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State of Minnesota,

Stearns

County of

IN PROBATE COURT

In the Matter of the Estate of

Herman Warnert

Decedent.

Petition for Determination of
Descent of Land

Your Petitioner Respectfully Represents and shows:

1. That the said decedent died in testate more than five years from the date hereof, at
New Guinea, South Pacific, in the County of _____ State of _____
on the 24th day of July 1944, and at the time of his death was
31 years of age, and a resident of St. Joseph, Minnesota,
his post office address then being Company "E", 127th Infantry, A.P.O. 32, c/o P.M.,
San Francisco, Calif.

2. That no will of said decedent has been admitted to probate nor administration had upon his estate in this state.
~~That the estate of said decedent was heretofore probated in~~
~~but that the real estate hereinafter described was not included in the final decree made by the Court in said matter.~~

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

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

Value at Date
of Death

Stearns

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

All that part of Lots One (1) and Two (2) of Section Sixteen (16)
in Township One Hundred and twenty-four (124) North, of Range
Thirty (30) West described within the following metes and boundary
lines, to-wit:-
Beginning at a point which is one hundred and twenty (120) feet
East and five hundred and sixty (560) feet South of the Meander
corner at the Northwest corner of said lot One (1) aforesaid,
and running thence South, parallel to the East line of said Lot
One (1), a distance of One hundred (100) feet, thence running
West, parallel to the North line of said Lot one (1), to the
Meander line of Watab Lake, thence Northerly, along the Meander
line of Watab Lake, to a point which is due West of the point of
beginning, and thence East, in a straight line, to the point of
beginning.

\$ 500.00

4. That the interest of petitioner in said real estate is as follows, viz:

Owner of one-half share and ~~and~~ one of decedent's parents.

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

4453 1845

[illegible]

Dated July 27, 1949. *Michael Sharnett*

VERIFICATION

County of Stearns

Subscribed and sworn to before me this
day of Aug 1890

Petitioner.

Wing
Oscar J. Krebsbach 1949
OSCAR J. KREBSBACH Notary Public.
Notary Public, Stearns County, Minn.
Minn. Commission Expires July 28, 1950
County, Minn.

My Commission expires

*If we will strike out paragraph 3 also in brackets. Also strike out part of Paragraph 2 and part in wherefore clause that does not apply.

State of Minnesota,

County of Marion

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Theresa Zarned
Decent.

Petition for Determination of Descent of Land

SELECTION OF NEWSPAPER

To the Judge of said Court:

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

St Cloud Daily Times

(Sign your name here)

Filled this 8th day of

August 1944

Frank Keigo
Probate Judge of York.

1000

STATE OF MINNESOTA
COUNTY OF STEARNS

PROBATE COURT
File No. 13,131

Re Estate of Herman Warnert, Decedent.

IT IS ORDERED that the petition filed herein—to admit to probate the last will of decedent and—for determination of descent be heard on Friday, September 9th, 1949, at 9 o'clock A.M. by this court in the Court House in St. Cloud, Minn.
Dated this 8th day of August 1949.
(Seal)

EARL J. MEINZ
Probate Judge.

F. W. RUSSELL, Esq.
Attorney.
Pub. Aug. 11-18-25, 1949

STATE OF MINNESOTA, } ss
COUNTY OF STEARNS

Frederick C. Schilplin

being duly sworn on oath says:
that he is, and during all the times herein stated has been, the President
of the Times Publishing Company, the publisher of the newspaper known as The St. Cloud Daily Times and has full knowledge of the facts hereinafter stated.

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

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

That the Order for Hearing on Petition for Probate of Will

hereto attached was cut from the columns of said newspaper, and was printed and published therein in the English language, once each week, for three successive weeks; that it was first so published on Thursday the 11th day of August 19 49
and thereafter on Thursday of each week to and including the 25th day of August 19 49;

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

abcdefghijklmnopqrstuvwxyz

Frederick C. Schilplin

Subscribed and sworn to before me 25th day of August 19 49

Notary public Stearns County, Minnesota.

My Commission expires Oct. 1st 19 51

15,151

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

Of Order for Hearing on
Petition for Probate of Will

Estate of Herman Warnert,

Decedent

 1

FILED THIS 27th DAY
OF Aug. A.D. 1949
Frank H. Hays
Clerk of Probate

State of Minnesota,

IN PROBATE COURT

County of Stearns

File No. 15,151

IN THE MATTER OF THE ESTATE OF

Herman Warnert,

Decedent.

Decree of Descent

The above entitled matter came on to be heard on the 9th day of September, 1949, upon the petition of

Michael Warnert

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

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

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

As owner of one-half share and one of decedent's parents.

THIRD—That the above named decedent died at New Guinea, South Pacific, ~~in the County of~~ ~~xxxxxxx~~, on the 24th day of July, 1944, leaving no last will and testament

and that more than five years have elapsed since the death of said decedent, and that no will has been probated nor administration had upon his estate in the State of Minnesota. That there is no inheritance tax due the State of Minnesota from said estate.

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

All that part of Lots One (1) and Two (2) of Section Sixteen (16) in Township One Hundred and twenty-four (124) North, of Range Thirty (30) West described within the following metes and boundary lines, to-wit:—

Beginning at a point which is one hundred and twenty (120) feet East and five hundred and sixty (560) feet South of the Meander corner at the Northwest corner of said lot One (1) aforesaid, and running thence South, parallel to the East line of said Lot One (1), a distance of One hundred (100) feet, thence running West, parallel to the North line of said Lot one (1), to the Meander line of Watab Lake, thence Northerly, along the Meander line of Watab Lake, to a point which is due West of the point of beginning, and thence East, in a straight line, to the point of beginning.

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

of said decedent and the persons entitled to his estate and the lands herein described, to-wit:

Katherine Warnert and Michael Warnert, parents of decedent.

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

An undivided one-half (1/2) thereof to each of the said Katherine Warnert and Michael Warnert, in fee simple.

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

Dated at St. Cloud, Minn., this 9th day of September, 1949.

Carl J. [Signature]
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.

15,151

File No.

State of Minnesota.

County of Stearns

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Herman Warnert, Deceased.

Decree of Descent

Office of Register of Deeds

State of Minnesota.

County of

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

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

Register of Deeds.

By _____ Deputy.

Transfer entered this _____

day of _____, 19____.

County Auditor.

By _____ Deputy.

Filed this _____ day of _____, 19____.

and recorded in book _____ of Deeds, page _____.

W. H. [Signature]

Clerk of Probate.

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 Bernard Warnert

Date of death July 24, 1944

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 St. Joseph, Minnesota
New Guinea Street City State
- (2) Place of death South Pacific Birthdate April 13, 1913 Place of birth village of St. Joseph, Stearns County, Minn.
- (3) Business or occupation member of armed forces of U. S. A.
- (4) Married, single, separated, widowed or divorced at date of death single
- (5) Did decedent have access to a safe deposit box or other place of safekeeping at the time of his death? No

A. Name and address of bank or other depository

B. Name and address of other persons who had access to box

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

Do they claim the property was acquired by gift or inheritance by the decedent and survivors as joint tenants?

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 1945, 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 1918, which may be purchased from a legal stationer.
6. If space in any schedule is insufficient, additional schedules in like form may be attached.
7. The value of all properties transferred and reported herein is the full and fair market value on date of death.

COMMISSIONER OF TAXATION
Director, Inheritance and Gift Tax Division

SCHEDULE I — PROPERTY HELD IN JOINT TENANCY

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

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

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

Please group all properties transferred to each surviving joint tenant.

Date of Transfer to Joint Tenancy	Description of Property (Legal description of Land; Street Address of City Realty; Acreage of Rural Land). Specify Liens, if any.	Surviving Joint Tenant (Give Name and Relationship to Decedent)	Assessor's Full and True Value of Realty Or Unit Value of Securities On Date of Death	Gross Market Value of Whole Property
SAMPLE: 6-21-41	Lot 1, blk. 1, Lief's Add. to St. Paul, Ramsey Co., Minn., 6000 Montclair Rd., St. Paul.	Mary Doe, wife	\$2,455.00	\$4,000.00
7-5-42	Homestead; Mortgage, \$1,000.00 100 shares common stock General Motors Co. Certificate No. 1392816	John Doe, son	N. Y. S. E. 75½	\$7,550.00
	None			

Total Liens, Col. 2

Total, Col. 5 - - - - -

Joint Property, less Liens - - - - -

SCHEDULE II (A) — LIFE INSURANCE

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

An exclusion of \$32,500 will apply before any inheritance tax is

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

Date Taken Out	Description of Policy (Name of Company, No. of Policy)	Amount Paid or Payable at Death (Show Port. Mortem Dividends Separately)	Beneficiary and Relationship to Decedent	If Contract Issued Prior to 7-15-37, did Decedent on 7-15-37 have right to:	
				1. Change Beneficiary?	2. Cash Surrender Value?
7-12-43	U. S. Government Ins. #N-13-155-532	\$10,000.00	Michael Warnert and Katherine Warnert, parents		
2-11-30	Metropolitan Life Ins. Policy No. 8210941A	\$ 1,000.00	Michael Warnert and Katherine Warnert, parents	Yes	Yes

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.)¹

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.

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.)

OSCAR J. KREBRACH
Notary Public, Stearns County, Minn.
My Commission Expires July 28, 1954

(Address) St. Joseph, Minn.

B-2016

State of Minnesota, } ss.
County of Stearns.

15/52
IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF
Hansine Pederson, also known as
Mrs. H. E. Pederson, }
Decedent.

Petition for Administration

TO THE PROBATE COURT ABOVE NAMED:

Your Petitioner, Lewis K. Pederson,
respectfully represents and states to the Court:

First—That your Petitioner is a resident of Township 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 her death, to-wit:
as a son and heir at law of said decedent.

Second—That said decedent was born in the Country of Norway
and died at Paynesville, State of Minnesota, on the
20th. day of December, 1948, aged 86 years and was
at the time of her death a native of Minnesota, and
a citizen of the Country of United States of America and a
resident of Paynesville Township, County of Stearns, State of
Minnesota, and was the owner of estate in the County of Stearns,
State of Minnesota, at the time of her death.

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

Fourth—That said estate of decedent, at the time of her death, included personal property of the probable
value of \$3,015.00, divided as follows:

1. Household Goods, \$	2. Wearing Apparel, \$
3. Stock, \$	4. Notes, Bonds, etc. \$3,015.00.
5. Miscellaneous, \$	6. \$

That said estate included ^{no} real estate of the estimated and probable value of \$ consisting
principally of lands in the County of , 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	Acres unimproved land	\$

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

State of Minnesota,

County of Stearns.

File No. 15,152.

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Affidavit of Mailing of Order for Hearing

Hansine Pederson, also known as

Mrs. H. E. Pederson,

Decedent.

Petition for Administration and

Notice to Creditors.

On Hearing for Administration or Probate of Will mail two copies of order to the Commissioner of Taxation and of Taxation and If decedent was not born in the United States, mail one copy to Foreign Consul or Secretary of State.

State of Minnesota,

County of Stearns.

AT STATE OF MINNESOTA

County of Stearns

PROBATE COURT

File No. 15,152

Re Estate of Hansine Pederson, Decedent.

IT IS ORDERED that the petition for general administration filed herein be heard on Friday, September 9, 1949, at 9 o'clock A. M. by this court in the Court House in St. Cloud, Minn.

IT IS ORDERED that creditors of decedent file their claims in this court within four months from the date hereof and that said claims be heard on Friday, December 9, 1949, at 9 o'clock A. M. by this court in the Court House in St. Cloud, Minn.

Dated this 8th day of August 1949.

(Seal)

EARL J. MEINZ,

Probate Judge.

Edward P. Flynn,

Attorney.

(A11-25)

Edward P. Flynn,

being first duly sworn on oath deposes and says that on the 26th day of August, 1949,

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

in the above entitled matter, to G. Howard Spaeth,

Commissioner of Taxation, and one to

(Commissioner of Taxation)

Mike Holm, Secretary of State,

(Secretary of State or Foreign Consul)

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

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

NAME	STREET OR POST OFFICE	CITY	STATE
G. Howard Spaeth, Comm'r of Taxation, State Office Bldg.,	St. Paul,	St. Paul,	Minn.
Mike Holm, Secretary of State, State Capitol,	" "	" "	" "
Lewis K. Pederson	R.F.D. #2	Paynesville	" "
Dewey E. Pederson	" "	" "	" "
Henry E. Pederson	4244-18th. Ave. So.,	Minneapolis 7,	" "
Louise M. Pederson	2338 Marshall Ave.,	St. Paul,	" "
Hannah B. Sundloff	" " "	" " "	" "
Peder A. Pederson	5940 Manton Ave.,	Chicago,	Ill.
Alfred M. Pederson		Dollard, Sask.,	Canada.

Subscribed and Sworn to before me this 26th.

day of August, 1949.

G. H. Simon

Notary Public, Stearns County, Minn.

My commission expires

Notary Public, Stearns County, Minn.

My Commission Expires Sept. 8 1949.

Edward P. Flynn.

File No. 15,152.

State of Minnesota,

County of Stearns.

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF
Hansine Pederson, etc.,

Decedent.

AFFIDAVIT OF MAILING

Order for Hearing Petition
for Administration and
Notice to Creditors.

Filed *Sept. 9th*, 19*49*

Frank Herzog

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

Hansine Pederson, a/k/a }
Mrs. H. E. Pederson } Decedent.

ORDER GRANTING ADMINISTRATION

The petition of Lewis K. Pederson

praying that letters of administration upon said estate be granted to Henry E. Pederson

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

9th day of September 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 20th day of December 1948.


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

Fourth: That Henry E. Pederson is by law entitled, a suitable and competent person, to administer upon said estate.

THEREFORE, is is ordered that said petition be granted and Henry E. Pederson 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 Two Thousand Five Hundred and no/100 (\$2,500.00) - - - - Dollars, with sureties to be approved by the Judge of this Court conditioned according to law.

Dated Sept. 9 1949

(Court Seal)


Judge of Probate.

State of Minnesota,

County of Stearns

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Hansine Pederson, a/k/a
Mrs. H. E. Pederson *Decedent.*

Order Granting Administration

Filed the 9th day of

September 19 49.

Recorded in Book 92 of Orders

page 206.

Frank Hennig
Clerk ~~Judge~~ of Probate.

State of Minnesota, }
County of Stearns } ss.

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF
Hansine Pederson, also known as
Mrs. H. E. Pederson,

Decedent.

Letters of Administration

Henry E. Pederson

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

NOW THEREFORE, the said Henry E. Pederson
is hereby appointed administrator of the estate of Hansine Pederson, 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 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 September 23rd, 1949 By the Court,



Earl J. McInnis
Judge of Probate.

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Hansine Pederson,
Decedent.

Letters of Administration

Filed this 23rd day of
September, 1949, and
recorded in Book J of Letters
on page 586

Frank Hennig
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.

WESTERN SURETY COMPANY

One of America's Oldest Bonding Companies

CHICAGO · SIOUX FALLS · KANSAS CITY

Bond No. 52715

BOND OF ADMINISTRATOR, EXECUTOR AND GUARDIAN, INCLUDING SALE OF REAL ESTATE

STATE OF MINNESOTA, } ss. IN PROBATE COURT
County of Stearns, }
In the Matter of the Estate of }

Hennepin Pederson, aka Mrs. H. E. Pederson,
KNOW ALL MEN BY THESE PRESENTS:

That we, Henry E. Pederson, as principal, and WESTERN SURETY COMPANY, a corporation organized under the laws of the State of South Dakota and holding the certificate of the Insurance Commissioner of the State of Minnesota showing that it is authorized to contract as surety upon bonds in said State of Minnesota, as surety, are held and firmly bound unto Earl J. Meinz, as Judge of Probate of the County of Stearns, Minnesota, in the sum of Twenty-five hundred and no/100 (\$ 2500.00) Dollars, lawful money of the United States, to be paid to said Judge of Probate, and his successors in office; for which payment well and truly to be made, we bind ourselves and each of our heirs, executors, administrators, successors, and assigns, firmly by these presents.

THE CONDITION OF THIS OBLIGATION IS SUCH, That if the above bounden principal, who has been appointed representative of the estate of the above named Hennepin Pederson, aka Mrs. H. E. Pederson, shall well and faithfully discharge all the duties of said trust according to law, then this obligation shall be void; otherwise it shall remain in full force and effect.

Dated this 16th day of September, 19 49

Witness to Principal

E. B. Imedstad

Witness to Surety

M. H. Hilde
S. Meinz

Henry E. Pederson (Seal)
WESTERN SURETY COMPANY

By Dan Kirtz

Countersigned: DAN KIRTZ, President

By Edward P. Flynn
Minnesota Resident Agent.

ACKNOWLEDGMENT OF PRINCIPAL

STATE OF MINNESOTA, } ss.
County of Hennepin, }
On this 21st day of September, 1949, before me personally appeared Henry E. Pederson, to me well known to be the person who executed the foregoing bond as principal, and acknowledged that he executed the same for the uses and purposes herein expressed as his free act and deed.

My Commission Expires

D. J. Tynes
Notary Public, Hennepin County, Minn.
My Commission Expires Aug. 11, 1952.
Hennepin County, Minnesota,

OATH OF REPRESENTATIVE

STATE OF MINNESOTA, } ss.
County of Hennepin, }
I, Henry E. Pederson, do swear that I will faithfully and justly perform all the duties of the office and trust which I now assume as administrator of the estate of the above named decendent to the best of my ability and according to law, so help me God.

Subscribed and sworn to before me this 21st day of September, 19 49.

My Commission Expires

D. J. Tynes
Notary Public
Notary Public, Hennepin County, Minn.
My Commission Expires Aug. 11, 1952.
Hennepin County, Minnesota

ACKNOWLEDGMENT OF SURETY

STATE OF SOUTH DAKOTA, } ss.
County of Minnehaha.

On this 16th day of September, A. D. 19 49, before me, a Notary Public

in and for said County, personally appeared DAN KIRST, President, personally known to me, who, being by me duly sworn, did say that he is the aforesaid officer of the WESTERN SURETY COMPANY of Sioux Falls, South Dakota, a corporation duly organized and existing under the laws of the State of South Dakota, that the seal affixed to the foregoing instrument is the corporate seal of said corporation, that the said instrument was signed, sealed and executed in behalf of said corporation by authority of its Board of Directors, and further acknowledged that the said instrument and the execution thereof to be the voluntary act and deed of said corporation.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed my official seal at Sioux Falls, South Dakota, the day and year last above written.

4-6-1950.

Notary Public, Minnehaha County, South Dakota.

APPROVAL

I hereby approve the within Bond and the surety thereon, this 23rd day of

September, 19 49.

Probate Judge.

File #15,152.

STATE OF MINNESOTA,

County of STEARNS.

PROBATE COURT

In the Matter of the Estate of

HAROLD FRANKLIN AKA MRS. H.E. FRANKLIN, DECEASED.

Bond and Oath of Representative (SURETY COMPANY FORM)

Filed the 23rd day of September, 19 49, and said bond recorded in Book 1 of

Bonds, page 61 of Probate Records.

Clerk 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

Hansine Pederson

Decedent.

Order Appointing Appraisers

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

It is ordered that H. J. Sauer and

W. H. Person

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

Dated this 18th day of January, 1950.

(PROBATE COURT SEAL)

Earl J. Zuercher
Probate Judge.

No. _____

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Hansine Pederson,

Decedent.

Order Appointing Appraisers

Filed January 18th , 19 50

Frank Herzog

Probate ~~Judge~~ Clerk.

State of Minnesota,

IN PROBATE COURT

County of Stearns.

File No. 15,152.

In the Matter of the Estate of

INVENTORY AND APPRAISAL

Hansine Pederson, also known as Mrs.
H. E. Pederson,

Decedent.

Date of Death December 20, 1948.

OATH OF APPRAISERS

State of Minnesota,

County of Stearns.

I, H. J. Sauer, and

W. H. Person

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 Hansine Pederson, as aforesaid, decedent, to the best of my ability, So Help Me God.

Subscribed and sworn to before me this 18th.

day of January, 1950.

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

My commission expires Aug. 19th, 1955.

(SEAL)

INVENTORY AND APPRAISAL

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

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

CLASS I—Real Estate:

(a) The homestead of decedent, being in the County of _____, State of Minnesota, consisting of _____ acres in area described as follows, to-wit: (give acreage)	Specify Encumbrances and Respective Amounts	Net Value Over Encumbrances
none.		
(b) All other real estate of decedent being in the County of _____, State of Minnesota,		\$
described as follows, to-wit: none.		
FORWARDED		

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

(Here list any written obligations of any kind due and owing decedent, with interest rate and maturity, also book and page of record of Mortgages)	Interest to Date of Death	Principal	Appraised Value of Principal & Interest
Certificate of Deposit of The First State Bank in Paynesville, #4627, dated Nov. 26, 1948, payable 12 months after date, bearing 1% interest.	\$.13	\$ 200.00	\$ 200.13
Promissory note of Dewey S. Pederson and Bernice Pederson, dated 11-3-41, for \$4,800.00, due 10 years after date, payable to decedent, 2 1/2% interest, payable annually, balance due thereon being \$2,815.41 with interest from Nov. 3, 1948, secured by first real estate mortgage of even date and amount by said debtors, as mortgagors, on 120 acres of farm lands in Meeker County, Minn., filed on 11-3-41 and recorded in Book 219 of Mortgages on page 68 in Reg. of Deeds Office in Meeker Co., Minn.	\$ 9.19	\$2,815.41	\$2824.60
Total Value of Mortgages, Bonds, Notes, etc.			\$ 3,024.73

CLASS VI—All other Personal Property:

SUMMARY

The total value of all the real estate of decedent, as valued by the appraisers herein, is - - \$ none.

The total value of all the personal property of decedent, as valued by the appraisers herein, is \$3,024.73.

The total value of the entire estate of decedent, as valued by the appraisers herein, is \$3,024.73.

Respectfully submitted,

Henry Hudson

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.

Henry E. Pederson,

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 13th.

day of January, A. D. 1950.

Edward P. Flynn,

Notary Public, Stearns County, Minn.

My commission expires Aug. 19th., 1955.

Henry E. Pederson

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

Hansine Pederson, 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 18th. day of January, A. D. 1950.

H. J. Lacey

G. H. Simon

Appraisers.

File No. 15,152.

State of Minnesota,

County of Stearns.

PROBATE COURT

In the Matter of the Estate of

Hansine Pederson, etc.,

Decedent.

Inventory and Appraisal

Total Personal - \$3,024.73.

Total Real Estate - \$ none

Total Appraisal - \$3,024.73.

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

Deputy-Treasurer of County, Minnesota.

Filed this 19th day of January, A. D. 1950

Frank H. Lacey Clerk

Edward P. Flynn, Attorney.

Paynesville, Minn.
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 Hansine Pederson

Date of death December 20, 1948

The undersigned hereby returns information concerning the decedent and concerning all transfers of property by the decedent or by reason of his death which may be subject to inheritance tax as defined by Minnesota Statutes 1941, Chapter 291, as amended.

GENERAL INFORMATION

- (1) Decedent's residence at date of death Town of Paynesville, Stearns County, Minnesota
Street City State
- (2) Place of death same Birthdate 0-3-1862 Place of birth Norway
Street City State
- (3) Business or occupation retired housewife
- (4) Married, single, separated, widowed or divorced at date of death widowed
- (5) Did decedent have access to a safe deposit box or other place of safekeeping at the time of his death? no
- A. Name and address of bank or other depositary _____
- B. Name and address of other persons who had access to box _____
- (6) Did the undersigned person or persons filing return make diligent and careful search for property of every kind left by decedent? yes
- (7) Did the undersigned make diligent and careful search for information as to any transfer of a material portion of decedent's property during his lifetime without an adequate and full consideration in money or money's worth? yes
- (8) Will there be Minnesota probate proceedings? yes, general administration pending
- (9) Do any of the surviving joint tenants in Schedule I claim that they furnished adequate and full consideration or any portion thereof in money or money's worth toward purchase or acquisition of the joint property? none
- Do they claim the property was acquired by gift or inheritance by the decedent and survivors as joint tenants? none
- Give details of such claims in Schedule I.

INSTRUCTIONS

1. **STATUTES:** The inheritance tax law appears in Minnesota Statutes of 1941, Chapter 291. Taxable transfers are defined in M. S. 291.01. Filing inheritance tax return is required by M. S. 291.12. Amendments were adopted by Laws of Minnesota 1943, Chapter 564, 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 Dee, wife	\$2,455.00	\$4,000.00
7-5-42	Homestead; Mortgage, \$1,000.00 100 shares common stock General Motors Co. Certificate No. 1392816	John Doe, son	N. Y. S. E. 75 1/4	\$7,550.00
	None.			

Total Liens, Col. 2

Total, Col. 5

Joint Property, less Liens

SCHEDULE II (A) — LIFE INSURANCE

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

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

Date Taken Out	Description of Policy (Name of Company, No. of Policy)	Amount Paid or Payable at Death (Show Post Mortem Dividends Separately)	Beneficiary and Relationship to Decedent	If Contract Issued Prior to 7-15-37, did Decedent on 7-15-37 have right to:	
				1. Change Beneficiary?	2. Cash Surrender Value?
	None.				

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.	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. Henry E. Pederson
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 knowl-
edge, information and belief, herein is listed all of the property

Subscribed and sworn to before me this 13th.
day of January, 1950.
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)

(Address) 4244 Eighteenth Ave. So.,
Minneapolis 7, Minnesota.

File No. 15,152.

State of Minnesota,

County of Stearns.

Re: Estate of

Hansine Pederson, etc.,
President

INHERITANCE TAX RETURN
DEPARTMENT OF TAXATION

File January 19th 1950

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

IN PROBATE COURT,

In the Matter of the Estate of
Hansine Pederson, a/k/a Hansine Peterson
Decedent

Petition for Decree of Omitted
or Incorrectly Described Property

Your Petitioner Respectfully Represents and shows:

1. That the said decedent died Intestate, a resident of Paynesville Township,
Stearns County, Minnesota, on the 20th day of
December, 1948, in the County of Stearns,
State of Minnesota, and at the time of her death was 86
years of age, her post office address then being Route 3, Paynesville, Minnesota

2. That the estate of said decedent was probated in said County and a decree was made and entered
in said estate dated September 8, 1950

3. That the following described property was omitted ~~or incorrectly described~~ in said decree, to-wit:
~~xxxThe Homestead of Decedent, being in the County of xxxxxxxxxx State of Minnesota, described as follows: xxxxxx~~
Net Value at Date of Death

~~xxxxxxxxxxxx~~

\$

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

(see attachment)

All that part of Government Lot Five (5), Section Thirty-two (32), Township One Hundred Twenty-two (122), Range Thirty-two (32), described by metes and bounds as follows: Commencing at the Southeast corner of said Lot Five (5), which is also the Southeast corner of said Section Thirty-two (32); thence West on and along the South line of said Section Thirty-two (32) for a distance of 1,793.20 feet; thence North 0°40' East, parallel to the East line of the West 25.32 acres of said Lot Five (5) for a distance of 325.72 feet; thence West for a distance of 31.29 feet; thence North 0°40' East for a distance of 49.30 feet to the point of beginning of the tract herein described; thence continuing along said last described line for a distance of 625.70 feet; more or less, to the shore of Lake Koronis; thence Southeasterly along the shore of said Lake Koronis to a point which is the intersecting point of said lakeshore and a line extended North 0°40' East from a point which is 317.49 feet due East of the point of beginning herein described; thence Southerly from said Lake shore to a point which is 317.49 feet East of the point of beginning; thence due West a distance of 317.49 feet to the point of beginning and there terminating, less and except the following, to-wit:

The one half acre, situated in the Northwest corner of the East Half (E½) of Government Lot Five (5), adjoining Lake Koronis, and being a strip about 300 feet North and South and about 70 feet East and West lying North and South along the West line of the East Half (E½) of Government Lot Five (5) the North boundary line being the shores of Lake Koronis in Section Thirty-two (32), Township One Hundred Twenty-two (122), Range Thirty-two (32).

and that said property was

6. That the interest of your petitioner in said property is as follows, viz.:

She claims and owns an interest in said premises

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

Names	Ages	Relationship	Addresses
Lewis K. Pederson	Legal	(deceased) son Died Sept. 17, 1967	
Peder A. Pederson	Legal	(deceased) son Died March 6, 1965	
Alfred M. Pederson	Legal	(deceased) son Died April 14, 1953	
Henry E. Pederson	Legal	son	5653 Woodlawn Blvd. Minneapolis, MN
Louise M. Pederson	Legal	daughter	2338 Marshall Ave. Apt. 103 St. Paul, MN 55104
Hannah B. Sundloff	Legal	daughter	Buffalo, MN
Dewey S. Pederson	Legal	son	Route 2 Paynesville, Minnesota

WHEREFORE Your Petitioner prays that the descent of said property be determined and that it be assigned to the persons entitled thereto pursuant to Chapter 696, Laws of 1949.

Dated January 3, 1973

Hannah B. Sundloff
Hannah B. Sundloff
Petitioner

VERIFICATION

State of Minnesota,

County of STEARNS

Hannah B. Sundloff

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

Subscribed and sworn to before me this

3rd day of January, 1973

Roger M. Klaphake Notary Public
Stearns County, Minn.

Hannah B. Sundloff
Hannah B. Sundloff

Petitioner

My Commission expires August 23, 1973

* Strike (omitted or) or (incorrectly described) wherever it appears and other part noted if any part does not apply.

File No. 15,152

State of Minnesota,
Counties of Sherburne, Benton
and Stearns
IN COUNTY COURT, Stearns County
PROBATE DIVISION

In the Matter of the Estate of

Hansine Pederson, etc.,
Decedent

Petition for Decree
of Omitted or ~~Incorrectly~~
Described Property

Filed this 9th day of

January, 1973

Deborah B. Sundloff
Dep. Probate Clerk
of County Court

~~111~~ Other tracts of land lying and being in the County of Stearns

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

All that part of Government Lot Five (5), Section Thirty-two (32), Township One Hundred Twenty-two (122), Range Thirty-two (32), described by metes and bounds as follows: Commencing at the Southeast corner of said Lot Five (5), which is also the Southeast corner of said Section Thirty-two (32); thence West on and along the South line of said Section Thirty-two (32) for a distance of 1,793.20 feet; thence North $0^{\circ}40'$ East, parallel to the East line of the West 25.32 acres of said Lot Five (5) for a distance of 325.72 feet; thence West for a distance of 31.29 feet; thence North $0^{\circ}40'$ East for a distance of 49.30 feet to the point of beginning of the tract herein described; thence continuing along said last described line for a distance of 625.70 feet; more or less, to the shore of Lake Koronis; thence Southeasterly along the shore of said Lake Koronis to a point which is the intersecting point of said lakeshore and a line extended North $0^{\circ}40'$ East from a point which is 317.49 feet due East of the point of beginning herein described; thence Southerly from said Lake shore to a point which is 317.49 feet East of the point of beginning; thence due West a distance of 317.49 feet to the point of beginning and there terminating, less and except the following, to-wit:

The one half acre, situated in the Northwest corner of the East Half ($E\frac{1}{2}$) of Government Lot Five (5), adjoining Lake Koronis, and being a strip about 300 feet North and South and about 70 feet East and West lying North and South along the West line of the East Half ($E\frac{1}{2}$) of Government Lot Five (5) the North boundary line being the shores of Lake Koronis in Section Thirty-two (32), Township One Hundred Twenty-two (122), Range Thirty-two (32).

SEVENTH—That the following named persons are the heirs-at-law

of said decedent as heretofore determined in the prior probate proceedings and are all of the persons entitled to her estate and the property herein described, to-wit:

Lewis K. Pederson, Peder A. Pederson, Alfred M. Pederson, Henry E. Pederson, Louise M. Pederson, Hannah B. Sundloff and Dewey S. Pederson, children of said decedent.

attorneys

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

None in this Decree.

And that the title to the above described real estate

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

An undivided one-seventh (1/7) interest thereof to each of the said Lewis K. Pederson, Peder A. Pederson, Alfred M. Pederson, Henry E. Pederson, Louise M. Pederson, Hannah B. Sundloff and Dewey S. Pederson, children of decedent, in fee simple.

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

Dated at St. Cloud, Minnesota this 10th day of January, 19 73

(PROBATE COURT SEAL)

John Long
Judge of County Court

STATE OF MINNESOTA,

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 Decree of Omitted or Incorrectly Described Property with the original record thereof preserved in this office and have found the same to be a correct transcript of the whole thereof.

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

_____ of the Probate Court.

File No. 15,152

STATE OF MINNESOTA,
Counties of Sherburne, Benton
and Stearns
IN COUNTY COURT, Stearns County
EXCORPORATE COUNTY
PROBATE DIVISION

IN THE MATTER OF THE ESTATE OF
Hansine Pederson, et al.,
Decedent.

DECREE OF OMITTED/
INCORRECTLY DESCRIBED
PROPERTY

OFFICE OF REGISTER OF DEEDS
STATE OF MINNESOTA,

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

Register of Deeds.
Deputy.
By _____
Transfer entered this _____ day of _____, 19 _____.
County Auditor.
Deputy.
By _____

Filed this 10th day of January
1973, and recorded in Book
of Deeds, page 591-592
Dep. Clerk
of County Court

15,152

STATE OF MINNESOTA,

COUNTY
IN PROBATE COURT
PROBATE DIVISION

County of Stearns, Benton & Sherburne } ss.

File No. _____

Re: Estate of

Hansine Pederson a/k/a Hansine Peterson }
Decedent.

PETITION FOR ORDER
DETERMINING NO TAX ON
SELF ASSESSED MINNESOTA
INHERITANCE TAX RETURN

Hannah B. Sundloff, respectfully represents that he is the representative herein; that he has filed his Inventory and Appraisal and the Schedule of Non-Probate Assets and knows of no omissions therefrom; that all required copies have been furnished to the Commissioner of Taxation; that there is no Inheritance Tax due the State of Minnesota by reason of any transfer of property caused by decedent's death; and that the required filing of any Inheritance Tax Return herein should be waived by the Court.

Wherefore petitioner prays that the Court issue a waiver of the filing of any Self Assessed Inheritance Tax Return herein.

Dated January 5, 1973

Hannah B. Sundloff
Representative of Estate
Hannah B. Sundloff

STATE OF MINNESOTA,

County of Wright } ss.

Hannah B. Sundloff being duly sworn says that he is the petitioner herein; that he has read the foregoing petition and knows the contents thereof; 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.

Hannah B. Sundloff
Representative of Estate
Hannah B. Sundloff

Subscribed and sworn to before me this 5th day of January, 1973

Janice Schmidt
Notary Public, JANICE SCHMIDT County, Minn.,
NOTARY PUBLIC - MINNESOTA
My Commission Expires JANUARY 28, 1978

(Notarial Seal)

12,725

IN COUNTY COURT
STEARNS COUNTY
PROBATE DIVISION

/IN PROBATE COURT/

File No. 15,152

STATE OF MINNESOTA,
COUNTIES OF SHERBURN, BENTON AND } ss.
/County of/ Stearns }

Re: Estate of

ORDER DETERMINING NO TAX
ON SELF ASSESSED MINNESOTA
INHERITANCE TAX RETURN

Hansine Pederson, also known as
Mrs. H.E. Pederson, and as Decedent.
Hansine Peterson,

Upon review of all records, files and proceedings herein, the Court duly finds that there is no tax due in the above captioned estate, and filing of the Self-Assessed Minnesota Inheritance Tax Return is hereby waived.

Dated this 10th day of January, 19 73.

By the Court,

John Long
Judge of ~~Stearns~~ County Court

/s/

/Deputy of Probate Court/

(Court Seal)

File No. 15,152

STATE OF MINNESOTA,
COUNTIES OF SHERBURN, BENTON
/County of/ and Stearns
IN COUNTY COURT - Stearns County

Re: Estate of

Hansine Pederson, etc., Decedent

PETITION FOR ORDER
DETERMINING NO TAX ON
SELF ASSESSED MINNESOTA
INHERITANCE TAX RETURN,
and ORDER

Filed January 10, 1973

GENEVIEVE M. SAND, CLERK OF COUNTY COURT

BY: *Debra J. Sand*
Deputy Clerk

State of Minnesota, }
County of Stearns } ss.

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF Hansine Pederson, DECEASED

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

Henry E. Pederson

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 2nd day of October, A. D. 1950

Earl J. J. J. J.
Judge of Probate.

Stearns County, Minn.

State of Minnesota,
County of Stearns } ss.

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF Hansine Pederson, DECEASED

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

Henry E. Pederson

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 2nd day of October, A. D. 1950

Earl J. Jue
Judge of Probate.

Stearns County, Minn.

No. _____

In Probate CourtCounty of Stearns

IN THE MATTER OF THE ESTATE OF

Hansine Pederson,
*Deceased.***Order Discharging Executor or
Administrator and Sureties**

(Chap. 289, Laws 1917)

Filed this 2nd day ofOctober, 19 50Recorded in book 97 of orders atPage 218Frank Herzog
Clerk - ~~30236~~ of Probate.

State of Minnesota,

County of Stearns

ss.

IN PROBATE COURT.

In the Matter of the Estate of

Hansine Pederson,

Decedent.

ORDER ALLOWING FINAL ACCOUNT.

The above entitled matter came on to be heard on the 8th day of September 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 thereto.

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

First—That due notice of the said hearing of said petition has been given as required by law by the publication of the citation of this Court, for said hearing, dated the 14th day of August 1950, in the Paynesville Press, a legal newspaper, 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	- - - - -	\$ 3,024.73
Personal estate omitted from the inventory	- - - - -	\$
Gain by sales above appraised value	- - - - -	\$
Cash from sales of real estate	- - - - -	\$
Cash from rent of real estate	- - - - -	\$
Cash from interest and profits	- - - - -	\$ 115.84
Cash from other sources	- - - - -	\$
	- - - - -	\$
	- - - - -	\$
Total receipts from all sources	- - - - -	\$ 3,140.57

DISBURSEMENTS AND CREDITS

Estate selected for surviving spouse	- - - - -	\$
Maintenance of family of decedent	- - - - -	\$
Expenses of administration	- - - - -	\$ 166.90
Expenses of last sickness	- - - - -	\$
Funeral expenses	- - - - -	\$ 75.00
Taxes	- - - - -	\$
Claims of creditors of decedent	- - - - -	\$
Legacies	- - - - -	\$
	- - - - -	\$
	- - - - -	\$
Residue on hand for distribution	- - - - -	\$ 2,898.67
Total credits	- - - - -	\$ 3,140.00

No.

State of Minnesota,

County of Stearns

PROBATE COURT.

In the Matter of the Estate of

Hansine Pederson, also
known as Mrs. H. E. Pederson,
Decedent

Order Allowing Final Account.

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 September 8th, 19 50

By the Court,

Earl J. Meier

Probate Judge.

Filed this 8th day of
September, 19 50, and
recorded in Book No. 167 of Orders,
on Page 22

Frank Berg
Clerk of Probate.

No. 1168*

State of Minnesota,

IN PROBATE COURT

County of Stearns

File No. 15,152

In the Matter of the Estate of

Hansine Pederson, also known as Mrs.
H. E. Pederson,

Decedent.

Final Decree of Distribution

The above entitled matter came on to be heard on the 8th day of September 19 50, 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 20th day of December, 1948, and at the time of her 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 \$ 2,898.67 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:

Lewis K. Pederson, Peder A. Pederson, Alfred M. Pederson, Henry E. Pederson, Louise M. Pederson, Hannah B. Sundloff and Dewey S. Pederson, children of said decedent.

Now, Therefore, On motion of Edward P. Flynn, Esq.,
attorney for the

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

One-seventh (1/7th) thereof to each of the said Lewis K. Pederson, Peder A. Pederson, Alfred M. Pederson, Henry E. Pederson, Louise M. Pederson, Hannah B. Sundloff and Dewey S. Pederson, children of decedent, absolutely.

And that the title to the above described real estate

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

None for assignment.

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

Dated at St. Cloud, Minnesota, this 8th day of September, 19 50



E. J. Treacy
Probate Judge.

State of Minnesota,

County of

PROBATE COURT

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



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

_____ of the Probate Court.

15,152

File No.

State of Minnesota.

County of STERNS

IN PROBATE COURT

In the Matter of the Estate of

Hansine Pederson, n/k/a Mrs.
H. E. Pederson, Deceased.

Final Decree of Distribution

Office of Register of Deeds,
State of Minnesota.

County of

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

Register of Deeds.
By _____ Deputy.

Transfer entered this _____ day of _____, 19 _____.

County Auditor.
By _____ Deputy.

Filed this 8th day of September, 1950, and recorded in Book 106 of Decrees, page 176.

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

No. 5881

State of Minnesota,

County of Stearns.

ss.

IN PROBATE COURT,

IN THE MATTER OF THE ESTATE OF

Mina Lee,

Decedent.

Petition for Determination
of Descent of Land

Your Petitioner Respectfully Represents and shows:

1. That the said decedent died intestate more than five years from the date hereof, at
Brooten in the County of Stearns, State of Minnesota,
 on the 15th. day of June, 19 36, and at the time of his death was
50 years of age, and a resident of Stearns County, Minnesota,
 his post office address then being Brooten, Minn.

2. That no will of said decedent has been admitted to probate nor administration had upon his estate in this
 state. ~~That the estate of said decedent was heretofore probated in~~

~~but that the real estate hereinafter described was not included in the final decree,
 made by the Court in said matter.~~

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

(a) The Homestead of decedent, being in the County of _____ Value at Date
 State of Minnesota, described as follows, to-wit: of Death
none.

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

An undivided one-twentieth interest in and to
 a 11.27 Acre Tract of land, described as:
 West 1 rod of the South 20 acres of the Southwest Quarter of the Southeast
 Quarter and the South 12 acres of the North one-half of the Southwest Quarter
 of the Southeast Quarter, less the North 12 rods of the West 13 rods thereof,
 all in Section Twenty-eight (28), Township One Hundred Twenty-Four (124)
 Range Thirty-Five (35).

\$10.00.

4. That the interest of petitioner in said real estate is as follows, viz:
a Son of the Decedent and an heir at law.

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

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

[illegible]

WHEREFORE, Your petitioner prays that ~~it may be admitted to probate; and that~~ the descent of said real estate be determined and that it be assigned to the persons entitled thereto.

Dated July 29th, 1949.

Olean Lee

Petitioner,

VERIFICATION

State of Minnesota.

County of _____ Stearns.

Olson, Lee

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

Chen Lee

Petitioner.

Subscribed and sworn to before me this

29th day of July, 1949.

Notary Public.

Stearns

County, Minn.

My Commission expires February 24th 19 51

*If we will strike out Paragraph 5 also in brackets. Also strike out part of Paragraph 2 and part in wherefore clause that does not apply.

State of Minnesota,

County of Stearns.

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Mina Lee,
Decedent.

Petition for Determination of Descent of Land

SELECTION OF NEWSPAPER

To the Judge of said Court:

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

Brooten Review.

There is no net gain of energy

Edw. P. Fly me
 (Sign your name here)
 Attorney for Petitioner.

Filed this 9th day of

August 1949.

Frank Leary
Probate Judge—Clerk.

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

STATE OF MINNESOTA,
County of Stearns.

PROBATE COURT
File No. 15,153

Re Estate of Mina Lee, Deced-
ent.

IT IS ORDERED that the peti-
tion filed herein for determination
of descent be heard on Friday,
September 9, 1949, at 9 o'clock A.
M. by this court in the Court
House in St. Cloud, Minn.

Dated this 8th day of August,
1949.

(Seal) Earl J. Meinz,
Probate Judge
Edward P. Flynn, Esq.,
Attorney
(Aug 18, 25, Sept. 1)

STATE OF MINNESOTA,
County of Stearns ss.

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

Citation..... hereinafter described, said newspaper was printed and pub-
lished in the Village of Brooten, in the County of Stearns, State of Minnesota, on Thurs-
day of each week; that during all said time said newspaper has been printed in the
English language from its known office of publication within the village from which
it purports to be issued as above stated in newspaper format and in column and
sheet form equivalent in space to at least 450 running inches of single column, two in-
ches wide; has been issued once each week from a known office established in said place
of publication and employing skilled workmen and equipped with the necessary ma-
terial for preparing and printing the same and the presswork on that part of the
newspaper devoted to local news of interest to the community which it purports to
serve, was done in its own office of publication; that during all said time in its make-
up not less than 25 per cent of its news columns have been devoted to local news of
interest to the community it purports to serve; that during all said time it has not
wholly duplicated any other publication and has not been entirely made up of patents,
plate matter and advertisements; has been circulated in and near its said place of pub-
lication to the extent of at least two hundred and forty (240) copies regularly deliv-
ered to paying subscribers and has entry as second class matter in its local postof-
fice; and that there has been on file in the office of the County Auditor of Stearns
County, Minnesota, the affidavit of a person having knowledge of the facts, showing
the name and location of said newspaper and the existence of the conditions consti-
tuting its qualifications as a legal newspaper.

That the *Citation*..... hereto attached was cut from
the columns of said newspaper, and was printed and published therein in the Eng-
lish language, once each week, for ³..... successive weeks; that it was first so pub-
lished on *Thursday*, the *18th* day of *August*, 19*49*, and there-
after on *Thursday* of each week and including the *1st* day of *September*,
19*49*; and that the following is a printed copy of the lower case alphabet from A to
Z, both inclusive, and is hereby acknowledged as being the size and kind of type us-
ed in the composition and publication of said notice, to-wit:

abcdefghijklmnopqrstuvwxyz

Subscribed and sworn to before me this *2nd*. day of *September*, 19*49*.

Edward P. Flynn

Notary Public, Stearns County, Minnesota.

My commission expires

EDWARD P. FLYNN

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

File #15,153.

State of Minnesota,
County of Stearns.

IN PROBATE COURT.

In re Estate of
Mina Lee,
Decedent.

AFFIDAVIT OF PUBLICATION
of Order for Hearing
Petition for Determina-
tion of Descent of Lands.

FILED THIS 9th DAY
OF Sept. A.D. 1949
Franklin J. Fox
Clerk 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

Mina Lee,

Decedent.

State of Minnesota,

County of Stearns.

ss.

Edward P. Flynn,

being duly sworn, on oath says; that he is the attorney for the
petitioner in the matter above entitled and has full knowledge
of the facts herein set forth; that on the 26th.

day of August, 1949, he mailed a true copy
of the printed Order hereto attached and made a part hereof by enclosing it in a sealed envelope and
depositing the same in the Post Office at the Village of Parnessville,
County and State aforesaid, postage prepaid, addressed to each of the following named persons at their respective
addresses stated below; and that they are all of the known heirs at law of the above named decedent, ~~all of~~
the legatees and devisees named in the will of said decedent, whose names and addresses he has been able to as-
certain after due diligence, to-wit:

Names	Addresses
Henry E. Lee	Brooten, Minn.
Ernest Lee	Hammond, Ind.
Olsen Lee	Brooten, Minn.
Harlan Lee	Minneapolis, "
Francis Lee	Belgrade, "
Doris Larson	Brooten, "

Names

STATE OF MINNESOTA.
County of Stearns.PROBATE COURT
File No. 15,153Re Estate of Mina Lee, Deced-
ent.

IT IS ORDERED that the peti-
tion filed herein for determination
of descent be heard on Friday,
September 9, 1949, at 9 o'clock A.
M. by this court in the Court
House in St. Cloud, Minn.

Dated this 8th day of August,
1949.

(Seal)

Earl J. Meinz,

Probate Judge

Edward P. Flynn, Esq.,

Attorney

(Aug 18, 25, Sept. 1)

Subscribed and sworn to before me this 26th.
day of August, 1949.

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

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

My Commission Expires Sept. 8 1949.

Edward P. Flynn

File #15,153.

State of Minnesota,

County of Stearns.

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Mina Lee,

Decedent.

AFFIDAVIT OF SERVICE
BY MAIL

re Descent of Land.

Filed this 9th day of

September, 1949

Frank Herzog

Clerk Judge of Probate.

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,

INHERITANCE TAX RETURN

County of Stearns.

Decedent Mina Lee.

Date of death June 15, 1936.

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 Town of North Fork, Stearns County, Minn.
Street City State
- (2) Place of death Brocton, Minn. Birthdate 12-18-85 Place of birth Minnesota
- (3) Business or occupation housewife.
- (4) Married, single, separated, widowed or divorced at date of death married.
- (5) Did decedent have access to a safe deposit box or other place of safekeeping at the time of his death? No. None.
 - A. Name and address of bank or other depository _____
 - B. Name and address of other persons who had access to box _____
- (6) Did the undersigned person or persons filing return make diligent and careful search for property of every kind left by decedent? yes.
- (7) Did the undersigned make diligent and careful search for information as to any transfer of a material portion of decedent's property during his lifetime without an adequate and full consideration in money or money's worth? yes.
- (8) Will there be Minnesota probate proceedings? determination of descent of land only pending.
- (9) Do any of the surviving joint tenants in Schedule I claim that they furnished adequate and full consideration or any portion thereof in money or money's worth toward purchase or acquisition of the joint property? none.
 Do they claim the property was acquired by gift or inheritance by the decedent and survivors as joint tenants? none.
 Give details of such claims in Schedule I. _____

INSTRUCTIONS

1. **STATUTES:** The inheritance tax law appears in Minnesota Statutes of 1945, Chapter 291, as amended. Taxable transfers are defined in M. S. 291.01. Filing an inheritance tax return is required by M. S. 291.12. Amendments were adopted by Laws of Minnesota 1943, Chapter 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
		None		

Total Liens, Col. 2

Total, Col. 5 - - - - -

Joint Property, less Liens - - - - -

None

SCHEDULE II (A) — LIFE INSURANCE

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

An exclusion of \$32,500 will apply before any inheritance tax is

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

Date Taken Out	Description of Policy (Name of Company, No. of Policy)	Amount Paid or Payable at Death (Show Post Mortem Dividends Separately)	Beneficiary and Relationship to Decedent	If Contract Issued Prior to 7-15-37, did Decedent on 7-15-37 have right to:	
				1. Change Beneficiary?	2. Cash Surrender Value?
		None			

SCHEDULE II (B) — ANNUITIES, ETC.

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

or annuities received from a prior decedent or matured endowment policies, etc.); and cash value of insurance policies on life of another which may have been assigned to this decedent. (None of these are subject to the life insurance exclusion of \$32,500.)

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

SCHEDULE III — TRANSFERS BY THE DECEDENT

A. Transfers in contemplation of death:

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

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

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

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

Report transfers in which the beneficiary's possession or enjoyment takes effect at or after decedent's death or in which the deed or 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, Oleon Lee,
~~the undersigned administrator~~ B/transferee, custodian or trustee of the estate of the above named decedent, do hereby swear that I have carefully examined the foregoing return, including the separate sheets attached, if any, and that, to the best of my knowledge, information and belief, herein is listed all of the property

Subscribed and sworn to before me this 28th day of July, 1949.
Edwin Sandvig
Edwin Sandvig,
Notary Public, County of Stearns, Minn.
My commission expires Feb. 24th, 1951.

EDWIN SANDVIG
Notary Public, Stearns County, Minn.
My Commission Expires Feb. 24, 1951

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) Oleon Lee
Oleon Lee.
(Address) Braten, Minn.

File No. 15,153.

State of Minnesota,

County of Stearns.

Re: Estate of

Mina Lee,

Decedent.

INHERITANCE TAX RETURN
DEPARTMENT OF TAXATION

Filed August 31st 1949

Frank K. Hennig
Clerk of Probate Court

Attorney Edward P. Flynn

Address Paynesville, Minn.

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

State of Minnesota,

IN PROBATE COURT

County of Stearns,

File No. 15,153

IN THE MATTER OF THE ESTATE OF

Mina Lee,

Deceased,

Decree of Descent

The above entitled matter came on to be heard on the 9th day of September, 1949, upon the petition of Oleen Lee

praying for the judicial determination of the descent of the real estate hereinafter described belonging to said decedent at the time of her death. The said petitioner appeared in person and by attorney Edward P. Flynn, Esq., appeared in opposition to said petition; and the court having duly considered said petition, and the evidence adduced in relation thereto finds the following facts:

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

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

As a son of the deceased and an heir at law.

THIRD--That the above named decedent died at Brocton, in the County of Stearns, State of Minnesota, on the 15th day of June, 1936, leaving no last will and testament.

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

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

An undivided one-twentieth (1/20) interest in and to an eleven and twenty-seven hundredths (11.27) acre tract of land, described as follows: The West one (1) rod of the South twenty (20) acres of the Southwest Quarter (SW $\frac{1}{4}$) of the Southeast Quarter (SE $\frac{1}{4}$) and the South twelve (12) acres of the North one-half (N $\frac{1}{2}$) of the Southwest Quarter of the Southeast Quarter (SE $\frac{1}{4}$), less the North twelve (12) rods of the West thirteen (13) rods thereof, all in Section twenty-eight (28), Township One Hundred Twenty-four (124), Range Thirty-five (35).

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

Henry E. Lee, surviving spouse, and Ernest Lee, Oleen Lee, Harlan Lee, Francis Lee and Doris Larson, children of decedent.

SIXTH--That there is no Inheritance Tax due the State of Minnesota from said Estate.

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

An undivided one-third (1/3) thereof to the said Henry E. Lee, and the remaining two-thirds thereof to the said Ernest Lee, Oleen Lee, Harlan Lee, Francis Lee and Doris Larson, in equal undivided shares, share and share alike, in fee simple.

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

Dated at St. Cloud, Minn. this 9th day of September, 1949.
Earl J. Frein
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.

15,153

File No.	State of Minnesota,
County of Stearns	
PROBATE COURT	
IN THE MATTER OF THE ESTATE OF	
Mina Lee,	Deceased.
Decree of Descent	
Office of Register of Deeds	
State of Minnesota,	
County of _____	
I hereby certify that the within instrument was filed in this office for record on the _____ day of _____, 19____, at _____ o'clock _____ M., and was duly recorded in Book _____ of _____, page _____.	
By _____	Register of Deeds.
By _____	Deputy.
Transfer entered this _____ day of _____, 19____.	
By _____	County Auditor.
By _____	Deputy.
Filed this _____ day of Sept. 1949, and recorded in book _____ of Decrees, page 205.	
<u>Frank Long</u> Clerk of Probate.	

State of Minnesota,

County of Stearns.

ss.

IN PROBATE COURT

15,154

IN THE MATTER OF THE ESTATE OF

Elmer Knudson, also known as
Elmer Knutson, Decedent.Petition for Determination
of Descent of Land

Your Petitioner Respectfully Represents and shows:

1. That the said decedent died in testate more than five years from the date hereof, at
Brooten in the County of Stearns, State of Minnesota,
on the 1st day of May, 1943, and at the time of his death was
62 years of age, and a resident of Stearns County, Minn.,
his post office address then being Brooten, Minnesota.

2. That no will of said decedent has been admitted to probate nor administration had upon his estate in this
state. ~~That the estate of said decedent was heretofore probated in~~
~~made by the Court in said matter,~~ but that the real estate hereinafter described was not included in the final decree.

3. That said decedent at the time of his death was the owner of certain real estate described and of the value
as follows, to-wit: Other Real Estate

(a) ~~The Homestead of decedent,~~ being in the County of Stearns, Value at Date
State of Minnesota, described as follows, to-wit: of Death

An Undivided one-twentieth interest in and to
a 11.27 Acre tract of land, described as:
West 1 Rod of the South 20 acres of the Southwest Quarter of the Southeast
Quarter and the South 12 acres of the North one-half of the Southwest Quarter of
the Southeast Quarter, less the North 12 rods of the West 13 rods thereof,
all in Section Twenty-eight (28), Township One Hundred Twenty-Four (124),
Range Thirty-Five (35). \$ 10.00.

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

No Homestead.

4. That the interest of petitioner in said real estate is as follows, viz:
A son of the deceased and an heir at law.

\$

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

STATE OF MINNESOTA,
County of Stearns.

PROBATE COURT
File No. 15,154

Re Estate of Elmer Knudson,
etc., Decedent.

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

Dated this 8th day of August, 1949.

(Seal) Earl J. Meinz,
Probate Judge
Edward P. Flynn, Esq.,
Attorney
(Aug 18, 25, Sept. 1)

STATE OF MINNESOTA,
County of Stearns.

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

Citation..... hereinafter described, said newspaper was printed and published in the Village of Brooten, in the County of Stearns, State of Minnesota, on Thursday of each week; that during all said time said newspaper has been printed in the English language from its known office of publication within the village from which it purports to be issued as above stated in newspaper format and in column and sheet form equivalent in space to at least 450 running inches of single column, two inches wide; has been issued once each week from a known office established in said place of publication and employing skilled workmen and equipped with the necessary material for preparing and printing the same and the presswork on that part of the newspaper devoted to local news of interest to the community which it purports to serve, was done in its own office of publication; that during all said time in its make-up not less than 25 per cent of its news columns have been devoted to local news of interest to the community it purports to serve; that during all said time it has not wholly duplicated any other publication and has not been entirely made up of patents, plate matter and advertisements; has been circulated in and near its said place of publication to the extent of at least two hundred and forty (240) copies regularly delivered to paying subscribers and has entry as second class matter in its local postoffice; and that there has been on file in the office of the County Auditor of Stearns County, Minnesota, the affidavit of a person having knowledge of the facts, showing the name and location of said newspaper and the existence of the conditions constituting its qualifications as a legal newspaper.

That the *Citation*..... hereto attached was cut from the columns of said newspaper, and was printed and published therein in the English language, once each week, for ³... successive weeks; that it was first so published on *Thursday*, the *18th* day of *August*, 19*49*, and thereafter on *Thursday* of each week to and including the *1st* day of *September*, 19*49*; and that the following is a printed copy of the lower case alphabet from A to Z, both inclusive, and is hereby acknowledged as being the size and kind of type used in the composition and publication of said notice, to-wit:

abcdefghijklmnopqrstuvwxyz

Subscribed and sworn to before me this *2nd*. day of *September*, 19*49*.

Edward P. Flynn

Notary Public, Stearns County, Minnesota.

My commission expires *EDWARD P. FLYNN*
Notary Public, Stearns County, Minn.
My Commission Expires Aug. 19, 1955

File #15,154.

State of Minnesota,
County of Stearns.

IN PROBATE COURT.

In re Estate of Elmer
Knudson, etc.,
Decedent.

AFFIDAVIT OF PUBLICATION
of Order for Hearing
Petition for Determina-
tion of Descent of Lands.

FILED THIS 9th DAY
OF Sept, A.D. 1949
Wm. H. K. H. H. H.
Clerk 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

Elmer Knudson, etc.,

Decedent.

State of Minnesota,

County of Stearns

ss.

Edward P. Flynn,

being duly sworn, on oath says; that he is the attorney for the petitioner in the matter above entitled and has full knowledge of the facts herein set forth; that

on the 26th day of August, 1949, he mailed a true

copy of the printed Order hereto attached and made a part hereof by enclosing it in a sealed envelope and depositing the same in the Post Office at the Village of Paynesville,

County and State aforesaid, postage prepaid, addressed to each of the following named persons at their respective addresses stated below; and that they are all of the known heirs at law of the above named decedent, all of the legatees and devisees named in the will of said decedent, whose names and addresses he has been able to ascertain after due diligence, to-wit:

Names

Addresses

Names

Addresses

Amalia Knutson Brooten, Minn.

Herman Knutson " "

Tillman Knutson " "

Eleanor Larson " "

STATE OF MINNESOTA,
County of Stearns.

PROBATE COURT

File No. 15,154

Re Estate of Elmer Knudson,
etc., Decedent.

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

Dated this 8th day of August, 1949.

(Seal)

Earl J. Meinz,
Probate JudgeEdward P. Flynn, Esq.,
Attorney

(Aug 18, 25, Sept. 1)

Subscribed and sworn to before me this 26th

day of August, 1949.

G. H. Simon

Notary Public, Stearns County, Minn.

My commission expires Notary Public, Stearns County, Minn.
My Commission Expires Sept. 8 1949.

Edward P. Flynn

File #15,154.

State of Minnesota.

County of Stearns.

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Elmer Knudson, etc.

Decedent.

**AFFIDAVIT OF SERVICE
BY MAIL**

re Descent of Land.

Filed this

9th

day of

September

, 19 49

Frank Meyer

Clerk - Judge of Probate.

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

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

An undivided one-third ($1/3$) thereof to the said Amalia Knutson, and the remaining undivided two-thirds thereof to the said Herman Knutson, Tillman Knutson and Eleanor Larson, in equal undivided shares, in fee simple.

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

Dated at St. Cloud, Minn., this 9th day of September, 19 49.

E. J. [Signature]
Judge of Probate.

State of Minnesota, } ss.
County of _____

PROBATE COURT

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

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

_____ of the Probate Court.

15,154

File No.

State of Minnesota,

County of Stearns

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Elmer Knudson, Deceased.

Decree of Descent

Office of Register of Deeds

State of Minnesota.

County of _____

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

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

Register of Deeds.

Deputy.

Transfer entered this _____ day of _____, 19 _____.

County Auditor.

Deputy.

Filed this 9th day of Sept.

1949, and recorded in book 94

of Deeds, page 204

[Signature]

Clerk of Probate.

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 Elmer Knudson (Knutsen).

Date of death May 1, 1943.

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 Rte. #1 Brocton Minnesota
Street City State
- (2) Place of death Brocton, Minn. Birthdate 8-14-1881 Place of birth Brocton, Minnesota
- (3) Business or occupation Farmer
- (4) Married, single, separated, widowed or divorced at date of death married.
- (5) Did decedent have access to a safe deposit box or other place of safekeeping at the time of his death? had none
- A. Name and address of bank or other depository
- B. Name and address of other persons who had access to box
- (6) Did the undersigned person or persons filing return make diligent and careful search for property of every kind left by decedent? yes.
- (7) Did the undersigned make diligent and careful search for information as to any transfer of a material portion of decedent's property during his lifetime without an adequate and full consideration in money or money's worth? yes.
- (8) Will there be Minnesota probate proceedings? determination of descent of land only pending.
- (9) Do any of the surviving joint tenants in Schedule I claim that they furnished adequate and full consideration or any portion thereof in money or money's worth toward purchase or acquisition of the joint property? none.
- Do they claim the property was acquired by gift or inheritance by the decedent and survivors as joint tenants? none.
- Give details of such claims in Schedule I.

INSTRUCTIONS

1. **STATUTES:** The inheritance tax law appears in Minnesota Statutes of 1945, Chapter 291, as amended. Taxable transfers are defined in M. S. 291.01. Filing an inheritance tax return is required by M. S. 291.12. Amendments were adopted by Laws of Minnesota 1943, Chapter 504, Section 6, Sub. 2.
2. **USE AND PROCEDURE:** This return will be used in all estates to report all transfers from deceased persons to heirs or beneficiaries which are not included in the inventory in a Minnesota probate proceeding.
 - A. If there is a Minnesota probate proceeding (general administration, special administration, summary distribution, or petition for decree of descent), the return will be filed with probate court. If a tax may be due, or if a waiver of inheritance tax 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.

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 H (B).

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	- - - - -	None

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.)

I, Tillman Knutson, the present owner and adminisr. 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 23th.
day of July, 1949.
Edwin Sandvig
Edwin Sandvig
Notary Public, County of Stearns, Minn.
My commission expires Feb. 24th., 1951.

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) Tillman Krutson
Tillman Krutson.

(Address) Brooten, Minnesota.

File No.15,154.

State of Minnesota,

County of Stearns.

Re: Estate of

Elmer Knudson, etc.,
Decedent.

INHERITANCE TAX RETURN
DEPARTMENT OF TAXATION

File

Filed August 31st 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.

IN PROBATE COURT, 15/155

IN THE MATTER OF THE ESTATE OF

Thosten E. Mythe, also known as Thosten
Ellingson Mythe, Decedent.Petition for Determination
of Descent of Land

Your Petitioner Respectfully Represents and shows:

1. That the said decedent died in testate more than five years from the date hereof, at Brooten in the County of Stearns, State of Minnesota, on the 28th day of June, 1944, and at the time of his death was 81 years of age, and a resident of North Fork Township, Stearns County, Minn., his post office address then being Brooten, Minnesota.

2. That no will of said decedent has been admitted to probate nor administration had upon his estate in this state. — ~~There is no will of said decedent admitted to probate nor administration had upon his estate in this state.~~

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

(a) The Homestead of decedent, being in the County of Stearns, State of Minnesota, described as follows, to-wit:	Value at Date of Death
The South Thirty (S.30) acres of the Northwest Quarter of the Southeast Quarter (N.W.¼ of S.E.¼), the East Fifteen (E.15) acres of the Northeast Quarter of the Southwest Quarter (N.E.¼ of S.W.¼), the North Eight (N.8) acres of the Southwest Quarter of the Southeast Quarter (S.W.¼ of S.E.¼) and the North Twelve (N.12) rods of the West Thirteen (W.13) rods of the South Twelve (S.12) acres of the North Half of the Southwest Quarter of the Southeast Quarter (N.½ of S.W.¼ of S.E.¼), all in Section Twenty-eight (28) in Township One Hundred and Twenty-four (124) and of Range Thirty-five (35), containing 53.98 acres, more or less.	\$3,000.00

(b) Other real estate of decedent, being in the County of Stearns, State of Minnesota, described as follows, to-wit: the West Thirty-two (W.32) acres of the Southeast quarter of the Southeast Quarter (S.E.¼ of S.E.¼), less and except the North Two (N.2) acres of the West Five and one-half (W.5½) acres of the East Thirteen and one-half (E.13½) acres thereof, in Section Twenty-eight (28) in Township One Hundred and Twenty-four (124) and of Range Thirty-five (35), containing 30 acres, more or less.

\$ 500.00

Total value of lands at

\$3,500.00.

4. That the interest of petitioner in said real estate is as follows, viz: that of the surviving spouse and the sole heir at law of said decedent.

5. ~~That the interest of petitioner in said real estate is as follows, viz: that of the surviving spouse and the sole heir at law of said decedent.~~

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

[illegible]

WHEREFORE, Your petitioner prays that ~~your will be admitted to probate and that~~ the descent of said real estate be determined and that it be assigned to the persons entitled thereto.

Dated July 2nd., 1949.

Mrs. Thostine Ellingeon Rythe
Petitioner.

VERIFICATION

State of Minnesota.

County of Stearns.

Thostine Ellingson Mythe

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

Subscribed and sworn to before me this

day of July 19 49.

Notary Public,

Stearns

County, Minn.

My Commission expires

*If we will strike out Paragraph 5 also in brackets. Also strike out part of Paragraph 2 and part in wherefore clause that does not apply.

State of Minnesota,
County of Stearns.

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Thosten E. Mythe, etc.;
Incident.

Petition for Determination of Descent of Land

SELECTION OF NEWSPAPER

To the Judge of said Court:

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

Brooten Review.

Edw. P. Ziegler
Attorney for Petitioner.

Filed this 1st day of

Must 10 49

1 Frank Herzog
Probate Judge—Clerk.

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

State of Minnesota.

County of Stearns.

88. IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Thosten E. Mythe

Decedent.

State of Minnesota,

County of Stearns.

88.

Edward P. Flynn

being duly sworn, on oath says; that he is the attorney for the
petitioner in the matter above entitled and has full knowledge
of the facts herein set forth; that on the 20th,

day of August, 1942, he mailed a true copy attached and made a part hereof by enclosing it in a sealed envelope and

depositing the same in the Post Office at the Village of Paynesville
County and State aforesaid, postage prepaid, addressed to each of the following named persons at their respective
addresses stated below; and that they are all of the known heirs at law of the above named decedent, ~~and of~~
~~the legatees and devisees named in the will of said decedent~~ whose names and addresses he has been able to as-
certain after due diligence, to-wit:

Names

Addresses

Names

Addresses

Thostine Ellingson Mythe

Brooten, Minn.

Subscribed and sworn to before me this 25th

day of August 19 49

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

My commission expires Sept. 8 1940.

Edward P. Flynn

File #15,155.

State of Minnesota,

County of Stearns.

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Thosten E. Mythe, etc.,
Decedent.

AFFIDAVIT OF SERVICE BY MAIL

re Descent of Land.

Filed this 9th day of

September, 1949

Frank Messing

Clerk Judge of Probate.

STATE OF MINNESOTA.
County of Stearns.

PROBATE COURT
File No. 15,155

Re Estate of Thosten E. Mythe,
etc., Decedent.

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

Dated this 8th day of August, 1949.

(Seal)

Earl J. Meinz,
Probate Judge

Edward P. Flynn, Esq.

Attorney
(Aug 18, 25, Sept. 1)

FORM 1041/2

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

STATE OF MINNESOTA,
County of Stearns ss.STATE OF MINNESOTA.
County of Stearns.PROBATE COURT
File No. 15.155Re Estate of Thosten E. Mythe,
etc., Decedent.

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

Dated this 8th day of August, 1949.

(Seal) Earl J. Meinz,
Probate Judge
Edward P. Flynn, Esq.,
Attorney
(Aug 18, 25. Sept. 1)B. E. Flynn, being duly sworn, on oath says: that he is, and during all the times herein stated has been editor and publisher of the newspaper known as The Brooten Review, and has full knowledge of the facts hereinafter stated; that for more than one year prior to the publication of the Brooten Review

Citation, hereinafter described, said newspaper was printed and published in the Village of Brooten, in the County of Stearns, State of Minnesota, on Thursday of each week; that during all said time said newspaper has been printed in the English language from its known office of publication within the village from which it purports to be issued as above stated in newspaper format and in column and sheet form equivalent in space to at least 450 running inches of single column, two inches wide; has been issued once each week from a known office established in said place of publication and employing skilled workmen and equipped with the necessary material for preparing and printing the same and the presswork on that part of the newspaper devoted to local news of interest to the community which it purports to serve, was done in its own office of publication; that during all said time in its make-up not less than 25 per cent of its news columns have been devoted to local news of interest to the community it purports to serve; that during all said time it has not wholly duplicated any other publication and has not been entirely made up of patents, plate matter and advertisements; has been circulated in and near its said place of publication to the extent of at least two hundred and forty (240) copies regularly delivered to paying subscribers and has entry as second class matter in its local postoffice; and that there has been on file in the office of the County Auditor of Stearns County, Minnesota, the affidavit of a person having knowledge of the facts, showing the name and location of said newspaper and the existence of the conditions constituting its qualifications as a legal newspaper.

That the Citation hereto attached was cut from the columns of said newspaper, and was printed and published therein in the English language once each week, for 3 successive weeks; that it was first so published on Thursday, the 11th day of August, 1949, and thereafter on Thursday of each week to and including the 29th day of September, 1949; and that the following is a printed copy of the lower case alphabet from A to Z, both inclusive, and is hereby acknowledged as being the size and kind of type used in the composition and publication of said notice, to-wit:

a b c d e f g h i j k l m n o p q r s t u v w x y z

Subscribed and sworn to before me this 2nd day of September, 1949.

Edward P. Flynn

Notary Public, Stearns County, Minnesota.

EDWARD P. FLYNN

My commission expires Notary Public, Stearns County, Minn.

My Commission Expires Aug. 19, 1955

File #15,155.

State of Minnesota,
County of Stearns.

IN PROBATE COURT.

In re Estate of
Thosten E. Mythe, etc.,
Decedent.

AFFIDAVIT OF PUBLICATION
of Order for Hearing
Petition for Determina-
tion of Descent of Lands.

FILED THIS 9th DAY
OF Sept A.D. 1949
Frank R. Derry
Clerk of Probate

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 Thosten E. Mythe.Date of death June 28, 1944.

The undersigned hereby returns information concerning the decedent and concerning all transfers of property by the decedent or by reason of his death which may be subject to inheritance tax as defined by Minnesota Statutes 1941, Chapter 291, as amended.

GENERAL INFORMATION

- (1) Decedent's residence at date of death North Fork Town in Stearns County, Minnesota.
Street City State
- (2) Place of death Brooten, Minn. Birthdate 10-21-1862 Place of birth Norway.
City State
- (3) Business or occupation farmer.
- (4) Married, single, separated, widowed or divorced at date of death married.
- (5) Did decedent have access to a safe deposit box or other place of safekeeping at the time of his death? no.
- A. Name and address of bank or other depository
- B. Name and address of other persons who had access to box
- (6) Did the undersigned person or persons filing return make diligent and careful search for property of every kind left by decedent? yes.
- (7) Did the undersigned make diligent and careful search for information as to any transfer of a material portion of decedent's property during his lifetime without an adequate and full consideration in money or money's worth? yes.
- (8) Will there be Minnesota probate proceedings? yes, determination of descent of lands pending.
- (9) Do any of the surviving joint tenants in Schedule I claim that they furnished adequate and full consideration or any portion thereof in money or money's worth toward purchase or acquisition of the joint property? none.
 Do they claim the property was acquired by gift or inheritance by the decedent and survivors as joint tenants? none.
- Give details of such claims in Schedule I.

INSTRUCTIONS

1. STATUTES: The inheritance tax law appears in Minnesota Statutes of 1941, Chapter 291. Taxable transfers are defined in M. S. 291.01. Filing an inheritance tax return is required by M. S. 291.12. Amendments were adopted by Laws of Minnesota 1943, Chapter 504, Section 6, Sub. 2.
2. USE AND PROCEDURE: This return will be used in all estates to report all transfers from deceased persons to heirs or beneficiaries which are not included in the inventory in a Minnesota probate proceeding.
- A. If there is a Minnesota probate proceeding (general administration, special administration, summary distribution, or petition for decree of descent), the return will be filed with probate court. If a tax may be due, or if a waiver of inheritance tax lien from the commissioner is needed, prepare the return in duplicate.
- B. If there is no Minnesota probate proceeding, the return must be filed directly with the Department of Taxation, Inheritance and Gift Tax Division, 221 State Office Building, St. Paul 1, Minn.
- C. If it is claimed that decedent was not a resident of Minnesota, an Affidavit of Non-Residence must be filed with this return (Form D, I. 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.

1. DETERMINATION OF TAX: The court will determine the tax upon property included in the probate proceeding. The department will determine the tax upon the transfers disclosed in the return.
4. The representative of the estate or other person executing the return is obliged to report all transfers which may be subject to tax. Each schedule of the return is to be construed as a question which must be answered by describing the transfers or by stating that there were none of this class, if such is the case.
5. Satisfaction or waiver of inheritance tax lien upon the transfer of joint tenancy property can be obtained from the Department of Taxation by use of the Affidavit of Survivorship, Joint Tenancy or Remainderman, D. of T. EG 1018, which may be purchased from a legal stationer.
6. If space in any schedule is insufficient, additional schedules in like form may be attached.
7. The value of all properties transferred and reported herein is the full and fair market value on date of death.

COMMISSIONER OF TAXATION
 Director, Inheritance and Gift Tax Division

SCHEDULE I — PROPERTY HELD IN JOINT TENANCY

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

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

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

Please group all properties transferred to each surviving joint tenant.

Date of Transfer to Joint Tenancy	Description of Property (Legal description of Land; Street Address of City Realty; Acreage of Rural Land). Specify Liens, if any.	Surviving Joint Tenant (Give Name and Relationship to Decedent)	Assessor's Full and True Value of Realty Or Unit Value of Securities On Date of Death	Gross Market Value of Whole Property
SAMPLE: 6-21-41	Lot 1, blk. 1, Lief's Add. to St. Paul, Ramsey Co., Minn., 6000 Montclair Rd., St. Paul.	Mary Doe, wife	\$2,455.00	\$4,000.00
7-5-42	Homestead; Mortgage, \$1,000.00 100 shares common stock General Motors Co. Certificate No. 1392816	John Doe, son	N. Y. S. E. 75%	\$7,350.00
	none.			
Total Liens, Col. 2.		Total, Col. 3		
		Joint Property, less Liens		

SCHEDULE II (A) — LIFE INSURANCE

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

An exclusion of \$32,500 will apply before any inheritance tax is

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

Date Taken Out	Description of Policy (Name of Company, No. of Policy)	Amount Paid or Payable at Death (Show Post Mortem Dividends Separately)	Beneficiary and Relationship to Decedent	(If Contract Issued Prior to 7-13-37, did Decedent on 7-13-37 have right to?)	
				1. Change Beneficiary?	2. Cash Surrender Value?
	none.				

SCHEDULE II (B) — ANNUITIES, ETC.

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

endowment policies, etc.); and cash value of insurance policies on life of another which may have been assigned to this decedent. (None of these are subject to the life insurance exclusion of \$12,500.)

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 assumed that a transfer of a material portion of decedent's property within two years prior to death is made in contemplation of death.
Report gifts made by decedent during his lifetime which total more than \$2,500 to one donee in any year.
- B. Transfers intended to take effect in possession or enjoyment at death:
Report transfers of property by deed, trust or agreement in which the decedent had retained a life estate, or all or part of the income for life, or a power of revocation.
Report transfers in which the beneficiary's possession or enjoyment takes effect at or after decedent's death or in which the deed or instrument of title is delivered or recorded

at or after decedent's death.

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

- C. Report the property in respect to which the decedent held a power of appointment at any time. Attach a copy of the instrument granting the power of appointment to the decedent and a schedule of the assets subject to the power at date of death.
- Did the decedent exercise the power? _____
- Attach a copy of the instrument exercising the power unless it will be previously filed for probate. If the power had been relinquished by decedent, attach a copy of the instrument.

Date of Transfer	Description of Property Transferred (Legal Description of Land; Street Address of City Realty; Acreage of Rural Land). Specify Liens, if any.	Transferee and Relationship to Decedent	Assessor's Full and True Value of Realty Or Unit Value of Securities on Date of Death	Gross Fair Market Value
	none.			
Total Liens, Col. 2		Total, Col. 3 - - - - -		
		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, Thostine Ellingson Mythe,
the executor of the estate of the above named decedent do hereby swear that I have carefully examined the foregoing return, including the separate sheets attached, if any, and that, to the best of my knowledge, information and belief, herein is listed

Subscribed and sworn to before me this 12th
day of July, 1949.
Edwin Sandvig
Notary Public, County of Stearns, Minn.

My commission expires Feb. 24, 1951.

EDWIN SANDVIG
Notary Public, Stearns County, Minn.
My Commission Expires Feb 24, 1951

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

(Signature) Thostine Ellingson Mythe
(Address) Brooten, Minn.

File No. 15,155.

State of Minnesota.

County of Stearns.

Re: Estate of

Thosten E. Mythe, etc.,
Decedent.

INHERITANCE TAX RETURN
DEPARTMENT OF TAXATION

Filed August 31-1949

Frank H. Hoyer
Clerk of Probate Court

Attorney Edward P. Flynn

Address Paynesville, Minn.

State of Minnesota,

County of Stearns

IN PROBATE COURT

File No. 15,155

IN THE MATTER OF THE ESTATE OF
Thosten E. Mythe, also known as
Thosten Ellingson Mythe,

Deceased.

Decree of Descent

The above entitled matter came on to be heard on the 9th day of
September, 1949, upon the petition of

Thostine Ellingson Mythe

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

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

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

As surviving spouse and sole heir at law of said decedent.

THIRD—That the above named decedent died at Brooten, in the County of Stearns, State of Minnesota, on the 28th day of June, 1944, leaving no last will and testament

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

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

The South Thirty (S.30) acres of the Northwest Quarter of the Southeast Quarter (NW $\frac{1}{4}$ of SE $\frac{1}{4}$), the East Fifteen (E.15) acres of the Northeast Quarter of the Southwest Quarter (NE $\frac{1}{4}$ of SW $\frac{1}{4}$), the North Eight (N.8) acres of the Southwest Quarter of the Southeast Quarter (SW $\frac{1}{4}$ of SE $\frac{1}{4}$) and the North Twelve (N.12) rods of the West Thirteen (W.13) rods of the South Twelve (S.12) acres of the North Half of the Southwest Quarter of the Southeast Quarter (N $\frac{1}{2}$ of SW $\frac{1}{4}$ of SE $\frac{1}{4}$), all in Section Twenty-eight (28) in Township One Hundred and Twenty-four (124) and of Range Thirty-five (35), containing 53.98 acres, more or less, and known as the Homestead of decedent.

Also, the West Thirty-two (W.32) acres of the Southeast Quarter of the Southeast Quarter (SE $\frac{1}{4}$ of SE $\frac{1}{4}$), less and except the North Two (N.2) acres of the West Five and one-half (W.5 $\frac{1}{2}$) acres of the East Thirteen and one-half (E.13 $\frac{1}{2}$) acres thereof, in Section Twenty-eight (28) in Township 124 and of Range Thirty-five (35), containing 30 acres, more or less.

FIFTH—That the following named person ~~are the~~

is the sole heir at law

of said decedent and the persons entitled to his estate and the lands herein described, to-wit:

Thostine Ellingson Mythe, surviving spouse.

SIXTH—There is no Inheritance Tax due the State of Minnesota from said Estate.

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

All thereof to the said Thostine Ellingson Mythe, 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, ^{his} heirs and assigns; without prejudice, however, to any lawful conveyance of said property or any part thereof by said persons, or any of them, made.

Dated at St. Cloud, Minn., this 9th day of September, 1949.

Earl J. Inman
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.

15,155

File No.

State of Minnesota,

County of Stearns

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Thosten E. Mythe, Deceased.

Decree of Descent

Office of Register of Deeds

State of Minnesota.

County of _____

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

Register of Deeds.

Deputy.

Transfer entered this _____ day of _____, 19____.

County Auditor.

Deputy.

Filed this 9th day of Sept.

1949, and recorded in book 84

of Deeds, page 203

Frank J. Ellingson
Clerk of Probate.