

OFFICE OF THE DODGE COUNTY TREASURER

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GAIL J BARGSTADT JUDITH J MAIN
COUNTY TREASURER DEPUTY COUNTY TREASURER

December 17, 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 March 26, 2019, an "Order Determining and Assessing Inheritance Tax" was done for the Estate of Richard R. Suva. We received that payment on April 5, 2019.

On December 3, 2019, an "Order Re-Determining and Assessing Inheritance Tax" was done. This Re-Determination indicates that Dodge County collected too much and that the Estate is owed a refund of \$32,885.45.

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

RECEIVED
2019 DEC 17 AM 9:52
DODGE COUNTY, NE
FREMONT, NE
COUNTY CLERK

LAMMLI, LOCKE & BEAUDETTE

Attorneys at Law

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Email: Pat@llb-norfolk.com
Email: Bert@llb-norfolk.com
Email: Cory@llb-norfolk.com
Email: Shawn@llb-norfolk.com

December 5, 2019

Attention: Gail
Dodge County Treasurer
P. O. Box 999
Fremont, NE 68026-0999

RE: Estate of Richard R. Suva, Deceased
Dodge County Court Case No. PR18-75

Dear Gail:

Pursuant to our phone conversation on December 4, 2019, enclosed please find the following:

1. Copy of original Order Determining and Assessing Inheritance Tax filed March 25, 2019 ;
2. Copy of the Order Re-Determining and Assessing Inheritance Tax filed December 4, 2019;
3. Copy of your receipt for our payment of \$94,903.90 on April 15, 2019.

By way of an explanation, we discovered the amount of expenses related to the raising and marketing of Decedent's cattle taken as deductions on our original Inheritance Tax Worksheet were understated and therefore we overpaid inheritance tax. We amended our Inheritance Tax Worksheet and requested the Court re-determine the tax and the Estate is due a refund in the amount of \$32,885.45.

Please place this matter on the Commissioner's agenda and let us know if you need anything else. Thank you very much.

Yours very truly,


Shawn D. Beaudette

SDB:pv
Enclosures

FILED

IN THE COUNTY COURT OF HODGE COUNTY, NEBRASKA

2018 MAR 25 PM 2:59

IN THE MATTER OF THE ESTATE OF)
LISA M. SUVA)
COUNTY COURT CLERK)

CASE NO. PR18-75

ORDER DETERMINING AND
ASSESSING INHERITANCE TAX

RICHARD R. SUVA, Deceased.

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 has agreed to pay the full inheritance tax and, therefore, notice to interested parties is hereby dispensed with pursuant to Nebraska Revised Statutes Section 77-2018.02(5).
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 on behalf of the County and State of Nebraska.
3. 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 hereby allowed.



4. Inheritance tax is hereby assessed against the following-named parties in the amounts specified:

<u>Beneficiary</u>	<u>Tax Due</u>
Randall G. Rosenthal	18,980.78
Scott A. Rosenthal	18,980.78
Donna M. Zach	18,980.78
Ryan G. Rosenthal	18,980.78
Stephanie Blockeel	18,980.78
Total	<u>\$ 94,903.90</u>

And that the tax is apportioned to the following counties:


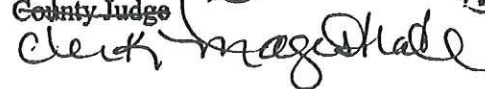
Dodge County, Nebraska \$94,903.90

And will draw interest at the legal rate prescribed by law commencing April 7, 2019 (twelve (12) months after 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.

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

Dated March 26, 2019

BY THE COURT:


County Judge



MISCELLANEOUS RECEIPT
COUNTY TREASURER'S OFFICE
DODGE COUNTY NEBRASKA

No. 19581

April 5, 2019

94,903.90

RECEIVED OF ESTATE OF RICHARD R SUVA

the sum of Ninety-Four Thousand Nine Hundred Three Dollars And Ninety Cents

collected by JUDI

for PD BY- FARMERS STATE BANK PR18-75 DOD 04/07/2018

Credits To:

2700 INHERITANCE TAX	31001	\$94,903.90
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Gail J Bargstadt

County Treasurer

JUDI

Deputy

FILED

IN THE COUNTY COURT OF DODGE COUNTY, NEBRASKA

2019 DEC -4 AM 8:22

IN THE MATTER OF THE ESTATE OF)

CASE NO. PR18-75

DODGE COUNTY NEBRASKA)

LISA K. STOVER)

COUNTY COURT ORDER RE- DETERMINING)

AND)

ASSESSING INHERITANCE)

TAX)

RICHARD R. SUVA, Deceased.

Upon consideration of the evidence and the Petition for Re-Determination of Inheritance Tax and all supporting documents, if any, filed and incorporated by reference, the Court Finds, Orders, and Determines that:

1. 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 on behalf of the County and State of Nebraska.
2. The values set forth in the Petition for Re-Determination of Inheritance Tax and the Amended 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 hereby allowed.
3. Inheritance tax is hereby assessed against the following-named parties in the amounts specified:

<u>Beneficiary</u>	<u>Tax Due</u>
Randall G. Rosenthal	12,403.69
Scott A. Rosenthal	12,403.69
Donna M. Zach	12,403.69
Ryan G. Rosenthal	12,403.69
Stephanie Blockeel	12,403.69
Total	<u>\$62,018.45</u>



000436438C05

And that the tax is apportioned to the following counties:

Dodge County, Nebraska

And will draw interest at the legal rate prescribed by law commencing April 7, 2019 (twelve (12) months after 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.

5. Inheritance tax in the amount of \$94,903.90 was previously paid to the Dodge County Treasurer on April 15, 2019. Therefore, a refund is due to the Estate in the amount of \$32,885.45 and the Dodge County Treasurer is order to pay this amount to the Estate of Richard R. Suva.
4. Court costs are due herein in the amount of \$_____.

Dated December 3, 2019.

BY THE COURT:



Gus H. Stover
County Judge
Clerk Magistrate