment of necessary expenses of administration including the payment of \$56.50 applied on a \$100 note of decedent. The report of said special administrator further shows that all funeral expenses of decedent were paid by the United States Veterans' Administration, and that there were no expenses of last sickness,

And there being no further funds in said estate to be administered upon,

IT IS ORDERED, That said final account be, and the same is hereby allowed, and that said Wilfred J. Mertes, as special administrator, and the sureties on his bond, be, and they hereby are, discharged.

Dated at St. Cloud, Minnesota, this 26th day of October, 1949.

By the Court:

Earl P. Freine
Judge of Probate

15,127

STATE OF MINNESOTA
COUNTY OF STEARNS
IN PROBATE COURT

In the Matter of the Estate
of Gerhard J. Schmallen,
Decedent.

ORDER ALLOWING FINAL ACCOUNT
AND DISCHARGING SPECIAL
ADMINISTRATOR

Filed this 26th day of October,
1949, and recorded in Book

95 on Page 435

1 Frank Hennig
Clerk of Probate

State of Minnesota, } ss.
County of Stearns.

15,128
IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Roy C. Fauske, also known as Roy Fauske, }
Decedent.

Petition for Administration

TO THE PROBATE COURT ABOVE NAMED:

Your Petitioner, Larvin Fauske,
respectfully represents and states to the Court:

First—That your Petitioner is a resident of North Fork Town
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:

as the surviving spouse and an heir at law of decedent.

Second—That said decedent was born in the Country of United States of America
and died at Booston, State of Minnesota, on the
30th day of April, 1948, aged 44 years and was
at the time of his death a native of Minnesota, and
a citizen of the Country of U.S. of America and a
resident of North Fork Town, 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 \$ 4,500.00, divided as follows:

- | | |
|------------------------|--|
| 1. Household Goods, \$ | 2. Wearing Apparel, \$ |
| 3. Stock, \$ | 4. Notes, Bonds, etc. \$ |
| 5. Miscellaneous, \$ | 6. <u>farm chattels</u> \$ <u>4,500.00</u> |

That said estate included real estate of the estimated and probable value of \$ 7,600.00 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 of 80 acres \$ 6,000.00

(Give Area)

2. Real Estate other than Homestead:

A. City Property Lots without Buildings \$

City Property Lots with Buildings \$

B. Rural Property Acres improved land \$

Rural Property of 40 Acres unimproved land \$ 1,600.00

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

Loren Olson

[illegible]

Seventh—That Loving Faushee, whose Post Office address is Buxton, Minnesota, R. F. D. #1, is a suitable and competent person to administer the said estate, and is lawfully entitled thereto as the surviving spouse of decedent.

THEREFORE, 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 Lavinia Faushee, your petitioner herein.

State of Minnesota, } ss. *Lavina Hauke*
County of Stearns. } Petitioner.

Larina Fauskee,

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

Subscribed and sworn to before me, this 12th. Barbara Lauck
day of July, 1949. Petitioner.

Edward P. Flynn. Notary Public,
Stearns County, Minn.
My Commission expires Aug. 19th. 1865.

My Commission expires Aug. 19th. 1965.

State of Minnesota,

County of Stearns.

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Roy C. Fauskee, etc.,
Directors.

PETITION FOR ADMINISTRATION

Selection of Newspaper

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

Brooten Review.

re (direct name of newspaper)

Order. P. 7-14 am
(Sign your name here)
Attorney for Petitioner.

Filed this 18th day of July, 1949

Frank Henry
Probate Judge-Clerk.

EDWARD P. FLYNN

~~ATTORNEY AT LAW~~

PAYNESVILLE, MINNESOTA

State of Minnesota, }
County of Stearns } ss.

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Roy C. Fauskee, a/k/a Roy
Fauskee Decedent.

ORDER GRANTING ADMINISTRATION

The petition of Lavina Fauskee

praying that letters of administration upon said estate be granted to Lavina Fauskee

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

12th day of August 1949 Said petitioner appeared in person

and by her attorney, Edward P. Flynn, 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 Brocton Review as by law and the order of this Court provided.

Second: That the said decedent died intestate on the 30th day of April 1948.

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

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

THEREFORE, is is ordered that said petition be granted and Lavina Fauskee be, and hereby is appointed administratrix of the estate of said decedent, and that letters of administration issue to her upon her filing the oath by law required and a bond in this court in the penal sum of Two Thousand and no/100 - - - - - (\$2,000.00) - - - - - Dollars, with sureties to be approved by the Judge of this Court conditioned according to law.

Dated August 12 1949

Earl J. Moring
Judge of Probate.

(Court Seal)

State of Minnesota,

County of Stearns

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Roy C. Fauskee, a/k/a
Decedent.

Roy Fauskee

Order Granting Administration

Filed the 12th day of

August 1949.

Recorded in Book 92 of Orders

page

198

Clerk

Frank Hergog
Judge of Probate.

State of Minnesota, }
County of Stearns } ss.

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Roy C. Fauske, also known as
Roy Fauske Decedent.

Letters of Administration

Lavina Fauske

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

NOW THEREFORE, the said Lavina Fauske

is hereby appointed administrator of the estate of Roy C. Fauske, a.k.a. Roy Fauske
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 tenable 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 appraisalment 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 August 31st, 19 49 By the Court,

SEAL

Earl J. Loring
Judge of Probate.

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Roy C. Fauske, etc.
Decedent

Letters of Administration

Filed this 31st day of
August, 19 49, and
recorded in Book M of Letters
on page 1

1 Frank Herzog
Clerk-Judge of Probate.

No. 28

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, }
County of Stearns, } ss.

IN PROBATE COURT.

In the Matter of the Estate of }
Roy C. Fauskes, also known as Roy }
Fauskes, } Decedent.

BOND

Know All Men by these Presents, That we, Lavina Fauskes

of North Fork Town

in the County of Stearns,

State of Minnesota, as principal, and

Betty Jean Olson and Wm. Gildemeister,

both of said County and State,

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

Judge of Probate of the County of Stearns

, Minnesota, in the sum of

Two Thousand and no/100 (\$2,000.00)

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 Lavina Fauskes

, who has been appointed representative of the estate of the above named Decedent, 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 12th day of August, A. D. 1949.

Signed, Sealed and Delivered in Presence of

H. J. Innesdahl
E. P. Flynn

1. Lavina Fauskes (SEAL)
2. Betty Jean Olson (SEAL)
3. Wm. Gildemeister (SEAL)
- (SEAL)
- (SEAL)

ACKNOWLEDGMENT

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

We It Known, That on this 23rd.

day of August

, A. D. 1949,

personally appeared before me Lavina Fauskes, Betty Jean Olson and Wm. Gildemeister,

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.

Edward P. Flynn
Edward P. Flynn, Notary Public,

My Commission Expires Aug. 19th, 1955.

Stearns County, Minn.

JUSTIFICATION

State of Minnesota,

County of Stearns.

} ss.

Betty Jean Olson of Mark Work Town, Stearns County, Minn.,
 and Wm. Gildemeister of Brocton, Minnesota,
 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 \$2,000.00 specified in
 the foregoing bond above his debts and liabilities and exclusive of his property exempt from execution.

2. Betty Jean Olson
 3. Wm Gildemeister

Subscribed and sworn to before me this 23rd. day of August, 1949.

Edward P. Flynn.

Notary Public, Stearns

County, Minnesota.

My Commission Expires Aug. 19, 1955.

APPROVAL

I do hereby approve the within Bond, this

31st

day of

August

A. D. 1949.

Earl J. Innes

Judge of Probate.

(Court Seal)

OATH

State of Minnesota,

County of Stearns.

} ss.

I, Lavina Fauskee,

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 Roy C. Fauskee, as aforesaid, decedent,
 to the best of my ability. So help me God.

1. Lavina Fauskee

Subscribed and sworn to before me this 23rd. day of August, A. D. 1949.

Edward P. Flynn.

Edward P. Flynn.

Notary Public,

My Commission Expires Aug. 19th., 1955. Stearns County, Minn.

File #15,129.

State of Minnesota,

County of Stearns.

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Roy C. Fauskee, etc.
 Decedent. Wad.

BOND AND OATH OF
 REPRESENTATIVE

Filed this 31st day of August, 1949

and said Bond recorded in Book 3
 of Bonds, page 530 of Probate
 Records.

Edward P. Flynn
 Clerk - Judge of Probate.

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

No. 3401

State of Minnesota, }
County of Stearns } ss.

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF
Roy C. Fauskee, also known as
Roy Fauskee,

Decedent. }

Order Appointing Appraisers

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

It is ordered that Wm. Gildemeister and

H. C. Imsdahl

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

Dated this 15th day of September, 19 49.

(PROBATE COURT SEAL)

Earl J. Fauskee
Probate Judge.

No.

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Roy C. Fauskee

Decedent.

Order Appointing Appraisers

Filed September 13th, 19 49

Frank Hering

Probate Judge - Clerk.

State of Minnesota,

IN PROBATE COURT

County of Stearns.

File No. 15,128.

IN THE MATTER OF THE ESTATE OF
Roy C. Fauskee, also known as Roy
Fauskee,

INVENTORY AND APPRAISAL

Decedent.

Date of Death April 30th., 1948.

OATH OF APPRAISERS

State of Minnesota,

County of Stearns.

I, Wm. Gildemeister, and

H. O. Imsdahl

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 Roy C. Fauskee, as aforesaid, decedent, to the best of my ability. So Help Me God.

Subscribed and sworn to before me this
13th. day of September, 1949.

Edward P. Flynn,
Notary Public, Stearns County, Minn.
My commission expires Aug. 19th., 1955.

(SEAL)

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 eight acres in area, described as follows, to-wit:
(give acreage)
the North Half of the Southeast Quarter (N.½ of S.E.¼) of Section Two (2) in Township One Hundred and Twenty-four (124) and of Range Thirty-five (35).

Specify Encumbrances and Respective Amounts

Net Value Over Encumbrances

none.

\$6,400.00

(b) All other real estate of decedent being in the County of Stearns, State of Minnesota, described as follows, to-wit: the Southwest Quarter of the Southeast Quarter (S.W.¼ of S.E.¼) of Section Two (2) in Township One Hundred and Twenty-four (124) and of Range Thirty-five (35).

(40 a.)

none.

\$6,400.00

\$1,200.00

FORWARDED

\$7,600.00

	Specify Encumbrances and Respective Amounts	Net Value Over Encumbrances
<i>Brought Forward</i>		\$ 7,600.00
<i>Total Net Value of Real Estate</i>		\$ 7,600.00.
CLASS II—Furniture and Household Goods:		
<i>none.</i>	\$	\$
<i>Total Value of Furniture and Household Goods</i>		\$
CLASS III—Wearing Apparel and Ornaments:		
<i>none.</i>	\$	\$
<i>Total Value of Wearing Apparel and Ornaments</i>		\$
CLASS IV—Corporation Stocks (Give Certificate No.)		
Certificate #167 for 1 share of common stock of Belgrade Cooperative Association of Belgrade, Minn., par value \$12.50.	\$	\$ 12.50
Certificate #7 for 1 share of capital stock of Brooten Co-operative Creamery Association, par value \$10.00.		\$ 10.00
Certificate #3701 for 1 share of capital stock of Stearns Co-operative Electric Association, par value \$2.00.		\$ 2.00
<i>Total Value of Stock</i>		\$ 24.50.

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
<i>none.</i>	\$	\$	\$
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
Farmall H Tractor	\$ }	\$
tractor plow		1,400.00
corn binder	none.	100.00
Universal milking machine		100.00
disc	}	
drag		
mower		
and miscel. tools, implements.		125.00
12 Holstein milch cows	none.	1,800.00
1 Holstein bull,		125.00
1948 Super de luxe Ford 4 door sedan, motor #899 A2352239		1,400.00
Total Value of All Other Personal Property		\$ 5,050.00

SUMMARY

The total value of all the real estate of decedent, as valued by the appraisers herein, is - - \$ 7,600.00
The total value of all the personal property of decedent, as valued by the appraisers herein, is - - \$ 5,074.50
The total value of the entire estate of decedent, as valued by the appraisers herein, is - - \$12,674.50.

Respectfully submitted,  7-6-19

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, } ss.
County of Stearns. Lavina Fauskee,

being duly sworn, on oath says: that she is the representative of the estate above specified; that she has read the foregoing inventory subscribed by her 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 her possession or knowledge.

Subscribed and sworn to before me this

3rd. day of September, A. D. 1949.

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

My commission expires Aug. 19th., 1955.

(SEAL)

Lavina Fauskee

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 Roy C. Fauskee, as aforesaid, 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 13th. day of September, A. D. 1949.

Wm. Kibbenister
H. S. Ansdahl

Appraisers

File No. 15,128.

State of Minnesota,

County of Stearns.

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Roy C. Fauskee, etc.,

Decedent.

Inventory and Appraisal

Total Personal	-	-	\$ 5,074.50
Total Real Estate	-	-	\$ 7,600.00
Total Appraisal	-	-	\$ 12,674.50.

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

Deputy-Treasurer of
County, Minnesota

Filed this 16th day of September, A. D. 1949

Edward P. Flynn
Paynesville, Minnesota.

Attorney
Paynesville, Minnesota.

**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 Roy C. Fauskes.

Date of death April 30, 1948.

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 North Fork Twp. in Stearns County, Minnesota.
- (2) Place of death Brocton, Minn. Birthdate 10-14-1903 Place of birth Stearns County, Minn.
- (3) Business or occupation farmer.
- (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, general administration pending.
- (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? none.

Do they claim the property was acquired by gift or inheritance by the decedent and survivors as joint tenants? none.

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 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 then 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. Certificate No. 1392816	John Doe, son	N. Y. S. E. 75½	\$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?
1930	Metropolitan Life Ins. Co. \$1,000.00, 20 pay life policy. Policy # ?	\$835.00 or thereabouts, to best recollection, being less loan on policy.	Lavina Fauskee, wife.	yes.	yes.

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 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	- - - - -	

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			

1. Lavina Fauskee

the executrix / administrator / transferee, custodian or trustee of the estate of the above named decedent do hereby swear that I have carefully examined the foregoing return, including the separate sheets attached, if any, and that, to the best of my knowledge, information and belief, herein is listed all of the property

Subscribed and sworn to before me this 3rd.

day of September 1949.

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

My commission expires Aug. 19, 1955.

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) Lavina Fauska

(Address) Brooten, Minn., R.F.D.#1.

File No. 15,128.

State of Minnesota,

County of Stearns.

Re: Estate of

Roy C. Fauskee, etc.,
Decedent.

INHERITANCE TAX RETURN
DEPARTMENT OF TAXATION

Filed

Sept. 16-1949

Clerk of Probate Court

Attorney Edward P. Flynn

Address Paynesville, Minn.

State of Minnesota,

COUNTY OF Stearns

}

ss.

IN PROBATE COURT

Order Discharging Representative

IN THE MATTER OF THE ESTATE OF Roy C. Fauskee, also known as Roy Fauskee, DECEASED

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

Lavina Fauskee

as representative of the above named estate ha s 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 ha s paid over to the distributees named in said final decree all moneys, funds and property to them awarded by said final decree, and ha s fully complied with all other orders and decrees of this Court relating to said estate, and ha s 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 h er 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 18th day of March A. D. 19 50.

Earl J. Insing Probate Judge.

In Probate Court,County of Stearns

IN THE MATTER OF THE ESTATE OF
Roy C. Fauskee, also known
as Roy Fauskee,
Deceased.

**ORDER DISCHARGING
EXECUTOR OR ADMINISTRATOR**Filed this 18th day ofMarch, 19 50Recorded in Book 97 of OrdersPage 184

Frank Herzig
Probate ~~Judge~~
Clerk.

State of Minnesota, }
County of Stearns } ss.

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF
Roy C. Fauskee, also known as
Roy Fauskee,

Decedent.

ORDER ALLOWING FINAL ACCOUNT

The above entitled matter came on to be heard on the 27th day of January, 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 Edward P. Flynn, Esq., and no one appeared in opposition

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

First—That due notice of the said hearing of said petition has been given as required by law by the publication of the citation of this Court for said hearing, dated the 30th day of December, 19 50, in the *Brooken Review*, proof of publication of said notice for 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	- - - - -	\$ 5,074.50
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	- - - - -	\$
Cash advanced by widow in order to settle estate	- - - - -	\$ 520.90
	- - - - -	\$
Total receipts from all sources	- - - - -	\$ 5,895.40

DISBURSEMENTS AND CREDITS

Estate selected for surviving spouse	- - - - -	\$
Maintenance of family of decedent	- - - - -	\$
Expenses of administration	- - - - -	\$ 268.40
Expenses of last sickness	- - - - -	\$
Funeral expenses	- - - - -	\$ 575.00
Taxes	- - - - -	\$
Claims of creditors of decedent	- - - - -	\$
Legacies	- - - - -	\$
	- - - - -	\$
	- - - - -	\$
Residue on hand for distribution	- - - - -	\$ 5,052.00
Total credits	- - - - -	\$ 5,895.40

State of Minnesota.

County of Stearns

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Roy C. Fauske,

Decedent.

Order Allowing Final Account

Filed this 27th day of
January, 1950, and
recorded in Book 101 of Orders
at Page 512

Frank H. Hering
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 January 27th, 1950.

By the Court,

Earl J. Ineary
Probate Judge.

State of Minnesota,

IN PROBATE COURT

County of Stearns

File No. 15,128

In the Matter of the Estate of
Roy C. Fauskee, also known as
Roy Fauskee,

Decedent.

Final Decree of Distribution

The above entitled matter came on to be heard on the 27th day of January 1950 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 Edward P. Flynn, Esq., 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 her 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 intestate on the 30th day of April 1948, 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 \$ 5,052.00 comprising the following items:

Certificate #3701 for one share of capital stock of Stearns Co-operative Electric Association, appraised at \$2.00; farm chattels, consisting of Farmall H. tractor and plow, corn binder, Universal milking machine, disc, drag, mower and miscellaneous tools and implements and also 12 Holstein milch cows and 1 Holstein bull, all appraised at a total of \$3,650.00; 1948 Super de luxe Ford 4 door sedan, motor #699 A2352239, appraised at \$1,400.00.

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

The North Half of the Southeast Quarter ($N\frac{1}{2}$ of $SE\frac{1}{4}$) of
Section Two (2) in Township One Hundred and Twenty-four (124)
and of Range Thirty-five (35).

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

The Southwest Quarter of the Southeast Quarter
($SW\frac{1}{4}$ of $SE\frac{1}{4}$) of Section Two (2) in Township One Hundred
and Twenty-four (124) and of Range Thirty-five (35).

FIFTH—That the following named persons are the

heirs at law

of said decedent, and are all

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

Lavina Fauskee, surviving spouse and Betty
Jean Olson, daughter.

Now, Therefore, On motion of

Edward P. Flynn, Esq.,
attorney for the

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

One-half (1/2) thereof to each of the said Lavina Fauskee and Betty Jean Olson, absolutely.

And that the title to the above described real estate

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

To Lavina Fauskee, surviving spouse, the Homestead, for and during the term of her natural life, and after her death, to Betty Jean Olson, in fee simple.

Of the remaining hereinbefore described real estate, an undivided one-half (1/2) to each of the said Lavina Fauskee and Betty Jean Olson, 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 27th day of January, 1950



E. J. Meiny

Probate Judge.

State of Minnesota,

County of

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.

15,128

File No.

State of Minnesota,

County of Stearns

IN PROBATE COURT

In the Matter of the Estate of

ROY C. FAUSKEE, 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.
By Deputy,
Filed this 27th day of Jan. 1950, and recorded in Book 106 of Deeds, page 76

J. J. Meiny
Judge, Clerk of Probate Court