

IN THE DISTRICT COURT OF IOWA, IN AND FOR PAGE COUNTY

* * * * *

In the Matter of the Estate | No. _____
 |
 | CASH ACCOUNT CURRENT
SAM KEPNER, |
 |
 | Deceased |
 |
 | * * * * *

RECEIPTS

12-4-55 Received of Brodie J. Ranck \$1459.11

DISBURSEMENTS

4-26-56	Merchants Mutual Bonding Company, Bond Premiums	10.00
4-26-56	Clarinda Monument Store, Monument	92.25
5-3-56	Stipe, Davidson & Hemphill, Administrator's fee	150.00
5-3-56	C. E. Apple, Clerk, Court costs	10.70
5-3-56	Iowa State Board of Social Welfare, Claim filed in Sam Keptner Estate	<u>1196.16</u>
	Total	\$1459.11

RECAPITULATION

Receipts	\$1459.11
Disbursements	\$1459.11
Balance	<u>-0-</u>

(Use only when estate is EXEMPT from inheritance tax.)
 IN THE DISTRICT COURT OF THE STATE OF IOWA IN AND

FOR PAGE COUNTY.

NONLIABILITY

RECEIVED
 MAY 4 - 1956
 IOWA STATE TAX
 9-10-55 SECTION

In the matter of the Estate

of Sam Kepner
 deceased.

Application for Relief from Appraisement
 For Inheritance Tax Purposes

Comes now Richard G. Davidson
 and to the court states:

~~XXXXXXXX~~
 Administrator of the above estate
~~XXXXXX~~

8415

That the assets of the above named estate pass to persons exempt from the imposition of the inheritance tax of the State of Iowa by reason of the fact that the exemptions allowed by statute exceed the gross value of the estate, that the value of the assets can be ascertained without the necessity of being appraised.

NAME	Relationship to Decedent	Exemptions Allowed by Statute	ADDRESS
Maude Benzer (now deceased)	half sister	-0-	Los Angeles, Calif.
Della Erdley (now deceased)	half sister	-0-	Los Angeles, Calif.
Mason Ranck,	half brother	-0-	McNinnville, Oregon
Dorris Ranck	half brother	-0-	Lenox, Iowa
TOTAL EXEMPTION ALLOWED BY STATUTE		\$ -0-	

CLERK DISTRICT COURT
 PAGE COUNTY, IOWA
 AUG 2 1956 AM
 BY [Signature] DEPUTY

Your petitioner further states the the entire assets of said estate for which relief from appraisement is applied for are as follows:

DESCRIPTION OF ALL PROPERTY OF DECEDENT BOTH REAL AND PERSONAL (Describe so each item may be identified)	ACTUAL VALUE
Received from Estate of Brodie J. Ranck, Grand Rapids, Mich.	1459.11
Claim filed December 7, 1955 by the State Board of Social Welfare in amount of \$7383.60 against the above Estate.	-7383.60
Total value of above described property	\$ -0-

(If more space is needed attach additional sheets)

State of Iowa,

[Signature]
 (Name of applicant)

Page County ss.

I, Richard G. Davidson, being first duly sworn, depose and say that I am the applicant above named and that I am acquainted with the facts and statements contained in the foregoing application and that the same are correct and true to the best of my knowledge and belief, and that said application discloses all property known to me belonging to said decedent.

[Signature]
 (Name of applicant)

Subscribed and sworn to by Richard G. Davidson before me this 3rd day of May, 1956..

[Signature]
 Notary Public in and for said County.

PETITION

8415 my

1955

State of Oregon, County of Yamhill, ss

In the Matter of the Estate of SAM KEPNER Page Iowa Deceased. In the District Court of Said County, in Vacation TO THE HONORABLE DISTRICT COURT OF SAID COUNTY, Iowa Yamhill Oregon

Comes now Mason Ranck a resident of said county/and respectfully represents that on or about the 10th day of September A. D. 1954 Sam Kepner of said county/died intestate, leaving at the time of his death, the following heirs, to-wit: Maude Benzer, Della Erdly, half sisters, and Mason Ranck and Dorris Ranck, Half brothers.

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and having at the time of his decease, personal property in this State which may be lost, destroyed or diminished in value, if speedy care be not taken of the same. To the end, therefore, that said property and debts may be collected and preserved, I respectfully request the appointment of Richard G. Davidson with full power and authority to act as Administrator herein according to law. The total value of Real and Personal property of said Decedent is about \$2000.00

Subscribed and sworn to by Mason Ranck before me September 27, 1955

BOND

Know all Men by these Presents, that we, Richard G. Davidson as principal and Merchants Mutual Bonding Company as surety, all of the County of Page in the State of Iowa, are held and firmly bound unto the State of Iowa, and to all persons herein concerned, in the penal sum of Twenty-five hundred and no/100 (\$2500.00) DOLLARS for the payment of which, well and truly be made, we do jointly and severally bind ourselves and our lawful representatives.

Witness our hands and seals this 30 day of September 30 A. D. 1955

The condition of the above Obligation is such that: Whereas the above named Richard G. Davidson has been heretofore appointed by the Clerk of the District Court of Page County, Iowa, Administrator of the Estate of Sam Kepner late of said County, deceased, who died intestate on or about the 10th day of September A. D. 1954

Now, therefore, if the said Richard G. Davidson as such Administrator shall render a true account of his office and of his doings therein to the proper authority, when required thereby or by law; shall promptly pay over to the officer, or person entitled thereto, all money which may come into his hands by virtue of his office; shall promptly account for all balances of money remaining in his hands at the termination of his office; shall exercise all reasonable diligence and care in the preservation and lawful disposal of all money, books, papers, securities, or other property appertaining to his said office and deliver them to his successor or to any other person authorized to receive the same; and shall faithfully and impartially, without fear, favor, fraud or oppression, discharge all duties now or hereafter required of his office by law then the above obligation to be null and void; otherwise to be and remain in full force in law. And the sureties on this Bond shall be liable for all money or public property that may come into the hands of said officer at any time during his possession of said office.

ATTEST: Clerk of the District Court Merchants Mutual Bonding Co. By: Its Attorney in fact

AFFIDAVIT OF SURETIES

I, Surety on the foregoing bond, do solemnly swear that I am a resident of the State of Iowa; that I am worth the sum of DOLLARS beyond the amount of my debts, and have property liable to execution in this State equal to the sum dollars, so help me God.

Subscribed and sworn to by before me this day of, 19

I, Surety on the foregoing bond, do solemnly swear that I am a resident of the State of Iowa; that I am worth the sum of DOLLARS beyond the amount of my debts, and have property liable to execution in this State equal to the sum dollars, so help me God.

Subscribed and sworn to by before me this day of, 19

The above Bond was approved and filed by me September 30 A. D. 1955

C. E. Apple Clerk of the District Court By Marie Doecker, Deputy

IN THE DISTRICT COURT OF IOWA IN AND FOR _____ PAGE _____ COUNTY _____

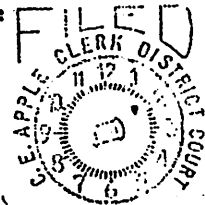
IN THE MATTER OF THE)
ESTATE OF)
Samuel A. Kepner Deceased)

PROBATE NO. 8415
CLAIM OF THE STATE BOARD OF
SOCIAL WELFARE, STATE OF IOWA

Comes now the State Board of Social Welfare, State of Iowa, and respectfully states:

That it has paid old age assistance to Samuel A. Kepner Deceased, the sum of \$ 7,233.60 , as follows and claims 6 per cent interest in the sum of \$ _____ on assistance issued prior to May 10, 1935:

Old age assistance advanced to the above named decedent from November 1, 1940 up to and including September 1, 1954 in the total amount of \$7,233.60.



PAGE COUNTY. IOWA
DEC-7 1955 PM

That it has also paid the funeral expenses of the above named deceased in the sum of \$ 150.00 to Walker Funeral Home BY _____ DEPUT

That under the provisions of Chapter 249, Code 1950 as amended, the State Board of Social Welfare, State of Iowa, is entitled to be reimbursed therefor and have its claim for the above items allowed as a lien against any real estate in this estate and as a claim of the second class against the personal property of this estate. That it is also entitled to have its claim for funeral expenses allowed as a preferred claim.

WHEREFORE, the State Board of Social Welfare, State of Iowa, prays that its claim in the total sum of \$ 7,383.60 be allowed as above set out and ordered paid.

STATE BOARD OF SOCIAL WELFARE
STATE OF IOWA
BY L. S. Mortenson

STATE OF IOWA, POLK COUNTY: SS

I, L. S. Mortenson, being first duly sworn on oath, depose and state that I am duly authorized by the State Board of Social Welfare, State of Iowa, to prepare and file claims in estates on its behalf; that I have personal knowledge of the above claim; that the same is true, just and correct and no part thereof has been paid except as hereinbefore shown; that there is no just off-set thereto and there is now due and owing this claimant the sum of \$ 7,383.60 thereon; that the foregoing statements are true as I verily believe. L. S. Mortenson

Subscribed in my presence and sworn to before me by L. S. Mortenson on this 5th day of December, A.D., 1955.

Ralph B. Kearsch
NOTARY PUBLIC IN AND FOR POLK COUNTY, IOWA

In the District Court of the State of Iowa, in and for _____ PAGE _____ County

In the Matter of the Estate of

Probate Inventory, Report of Beneficiaries and Real Property Preliminary Inheritance Tax Report

Sam Kepner, Deceased } Probate No. 8415 Inheritance No. _____

Comes now Richard G. Davidson, Administrator and to the Court reports as follows
(Executor, Administrator or Trustee)

Name of Decedent	Age	Last Residence	Date of Death	Testate or Intestate	Executor, Administrator or Trustee
Sam Kepner	78	Glarinda, Iowa	9-10-54	Intestate	Richard G. Davidson P. O. Address Glarinda, Iowa

BENEFICIARIES UNDER WILL OR HEIRS AT LAW IN INTESTATE MATTERS

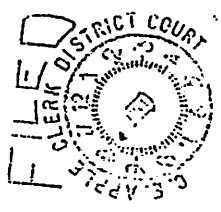
Name	Age	Relationship to Decedent	P. O. Address
Maude Benzer	deceased	Half-Sister	Los Angeles, California
Della Erdley	deceased	Half-Sister	Los Angeles, California
Mason Ranck	adult	Half-Brother	638 E. Fifth Street, McMinnville, Oregon
Dorris Ranck	adult	Half-Brother	Lenox, Iowa

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INVENTORY OF REAL PROPERTY

(Give full value of Real Property. Mortgage indebtedness should be listed following description of property encumbered)

DESCRIPTION	Lot or Sec.	Blk. or Twp.	Range	Acres
None				



PAGE COPY, IOWA
DEC 14 1955 AM

BY _____ DEPUTY

Total Estimated Value \$ None

Note: Executors, etc., must execute this report in duplicate and file both copies with the Clerk of the District Court thirty days after appointment. Sec. 635.1, Code of Iowa, 1946.

INVENTORY OF PERSONAL PROPERTY

In listing money on deposit give name of depository. In listing Certificates of Deposit give date, rate of interest, etc.
All items should be as fully described as possible in this report.

SCHEDULE I. CASH—MONEY ON DEPOSIT—CERTIFICATES OF DEPOSIT—ACCOUNTS RECEIVABLE

DESCRIPTION	Value
Moneys received from the estate of Brodie J. Ranck, Grand Rapids, Mich.	\$ 1159.11
Estimated Total Value	\$ 1159.11

SCHEDULE II. STOCKS—BONDS—NOTES—MORTGAGES

DESCRIPTION	Value
None	\$
Estimated Total Value	\$ None

RECAPITULATION

Total Estimated Value of Real Estate \$ None
 Total Estimated Value of Schedule I \$ 1459.11
 Total Estimated Value of Schedule II \$ None
 Total Estimated Value of Schedule III \$ None
 Total Estimated Value of Schedule IV \$ None
 Total Estimated Value of Entire Estate \$ None
 Mortgage Indebtedness \$ (Other Debts Estimated) Social Welfare \$7533.60 \$ 7533.60

Richard G. Davidson
 (Executor, Administrator or Trustee)

STATE OF IOWA

Page County } ss.

I, Richard G. Davidson, being first duly sworn depose and say that I am the above named Executor, Administrator or Trustee, and that I am acquainted with the facts and statements contained in the foregoing report, and that they are correct and true to the best of my knowledge and belief, and that the said report discloses all the property known to me as belonging to said decedent.

Richard G. Davidson

Subscribed and sworn to by Richard G. Davidson before me this 5th day of December, 1955.

G. E. Houghton
 Notary Public in and for Said County.

ORDER OF COURT

Now on this 12th day of December, 1955, the Court having examined the Preliminary Report and Inventory and the records in the estate of Sam Kepner, Deceased FINDS that the said estate is subject to inheritance tax.

Richard E. Davidson

Judge of the 15th Judicial District.

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DISTRICT COURT
 Address
 Name of Secretary on Bond of Executor, Etc.
 E. T. D. Form No. 3 (Revised March, 1938) PA-18744-SP

ALIBEN
 Name of Attorney for the Estate

Probate No.
 Inheritance No.
 ESTATE OF
 Decedent.
 PROBATE INVENTORY
 LIST OF HEIRS—BENEFICIARIES
 Preliminary
 Inheritance Tax Report
 FILED
 Executors, etc., must file this report in duplicate with the Clerk of the District Court within thirty days after appointment.

CERTIFICATE TO THE STATE TAX COMMISSION

STATE OF IOWA }
 Page County } ss.

I, C. E. Apple, Clerk of the District Court in and for said County, do hereby certify that the foregoing instrument is a true and complete copy of the Preliminary Report made by the Administrator in the Estate of Sam Kepner.

Dated this 14th day of December, 1955.

C. E. Apple
 Clerk of Said District Court.

Deputy.

IN THE DISTRICT COURT OF IOWA, IN AND FOR PAGE COUNTY

* * * * *

In the Matter of the Estate | No. 8415
of |
SAM KEPNER, | ORDER
Deceased |

* * * * *

Now on this 12 day of March, 1956, there comes on for hearing application of the Administrator of the above entitled estate, which application shows the Court:

That there is presently due and owing to the Merchants Mutual Bonding Company of Des Moines, Iowa, \$12.00 by said Administrator for Administrator's bond. That there has further been requested by Dorris Ranck, half brother of the deceased, Sam Kepner, and said request joined by the Administrator of the above entitled estate, that there be a marker placed upon the grave of said Sam Kepner. That said marker has been estimated to run approximately \$90.00.

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IT IS THEREFORE ORDERED that the Administrator in the above entitled estate be authorized to pay unto Merchants Mutual Bonding Company of Des Moines, Iowa, the sum of \$12.00 as payment of the annual Administrator's bond premium; and further that the Administrator in said estate be authorized to pay unto Clarinda Monument Company the sum of \$90.00, for the purpose of erecting a grave marker at the place of the grave of said deceased, Sam Kepner.

Harold E. Davidson
JUDGE

CLERK DISTRICT COURT
PAGE COUNTY, IOWA
MAR 13 1956 PM
BY _____ DEPUTY

IN THE DISTRICT COURT OF IOWA, IN AND FOR PAGE COUNTY

* * * * *

In the Matter of the Estate
of
SAM KEPNER,
Deceased

No. 8415
FINAL REPORT



* * * * *

Comes now the duly appointed Administrator of the Estate of Sam Kepner, and for his application shows the Court:

That on or about the 26th day of July, 1955, this Administrator did receive a letter from Benjamin Smith, Attorney at Law in Grand Rapids, Michigan, indicating that Brodie J. Ranck, half brother of the deceased Sam Kepner, did die in Grand Rapids, Michigan, and his estate is being probated there.

After considerable investigation, it was discovered that Sam Kepner died as a patient in the Young's Rest Home in Clarinda, Iowa, that he was admitted to the Municipal Hospital on September 1, 1954, and passed away the 10th day of September, 1954 at 4:30 A. M. at the age of 78 years.

On or about December 15, 1955, we did receive the share of Sam Kepner from the Brodie J. Ranck Estate, which was deposited to the account of Sam Kepner in the amount of \$1459.11.

That this being the total amount of the assets of said estate, the Administrator did file his Preliminary Inventory with the Clerk of the District Court, and named Maude Benzer, and Della Erdley as half sisters living in Los Angeles, California, and Mason Ranck and Dorris Ranck as half brothers, the first living in Oregon, and the second in Lenox, Iowa.

That on or about December 7, 1955, the State Board of Social Welfare of the State of Iowa, filed a claim in the amount of \$7383.60 against the Estate of Sam Kepner. This claim was duly filed by L. S. Morteson, representing the State Board of Social Welfare, and was accompanied by an Affidavit to the effect

that he was duly authorized to file such claim.

That on or about March 13, 1955, after this Administrator had made arrangements for purchasing a rather inexpensive marker, the undersigned administrator did make application to the Court for the payment of the \$12.00 annual premium on his Administrator's Bond, and the purchase of a monument in the approximate sum of \$90.00. That the Court did allow both the sums, for the payment of the annual premium on the Administrator's bond, and the payment of \$90.00 for the purchase of a grave marker for the deceased, Sam Kepner.

That since that date, the undersigned Administrator has received a notice of release from appraisement from the Inheritance Tax Division of the State of Iowa, ~~and a certificate of clearance from the State Board of Social Welfare, and has also filed his clearance for money and credits and personal taxes with the Clerk of the Page County District Court.~~

WHEREFORE the undersigned Administrator of the Estate of Sam Kepner, Deceased, does hereby pray the Court to pay unto said Administrator for his Administrators fees, to and including the drawing and execution of this Final Report, the sum of reasonable fees Dollars, and further prays the Court to authorize said Administrator to pay \$10⁷⁰/₁₀₀ Dollars to the Clerk of the District Court of Page County, Iowa, in payment in full of all Court costs; and to pay the balance ~~of \$200.00 Dollars~~ unto the State Board of Social Welfare, State of Iowa, as final payment on their claim filed herein.

THIS Administrator further prays the Court to order this Administrator to close the Estate of Sam Kepner, Deceased, after first making the above described payments; that this Final Report be accepted and ratified; that this Administrator be released from any further duties as Administrator in the above entitled estate; and that his bondsmen be released and sureties exonerated.


Administrator of the Estate of Sam Kepner

IN THE DISTRICT COURT OF IOWA, IN AND FOR PAGE COUNTY

* * * * *

In the Matter of the Estate
of
SAM KEPNER,
Deceased

No. 8415
ORDER



PAGE COUNTY IOWA
MAY 14 1956 PM

* * * * *

Now on this 2nd day of May, 1956, there comes before this Court the Administrator of the Estate of Sam Kepner, Deceased, and shows the Court that he has made certain investigation to find the final residence of the Deceased, has corresponded with Benjamin Smith, Attorney in Grand Rapids, Michigan, on the subject, has taken all necessary proceedings in establishing the estate, and has duly served in the capacity of Administrator of said Estate.

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That in this capacity said Administrator did receive and deposit in the Estate account the sum of \$1459.11, and did make a Preliminary Inventory to that effect.

That the Administrator of the above entitled estate did make sufficient investigation to find the heirs of Sam Kepner and that there has since been filed in the Estate of Sam Kepner a claim by the Iowa Board of Social Welfare in the total amount of \$7383.60.

That the Administrator further shows that he did make application for the purchase and erection of a grave marker and also Guardian's Bond premium, all of which were allowed.

IT IS THEREFORE ORDERED that the Administrator of the above entitled estate be authorized to pay unto the Clerk of the District Court the sum of 10 ⁷⁰/₁₀₀ Dollars in full payment of costs of said estate; pay unto the Administrator for fees in his own behalf, the same in the sum of 150 ⁰⁰/₁₀₀ Dollars As Administrator's fees, and pay the balance of 1196 ¹⁶/₁₀₀ Dollars unto the State Board of Social Welfare, State, of Iowa,

in part payment of their claim filed in the above entitled estate.

IT IS FURTHER ORDERED that the Final Report be accepted and ratified, the Administrator be released from any further duties, and his bondsmen released and sureties exonerated.


JUDGE OF THE FIFTEENTH JUDICIAL DISTRICT
OF IOWA

IN THE DISTRICT COURT OF IOWA IN AND FOR PAGE COUNTY

* * * * *

In the Matter of the Estate I No. 8415
 I
 I
of I
SAM KEPNER, I APPLICATION
 I
 I
Deceased I

* * * * *

Comes now the duly appointed, qualified and acting Administrator of the Estate of Sam L. Kepner, and for his Application shows the Court:

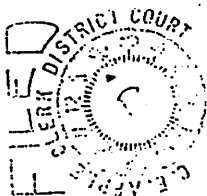
That there are presently funds in the Page County State Bank under the name of the Estate of Sam Kepner, Deceased, to the total amount of \$1459.11.

That there is presently due and owing the Merchants Mutual Bonding Company, corporate surety on the bond of said Administrator, the sum of \$12.00 annual premium.

That there has been requested by Doris Ranck, half brother of the deceased, Sam Kepner, that there be a marker placed upon the grave of Sam Kepner in the Cemetery near Yorktown, Iowa.

WHEREFORE, the Administrator in the above entitled estate does hereby pray the Court to authorize said Administrator to pay unto Merchants Mutual Bonding Company of Des Moines, Iowa, the sum of \$12.00 for the annual premium on the Administrator's bond; and that further the Court authorizes that the Administrator pay unto the Clarinda Monument Company the sum of \$90.00 in payment for a marker to be placed upon the grave of said deceased.


Administrator



PAGE COUNTY IOWA
MAR 13 1958 PM
BY _____ DEPUTY