

OFFICE OF THE DODGE COUNTY TREASURER

PO BOX 999, FREMONT NE 68026-0999 PHONE 402/727-2750 FAX 402/727-2753
GAIL J BARGSTADT JUDITH J MAIN
COUNTY TREASURER DEPUTY COUNTY TREASURER

December 16, 2019

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

RECEIVED
2019 DEC 16 PM 4:03
DODGE COUNTY, NE
FREMONT, COUNTY CLERK

RE: Refund of Inheritance Tax

Please find attached a request for a refund of Inheritance Tax. On April 3, 2019, a Tentative Determination of Inheritance Tax was done for the Estate of Donald E. Welty. We also receipted that payment on April 4, 2019.

On December 13, 2019, an "Order Determining and Assessing Final Inheritance Tax" was done. This Determination indicates that Dodge County collected \$3,726.00 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.

Respectfully,


Gail J. Bargstadt
Dodge County Treasurer

Attachments

FILED
IN THE COUNTY COURT OF DODGE COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF DONALD E. WELTY, Deceased. Case No. PR 18-85

APR -3 PM 4:10
DODGE COUNTY NEBRASKA
LISA K. STOVER
COUNTY COURT CLERK

ORDER TO ALLOW PAYMENT OF
TENTATIVE INHERITANCE TAX

This matter came on for hearing on this 3 day of April, 2019, upon Application for an Order to Allow Payment of 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 herein by this reference, the Court finds and determines that:

1. The Decedent died on March 18, 2018.
2. The Decedent was domiciled in the County of Dodge, State of Nebraska.
3. The Application should be granted.

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED that there is due as a tentative inheritance tax pursuant to the terms and conditions of Section 77-2018.07 R.R.S. Neb. 1943, the following:

<u>Devisee</u>	<u>Amount of Tax</u>
Ronald Poggensee	\$ 20,368.00
Denise Ussery	\$ 20,368.00
Jerold O'Connor	\$ 20,368.00
David O'Connor	\$ 20,368.00
Patricia Lavery	\$ 20,368.00
Carol Thompson	\$ 56,693.00
TOTAL TENTATIVE INHERITANCE TAX	\$158,533.00

and that the tax is apportioned to the following counties: Dodge County - 100%. For good cause shown, interest and/or penalties are waived.

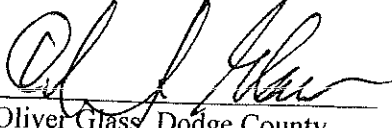
DATED this 3 day of April, 2019.

BY THE COURT:


County Judge



APPROVED:


Oliver Glass, Dodge County
Attorney

SIDNERLAW
- since 1897 -

S. NICHOLAS BOGGY
Attorney At Law

SIDNERLAW

– since 1897 –

THOMAS B. THOMSEN
BRADLEY D. HOLTORF
S. NICHOLAS BOGGY
BRADLEY E. NICK
SHANE J. PLACEK
LINSEY MORAN BRYANT

MILITARY COLONIAL BUILDING
340 E. MILITARY AVENUE, SUITE 1
FREMONT, NEBRASKA 68025-5097

PHONE 402-721-7111
FAX 402-721-9120

WILLIAM J. COURTRIGHT, 1862-1950
S. SIDNER, 1875-1944
EARL J. LEE, 1888-1963
H.A. GUNDERSON, 1889-1969
ARTHUR C. SIDNER, 1900-1975
GEORGE E. SVOBODA, 1917-2011
NEIL W. SCHILKE, Retired

MEMO

TO: Dodge County Treasurer

FROM: S. Nicholas Boggy

DATE: December 16, 2019

RE: Donald E. Welty Estate / PR 18-85

Pursuant to the enclosed copy of the Order Determining and Assessing Final Inheritance Tax entered on December 13, 2019 in the Dodge County Court, please issue a refund check in the amount of \$3,726.00 made payable to the Donald E. Welty Estate and return same to me in the enclosed self-addressed and stamped envelope.

Please contact me if you have any questions or concerns regarding this Order.

Thank you.

S. Nicholas Boggy

SNB/jmb
Enc.

FILED

IN THE COUNTY COURT OF DODGE COUNTY, NEBRASKA

2019 DEC 13 AM 10:43

IN THE MATTER OF THE ESTATE)

DODGE COUNTY, NEBRASKA Case No. PR 18-85)
LISA K. STOVER)
COUNTY COURT CLERK)

OF)

ORDER DETERMINING AND)

ASSESSING FINAL)

INHERITANCE TAX)

DONALD E. WELTY,)

Deceased.)

This matter came on for hearing on this 13 day of December, 2019, on the Petition for Determination of Final Inheritance Tax and all supporting documents filed herein and incorporated herein by this reference and the Court being fully advised in the premises 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 upon him to show cause, or of time and place of hearing and has entered a Voluntary Appearance on behalf of the County and State of Nebraska.
3. The value set forth in the Petition for Determination of Inheritance Tax, the Inheritance Tax Worksheet, and all supporting documents 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, and exemptions claimed therein are proper and hereby allowed.
4. Inheritance tax is hereby assessed against the following-named parties in the amounts specified:

<u>BENEFICIARY</u>	<u>TAX DUE</u>
Ronald Poggensee	\$ 19,773.00
Denise Utery	\$ 19,773.00
Jerrold O'Connor	\$ 19,773.00
David O'Connor	\$ 19,773.00
Patricia Lavery	\$ 19,773.00
Carol Thompson	\$ 55,942.00
TOTAL INHERITANCE TAX DUE:	\$154,807.00
Less Credit-Tentative Inheritance Tax Pd.	\$158,533.00
 FINAL INHERITANCE TAX TO BE REFUNDED:	 \$ 3,726.00



and that said tax is apportioned in full to Dodge County, Nebraska. 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.

5. Court costs herein are paid.

DATED this 13 day of December, 2019.

BY THE COURT:

Lisa K. Stover
County Judge
Cliff Magoshale



CERTIFICATE OF SERVICE

I, the undersigned, certify that on December 13, 2019 , 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:

Patricia Lavery
2639 E 40th St
Columbus, NE 68601

Jerold O'Connor
1227 Lincoln Mall
Lincoln, NE 68508

S N Boggy
boggyn@sidnerlaw.com



Date: December 13, 2019

BY THE COURT:

Quinn K. Stover

CLERK