



Ronald E. Reagan

Steven M. Delaney

Sean M. Reagan

Aimee Sanderson Melton

Richard W. Whitworth

James N. Scarff, II

Megan E. Shupe

September 20, 2020

Dodge County Treasurer
PO Box 999
Fremont, NE 68126

**Re: Estate of R. Borisow
PR 18-146**

To Whom It May Concern:

Enclosed please find a copy of the order assessing inheritance tax in this matter. Please note that the final order requires a repayment for overpayment under the tentative tax calculation. Please forward the reimbursement check in the amount of \$96.21 to this office.

Please advise if you have any questions.

Yours truly,

Richard W. Whitworth

Enclosure
Cc: Alisha Borisow

RECEIVED
9-23-2020

FILED

2019 MAY 30 AM 8:10

IN THE COUNTY COURT OF DODGE COUNTY, NEBRASKA

DODGE COUNTY NEBRASKA

IN THE MATTER OF THE ESTATE OF LISA K. STOVER
COUNTY COURT CLERK

PR 18-146

RENAE A. BORISOW, Deceased.
Date of Death: May 20, 2018

) ORDER ALLOWING PAYMENT OF
) TENTATIVE INHERITANCE TAX
)
) JUDGE VAMPOLA

THIS MATTER came before the Court on the 30 day of May, 2019, upon Application to Determine Tentative Inheritance Tax and the County Attorneys' consent thereto, Upon due consideration of the pleadings, evidence and supporting documents, if any, filed herein and incorporated by reference, the Court finds and determines that :

1. Decedent died May 20, 2018;
2. Decedent was domiciled in Dodge County, Nebraska; and
3. The Application should be granted.

IT IS THEREFORE ORDER that there is payable as a tentative inheritance tax pursuant to the terms and conditions of Neb.Rev.Stat. §77-2018.07, the following:

BENEFICIARY	AMOUNT OF TAX
Alisha Borisow	\$578.49
Brooke Borisow	\$578.49
Chelsea Burcham	\$578.49
TOTAL	\$1735.47

and that the tax apportioned 100% to Dodge County, Nebraska.

Dated this 30 day of May, 2019.

BY THE COURT:

Lisa K. Stover
COUNTY COURT JUDGE
Clerk Magistrate



000416798C05

Prepared and Submitted by:
Richard W. Whitworth, #20185
Reagan, Melton & Delaney, LLP
4530 Maass Rd., Ste 101
Bellevue, NE 68133
(402) 932-9494
E-mail: rick@rmdlaw.net
Attorney for Personal Representative

FILED

2020 SEP 18 PM 2:15

IN THE COUNTY COURT OF DODGE COUNTY NEBRASKA

LISA K. STEVENS
COUNTY COURT CLERK

IN THE MATTER OF THE ESTATE OF)

CASE NO. PR 18-146

**ORDER DETERMINING AND
ASSESSING**

RENAE A. BORISOW, Deceased.)

INHERITANCE TAX

Date of Death: May 20, 2018.)

JUDGE VAMPOLA

Upon consideration of the evidence and the Petition for Determination of Inheritance Tax and all supporting documents, if any, filed and incorporated by reference, the Court finds, orders and determines that:

1. Petitioner, Alisha Borisow, is an interested party herein, and all interested parties have provided voluntary appearance and/or waiver of notice.
2. Petitioner, along with Brooke Borisow and Chelsea Burcham, are all of the parties against whom inheritance tax could be assessed, and the inheritance tax has been paid under a tentative calculation.
3. The County Attorney for Dodge County, in which all the property described in the Petition is located, has executed and filed with the Court a Waiver of Notice to show cause, or of time and place of hearing, and has entered a Voluntary Appearance on behalf of the State of Nebraska.
4. The values set forth in the Petition for Determination of Inheritance Tax and the Inheritance Tax Worksheet accurately reflect the total clear market value of the assets listed therein subject to Nebraska inheritance tax; and that all deductions, credits, allowances, exemptions and contributions by survivors to jointly-owned property claimed therein, if any, are proper and are hereby allowed.
5. Inheritance tax is hereby assessed against the following-named parties in the amounts specified:

Alisha Borisow	\$578.49
Brooke Borisow	\$578.49
Chelsea Burcham	\$578.49
TOTAL	\$1639.26



000466880C05

and that 100% of the tax is apportioned to Dodge County, and will draw interest at the legal rate prescribed by law commencing May 20, 2019. The lien of Nebraska inheritance tax shall cease upon payment of the amount of tax as finally determined herein to be due with respect to the property described in this proceeding.

5. The Personal Representative previously paid tax under the tentative tax calculation in the amount of \$1735.47. The previous payment, when adjusted on the final calculation results in an overpayment by the estate in the amount of \$96.21 which the Dodge County Treasurer shall reimburse to the estate through payment to the Personal Representative.

5. Court costs due herein in the amount of \$.

Dated Sept 18, 2020.

BY THE COURT:

Bessie H. Howell
County Judge
Clerk Margaret

Prepared and Submitted by:
Richard W. Whitworth, #20185
Reagan, Melton & Delaney, LLP
4530 Maass Road, Suite 101
Bellevue, NE 68133
(402) 932-9494
E-mail: rick@rmdlaw.net
Personal Representative.

CERTIFICATE OF SERVICE

I, the undersigned, certify that on September 18, 2020, I served a copy of the foregoing document upon the following persons at the addresses given, by mailing by United States Mail, postage prepaid, or via E-mail:

Brooke Borisow
315 N Luther
Fremont, NE 68025

Chelsea Burcham
14028 Camden Ave
Omaha, NE 68164

Richard W Whitworth
rick@rmdlaw.net



Date: September 18, 2020

BY THE COURT:

Debra K Stover

CLERK