

# 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

Appendix Item # 15.  
Date 8-28-2019

August 21, 2019

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

RE: Refund of Inheritance Tax

Please find attached a request for a refund of Inheritance Tax. On July 26, 2018, a Tentative Determination of Inheritance Tax was done for the Estate of Kristy L. Kavan. We also received that payment on July 26, 2018.

On August 19, 2019, an "Order Determining and Assessing Inheritance tax and Partial Refund of Prior Paid Tentative Inheritance Tax" was done. This Determination indicates that Dodge County collected \$942.84 too much and that the Estate is owed a refund.

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

Thank you for your consideration.

Sincerely,



Gail J. Bargstadt  
Dodge County Treasurer

Attachments

RECEIVED  
2019 AUG 21 PM 3:44  
DODGE COUNTY, NEB  
FRED WITTMAN, COUNTY CLERK



**Sara J. Bockstadter**  
ATTORNEY AT LAW

August 21, 2019

Dodge County Treasurer  
Attn: Gail Bargstandt  
P.O. Box 999  
Fremont, NE 68026  
via email to: [treasurer@dodge.nacone.org](mailto:treasurer@dodge.nacone.org)

Re: The Estate of Kristy L. Kavan  
In the County Court of Dodge County, PR 17-176

Dear Gail:

Please find attached to this letter an Order Determining and Assessing Inheritance Tax and Partial Refund of Prior Paid Tentative Inheritance Tax, dated August 19, 2019, and filed in the above captioned matter.

On July 26, 2018, the Personal Representative in this Estate made a tentative inheritance tax payment in the amount of \$45,663.78 to you as the Dodge County Treasurer. On August 19, 2019, the Dodge County Court determined the amount of Inheritance Tax apportioned to Dodge County, Nebraska was \$44,720.94. Due to the overpayment of Tentative Inheritance Taxes to Dodge County, the Court ordered a refund of \$942.84 to the above captioned estate.

As the attorney representing, Christopher Kavan, Personal Representative of the Estate of Kristy L. Kavan, and pursuant to the attached Order, I am requesting a refund in the amount of \$942.84 to be mailed to me at the following address: 620 W. 2<sup>nd</sup> Street, Ste. 103, Hastings, NE 68901.

\*\*Please note that this address is different than listed above, as I am relocating offices. If you have any questions or concerns, please feel free to contact me.

Sincerely,

Sara Bockstadter  
Attorney at Law

FILED  
2019 AUG 19 PM 1:39  
DODGE COUNTY, NEBRASKA  
LISA R. STOVER  
COUNTY COURT CLERK

IN THE COUNTY COURT OF DODGE COUNTY, NEBRASKA

IN THE MATTER OF ) Case No. PR 17-176  
)  
THE ESTATE OF ) ORDER DETERMINING AND  
) ASSESSING INHERITANCE TAX  
KRISTY L. KAVAN, ) AND PARTIAL REFUND OF  
) PRIOR PAID TENTATIVE  
Deceased. ) INHERITANCE TAX

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

THE COURT FINDS, ORDERS AND DETERMINES that:

1. Notice has been given to or duly waived by all persons interested in the estate or property of the Deceased.
2. The County Attorney for each county in which the property described in the Petition is located, has executed and filed with this Court a Waiver of Notice 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.
3. The values set forth in the Petition for Determination of Inheritance Tax and the Final 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.
4. A tentative inheritance tax payment was made on July 26, 2018, in the amount of \$45,663.78 to the Dodge County, Nebraska, Treasurer.
5. A tentative inheritance tax payment was made on July 26, 2018, in the amount of \$11,771.40 to the Lancaster County, Nebraska, Treasurer.

6. Inheritance Tax is hereby assessed against the following named parties in the amounts specified, to-wit:

<u>BENEFICIARY</u>	<u>AMOUNT DUE</u>
Kent Anthony Kavan a/k/a Tony Kavan	\$ 2,268.78
Joshua Kavan	\$15,957.00
Christopher Kavan	\$ 5,736.66
Brandon Kavan	\$ 4,282.55
Andrew Kavan	\$ 4,282.55
Courtney Kavan	\$ 7,207.23
Blake Kavan	\$ 7,207.23
Special Needs Trust for Brett Kavan	\$ 7,207.23
Kaitlyn Kavan	\$ 1,249.64
Kyle Kavan	\$ 1,249.64
Kirk Kavan	\$ 0.00
Kory Kavan	\$ 0.00
 TOTAL:	 \$56,648.51

and that said Inheritance Tax is apportioned to the following Nebraska counties:


Dodge County, Nebraska	\$44,720.94
Lancaster County, Nebraska	\$11,927.57

and will draw interest at the legal rate prescribed by law commencing on July 27, 2018, (12 months after July 27, 2017, which was the Decedent's date of death). 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 property described in this proceeding.

7. It is further ordered that a refund of \$942.84 is to be distributed by the Dodge County, Nebraska, Treasurer to the Kristy L. Kavan Estate and delivered to Christopher Kavan, Personal Representative of the Estate of Kristy L. Kavan.

DATED this 19 day of August, 2019.

BY THE COURT:

  
County Court Judge



Prepared and Submitted by:  
Sara J. Bockstadter, #24127  
Bockstadter Law Office  
237 N. Burlington, Ste. 107  
Hastings, NE 68901  
(402) 834-2094

FILED

IN THE COUNTY OF DODGE COUNTY, NEBRASKA

2018 JUL 26 AM 10:25

IN THE MATTER OF THE ESTATE OF

Case No. PR 17-176

KRISTY L. KAVAN,

Deceased.

DODGE COUNTY NEBRASKA  
LISA K. STOVER  
COUNTY CLERK

ORDER TO ALLOW PAYMENT OF TENTATIVE INHERITANCE TAX

This matter came on for hearing on the 26 day of July, 2018, upon Application to Pay Tentative Inheritance Tax and the County Attorney's 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 July 27, 2017.
2. The Decedent was domiciled in Fremont, Dodge County, Nebraska.
3. The Application should be granted.

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

BENEFICIARY	AMOUNT OF TAX
Kent Anthony Kavan	\$2,496.46
Joshua Kavan	\$16,945.29
Christopher Kavan	\$5,793.09
Brandon Kavan	\$4,213.05
Andrew Kavan	\$4,213.05
Courtney Kavan	\$6,971.82
Blake Kavan	\$6,971.82
Special Needs Trust of Brett Kavan	\$6,971.82
Kaitlyn Kavan	\$1,429.39
Kyle Kavan	\$1,429.39
Kirk Kavan	\$0.00
Kory Kavan	\$0.00

and that the tax is apportioned to the following counties:

COUNTY	AMOUNT OF TAX
Dodge	\$45,663.78
Lancaster	\$11,771.40

COPY

Dated: 7/26/18

BY THE COURT:

*Lisa K. Stover*  
\_\_\_\_\_  
County Judge  
Clerk Magistrate



COPY