



[Stearns County \(Minn.\)](#)
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State of Minnesota,

County of

Stearns.

ss.

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Henry S. Roe, also known as
H. S. Roe and as Henry Roe,
Decedent.

Petition for Administration

TO THE PROBATE COURT ABOVE NAMED:

Your Petitioner, Christine Roe,
respectfully represents and states to the Court:First—That your Petitioner is a resident of Village of Belgrade
in the County of Stearns, State of Minnesota, and is an adult who has an
interest in whatever estate the decedent above named may have left at the time of his death, to-wit:

as the surviving spouse and sole heir at law.

Second—That said decedent was born in the Country of U. S. of America
and died at Belgrade, State of Minnesota, on the
28th day of June, 1949, aged 71 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 Village of Belgrade, 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 \$54,600.00, divided as follows:

- | | | | |
|---------------------|-----------|-----------------------|--------------|
| 1. Household Goods, | \$ 500.00 | 2. Wearing Apparel, | \$ |
| 3. Stock, | \$ 100.00 | 4. Notes, Bonds, etc. | \$ 53,500.00 |
| 5. Miscellaneous, | \$ 500.00 | 6. | \$ |

That said estate included real estate of the estimated and probable value of \$10,000.00, consisting
principally of lands in the County of Stearns, State of Minnesota, described as
follows, to-wit:

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

A. City Property of one lot \$ 4,000.00

(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 of 190 Acres unimproved land \$ 6,000.00

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

File No. 15,129.

State of Minnesota,

County of Stearns.

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Henry S. Roe, etc.,

Decedent.

AFFIDAVIT OF MAILING

Order for Hearing Petition
for Administration and
Notice to Creditors.

Filed 28th of July, 1949

Frank Heitzig

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

Henry S. Roe, a/k/a H. S.
 Roe and Henry Roe Decedent.

ORDER GRANTING ADMINISTRATION

The petition of Christine Roe

praying that letters of administration upon said estate be granted to H. G. Borgerding

came duly on for hearing at a Special Term of this Court, held on the
 12th day of August 19 49. 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 Belgrade Tribune as by law and
 the order of this Court provided.

Second: That the said decedent died intestate on the 28th day of June
 19 49.

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

Fourth: That H. G. Borgerding is by law entitled, a suitable and competent
 person, to administer upon said estate.

THEREFORE, is is ordered that said petition be granted and H. G. Borgerding be, and
 hereby is appointed administrator of the estate of said decedent, and that letters
 of administration issue to him upon his filing the oath by law required
 and a bond in this court in the penal sum of One Thousand and no/100 - - - - -
 (\$1,000.00) - - - - - Dollars, with sureties to be approved by the Judge of this Court conditioned
 according to law.

Dated August 12 19 49

(Court Seal)

Earl J. Quincy
 Judge of Probate.

State of Minnesota,

County of Stearns

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Henry S. Roe a/k/a

H.S. Roe and Decedent.
Henry Roe

Order Granting Administration

Filed the 12th day of

August 19 49.

Recorded in Book 92 of Orders

page 198

Frank Herzog
Clerk of Probate.

State of Minnesota,

County of Stearns

}

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF
Henry S. Roe, also known as H. S.
Roe and as Henry Roe,

Decedent.

Letters of Administration

H. G. Bergerding

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

NOW THEREFORE, the said H. G. Bergerding

is hereby appointed administrator of the estate of Henry S. Roe, as aforesaid,
decendent, with full powers and duties as follows:

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

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

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

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

Fifth. Within one month hereafter to make and return a verified inventory and 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 25th, 1949 By the Court,

SEAL

Earl J. Meier
Judge of Probate.

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Henry S. Roe,
Decedent.

Letters of Administration

Filed this 25th day of
August, 1949, and
recorded in Book *J* of Letters
on page 257

Frank Herzog
Clerk 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, none 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 }
Henry S. Roe, also known as H. }
S. Roe and as Henry Roe, }
Decedent. }

Waiver by Sole Heir of
Additional Bond.

I, Christine Roe, being the widow of the decedent in the above entitled decedent's estate and the sole heir at law of said decedent and in said estate matter, do waive the giving and filing of any additional bond by the representative appointed and qualifying in said estate, other than the personal bond for one thousand Dollars herewith filed, which nominal bond for \$1,000.00 I do hereby approve and consent to. I further request that the Court require no further nor additional bond from Mr. H. G. Borgarding, other than the bond for \$1,000.00 at this time being filed by him.

Dated at Belgrade, Minnesota, this 13th. day of August, 1949.

In Presence Of:

P. V. Peterson
Agnes M. Anderson

Christine Roe
Christine Roe.

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

On this 13th day of August, 1949, before me, a notary public within and for said County, personally appeared Christine Roe, to me well known to be the person named in and who executed the foregoing waiver and instrument, and she acknowledged the same to be her free act and deed, that she read over the same and understood the contents thereof, and that she executed the same for the purposes therein expressed.

A. J. Borgarding
A. J. BORGARDING,
Notary Public, Stearns County, Minn.
My commission expires January 30, 1953

State of Minnesota,

County of Stearns.

ss.

IN PROBATE COURT.

In the Matter of the Estate of
Henry S. Roe, also known as H. S.
Roe and as Henry Roe,
Decedent.

BOND

Know All Men by these Presents, That we, H. G. Borgerding

of the Village of Belgrade

in the County of Stearns,

State of Minnesota, as principal, and

John L. Sullivan and Christine Roe

of said County and State,

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

Judge of Probate of the County of Stearns

, Minnesota, in the sum of

One Thousand and no/100 (\$1,000.00).

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 H. G. Borgerding

, 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 13th.

day of August

, A. D. 1942.

Signed, Sealed and Delivered in Presence of

R. V. Petersen

Agnes M. Anderson

H. G. Borgerding
John L. Sullivan
Christine Roe

(SEAL)

(SEAL)

(SEAL)

(SEAL)

(SEAL)

ACKNOWLEDGMENT

State of Minnesota,

County of Stearns.

ss.

Be It Known, That on this 13th

day of August

, A. D. 1942,

personally appeared before me H. G. Borgerding, John L. Sullivan and Christine Roe,

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

H. G. Borgerding
Notary Public,

My Commission Expires

, 19

A. J. BORGERDING,
Notary Public, Stearns County, Minn.
My commission expires January 30, 1953

JUSTIFICATION

State of Minnesota,

County of Stearns.

ss.

John L. Sullivan

of

Belgrade, Minn.,

and

Christine Roe

of

Belgrade, Minn.,

being duly sworn, each for himself says that he is one of the sureties described in and who executed the foregoing bond; that he is a resident and freeholder of the State of Minnesota, and is worth the amount of \$1,000.00 specified in the foregoing bond above his debts and liabilities and exclusive of his property exempt from execution.

John L. Sullivan
Christine Roe

Subscribed and sworn to before me this

13th

day of

August

1949.

Notary Public, Stearns County, Minnesota.

My Commission Expires

APPROVAL

I do hereby approve the within Bond, this

25th

day of

August

A. D. 1949.

(Court Seal)

Earl J. Ineung

Judge of Probate.

OATH

State of Minnesota,

County of Stearns.

ss.

I, H. G. Bergerding,

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 Henry S. Roe, as aforesaid, decedent, to the best of my ability. So help me God.

H. G. Bergerding

Subscribed and sworn to before me this

13th

day of

August

A. D. 1949.

H. G. Bergerding

Notary Public,

My Commission Expires

19 Notary Public, Stearns County, Minn.
My commission expires January 30, 1954

File #15,129.

State of Minnesota,

County of Stearns.

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

HENRY S. ROE, etc.,
Decedent, Maud

BOND AND OATH OF
REPRESENTATIVE

Filed this 25th day of

August 1949

and said Bond recorded in Book

of Bonds, page 527 of Probate
Records.

Frank H. H. H. H.
Clerk - Judge of Probate.

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

No. 1161*

State of Minnesota, }
County of Stearns } ss.

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Henry S. Roe, }
Decedent.

Order Appointing Appraisers

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

It is ordered that John L. Sullivan and

William Nelson

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

Dated this 13th day of October, 1949.

(PROBATE COURT SEAL)

Earl J. Ziegler
Probate Judge.

0032 1129

15,129

No. _____

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Henry S. Roe,

Decedent.

Order Appointing Appraisers

Filed October 13th , 19 49

Frank Herzog
Probate ~~Clerk~~ Clerk.

State of Minnesota,)
County of Stearns.)

IN PROBATE COURT.

In the Matter of the Estate of)
Henry S. Roe, also known as H.)
S. Roe and as Henry Roe,)
Decedent.)

INVENTORY AND APPRAISAL.

Date of Death: June 28, 1949.

OATH OF APPRAISERS.

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

I, John L. Sullivan, and I, Wm. Nelson, 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 Henry S. Roe, as aforesaid, decedent, to the best of my ability. So Help Me God.

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

Edward P. Flynn
Edward P. Flynn.
Notary Public, Stearns County, Minn.
My Commission Expires Aug. 19, 1955.
(SEAL)

John L. Sullivan
Wm. Nelson

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 about one-half acre in area, described as follows, to-wit: the North One Hundred (N. 100) feet of Lot numbered Eight (8), less the West Twenty (W. 20) feet thereof, in Block lettered "C" of Quistberg's Addition to Belgrade, according to the plat and survey thereof on file and of record in the Office of the Register of Deeds in and for said County. (unencumbered)

Net Value.

\$ 7500.00

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

\$ 7,500.00

Forwarded

\$ 7,500.00.

Brought Forward

\$ 7,500.00

1. the East Quarter of the Southeast Quarter of the Southeast Quarter (E. $\frac{1}{4}$ of S.E. $\frac{1}{4}$ of S.E. $\frac{1}{4}$) of Section Twenty-five (25) in Township One Hundred and Twenty-three (123) and of Range Thirty-five (35). (10 acres) (unencumbered) \$ 400.00
2. the East Fifteen (E. 15) acres of the Southwest Quarter of the Southwest Quarter (S.W. $\frac{1}{4}$ of S.W. $\frac{1}{4}$) and the North Fourteen and 86/100 (N. 14.86) acres of the West Twenty and 86/100 (W. 20.86) acres of the Southwest Quarter of the Southwest Quarter (S.W. $\frac{1}{4}$ of S.W. $\frac{1}{4}$), all of Section Thirty (30) in Township One Hundred and Twenty-three (123) and of Range Thirty-four (34). (29.86 acres total) (unencumbered) \$ 1500.00
3. the Northeast Quarter (N.E. $\frac{1}{4}$) of Section Twenty-nine (29) in Township One Hundred and Twenty-three (123) and of Range Thirty-four (34). (160 acres) (unencumbered) \$ 5600.00

Total Net Value of Real Estate

\$ 15,000.00.

CLASS II. Furniture and Household Goods:

General and complete line of usual furniture and household goods and effects, consisting of electric range, refrigerator and appliances, living room, dining room and bedroom furniture, etc.

500.00

Total Net Value

\$ 500.00.

CLASS III. Wearing Apparel and Ornaments:

None.

CLASS IV. Corporations Stocks:

Certificate #120 for one share of preferred stock of Belgrade Co-Operative Association.
Par value \$12.50

\$ none

Certificates #35 for two shares and #138 for eight shares, respectively, of Farmers Co-Operative Creamery Company (now Farmers' Cooperative Creamery Association of Belgrade, Minnesota). Par value \$10.00 each.

\$ 100.00

Total Value of Stocks

\$ 100.00

CLASS V. Bonds, Notes, etc.:

Interest to) (Principal:
Date of
Death:

Certificate of Deposit of
State Bank of New London,

#38499, dated 1-15-49, due in
1 year, 1 $\frac{1}{2}$ % interest.

\$ 5.90

\$ 900.00 \$ 905.90

Certificate of Deposit
#24879 of State Bank of

Brooten, dated 4-18-49, due in
1 year, 1 $\frac{1}{2}$ % interest.

\$ 5.90

\$ 2,000.00 \$ 2005.90

Certificate of Deposit
#24693 of State Bank of

Brooten, dated 11-22-48, due in
1 yr., 1 $\frac{1}{2}$ % interest.

\$13.50

\$ 1,500.00 \$ 1,513.50

Class V. Forwarded

\$ 4,425.20.

Class V. Brought Forward \$ 4,425.20
 Interest to (Principal:
 Date of
 Death:

Notes of Borgerding Investment Co., 2½% interest, to-wit:

#1986, dated 4-19-47, due in 3 years, interest from 4-19-49.	\$ 25.52	\$ 5,250.00	\$ 5275.52
#2020, dated 4-19-48, due in 2 yrs., interest from 4-19-49.	\$ 36.46	\$ 7,500.00	\$ 7536.46
#2021, dated 4-19-48, due in 3 yrs., interest from 4-19-49.	\$ 38.40	\$ 7,900.00	\$ 7938.40
#2028, dated 12-17-48, due in 3 yrs., interest from 12-17-48.	\$119.37	\$ 9,000.00	\$ 9,119.37
#2055, dated 4-18-49, due in 3 yrs., interest from 4-18-49.	\$ 48.60	\$10,000.00	\$10,048.60
U. S. Postal Savings Certificates #I540433, #I540434, #I540435, #I540436 and #I540437, all for \$500.00 each, dated 5-10-49, all bearing interest at 2% from 5-1-49.			
	\$ 8.05	\$ 2,500.00	\$ 2,508.05
U. S. 2½% Treasury coupon Bond #92999K, 1963-68 series, dated 12-1-42, interest from 6-15-49.			
	\$ -----	\$ 1,000.00	\$ 1031.50
U. S. Savings Bonds, series E, all maturing in 10 years, to-wit:			
#C6522913E, dated 1-1-42.	\$ 13.00	\$ 75.00	\$ 88.00
#C6522914E, " 1-1-42.	\$ 13.00	\$ 75.00	\$ 88.00
#C6522915E, " 1-1-42.	\$ 13.00	\$ 75.00	\$ 88.00
#M1296528E, " 1-1-42.	\$ 130.00	\$ 750.00	\$ 880.00
#D1523508E, " 4-1-42.	\$ 65.00	\$ 375.00	\$ 440.00
Two Savings Accounts with North American State Bank, Belgrade, Minn., bearing 1½% interest from 7-1-49, totaling			
Checking Account with North American State Bank, Belgrade, Minn., no interest, balance at death being	\$ none	\$ 714.44	\$ 714.44
	\$ none	\$ 7,429.21	\$ 7,429.21

Total Value of Bonds, Notes, etc. \$ 57,610.75.

CLASS VI. All other Personal Property:
 (see page four hereof)

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

Interest to Date
of Death

Principal

Appraised Value
of Principal
& Interest

\$

\$

\$

Total Value of Mortgages, Bonds, Notes, etc.

\$

CLASS VI—All other Personal Property:

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

Specify Encumbrances
and Respective Amounts

Net Value
Over Encumbrances

1929 Model T Ford $\frac{1}{2}$ ton Pickup

\$

none

\$ 251.75

1941 Chevrolet 4 Dr. Sedan

none

675.00

Total Value of All Other Personal Property

\$

926.75.

SUMMARY

The total value of all the real estate of decedent, as valued by the appraisers herein, is - - \$15,000.00

The total value of all the personal property of decedent, as valued by the appraisers herein, is - \$59,137.50

The total value of the entire estate of decedent, as valued by the appraisers herein, is - - \$74,137.50.

Respectfully submitted,

H. G. Borgarding.

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..... } H. G. Borgarding.....

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

Subscribed and sworn to before me this
11th. day of October, A. D. 1949.
Edward P. Flynn
Notary Public, Stearns County, Minn.
My commission expires Aug. 19th., 1955.
(SEAL)

W. F. Fitzgerald
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
Henry S. Roe, 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 October, A. D. 1949.

John L. Sullivan
Jm Nelson.

Appraisers

File No. 15, 129.

State of Minnesota,

County of Stearns.

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Henry S. Roe, etc.,

Decedent.

Inventory and Appraisal

Total Personal - \$59,137.50

Total Real Estate - - \$15,000.00.

Total Appraisal - \$74,137.50.

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

*Deputy-Treasurer of
County, Minnesota*

Filed this 24th day of October A. D. 1949

Frank J. Moore
Probate Judge - Clerk

EDWARD P. FLYNN

ATTORNEY-AT-LAW Attorney
DUNESVILLE, MINNESOTA

EDWARD P. FLYNN

ATTORNEY-AT-LAW

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 Henry S. Roe.

Date of death June 28, 1949.

The undersigned hereby returns information concerning the decedent and concerning all transfers of property by the decedent or by reason of his death which may be subject to inheritance tax as defined by Minnesota Statutes 1945, Chapter 291, as amended.

GENERAL INFORMATION

- (1) Decedent's residence at date of death Village of Belgrade, Stearns County, Minnesota.
- (2) Place of death same. Birthdate 12-16-1877. Place of birth Kandiyohi 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 North American State Bank, Belgrade, Minnesota.
 - 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, 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? yes.

Do they claim the property was acquired by gift or inheritance by the decedent and survivors as joint tenants? no.

Give details of such claims in Schedule I.

INSTRUCTIONS

1. **STATUTES:** The inheritance tax law appears in Minnesota Statutes of 1945, Chapter 291, as amended. Taxable transfers are defined in M. S. 291.01. Filing an inheritance tax return is required by M. S. 291.12. Amendments were adopted by Laws of Minnesota 1943, Chapter 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 or 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. Homestead: Mortgage, \$1,000.00 100 shares common stock General Motors Co. Certificate No. 1392816	Mary Doe, wife	\$2,455.00	\$4,000.00
7-5-42		John Doe, son	N. Y. S. E. 75½	\$7,550.00
	(See attached Affidavit for Claims of consideration furnished by survivor)	Christine Roe, wife, is surviving joint tenant on all items shown in Exhibit A attached.		
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).

Exhibit A --- Schedule I.

U. S. Savings Bonds, series E, all maturing
in 10 years from date of issue, to-wit:

6-1-42	#Q23301139E,	\$	22.00
7-1-42	#Q41774937E,	\$	21.50
8-1-42	#Q41774953E,	\$	21.50
9-1-42	#Q68553742E,	\$	21.50
10-1-42	#Q68567200E,	\$	21.50
11-1-42	#Q68587092E,	\$	21.50
12-1-42	#Q73019662E,	\$	21.50
2-1-43	#Q73019720E,	\$	21.00
4-1-45	#M10243838E to #M10243845E, inclusive. (8 bonds, issue price \$750.00 each)	\$	6,400.00

U. S. Savings Bonds, series G, all maturing
in 12 years from date of issue, to-wit:

10-1-46	#M4887074G	\$	956.00
10-1-46	#M4887075G	\$	956.00
10-1-46	#M4887076G	\$	956.00
1-1-45	#D1619709G	\$	473.50
4-1-46	#V617461G	\$	4,755.00
3-1-47	#M5085414G	\$	962.00

Registered U. S. Treasury Bonds, 2½% interest,
to-wit:

4-15-43	#3454D, series 1964-69, for \$500.00, int. from 6-15-49	\$	509.20
4-15-43	#8059K, " 1964-69, " \$1,000.00, " " 6-15-49	\$	1018.40
4-15-43	#14697H, " 1964-69, " \$1,000.00, " " 6-15-49	\$	1018.40
4-15-43	#8058J, " 1964-69, " \$1,000.00, " " 6-15-49	\$	1018.40
9-15-43	#4636F, " 1964-69, " \$1,000.00, " " 6-15-49	\$	1018.40
9-15-43	#4635E, " 1964-69, " \$1,000.00, " " 6-15-49	\$	1018.40
2-1-44	#3110L, " 1965-70, " \$1,000.00, " " 3-15-49	\$	1022.15
2-1-44	#31982B, " 1965-70, " \$1,000.00, " " 3-15-49	\$	1022.15
12-1-44	#2245E, " 1966-71, " \$1,000.00, " " 3-15-49	\$	1022.15
6-1-45	#623C, " 1967-72, " \$5,000.00, " " 6-15-49	\$	5042.00
11-15-45	#7804D, " 1967-72, " \$1,000.00, " " 6-15-49	\$	1008.40

Total Joint Property

\$30,348.55.

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

AFFIDAVIT OF SURVIVING JOINT TENANT.

Christine Roe, being first duly sworn, deposes and says: that she is the surviving spouse and the surviving joint tenant of the late and deceased joint tenant, Henry S. Roe, also known as H. S. Roe and as Henry Roe; that affiant and said decedent were married at Belgrade, Minnesota, on May 15, 1900; that they resided on their farm in Crow River Township in the County of Stearns and State of Minnesota and operated and farmed the same from the date of their said marriage and until their retirement and move to the Village of Belgrade in Stearns County, Minnesota, in the year 1932; that during all of said times affiant and her said late husband did and performed all farm chores and work, that they never had or employed a hired hand or any farm help, that affiant during all of said time rendered and performed valuable services in milking and helping to milk anywhere from 18 to 25 cows twice daily, feeding the livestock, consisting of cattle, swine and as many as 12 horses; that affiant thus saved the services of a hired man; that hired farm hands were earning from \$800.00 to \$1,000.00, plus board, room and laundry, during the years from 1914 to 1921; that affiant, especially during the crop seasons, frequently ^{did}/most or all of the barn work, such as milking, feeding livestock and bedding them and cleaning barns, so that her husband could attend to the field work and harvesting; that all during such times affiant also did and performed all the household functions and all the housework; that neither affiant or her husband acquired any considerable property by gift or inheritance, but that they rather earned and worked for it by the sweat of their brows and accumulated the property now disclosed and listed in the inventory and appraisal and the inheritance tax return on file in the estate matter of her late husband during their married life and saved it, invested it and reinvested it, until now there is a considerable estate, all of which is inventoried in the estate matter of her said late husband herein; that affiant positively owns no separate property, altho she rightfully is and would be

entitled to have and own a good share and proportion of the same in her own name and right; that affiant's husband handled all of the family business and financial affairs and invested and reinvested the family savings and accumulations and earnings as he saw fit; that the joint tenancy property and estate disclosed in her late husband's estate totals some thirty thousand dollars, which is only approximately two-sevenths of his entire estate and property so disclosed and owned; and that affiant accordingly avers and claims that she actually and in fact and in truth furnished adequate and full consideration in money or money's worth toward the purchase and acquisition of all of the joint tenancy property and estate now owned by her as the surviving joint tenant of the late Henry S. Roe, as aforesaid.

Subscribed and sworn to before me
this 11th. day of October, 1949.

Christine Roe

Edward P. Flynn

Edward P. Flynn.
Notary Public, Stearns County, Minn.
My Commission Expires Aug. 19, 1955.

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	-	-

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.)

1. H. G. Borgerding _____, _____
the executor _____/administrator _____/trustee, 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 knowl-
edge, information and belief, herein is listed all of the property
Subscribed and sworn to before me this 11th. _____
day of October _____, 1949.
Edward P. Flynn
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) *H. G. Berger*

(Address) Belgrade, Minnesota.

File No. 15, 129.

State of Minnesota,

County of Stearns.

Re: Estate of

Henry S. Roe, etc., Decedent.

INHERITANCE TAX RETURN
DEPARTMENT OF TAXATION

of

Filed December 7th 1949
Frank Herzog
Clerk of Probate Court

Attorney **EDWARD P. FLYNN**
Attorney-At-Law
Address **PAYNESVILLE, MINNESOTA**

State of Minnesota,

County of Stearns.

ss.

IN PROBATE COURT

In the Matter of the Estate of Henry S. Roe,

Deceased.

To the Probate Court within and for the County of Stearns
in the State of Minnesota:

The Petition of Christine Roe

of the County of Stearns and State of Minnesota, respectfully shows and
states that she is the widow of Henry S. Roe, also known as Henry Roe and H.S. Roe,
late of the County of Stearns, deceased. That said deceased died on the 28th.
day of June, 19 49. That on the 25th. day of
August, 1949, Letters of Administration upon the
estate of said decedent,
were duly issued by this Court to H. G. Borgerding
of said County of Stearns, State of Minnesota.

That the said deceased left surviving, your petitioner, who is his widow, and the following named children, viz:

none.

~~If said children all reside with your petitioner in the~~

of

~~the County of~~

~~Stearns~~

That ~~and the said children~~ your petitioner constitute the family of
said deceased.

That said family are entirely dependent upon said estate for their maintenance during the settlement of said estate.
That the sum of \$ 200.00 per month is a reasonable sum for the support and maintenance of said family
during the settlement of said estate.

Wherefore, Your petitioner prays that this Court issue its order allowing to said widow ~~and child~~ constituting the family of said deceased the sum of \$ 200.00 per month during the settlement of said estate,
commencing said allowance with the first day of July, 1949.

Christine Roe

Dated October 25th., A. D. 19 49.

State of Minnesota,

County of Stearns.

ss.

Came personally before me Christine Roe and being
duly sworn doth depose and say: That she is the above named petitioner; that she has heard the foregoing Petition read,
and that the same is true of her own knowledge, except as to the matters therein stated on information and belief, and as to
those matters that she believes the same to be true.

Christine Roe

Subscribed and sworn to before me this 25th. day of October, A. D. 1949.

Edward P. Flynn

Edward P. Flynn.

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

No. 15,129.

IN PROBATE COURT,

County of STEARNS.

In the Matter of the Estate of

Henry S. Roe, etc.,
Deceased.

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

Filed this 15th day of
November, A. D. 1949

Frank H. Hennig
Clerk—Judge of Probate.

No. 3426
EDWARD P. FLYNN
ATTORNEY-AT-LAW
PAYNESVILLE, MINNESOTA

State of Minnesota,

IN PROBATE COURT

County of Stearns

In the Matter of the Estate of

Henry S. Roe,

Decedent.

ORDER FOR MAINTENANCE OF FAMILY
OF DECEDENT

The above entitled matter came on for consideration by the Court, upon the petition of

Christine Roe, 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.

Said Petitioner appeared in person and by her attorney, Edward P. Flynn, Esq., and no one appeared in opposition.

and the Court, having considered said petition, 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 the family of said decedent who are entitled to support and maintenance out of his estate pending settlement thereof, to-wit:

Christine Roe.

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, commencing said allowance with the first day of July, 1949.

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 1st day of July, 1949, and continue thereafter until said estate is settled/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 from the date administration is granted upon said estate; 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

Christine Roe

each month, the sum hereby allowed for the purpose above

specified, during the time herein limited.

Dated November 15th, 1949

Earl J. [Signature]

Probate Judge.

No. _____

IN PROBATE COURTCounty of Stearns

In the Matter of the Estate of

Henry S. Roe,Decedent.

Order for Maintenance of Family of
Decedent During Settlement
of Estate

Filed this 15th day ofNovember, A. D. 1949Recorded in Book 80 of Orders onpage 117.

Frank Herzog
Clerk Judge of Probate.

State of Minnesota,

County of Stearns.

IN PROBATE COURT.

In the Matter of the Estate of

Henry S. Roe, also known as H.
S. Roe and as Henry Roe,

Decedent.

PETITION FOR SETTING APART HOMESTEAD
AND PERSONAL PROPERTY

Your Petitioner, Christine Roe,
represents and states to the court:

FIRST—That your petitioner is the surviving spouse of decedent.

SECOND—That said decedent left surviving him his (1)
spouse, your petitioner herein. (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 that tract or parcel of land lying in the County of Stearns, State of Minnesota, described as follows, to-wit:

the North One Hundred (N. 100) feet of Lot numbered Eight (8), less the West Twenty (W. 20) feet thereof, in Block lettered "C" of Quistberg's Addition to Belgrade, according to the plat and survey thereof on file and of record in the Office of the Register of Deeds in and for said County.

FOURTH—That your petitioner hereby selects the following described personal property of said decedent to be set apart and allowed to her as such surviving spouse of decedent

, to-wit:

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

General and complete line of usual furniture and household goods and effects, consisting of electric range, refrigerator and appliances, living room, dining room and bedroom furniture, etc., and being all the contents of the home of decedent, all being of the appraised value of \$500.00.

All the wearing apparel of decedent.

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

cash monies of \$500.00.

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

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 Christine Roe,

as the surviving spouse of said decedent.

Dated at Belgrade, Minnesota,
this 25th. day of October, 1949.

Christine Roe
Christine Roe.

Petitioner.

State of Minnesota,

County of Stearns.

} ss.

Christine Roe,

being duly sworn, on oath say is, that she is the person who made and signed the foregoing petition, that she has read the same and know is 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 is he believe is it to be true.

Subscribed and sworn to before me this 25th. day of October, 19 49.

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

My commission expires Aug. 19th., 19 55.

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. 15,129.

IN PROBATE COURT,

County of Stearns.

In the Matter of the Estate of

Henry S. Roe, etc., Decedent.

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

Filed the 15th day of November, A. D. 1949
Frank H. Henson
Clerk Judge of Probate.

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

State of Minnesota,

County of Stearns

IN PROBATE COURT

In the Matter of the Estate of
Henry S. Roe, also known as
H. S. Roe and as Henry Roe,

Decedent.

ORDER SETTING APART HOMESTEAD AND
PERSONAL PROPERTY

On reading and filing the petition of Christine Roe,
surviving spouse
of the above named decedent, praying that the homestead of said decedent be set apart to
said surviving spouse of said decedent, and for the allowance of the
personal property of said decedent therein described and selected to said 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:

The North One Hundred (N. 100) feet of Lot numbered Eight
(8), less the West Twenty (W. 20) feet thereof, in Block lettered
"C" of Quistberg's Addition to Belgrade, according to the plat
and survey thereof on file and of record in the Office of the
Register of Deeds in and for said County.

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: Christine Roe

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

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

General and complete line of usual furniture and household goods
and effects, consisting of electric range, refrigerator and
appliances, living room, dining room and bedroom furniture, etc.,
and being all the contents of the home of decedent, all being of
of the appraised value of \$500.00.

SECOND—All the wearing apparel of said decedent.

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

Cash in the sum of \$500.00


 SEAL

Dated November 15th, 1949

Earl J. Fanning
Probate Judge.

No.

IN PROBATE COURT

County of Stearns

IN THE MATTER OF THE ESTATE OFHenry S. Roe,
*Decedent.***Order Setting Apart Homestead
and Personal Property**

Filed the 15th day of

November, A. D., 1949

Recorded in Book 80 of Orders,

page 264

1 Frank Hennog
Clerk—~~Judge~~ of Probate.

State of Minnesota.

County of Stearns.

● 客房部

IN PROBATE COURT

In the Matter of the Estate of
Henry S. Roe, also known as H.S. Roe
and as Henry Roe,

Abstract

Decedent.

Petition of Representative for Order to Sell
~~1800-0002-001-0000~~ Land

Your Petitioner respectfully represents and shows to the Court:

1. That he is the representative of the estate above named.

2. That the bond..... filed by him herein as such representative, pursuant to order of this Court, is

in the penal sum of \$1,000.00.

3. That there remains in his hands undisposed of personal property of the estimated value of \$ 57,000.00.

4. That the debts and charges against said estate remaining unpaid to the best knowledge and information of your petitioner are approximately as follows, to-wit:

Family allowances - - - - - \$

Expenses of Administration * * * * * * * * * * * * \$ _____

[illegible]

Claims of creditors allowed by Court	- - - - -	\$ none
--------------------------------------	-----------	---------

Legacies - - - - - \$ none

TOTAL debts and charges remaining unpaid - - - - - \$

5. That your petitioner desires to sell the real property of said estate.

described, and of the appraised value, as follows, to-wit:

Value as Fixed
by Appraisers

(a) *The homestead of decedent, being in the County of* _____

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

8. _____

(b) Other real estate of decedent being in the County of Stearns,

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

1. the East Quarter of the Southeast Quarter of the Southeast Quarter ($E.\frac{1}{4}$ of $S.E.\frac{1}{4}$ of $S.E.\frac{1}{4}$) of Section Twenty-five (25) in Township One Hundred and Twenty-three (123) and of Range Thirty-five (35). \$ 400.00
2. the East Fifteen (E. 15) acres of the Southwest Quarter of the Southwest Quarter ($S.W.\frac{1}{4}$ of $S.W.\frac{1}{4}$) and the North Fourteen and 86/100 (N. 14.86) acres of the West Twenty and 86/100 (W. 20.86) acres of the Southwest Quarter of the Southwest Quarter ($S.W.\frac{1}{4}$ of $S.W.\frac{1}{4}$), all of Section Thirty (30) in Township One Hundred and Twenty-three (123) and of Range Thirty-four (34). \$ 1,500.00
3. the Northeast Quarter ($N.E.\frac{1}{4}$) of Section Twenty-nine (29) in Township One Hundred and Twenty-three (123) and of Range Thirty-four (34). \$ 5,600.00

Total

\$ 7,500.00.

State of Minnesota,

County of Stearns.

ss.

H. G. Borgerding,

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

H. G. Borgerding

Subscribed and sworn to before me this 14th.

day of October, 1949.

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

My Commission expires Aug. 19, 1955.

CONSENTED

ON REAL ESTATE

We, the undersigned, being

the persons who take an interest in the real estate described in the foregoing petition do hereby consent to the
of said real estate and request the Court to authorize and direct the representative of said estate
said real estate as prayed for in said petition.

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

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

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

File #15,129.

State of Minnesota.

County of Stearns.

PROBATE COURT

In the Matter of the Estate of

Henry S. Roe, etc.,
Decedent.

Petition for Order to Sell
Mortgage of Homestead Land

Filed this 24th day of

October 1949

Franklin D. ...
Probate Judge-Clerk.

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

State of Minnesota.

IN PROBATE COURT.

County of Stearns

File No. 15,129

In the Matter of the Estate of
Henry S. Roe, also known as H. S.
Roe and as Henry Roe,

Order of License to Sell Land
At Private Sale.

Decedent.

The above entitled matter came on to be heard by the Court on the 25th
day of November, 1949, upon the petition of
H. G. Borgerding as representative
(Representative or Guardian)

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

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

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

THIRD—That it would be for the best interests and benefit of the said estate that the property hereinafter described be sold.

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

The East Quarter of the Southeast Quarter of the Southeast Quarter (E $\frac{1}{4}$ SE $\frac{1}{4}$ SE $\frac{1}{4}$) of Section Twenty-five (25) in Township One Hundred and Twenty-three (123) and of Range Thirty-five (35).

The East Fifteen (E.15) acres of the Southwest Quarter of the Southwest Quarter (SW $\frac{1}{4}$ of SW $\frac{1}{4}$) and the North Fourteen and 86/100 (N.14.86) acres of the West Twenty and 86/100 (W 20/86) acres of the Southwest Quarter of the Southwest Quarter (SW $\frac{1}{4}$ of SW $\frac{1}{4}$), all of Section Thirty (30) in Township One Hundred and Twenty-three (123) and of Range Thirty-four (34).

The Northeast Quarter (NE $\frac{1}{4}$) of Section Twenty-nine (29) in Township One Hundred and Twenty-three (123) and of Range Thirty-four (34).

File No.

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

In the Matter of the Estate of

Henry S. Roe,Order of License to Sell
Land at Private Sale.Office of Register of Deeds
State of Minnesota,

County of

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

Register of Deeds.

By _____ Deputy.

Filed this 25th day of Nov., 1949, and recorded in Book 90 of Orders, Page 273.

W. H. H. H. H.
Clerk of Probate.

RECORDING FEE COLLECTOR, ST. CLOUD, MINN.

Recording Fee \$1.25.

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

~~shall cause the same to be appraised by two competent persons, to be appointed by the court, and shall cause the same to be sold to the highest bidder, and shall cause the proceeds of the sale to be paid to the court, and shall cause the same to be distributed to the heirs of the deceased, and shall cause the same to be recorded in the records of the court.~~

~~XXXXXX~~

conditioned as required by law in such cases, and cause the said real estate to be reappraised by

John L. Sullivan

and **William Nelson**

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

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

Dated at **St. Cloud, Minn.**, this **25th** day of **November**, 19**49**.

Earl J. Innes
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.



State of Minnesota,

County of Stearns.

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF
Henry S. Roe, also known as H. S.
Roe and as Henry Roe,

Decedent, ~~HEIR~~

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

OATH OF APPRAISERS

State of Minnesota,

County of Stearns.

I, John L. Sullivan

and I, Wm. Nelson

, do swear that I will faithfully and
justly perform all the duties of the office and trust which I now assume as appraiser of the lands of the above named
decadent, Henry S. Roe, as aforesaid, under and pursuant
to that certain order for sale of said lands at private sale, made by the above named Court on the 25th. day
of November, 1949, and that I will appraise the said land described
in said order for sale at its true and full value, So Help Me God.

Subscribed and sworn to before me this

6th. day of December, 1949.

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

My Commission Expires
Stearns County, Minn.

My Commission Expires Aug. 19th., 1955.

APPRAISAL

We, the undersigned appraisers appointed by the above named Court in and by its certain order for sale to
H. G. Borgerding to sell certain lands
belonging to the above named decadent, Henry S. Roe, as aforesaid, dated
the 25th. day of November, 1949, do hereby certify and report:

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

1. the East Quarter of the Southeast Quarter of the Southeast Quarter (E. $\frac{1}{4}$ of S.E. $\frac{1}{4}$ of S.E. $\frac{1}{4}$) of Section Twenty-five (25) in Township One Hundred and Twenty-three (123) and of Range Thirty-five (35), at \$400⁰⁰;
2. the East Fifteen (E. 15) acres of the Southwest Quarter of the Southwest Quarter (S.W. $\frac{1}{4}$ of S.W. $\frac{1}{4}$) and the North Fourteen and 86/100 (N. 14.86) acres of the West Twenty and 86/100 (W. 20.86) acres of the Southwest Quarter of the Southwest Quarter (S.W. $\frac{1}{4}$ of S.W. $\frac{1}{4}$), all of Section Thirty (30) in Township One Hundred and Twenty-three (123) and of Range Thirty-four (34), at \$1500⁰⁰;

3. And the Northeast Quarter (N.E. $\frac{1}{4}$) of Section Twenty-nine (29) in Township One Hundred and Twenty-three (123) and of Range Thirty-four (34), at \$5600 ⁰⁰ ;

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

Dated December 6th., 1949. Respectfully submitted,

John L. Sullivan
Wm. Nelson.

Appraisers.

File #15,129.

State of Minnesota,

County of Stearns.

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Henry S. Roe, et al.,
Decedent. *Wendell*

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

Filed this 13th day of
December, 1949

Frank J. [unclear]
Probate *Inspector* Clerk.

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

State of Minnesota, }
County of Stearns } ss.

IN PROBATE COURT

File No. 15,129

IN THE MATTER OF THE ESTATE OF

Henry S. Roe, also known as H. S.
Roe and as Henry Roe,
Decedent

Order Confirming Private Sale
of Real Estate

The above entitled matter came on to be heard on the 13th day of
December, 19 49, upon the report of H. G. Bergerding
as representative

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

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

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

THIRD—That the said representative before making said sale, did cause
the real estate hereinafter and in said order for sale described to be re-appraised by the persons appointed for that
purpose in said order for sale, and their re-appraisal thereof to be filed in this court

FOURTH—That on the 10th day of December, 19 49, the said
representative pursuant to said order for sale, did sell, at private sale, to
the following named persons

~~XXXXXXXXXX~~~~XXXXXXXXXX~~

the tract of land, described in said order for sale, lying and being in the County of Stearns
State of Minnesota, described as follows, to-wit:

1. To Louis P. Jensen and Mabel Jensen, as joint tenants and not as tenants in common, of Stearns County, Minnesota, the East Quarter of the Southeast Quarter of the Southeast Quarter (E $\frac{1}{4}$ of S.E. $\frac{1}{4}$ of S.E. $\frac{1}{4}$) of Section Twenty-five (25) in Township One Hundred and Twenty-three (123) and of Range Thirty-five (35), for the sum of Four Hundred and no/100 (\$400.00) Dollars to be paid in cash upon delivery of probate deed;
2. To Miller Jensen and Karen Jensen, as joint tenants and not as tenants in common, of Stearns County, Minnesota, the East Fifteen (E 15) acres of the Southwest Quarter of the Southwest Quarter (SW $\frac{1}{4}$ of SW $\frac{1}{4}$) and the North Fourteen and 86/100 (N. 14.86) acres of the West Twenty and 86/100 (W. 20.86) acres of the Southwest Quarter of the Southwest Quarter (S.W. $\frac{1}{4}$ of S.W. $\frac{1}{4}$), all of Section Thirty (30) in Township One Hundred and Twenty-three (123) and of Range Thirty-four (34), for the sum of Fifteen Hundred and no/100 (\$1,500.00) Dollars to be paid in cash upon delivery of probate deed;
3. To Bennie Knutson and Bert Knutson, of Kandiyohi County, Minnesota, the North Half of the Northeast Quarter (N $\frac{1}{2}$ of NE $\frac{1}{4}$) of Section Twenty-nine (29) in Township One Hundred and Twenty-three (123) and of Range Thirty-four (34), for the sum of Twenty-eight Hundred and no/100 (\$2,800.00) Dollars to be paid in cash upon delivery of probate deed; and
4. To Leo Zenner and Barbara Zenner, as joint tenants and not as tenants in common, of Stearns County, Minnesota, the South Half of the Northeast Quarter (S. $\frac{1}{2}$ of N.E. $\frac{1}{4}$) of Section Twenty-nine (29) in Township One Hundred and Twenty-three (123) and of Range Thirty-four (34), for the sum of Twenty-eight Hundred and no/100 (\$2,800.00) Dollars to be paid in cash upon delivery of probate deed.

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

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

Dated at St. Cloud, Minnesota, this 13th day of December, 1949.

Probate Court Seal

Earl J. Luning
Probate Judge.

State of Minnesota,

County of _____

} ss.

PROBATE COURT

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

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



_____ of the Probate Court.

15,129

File No.

State of Minnesota,

County of Stearns

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Henry S. Roe

Order Confirming Private
Sale of Real Estate

Office of Register of Deeds,

State of Minnesota.

County of _____

I hereby certify that the within Instrument was filed in this office for record on the _____ day of _____,

19____, at _____ o'clock _____ M., and was duly recorded in Book _____ of _____, page _____.

Register of Deeds.

By _____ Deputy.

Filed this 13th day of December, 1949, and recorded in Book 99 of Orders, Page 265.

Frank H. Hargis

Clerk of Probate.

State of Minnesota,

County of Stearns.

IN PROBATE COURT,

In the Matter of the Estate of

Henry S. Roe, also known as H. S. Roe
and as Henry Roe,

Decedent.

REPORT OF SALE OF LAND AT PRIVATE
SALE UNDER ORDER FOR SALE.

Your petitioner respectfully reports to the court his proceedings under that certain order for sale granted to him in the above entitled matter on the 25th day of November, 1949, to sell at private sale the lands of said decedent hereinafter described, as follows, to-wit:

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

Second—That before making sale of said real estate under said order for sale, he caused the same to be re-appraised by John L. Sullivan and Wm. Nelson, the appraisers appointed in said order for sale to appraise the same, and the appraisal thereof to be filed in this court.

(1)

Third—That on the 10th day of December, 1949, he, pursuant to said order for sale, sold to the following named persons

the

tract or parcel of land described in said order for sale, and lying and being in the County of Stearns, State of Minnesota, described as follows, to-wit:

1. to Louis P. Jensen and Mabel Jensen, as joint tenants and not as tenants in common, of Stearns County, Minnesota, the East Quarter of the Southeast Quarter of the Southeast Quarter (E. $\frac{1}{4}$ of S.E. $\frac{1}{4}$ of S.E. $\frac{1}{4}$) of Section Twenty-five (25) in Township One Hundred and Twenty-three (123) and of Range Thirty-five (35), for the sum of Four Hundred and no/100 (\$400.00) Dollars;
2. to Miller Jensen and Karen Jensen, as joint tenants and not as tenants in common, of Stearns County, Minnesota, the East Fifteen (E. 15) acres of the Southwest Quarter of the Southwest Quarter (S.W. $\frac{1}{4}$ of S.W. $\frac{1}{4}$) and the North Fourteen and 86/100 (N. 14.86) acres of the West Twenty and 86/100 (W. 20.86) acres of the Southwest Quarter of the Southwest Quarter (S.W. $\frac{1}{4}$ of S.W. $\frac{1}{4}$), all of Section Thirty (30) in Township One Hundred and Twenty-three (123) and of Range Thirty-four (34), for the sum of Fifteen Hundred and no/100 (\$1,500.00) Dollars;
3. to Bennie Knutson and Bert Knutson, of Kandiyohi County, Minnesota, the North Half of the Northeast Quarter (N. $\frac{1}{2}$ of N.E. $\frac{1}{4}$) of Section Twenty-nine (29) in Township One Hundred and Twenty-three (123) and of Range Thirty-four (34), for the sum of Twenty-eight Hundred and no/100 (\$2,800.00) Dollars; and
4. to Leo Zenner and Barbara Zenner, as joint tenants and not as tenants in common, of Stearns County, Minnesota, the South Half of the Northeast Quarter (S. $\frac{1}{2}$ of N.E. $\frac{1}{4}$) of Section Twenty-nine (29) in Township One Hundred and Twenty-three (123) and of Range Thirty-four (34), for the sum of Twenty-eight Hundred and no/100 (\$2,800.00) Dollars;

for the sum of

Dollars.

all to be paid as follows, to-wit: all cash upon delivery of probate deeds.

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

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

Dated December 10th, 1949.

H. G. Bergerding
Representative and Petitioner.

State of Minnesota,

County of Stearns.

ss.

H. G. Bergerding,

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

Subscribed and sworn to before me this

10th. day of December, 1949.

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

My commission expires August 19th, 1955.

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

File #25,129.

State of Minnesota,

County of Stearns.

PROBATE COURT

In the Matter of the Estate of

Henry S. Roe, etc.
Decedent, et al.

Report of four (4) Sales.

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

Filed this 13th day of
December, A. D. 1949

Frank H. Hennig
Probate Judge, Clerk.

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

State of Minnesota,

COUNTY OF Stearns

PROBATE COURT

FILE NO. 15,129

IN THE MATTER OF THE ESTATE OF

Henry S. Roe,

Decedent

Inheritance Tax Record and
Order Determining Tax

From the files, records and proceedings herein the court finds that decedent died in estate, June 28th

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

	Estimated in Petition	Appraised Value	Omitted Property, Increased Values	Final Inheritance Tax Value
Real Estate	10,000.00	15,000.00	None	15,000.00
Personal Estate	54,600.00	59,137.50	230.71	59,368.21
TOTAL	64,600.00	74,137.50	230.71	74,368.21

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

Maintenance of family	\$ 2,400.00
Statutory allowances	1,000.00
Appraiser's fees	10.00
Publication of orders	21.60
Compensation of representative	800.00
Expenses of representative	200.00
Attorney's fees	1,500.00
Expenses of attorney	3.50
Certified copies	13.00
Recording fees	5.25
Bond premiums	
Misc. expenses of administration	
Funeral expenses	1,543.65
Expenses of last illness	310.00

Taxes, if lien at death:

Personal property	\$
Minnesota Real Estate	86.30

Income taxes accrued to death:

Federal	
State	5.00
Federal estate tax	230.71
Claims allowed and paid	
Homestead to spouse or issue	7,500.00

TOTAL DEDUCTIONS

ALLOWED FOR INHERITANCE TAX	15,629.01
NET ESTATE FOR INHERITANCE TAX COMPUTATION	\$58,739.20

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
Christine Roe	Wife	58,739.20	10,000	1,255.87
TOTALS		\$58,739.20	x x x x	\$1,255.87

State of Minnesota,

PROBATE COURT

COUNTY OF StearnsFILE NO. 15,129

IN THE MATTER OF THE ESTATE OF

Henry S. Roe

Decedent

Inheritance Tax Record and
Order Determining TaxFrom the files, records and proceedings herein the court finds that decedent died in testate, June 28th1949, 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	<u>10,000.00</u>	<u>15,000.00</u>	<u>None</u>	<u>15,000.00</u>
Personal Estate	<u>54,600.00</u>	<u>59,137.50</u>	<u>230.71</u>	<u>59,368.21</u>
TOTAL	<u>64,600.00</u>	<u>74,137.50</u>	<u>230.71</u>	<u>74,368.21</u>

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

Maintenance of family	- - - - \$ <u>2,400.00</u>
Statutory allowances	- - - - <u>1,000.00</u>
Appraiser's fees	- - - - <u>10.00</u>
Publication of orders	- - - - <u>21.60</u>
Compensation of representative	- - - - <u>800.00</u>
Expenses of representative	- - - - <u>200.00</u>
Attorney's fees	- - - - <u>1,500.00</u>
Expenses of attorney	- - - - <u>3.50</u>
Certified copies	- - - - <u>13.00</u>
Recording fees	- - - - <u>5.25</u>
Bond premiums	- - - - -
Misc. expenses of administration	- - - - -
Funeral expenses	- - - - <u>1543.65</u>
Expenses of last illness	- - - - <u>310.00</u>

Taxes, if lien at death:

Personal property	- - - - \$ -
Minnesota Real Estate	- - - - <u>84.30</u>

Income taxes accrued to death:

Federal	- - - - -
State	- - - - - <u>5.00</u>
Federal estate tax	- - - - - <u>230.71</u>
Claims allowed and paid	- - - - -
Homestead to spouse or issue	- - - - - <u>7,500.00</u>

TOTAL DEDUCTIONS

ALLOWED FOR	- - - - -
INHERITANCE TAX	- - - - - <u>15,629.01</u>
NET ESTATE FOR	- - - - -
INHERITANCE TAX	- - - - -
COMPUTATION	- - - - - <u>58,739.20</u>

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
<u>Christine Roe</u>	<u>Wife</u>	<u>58,739.20</u>	<u>10,000</u>	<u>1,255.87</u>
		TOTALS <u>58,739.20</u>	XXXX	<u>1,255.87</u>

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

HENRY S. ROE, also known as H. S.
ROE and HENRY ROE,

Deceased.

ORDER DETERMINING
INHERITANCE TAX

Pay Tax to County Treasurer

P.C.#15,129

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 June 28, 1949, a resident

of Stearns County, State of Minnesota.

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

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

Christina Roe, wife:

From estate

\$58,739.20

Joint tenancy property

30,220.82

\$89,730.02

Less statutory exemption

10,000.00

\$79,730.02

\$2,340.55

Less tax by court

1,255.87

Additional tax due

\$1,084.68

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 September 28, 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 office in St. Paul, Minnesota November 24, 1950

APPROVED:

G. HOWARD SPAETH,
Commissioner of Taxation.

G. HOWARD SPAETH
Commissioner of Taxation
(SEAL)

By

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

15129

STATE OF MINNESOTA
DEPARTMENT OF TAXATION
INHERITANCE AND GIFT TAX
DIVISION

In the Matter of the Estate of

Henry S. Roe
Deceased.

ORDER AND NOTICE OF
ORDER DETERMINING
INHERITANCE TAX

Amount of Tax - \$1084.68

Filed November 25, 1950

STATE OF MINNESOTA
INHERITANCE AND GIFT TAX DIVISION

In the Matter of the Estate of

NOTICE OF ORDER DETERMINING
INHERITANCE TAX

HENRY S. ROE, also known as H. S. ROE
and HENRY ROE

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 November 21, 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.

Stearns 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.

0032 1168

State of Minnesota, }

COUNTY OF Stearns

IN PROBATE COURT

H. S. Roe and as
Henry Roe,

In the Matter of the Estate of Henry S. Roe, also known as/ Deceased:

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

H. G. Borgerding

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

It is Therefore Ordered and Decreed, That said representative

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

Dated this 22nd day of December, A. D. 1950



Judge of Probate

Stearns County, Minn.

IN PROBATE COURT

COUNTY OF Stearns

IN THE MATTER OF THE ESTATE OF

Henry S. Roe,
Deceased

**Order Discharging Executor
or Administrator**

Filed this 22nd day of
December, 1950

Recorded in Book 97 of Orders,

Page 234

Frank Herzog
Clerk *Judge of Probate*

State of Minnesota, }
County of Stearns } ss.

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF
Henry S. Roe, also known as H. S.
Roe and as Henry Roe,
Decedent.

ORDER ALLOWING FINAL ACCOUNT

The above entitled matter came on to be heard on the 5th day of December, 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 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 13th day of November, 1950, in the Belgrade Tribune, proof of publication of said notice of hearing and service by mail having been filed in this Court.

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

RECEIPTS

Personal estate as described in the inventory	\$ 59,137.50
Personal estate omitted from the inventory	\$
Gain by sales above appraised value	\$
Cash from sales of real estate	\$ 7,500.00
Cash from rent of real estate	\$
Cash from interest and profits	\$ 1,060.23
Cash from other sources	\$
Refund of federal estate tax paid	\$ 230.71
	\$
Total receipts from all sources	\$ 67,928.44

DISBURSEMENTS AND CREDITS

Estate selected for surviving spouse	\$
Maintenance of family of decedent	\$ 4,600.00
Expenses of administration	\$ 2,700.85
Expenses of last sickness	\$ 310.00
Funeral expenses	\$ 1,543.65
Taxes	\$ 322.01
Claims of creditors of decedent	\$
Legacies	\$
	\$
	\$
Residue on hand for distribution	\$ 58,451.93
Total credits	\$ 67,928.44

State of Minnesota,

County of Stearns

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Henry S. Roe,

Decedent.

Order Allowing Final Account

Filed this 8th day of
 December, 19 50, and
 recorded in Book 127 of Orders
 at Page 68

Ward H. Johnson
 Clerk of Probate.

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

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

Dated December 8th, 19 50

By the Court,

Earl J. Tracy

Probate Judge.

State of Minnesota,

IN PROBATE COURT

County of Stearns

File No. 15,129

In the Matter of the Estate of
Henry S. Roe, also known as H. S.
Roe and as Henry Roe,

Decedent.

Final Decree of Distribution

The above entitled matter came on to be heard on the 8th day of December 19 50, upon the petition of the representatives 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 his final account herein which has been settled and allowed by the Court. That all inheritance taxes determined by the Court to be due the State of Minnesota have been paid.

THIRD—That said decedent died intestate on the 28th day of June, 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 \$ 58,451.93 comprising the following items:

Certificate #120 for one share of preferred stock of Belgrade Co-Operative Association, appraised at	no value
Certificates #35 and #138 for two shares and eight shares, respectively, of capital stock of Farmers' Cooperative Creamery Association of Belgrade, Minnesota, par value \$10.00 each, appraised at	\$ 100.00
Notes of Borgerding Investment Company, bearing 2½% interest, to-wit:	
#2021 for \$7,900.00, dated April 19, 1948, due in 3 years, appraised at	7,938.40
#2028 for \$9,000.00, dated Dec. 17, 1948, due in 3 years, appraised at	9,119.37
#2055, dated April 18, 1949, for \$10,000.00, due in 3 years, appraised at	10,048.60
U. S. Treasury 2½% Coupon Bond #92999K, 1963-68 series, dated Dec. 1, 1942, appraised at	1,031.50
U. S. Savings Bonds, series E, all maturing in 10 years, to-wit:	
#C6522913E, dated Jan. 1, 1942, appraised at	88.00
#C6522914E, dated Jan. 1, 1942, appraised at	88.00
#C6522915E, dated Jan. 1, 1942, appraised at	88.00
#M1296528E, dated Jan. 1, 1942, appraised at	880.00
#D1523508E, dated April 1, 1942, appraised at	440.00
Cash monies in bank	28,630.06
Total	\$58,451.93

(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 One Hundred (N. 100) feet of Lot
numbered Eight (8), less the West Twenty
(W. 20) feet thereof, in Block lettered "C"
of Quistberg's Addition to Belgrade, according
to the plat and survey thereof on file and of
record in the Office of the Register of Deeds
in and for said County.

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

None.

FIFTH—That the following named person ~~is~~ is the sole heir at law

of said decedent, and ~~is~~ ^{is}

~~is~~ the person ^{is} entitled to the residue of said estate of said decedent, to-wit:

Christine Roe, surviving spouse of
decedent.

Now, Therefore, On motion of

Edward P. Flynn, Esq.,
attorney for the

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

All thereof to the said Christine Roe,
absolutely.

And that the title to the above described real estate

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

All thereof to the said Christine Roe,
in fee simple.

To Have and to Hold the Same, together with all the hereditaments and appurtenances thereunto belonging or in anywise appertaining to the said above named person, her heirs and assigns; without prejudice, however, to any lawful conveyance of said property or any part thereof by said persons, or any of them, heretofore made.

Dated at St. Cloud, Minn., this 8th day of December, 19 50.

Earl J. Toney
Probate Judge.

PROBATE
COURT
SEAL

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.

15,129

File No.

State of Minnesota,

County of STEARNS

IN PROBATE COURT

In the Matter of the Estate of

Henry S. Roe,

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.

Deputy.

By

Transfer entered this

day of

, 19

County Auditor.

Deputy.

By

Filed this 8th day of Dec.

19 50, and recorded in Book 106

of Deeds, page 222

Grand Juror

Judge-Clerk of Probate Court.

No. 3851

15,130

State of Minnesota, } ss.
County of Stearns.

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF
George Wendland, also known as }
George L. Wendland, Decedent.

Petition for Administration

TO THE PROBATE COURT ABOVE NAMED:

Your Petitioner, Roy A. Wendland,
respectfully represents and states to the Court:

First—That your Petitioner is a resident of Village of Paynesville
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 a son and heir at law of decedent.

Second—That said decedent was born in the Country of United States of America
and died at Paynesville, State of Minnesota, on the
3rd. day of May, 1949, aged 69 years and was
at the time of his death a native of Minnesota, and
a citizen of the Country of United States of America and a
resident of Township of Paynesville, 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 ^{no} personal property of the probable
value of \$....., divided as follows:

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

That said estate included real estate of the estimated and probable value of \$1,500.00, consisting
principally of lands in the County of Stearns, State of Minnesota, described as
follows, to-wit:

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

A. City Property..... \$.....
..... \$.....

(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 of 39.13.....	Acres unimproved land	\$1,500.00.

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

82:1 8200

[illegible]

Seventh—That Roy A. Wendland, whose Post Office address is Paynesville, Minnesota, is a suitable and competent person to administer the said estate, and is lawfully entitled thereto as an heir at law of said 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 Roy A. Wendland, your petitioner herein.

State of Minnesota, } ss. *Ray J. Wendland* Petitioner.
County of Stearns.

Roy A. Wendland,
being duly sworn, on oath, says, that..... he..... is the person who makes the foregoing petition in the above entitled
matter; that..... he..... has read 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 that as to those matters..... he.....
believes it to be true.

Subscribed and sworn to before me, this 11th. Day of November, 1949. Petitioner.
day of July, 1949.

Edward P. Flynn,
Notary Public,
Stearns County, Minn.
My Commission expires Aug. 18th. 1955

My Commission expires Aug. 19th, 1955.

State of Minnesota.

County of Stearns.

IN PROBATE COURT

CONCLUSIONS

George Wendland, etc.,
President.

PETITION FOR ADMINISTRATION

Selection of Newspaper

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

Paynesville Press.
(Here insert name of newspaper)

Edw. P. Kelly, Jr.
(Date your name last)
Attorney for Kelly, Jr.

visited this 18th day of July, 1949

Probate Judge—Clerk.
EDWARD P. FLYNN
ATTORNEY-AT-LAW
PAYNESVILLE, MINNESOTA

SAFE DEPOSIT BOX REPORT

7

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

To the Treasurer of

Stearns

County

Re Estate of

George Wendland

Deceased (State given name and surname of married women)

Paynesville, Minn.

Residence

Date of Death May 3, 1949

Pursuant to Minnesota Statutes 1945, Section 291.20 you are hereby notified that the undersigned on

May 12, 1949

Intends to grant access to safe deposit box

No. 117 to Mrs. Ella Wendland whose address is

Paynesville, Minn.

Persons other than decedent who had access

to said box at the time of decedent's death were Ella Wendland

Whose addresses are Paynesville, Minn.

This box has ☐ has not ☒ been entered since death of decedent. Date of entry

Party entering

Address

First State Bank, Paynesville, Minn.

Bank, corporation, association, person

Date May 12, 1949

By

Cashier

Paynesville, Minn.

Address

Names of those present at the opening and examination:

H. J. Sauer

For County Treasurer

Mrs. Ella Wendland, wife

For estate

(Relationship to decedent)

W. H. Person

For the bank or trust company

Paynesville, Minn.

Address

DESCRIPTION OF CONTENTS OF SAFE DEPOSIT BOX

(Please separate stocks and bonds and list alphabetically; Group U. S. Savings Bonds transferrable to each person.)

U.S. Ser E Bond	Q413082659	dated 7/1/44	to George Wendland or Mrs. Ella Wendland, par \$25.	
"	"	Q606801	" 12/1/41	" or " 25.00
"	"	L51589694	" 9/1/43	" or " 50.00
"	"	L51589693	" 9/1/43	" or " 50.00
"	"	L51589695	" 9/1/43	" or " 50.00
"	"	L51589696	" 9/1/43	" or " 50.00
"	"	Q174117567	" 4/1/43	" or " 25.00

Various abstracts, deeds, receipts and other papers of no apparent transferable value.

(over)

CERTIFICATE

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

Date May 12, 1949

Mrs. Ella Wendland
For the Estate
J. J. Snicek for Treasurer
Stearns County, Minn. 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, Labor and 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 1945, Sec. 291.25. See also Minnesota Statutes 1945, Sec. 829.02.

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, value of mortgage. Show purchase price, amount 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 SPATH,
Commissioner of Taxation

File No.

15,130

STATE OF MINNESOTA

County of

In the matter of the estate of

George Wendland Deceased

SAFE DEPOSIT BOX REPORT.

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 1945, Sec. 291.19.

State of Minnesota, }
County of Stearns } ss.

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

George Wendland, also known as }
George L. Wendland, Decedent. }

ORDER GRANTING ADMINISTRATION

The petition of Roy A. Wendland,

praying that letters of administration upon said estate be granted to Roy A. Wendland

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 his 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 Paynesville Press as by law and the order of this Court provided.

Second: That the said decedent died intestate on the 3rd day of May 1949.

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

Fourth: That Roy A. Wendland is by law entitled, a suitable and competent person, to administer upon said estate.

THEREFORE, is is ordered that said petition be granted and Roy A. Wendland be, and hereby is appointed administrator of the estate of said decedent, and that letters of administration issue to him upon his filing the oath by law required and a bond in this court in the penal sum of Twelve Hundred and no/100 - - - - - (\$1200.00) - - - - - Dollars, with sureties to be approved by the Judge of this Court conditioned according to law.

Dated August 12 1949

Earl J. Meier
Judge of Probate.

(Court Seal)

State of Minnesota,

County of Stearns

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

George Wendland, a/k/a
George L. Wendland ~~Decedent~~.

Order Granting Administration

Filed the 12th day of

August 19 49.

Recorded in Book 72 of Orders

page

199

Clerk

Frank Hennig
Judge of Probate.

State of Minnesota, }
County of Stearns } ss.

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF
George Wendland, also known as
George L. Wendland,

Decedent.

Letters of Administration

Roy A. Wendland

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

NOW THEREFORE, the said Roy A. Wendland
is hereby appointed administrator of the estate of George Wendland, as aforesaid,
decident, 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 23rd, 1949 By the Court,



E. J. Greiner
Judge of Probate.

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

George Wendland,

Letters of Administration

Filed this 23rd day of
 August, 1949, and
 recorded in Book 7 of Letters
 on page 582

1 Frank Perry
 Clerk 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, } ss.
County of Stearns.

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF }
George Wendland, also known as }
George L. Wendland, }
Decedent.

BOND

KNOW ALL MEN BY THESE PRESENTS, That we, Roy A. Wendland
of the Village of Paynesville
in the County of Stearns, State of Minnesota, as principal, and
Ella Wendland and James V. Rexford,
both of said County and State
as sureties, are held and firmly bound to Earl J. Meinz,
Judge of Probate of the County of Stearns, Minnesota, in the sum of
Twelve Hundred and no/100 (\$1,200.00) 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 Roy A. Wendland
, 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

Law. Liestman

Edw. P. Flynn

1. Roy A. Wendland. (SEAL)
2. Ella Wendland. (SEAL)
3. James V. Rexford. (SEAL)
- (SEAL)
- (SEAL)

ACKNOWLEDGMENT

State of Minnesota, } ss.
County of Stearns.

BE IT KNOWN, That on this 22nd. day of August, A. D. 1949,
personally appeared before me Roy A. Wendland, Ella Wendland and James V.
Rexford,

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, Notary Public,

My commission expires Aug. 19th., 1955. Stearns County, Minn.

JUSTIFICATION

State of Minnesota,

County of Stearns.

ss.

Ella Wendland of Paynesville, Minnesota,
and James V. Rexford of " "
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 \$1,200.00 specified in the foregoing bond above his debts and liabilities and exclusive of his property exempt from execution.

2. Ella Wendland

3. J. V. Rexford

Subscribed and sworn to before me this 22nd day of August, 1949.

Edward P. Flynn

Notary Public, Stearns County, Minnesota.

My Commission Expires Aug. 19th., 1955.

APPROVAL

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

(Court Seal)

Earl J. Main
Judge of Probate.

OATH

State of Minnesota,

County of Stearns.

ss.

I, Roy A. Wendland,

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 George Wendland, as aforesaid, decedent, to the best of my ability. So help me God.

1. Roy A. Wendland

Subscribed and sworn to before me this 22nd day of August, A. D. 1949.

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

My commission expires Aug. 19th., 1955. Stearns County, Minn.

File #15,130.

State of Minnesota,

County of Stearns.

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

George Wendland, etc.,
Decedent.

Bond and Oath of
Representative

Filed this 23rd day of August, 1949
and said Bond recorded in Book 3
of Bonds, page 525 of Probate

Records
Wm. R. Kierney
Clerk - Judge of Probate.

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
George Wendland, also known as
George L. Wendland,
Decedent. }

Order Appointing Appraisers

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

It is ordered that James V. Rexford and
William H. Albrecht, Jr.,

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

Dated this 6th day of September, 1949.

(PROBATE COURT SEAL)

Earl J. Meier
Probate Judge.

15,130

No. _____

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

George Wendland,
Decedent.

Order Appointing Appraisers

Filed September 6th, 1949

Frank Herzog
Probate ~~XXXX~~ Clerk.

	Specify Encumbrances and Respective Amounts	Net Value Over Encumbrances
Brought Forward		\$ 1,200.00
Total Net Value of Real Estate		\$ 1,200.00.
CLASS II—Furniture and Household Goods:		
none.	\$	\$
Total Value of Furniture and Household Goods		\$
CLASS III—Wearing Apparel and Ornaments:		
none.	\$	\$
Total Value of Wearing Apparel and Ornaments		\$
CLASS IV—Corporation Stocks (Give Certificate No.)		
none.	\$	\$
Total Value of Stock		\$

CLASS V—Mortgages, Bonds, Notes and other Written Evidences of Debt: (Give Encumbrance if any.)

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

Interest to Date
of Death

Principal

Appraised Value
of Principal
& Interest

none.

2

3

3

Total Value of Mortgages, Bonds, Notes, etc.

8

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

none.

5

5

Total Value of All Other Personal Property

5

SUMMARY

The total value of all the real estate of decedent, as valued by the appraisers herein, is - - \$1,200.00

The total value of all the personal property of decedent, as valued by the appraisers herein, is - \$ none

The total value of the entire estate of decedent, as valued by the appraisers herein, is - - \$1,200.00.

Respectfully submitted,

Prof. F. Wendland

Representative.

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

VERIFICATION

State of Minnesota,

County of Stearns.

ss.

Roy A. Wendland,

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

Subscribed and sworn to before me this

2nd. day of September, A. D. 1949.

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

My commission expires Aug. 19th., 1955.

(SEAL)

Roy A. Wendland

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

George Wendland, 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 6th. day of September, A. D. 1949.

James V. Rufford

William H. Albrecht Jr.

Appraisers

File No. 15,130.

State of Minnesota,

County of Stearns.

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

George Wendland, etc.,

Decedent.

Inventory and Appraisal

Total Personal - \$ none

Total Real Estate - \$ 1,200.00

Total Appraisal - \$ 1,200.00.

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

Deputy-Treasurer of
County, Minnesota

Filed this 10th day of September, A. D. 1949.

Frank P. Flynn

Probate Clerk

EDWARD P. FLYNN

ATTORNEY-AT-LAW

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 **George Wendland.**

Date of death **May 3, 1949.**

The undersigned hereby returns information concerning the decedent and concerning all transfers of property by the decedent or by reason of his death which may be subject to inheritance tax as defined by Minnesota Statutes 1945, Chapter 291, as amended.

GENERAL INFORMATION

- (1) Decedent's residence at date of death **Paynesville Township, Stearns County, Minnesota.**
StreetCityState
- (2) Place of death **same.** Birthdate **7-5-1879.** Place of birth **Waseca 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 **The First State Bank in Paynesville, Paynesville, Minnesota.**
 - 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, 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? **no.**
Do they claim the property was acquired by gift or inheritance by the decedent and survivors as joint tenants? **no.**
Give details of such claims in Schedule I.

INSTRUCTIONS

1. **STATUTES:** The inheritance tax law appears in Minnesota Statutes of 1945, Chapter 291, as amended. Taxable transfers are defined in M. S. 291.01. Filing an inheritance tax return is required by M. S. 291.12. Amendments were adopted by Laws of Minnesota 1943, Chapter 594, Section 6, Sub. 2.
2. **USE AND PROCEDURE:** This return will be used in all estates to report all transfers from deceased persons to heirs or beneficiaries which are not included in the inventory in a Minnesota probate proceeding.
 - A. If there is a Minnesota probate proceeding (general administration, special administration, summary distribution, or petition for decree of descent), the return will be filed with probate court. If a tax may be due, or if a waiver of inheritance tax lien from the commissioner is needed, prepare the return in duplicate.
 - B. If there is no Minnesota probate proceeding, the return must be filed directly with the Department of Taxation, Inheritance and Gift Tax Division, 221 State Office Building, St. Paul 1, Minn.
 - C. If it is claimed that decedent was not a resident of Minnesota, an Affidavit of Non-Residence must be filed with this return (Form D. of T. EG 1019). In such case, this return will disclose the detail of transfers of property having situs in Minnesota, and the total value of transfers in each class of property having situs elsewhere.
3. **DETERMINATION OF TAX:** The court will determine the tax upon property included in the probate proceeding. The department will determine the tax upon the transfers disclosed in the return.
4. The representative of the estate or other person executing the return is obliged to report all transfers which may be subject to tax. Each schedule of the return is to be construed as a question which must be answered by describing the transfers or by stating that there were none of this class, if such is the case.
5. Satisfaction or waiver of inheritance tax lien upon the transfer of joint tenancy property can be obtained from the Department of Taxation by use of the Affidavit of Survivorship, Joint Tenancy or Remainderman, D. of T. EG 1018, which may be purchased from a legal stationer.
6. If space in any schedule is insufficient, additional schedules in like form may be attached.
7. The value of all properties transferred and reported herein is the full and fair market value on date of death.

COMMISSIONER OF TAXATION
Director, Inheritance and Gift Tax Division

SCHEDULE I — PROPERTY HELD IN JOINT TENANCY

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

Claims of consideration furnished by the survivor, or claims of creation of the joint tenancy by gift or inheritance must be stated in an

affidavit giving verifiable details showing the source, nature, amount and proportion of the survivor's contribution. The homestead of decedent, if included in any of the schedules, must be identified before the exemption in favor of spouse or issue can be allowed. Excess homestead area, if any, must be separately described and valued.

Please group all properties transferred to each surviving joint tenant.

Date of Transfer to Joint Tenancy	Description of Property (Legal description of Land; Street Address of City Realty; Acreage of Rural Land). Specify Liens, if any.	Surviving Joint Tenant (Give Name and Relationship to Decedent)	Assessor's Full and True Value of Realty Or Unit Value of Securities On Date of Death	Gross Market Value of Whole Property
SAMPLE: 6-21-41	Lot 1, blk. 1, Lief's Add. to St. Paul, Ramsey Co., Minn., 6000 Montclair Rd., St. Paul.	Mary Doe, wife	\$2,455.00	\$4,000.00
7-5-42	Homestead; Mortgage, \$1,000.00 100 shares common stock General Motors Co. Certificate No. 1392816	John Doe, son	N. Y. S. E. 75½	\$7,550.00
7-10-43 & 10-7-43.	All of Block 4 in Town-site of Koronis in Paynesville Twp. in Stearns Co., Minn. Homestead.	Ella Wendland, wife.	\$1,415.00.	\$6,000.00

Total Liens, Col. 2 **none.**

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

\$6,000.00.
\$6,000.00.

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 5-15-37, did Decedent on 7-15-37 have right to:	
				1. Change Beneficiary?	2. Cash Surrender Value?
	none.				

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.		

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			

I, Roy A. Wendland,
the execut./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 know-
ledge, information and belief, herein is listed all of the property
Subscribed and sworn to before me this 2nd.
day of September, 1949.
Edward P. Flynn
Notary Public, County of Stearns, Minn.
My commission expires Aug. 19th., 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) Roy A. Wendland

(Address) Paynesville, Minn.

File No. 15,130.

State of Minnesota,

County of Stearns.

Re: Estate of

George Wendland, etc.,
Decedent.

INHERITANCE TAX RETURN
DEPARTMENT OF TAXATION

Filed

September 10, 1949

Clerk of Probate Court

Attorney Edward P. Flynn

Address Paynesville, Minn.

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
George Wendland, also known as George
L. Wendland, }
Decedent.

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

Your Petitioner respectfully represents and shows to the Court:

1. That he is the representative of the estate above named,

2. That the bond..... filed by him herein as such representative, pursuant to order of this Court, is.....

in the penal sum of \$1,200.00.....

3. That there remains in his hands undisposed of personal property of the estimated value of \$ none.....

4. That the debts and charges against said estate remaining unpaid to the best knowledge and information of your petitioner are approximately as follows, to-wit:

Family allowances - - - - - \$.....

Expenses of Administration - - - - - \$ 200.00.....

Funeral expenses - - - - - \$.....

Expenses of last sickness - - - - - \$.....

Taxes - - - - - \$.....

Claims of creditors allowed by Court - - - - - \$ 2.....

Legacies - - - - - \$ none.....

TOTAL debts and charges remaining unpaid - - - - - \$ 200.00.....

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

Value as Fixed
by Appraisers

(a) The homestead of decedent, being in the County of.....

State of Minnesota, described as follows, to-wit: none.

\$.....

(b) Other real estate of decedent being in the County of Stearns,

State of Minnesota, described as follows, to-wit: the Northeast Quarter of the Southeast Quarter (N.E. $\frac{1}{4}$ of S.E. $\frac{1}{4}$) of Section Seven (7) in Township One Hundred and Twenty-two (122) and of Range Thirty-two (32), less railroad right of way.

\$1,200.00.

said real estate

(b) That it would be for the best interest of said estate and all persons interested in said real property to sell the same.

Names	Addresses
Ella Wendland	Paynesville, Minn.
Roy A. Wendland	" "
A. Dale Wendland	" "
Clarys Wegner	4033 Oakland Ave., Minneapolis, Minn.
Marvin Wendland	Northfield, Minn., R. #2.
Russell Wendland	Chaska, Minn.

Dated September 8th....., 1949.

Roy A. Wendland. Petitioner.

State of Minnesota,

County of Stearns.

Roy A. Wendland,

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

Roy A. Wendland

Subscribed and sworn to before me this 8th.

day of September, 19 49.

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

My Commission expires Aug. 19, 1955.

MINNESOTA

NOTARY PUBLIC

We, the undersigned, being

the persons who take an interest in the real estate described in the foregoing petition do hereby consent to the

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

said real estate as prayed for in said petition.

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

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

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

File #15,130.

State of Minnesota.

County of Stearns.

PROBATE COURT

In the Matter of the Estate of

George Wendland, etc.,
Decedent.

Petition for Order to Sell
Land

Payable to

Filed this 10th day of September 19 49

Frank W. Hoyer Clerk.
Probate Clerk

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

State of Minnesota,

IN PROBATE COURT.

County of Stearns

File No. 15,130

In the Matter of the Estate of
George Wendland, also known as

George L. Wendland,
Decedent.

Order of License to Sell Land
At Private Sale.

The above entitled matter came on to be heard by the Court on the 7th
day of October, 1949, upon the petition of

Roy A. Wendland as representative
(Representative or Guardian)

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

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

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

THIRD—That it would be for the best interests and benefit of the said estate that the property hereinafter described be sold

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

The Northeast Quarter of the Southeast Quarter
(NE $\frac{1}{4}$ of SE $\frac{1}{4}$) of Section Seven (7) in Township
One Hundred and Twenty-two (122) and of Range
Thirty-two (32), less railroad right of way.

SECOND—That before making sale of said real estate, or any part thereof, the said representative ~~shall~~ ~~submits~~, and file in this court the notice of such sale required by law, and execute and file in this court a bond, with sufficient sureties to the Judge of this Court, and his successors in office, in the penal sum of \$

Five Dollars,

~~conditioned as required by law in such cases; and~~ cause the said real estate to be reappraised by

James V. Rexford

and William H. Albrecht, Jr.

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

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

Dated at St. Cloud, Minn., this 7th day of October, 1949.

Earl J. Mearns
Judge of Probate.

State of Minnesota,

ss.

PROBATE COURT

County of

I,

of the Probate Court, within

and for said County, and Custodian of the Seal and Records of said Court, do hereby certify that I have compared the foregoing copy

with the original record thereof preserved in this office and have found the same to be a correct transcript of the whole thereof.

In Testimony Whereof, I have hereunto subscribed my name and affixed the Seal of said Court, at _____ in said County, this _____ day of _____, 19____.



_____ of the Probate Court.

File No.

State of Minnesota,

County of Stearns

PROBATE COURT.

In the Matter of the Estate of

George Wendland,

Order of License to Sell
Land at Private Sale.

Office of Register of Deeds
State of Minnesota,

County of

I hereby certify that the within instrument was filed in this office for record on the _____ day of _____

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

and was duly recorded in Book _____ of _____, page _____

Register of Deeds.

By _____ Deputy.

Filed this 7th day of Oct.

1949, and recorded in Book 90

of Orders, Page 271

Frank J. Mearns
Clerk of Probate.

SECURITY PRINTING COMPANY, ST. CLOUD, MINN.

Recording Fee \$1.25.

State of Minnesota,

County of Stearns.

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF
George Wendland, also known as
George L. Wendland,

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

OATH OF APPRAISERS

State of Minnesota,

County of Stearns.

I, James V. Rexford

and I, William H. Albrecht, Jr.

do swear that I will faithfully and

justly perform all the duties of the office and trust which I now assume as appraiser of the lands of the above named
decedent,

under and pursuant

to that certain order for sale of said lands at private sale, made by the above named Court on the 7th. day
of October

, 1949, and that I will appraise the said land described

in said order for sale at its true and full value, So Help Me God.

Subscribed and sworn to before me this

7th. day of December, 1949.

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

Stearns

County, Minn.

My Commission Expires Aug. 19th., 1955.

APPRAISAL

We, the undersigned appraisers appointed by the above named Court in and by its certain order for sale to

Roy A. Wendland to sell certain lands

belonging to the above named decedent, dated

the 7th. day of October, 1949, do hereby certify and report:

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

as follows, to-wit: the Northeast Quarter of the Southeast Quarter, less
railroad right of way, in Section Seven (7) in Township One Hundred
and Twenty-two (122) and of Range Thirty-two (32), at \$1,200.00 ;

File #15,130.

State of Minnesota,

County of Stearns.

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

George Wendland, etc.,
Decedent.

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

Filed this 9th day of
December, 1949

Frank A. Hergert,
Probate Judge, Clerk.

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

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

Dated December 7th., 1949. Respectfully submitted,

James V. Rexford
William H. Albrecht, Jr.
Appraisers.

State of Minnesota, }
County of Stearns } ss.

IN PROBATE COURT

File No. 15,130

IN THE MATTER OF THE ESTATE OF

George Wendland, also known as
George L. Wendland, Decedent

Order Confirming Private Sale
of Real Estate

The above entitled matter came on to be heard on the 9th day of
December, 1949, upon the report of Roy A. Wendland
as representative

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

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

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

THIRD—That the said representative before making said sale, did cause the real estate hereinafter and in said order for sale described to be re-appraised by the persons appointed for that purpose in said order for sale, and their re-appraisal thereof to be filed in this court.

FOURTH—That on the 8th day of December, 1949, the said representative pursuant to said order for sale, did sell, at private sale, to Lawrence F. Liestman and Bernice Liestman, as joint tenants and not as tenants in common for the sum of Thirteen Hundred and no/100 (\$1,300.00) - - DOLLARS, the tract of land, described in said order for sale, lying and being in the County of Stearns, State of Minnesota, described as follows, to-wit:

The Northeast Quarter of the Southeast Quarter (N.E. $\frac{1}{4}$ of S.E. $\frac{1}{4}$), less railroad right of way, in Section Seven (7) in Township One Hundred and Twenty-two (122) and of Range Thirty-two (32).

To be paid in cash upon delivery of deed.

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

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

Dated at St. Cloud, Minnesota, this 9th day of December, 1949.

Probate Court Seal

Earl J. Tinius
Probate Judge.

State of Minnesota, } ss. PROBATE COURT
County of _____

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

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



_____ of the Probate Court.

15,130

File No.	State of Minnesota,
County of	Stearns
PROBATE COURT	
IN THE MATTER OF THE ESTATE OF	
George Wendland, etc.	
Order Confirming Private	
Sale of Real Estate	
Office of Register of Deeds,	
State of Minnesota.	
County of	
I hereby certify that the within Instrument was filed in this office for record on the _____ day of _____, 19 _____, at _____ o'clock _____ M., and was duly recorded in Book _____ of _____ page _____	
Register of Deeds.	
By	Deputy.
Filed this 9th day of December, 1949, and recorded in Book 99 of Orders, Page 263.	
<i>Frank Henry</i> Clerk of Probate.	

State of Minnesota,

County of Stearns.

IN PROBATE COURT,

In the Matter of the Estate of

George Wendland, also known as

George L. Wendland,

Decedent—Wid.

REPORT OF SALE OF LAND AT PRIVATE
SALE UNDER ORDER FOR SALE.

Your petitioner respectfully reports to the court his proceedings under that certain order for sale granted to him in the above entitled matter on the 7th. day of October, 1949, to sell at private sale the lands of said decedent, hereinafter described, as follows, to-wit:

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

Second—That before making sale of said real estate under said order for sale, he caused the same to be re-appraised by James V. Rexford and William H. Albrecht, Jr., the appraisers appointed in said order for sale to appraise the same, and the appraisal thereof to be filed in this court (1)

Third—That on the 8th. day of December, 1949, he, pursuant to said order for sale, sold to Lawrence F. Liestman and Bernice Liestman, as joint tenants and not as tenants in common, of Stearns County, Minnesota, the tract or parcel of land described in said order for sale, and lying and being in the County of Stearns, State of Minnesota, described as follows, to-wit: the Northeast Quarter of the Southeast Quarter (N.E. $\frac{1}{4}$ of S.E. $\frac{1}{4}$), less railroad right of way, in Section Seven (7) in Township One Hundred and Twenty-two (122) and of Range Thirty-two (32),

for the sum of Thirteen Hundred and no/100 (\$1,300.00)

Dollars,

to be paid as follows, to-wit: all cash upon delivery of probate deed.

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

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

Dated December 8th. , 19 49.

Roy A. Wendland

Representative and Petitioner.

State of Minnesota,

County of Stearns.

ss.

Roy A. Wendland,

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

Roy A. Wendland.

Subscribed and sworn to before me this

8th. day of December , 19 49.

Edward P. Flynn

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

My commission expires August 19th. , 19 55.

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

File #15,130.

State of Minnesota.

County of Stearns.

PROBATE COURT

In the Matter of the Estate of

George Wendland, etc.
Decedent.

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

Filed this 9th day of

December, A. D. 19 49

Frank H. Hoyer

Probate Judge Clerk.

No. 3641*

EDWARD P. FLYNN

ATTORNEY-AT-LAW

PAYNESVILLE, MINNESOTA

State of Minnesota, }
COUNTY OF Stearns } ss. IN PROBATE COURT
Order Discharging Representative

IN THE MATTER OF THE ESTATE OF George Wendland, also known as DECEASED
George L. Wendland,

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

Roy A. Wendland

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

IT IS THEREFORE, ORDERED AND DECREED, That said representative of said estate and the sureties on his bond, be, and they hereby are, forever discharged and released from all further duties and liabilities in the matter of said estate and of said trust.

Dated this 18th day of March A. D. 19 50 .

Earl J. Quin Probate Judge.

In Probate Court,County of Stearns

IN THE MATTER OF THE ESTATE OF

George Wendland, a/k/a
George L. Wendland, Deceased.**ORDER DISCHARGING
EXECUTOR OR ADMINISTRATOR**Filed this 18th day ofMarch, 19 50Recorded in Book 97 of OrdersPage 113Frank Herzog
Probate ~~Judge~~
Clerk.

State of Minnesota,

County of Stearns

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF
George Wendland, also known as
George L. Wendland,

Decedent.

ORDER ALLOWING FINAL ACCOUNT

The above entitled matter came on to be heard on the 3rd day of March 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 7th day of February 19 50, in the Paynesville Press, 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	\$ none
Personal estate omitted from the inventory	\$
Gain by sales above appraised value	\$
Cash from sales of real estate	\$ 1,300.00
Cash from rent of real estate	\$
Cash from interest and profits	\$
Cash from other sources	\$
	\$
	\$
Total receipts from all sources	\$ 1,300.00

DISBURSEMENTS AND CREDITS

Estate selected for surviving spouse	\$
Maintenance of family of decedent	\$
Expenses of administration	\$ 190.00
Expenses of last sickness	\$
Funeral expenses	\$
Taxes	\$
Claims of creditors of decedent	\$
Legacies	\$
	\$
	\$
Residue on hand for distribution	\$ 1,110.00
Total credits	\$ 1,300.00

15,130

State of Minnesota,

County of Stearns

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

George Wendland,

Decedent.

Order Allowing Final Account

Filed this 3rd day of
March, 1950, and
recorded in Book 101 of Orders
at Page 523

P. Frank Allert
Clerk (Judge 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 March 3rd, 1950.

By the Court,

E. J. Lenz
Probate Judge.

State of Minnesota,

County of Stearns

IN PROBATE COURT

File No. 15,139

In the Matter of the Estate of
George Wendland, also known as
George L. Wendland,

Decedent.

Final Decree of Distribution

The above entitled matter came on to be heard on the 3rd day of March 1950, upon the petition of the representative of said estate for the distribution of the residus of said estate to the persons thereunto entitled.

The representative of said estate appeared in person and by attorney 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 his final account herein which has been settled and allowed by the Court. That all inheritance taxes determined by the Court to be due the State of Minnesota have been paid,

THIRD—That said decedent died in testate on the 3rd day of May, 1949, and at the time of his death decedent was a resident of the County of Stearns and State of Minnesota.

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

(A) Personal property of the value of \$ 1,110.00 comprising the following items:

Cash.

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

None.

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

None.

FIFTH That the following named persons are the

heirs at law

of said decedent, and are all

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

Ella Wendland, surviving spouse, and Clarys Wegner,
Marvin Wendland, Russell Wendland, Roy A. Wendland and A.
Dale Wendland, children of decedent.

Now, Therefore, On motion of

Edward P. Flynn, Esq.,
attorney for the

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

One-third (1/3) thereof to the said Ella Wendland, surviving spouse, and the remaining two-thirds collectively, to the said Clarys Wegner, Marvin Wendland, Russell Wendland, Roy A. Wendland and A. Dale Wendland, in equal shares, share and share alike, absolutely.

The said A. Dale Wendland is a minor, and his share may be paid by the representative to Ella Wendland, his mother, for said minor's benefit, support, maintenance and education, in accordance with Section 124, Minnesota Probate Code.

And that the title to the above described real estate

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

None for assignment.

To Have and to Hold the Same, together with all the hereditaments and appurtenances thereunto belonging or in anywise appertaining to the said above named 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, Minn., this 3rd day of March, 1950.



Earl J. Innes
Probate Judge.

State of Minnesota,

County of

ss.

PROBATE COURT

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



In Testimony Whereof, I have hereunto subscribed my name and affixed the Seal of said Court, at in said County, this day of , 19

of the Probate Court.

15,130

File No.

State of Minnesota.

County of Stearns

IN PROBATE COURT

In the Matter of the Estate of

George Wendland, 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

By Register of Deeds, Deputy.

Transfer entered this day of , 19

By County Auditor, Deputy.

Filed this 3rd day of March, 1950, and recorded in Book 106 of Decrees, page 90

James H. Hargis
Judge-Clerk of Probate Court.

No. 3351*