

OFFICE OF THE DODGE COUNTY TREASURER

PO BOX 999, FREMONT NE 68026-0999 PHONE 402/727-2750 FAX 402/727-2753

GAIL J BARGSTADT
COUNTY TREASURER

JUDITH J MAIN
DEPUTY COUNTY TREASURER

November 23, 2020

Dodge County Board of Supervisors
435 N Park Avenue
Fremont NE 68025

RECEIVED
2020 NOV 23 PM 2:21
DODGE COUNTY, NEBRASKA
FRED HYATT, COUNTY CLERK

RE: Refund of Inheritance Tax

Please find attached a request for a refund of Inheritance Tax. On February 6, 2020, an "Order to Allow Payment of Tentative Inheritance Tax" was done for the Estate of Gary J. May. We received that payment on February 18, 2020, in the amount of \$3,175.15.

On November 9, 2020, an "Order Determining Inheritance Tax" was done. This Order indicates that Dodge County collected too much and that the Estate is owed a refund of \$340.95.

This letter is requesting that the Board approve the refund so that this office may pay the Estate.

Thank you for your consideration.

Respectfully,



Gail J. Bargstadt
Dodge County Treasurer

Attachments

BoydstonLawOffice, LLC

Christina Boydston
Attorney at Law
1941 E 8th St
Fremont NE 68025
402-727-1010
FAX 888-580-4949
www.boydstonlaw.com

November 23, 2020

Gail J. Bargstadt
Dodge County Treasurer
PO Box 999
Fremont, NE 68026

RE: PR18-209 – Estate of Gary May

Dear Ms. Bargstadt:

I am the attorney for the estate of Gary May. On February 6, 2020 the Dodge County Court ordered that there was payable tentative inheritance tax pursuant to the terms and conditions of the Neb Rev Stat §77-2018.07 in the amount of \$3,533.29. The Dodge County Court ordered that the Petitioner pay Dodge County in tentative inheritance tax. The petitioner paid the tentative inheritance tax and any interest due. (See attached receipt).

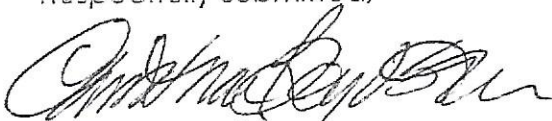
After wrapping up various aspects of the estate, it was determined that there was an overpayment of inheritance tax. On November 9, 2020 the Dodge County Court ordered that Dodge County should refund the estate \$340.95. (See attached order).

Please send the refund to the Personal Representative (Letter of PR attached):

JILL COLGAN
1514 5TH CORSO
NEBRASKA CITY NE 68410

As always, if you have any questions, please give me a call.

Respectfully Submitted,


Christina Boydston

FILED

IN THE COUNTY COURT OF DODGE COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF) ^{2020 NOV -9 AM 10: 10} Case #: PR18-209

DODGE COUNTY NEBRASKA

LISA K. STOVER) ORDER DETERMINING
COUNTY COURT CLERK) INHERITANCE TAX,

Gary J. May,
Deceased.

) VOLUNTARY APPEARANCE, AND
) WAIVER OF NOTICE
)

Upon consideration of the evidence and the Petition for Determination of Inheritance Tax and all supporting documents, if any, filed herein and incorporated by a reference.

THE COURT FINDS, ORDERS AND DETERMINES THAT:

1. The County Attorney of each County in which the property described in the Petition is located, has executed and filed with this Court a Waiver of Notice upon him to show cause, or of time and place of hearing and has entered a Voluntary Appearance in behalf of the County and State of Nebraska.
2. The values set forth in the Petition for Determination of Inheritance Tax, the Inheritance Tax Worksheet, and all supporting documents, if any, filed herein duly and 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.
3. On the basis of the foregoing the Court has determined there was an *overpayment* of tentative inheritance tax by reason of the death of the above named Decedent, and there is payable to the Estate the amount of \$ 402.49,

And that this amount is apportioned to the following counties:

Dodge County: \$340.95 Saunders County: \$61.54

4. Notice of Hearing by publication is dispensed with, the Petitioner is entitled to a determination of no tax due on account of the property described in the Petition, and potential liens, if any, are hereby extinguished.

Dated this 9 day of November 2020.

BY THE COURT:

Lisa K. Stover
Clerk Magistrate



000469099C05

FILED

IN THE COUNTY COURT OF DODGE COUNTY, NEBRASKA

7:18 NOV 26 PM 4: 03
 IN THE MATTER OF THE ESTATE OF) CASE #PR18- 209
 DODGE COUNTY NEBRASKA)
 LISA K. STOVER)
 COUNTY COURT CLERK) LETTERS OF PERSONAL
 Gary J. May, Deceased) REPRESENTATIVE
)
)

THE STATE OF NEBRASKA

KNOW ALL MEN BY THESE PRESENTS:

WHEREAS, Jill A. Colgan was appointed and qualified as Personal Representative of the above-named Decedent by this Court or its Registrar, with all the authority granted to a personal representative by law;

NOW, THEREFORE, these Letters are issued as evidence of such appointment and qualifications and authority of Jill A. Colgan to do and perform all acts which may be authorized by law.

WITNESS, the signature of a Judge or Registrar of this Court, and the seal of this Court, on this 26 day of November, 2018.

 County Judge
 (formal proceedings only)
Lisa K. Stover

 Signature of Registrar
 (informal proceedings only)

STATE OF NEBRASKA
 COUNTY OF DODGE
 I, Lisa K. Stover, Clerk of Dodge County Court Dodge County Nebraska
 do hereby certify the foregoing copy consisting of 1 pages to be a full, true
 and correct copy of the original record thereof now remaining on file in said court,
 that I have legal custody and control of said original record, and that the seal of
 said Court is hereto affixed.
 WITNESS my hand and the seal of said Court of Fremont, Nebraska
 this 26 day of Nov 2018
 Lisa K. Stover, Clerk of Dodge County Court
Lisa K. Stover



FILED

IN THE COUNTY COURT OF DODGE COUNTY, NEBRASKA

2020 FEB -7 AM 9:08

IN THE MATTER OF THE ESTATE OF) CASE #PR18-209
)
 Gary J. May, Deceased) ORDER TO ALLOW PAYMENT OF
) TENTATIVE INHERITANCE TAX
)

DODGE COUNTY, NEBRASKA
 LISA K. STOVER
 COUNTY CLERK

Upon consideration of the evidence and the Application to Pay 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. The Decedent died on August 20, 2018.
2. The Decedent was domiciled in Dodge County, Nebraska.
3. The Application should be granted.

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED that there is payable as tentative inheritance tax pursuant to the terms and conditions of the Neb Rev Statutes Section 77-2018.07, the following:

\$ 3533.29

And that the tax is apportioned to the following counties:

Dodge County \$2967.96 Saunders County \$565.33

Dated this 6 day of February 2020.

BY THE COURT:

COUNTY JUDGE





000446958C05

MISCELLANEOUS RECEIPT
COUNTY TREASURER'S OFFICE
DODGE COUNTY NEBRASKA

No. 20408

February 18, 2020

3,175.15

RECEIVED OF ESTATE OF GARY J MAY

the sum of Three Thousand One Hundred Seventy-Five Dollars And Fifteen
Cents

collected by JUDI

for PD BY-GARY J MAY ESTATE PR18-209 DOD 08/20/2018

Credits To:

2700 INHERITANCE TAX	31001	\$2,967.96
2700 INHERITANCE TAX	31002	\$207.19

Gail J Bargstadt

County Treasurer

JUDI

Deputy

2020 SEP - 1 AM 10:56
DODGE COUNTY NEBRASKA
LISA K. SLOVER
COUNTY COURT CLERK

PAID



000466674C05