

NEW TEXT

Estate

RICHARD LUDWIG

Schedule of All Property AND Affidavit of Executor or Administrator, Trustees or Heirs for Inheritance Tax Appraisement

(Resident Decedent)

(Note--To be prepared and filed in the Circuit, Superior or Probate Court or with Inheritance Tax Appraiser)

(See instructions on back hereof)

STATE OF INDIANA,
County of Pulaski } SS:
In the matter of the estate of
Richard Ludwig, deceased. }

SCHEDULE AND AFFIDAVIT FOR INHERITANCE TAX APPRAISEMENT.

Anna A. Ludwig of Monterey, Indiana,
(Name of Affiant) (Address)

being first duly sworn, deposes and says:

1. That she is widow of the above named decedent,
(Executor, administrator, trustee or heir)

and that said decedent died a resident of Pulaski County, State of Indiana,
on the 7th day of March, A. D. 1933

~~(a) Leaving a last will and testament, two copies of which are hereto attached immediately following Schedule E, which was duly admitted to probate by the Court of the County of State of Indiana, on the day of A. D.; and for the contest of which will no proceeding is now pending or contemplated by anyone to the knowledge, information or belief of this affiant, except such as may be referred to and particularly described on the back of this sheet or upon additional sheet inserted immediately following this sheet; and with respect to which will no written renunciation has been filed by the widow or surviving husband, if any, and no such renunciation is contemplated to the knowledge, information or belief of this affiant, except as stated on the back of this sheet or upon additional sheet inserted immediately following this sheet.~~

(Cross out either paragraph (a) above or (b) following according as either may be inapplicable to the facts)

(b) Leaving no last will and testament, and no proceedings are pending or contemplated by anyone to establish or probate any alleged will of this decedent, to the knowledge, information or belief of this affiant, except as stated upon the back of this sheet or upon additional sheet inserted immediately following this sheet.

~~(c) And that letters testamentary of administration were granted by the Court of the County of State of Indiana, on the day of A. D. to this affiant.~~

(Cross out either paragraph (c) above or (d) following according as either may be inapplicable to the facts)

(d) And that no administration of the estate of said decedent is pending in any court and no proceedings therefor are contemplated by anyone to the knowledge, information or belief of this affiant, except as stated upon the back of this sheet or upon additional sheet inserted immediately following this sheet.

2. That as such ~~executory, administrator, trustee, heir~~, this deponent is familiar with the affairs of said estate, the property constituting the assets thereof, together with their fair cash market value, and with the debts, expenses and charges properly and legally allowable as deductions therefrom, and makes this affidavit for and on behalf of himself and all others interested in this estate. And that to the best of deponent's knowledge, information and belief there is no person better informed than deponent upon the said affairs of this estate, excepting none, who is in possession of special knowledge as to said matters or some of them, and whose supplemental affidavit is hereunto annexed.

The State Board of Tax Commissioners, County Assessor, Inheritance Tax Appraiser, or the representative of one of them, examined the contents of a safety deposit box of said decedent in the possession of the following banks or other institutions, person or persons: none

SCHEDULE A—TRANSFERS BY WILL OR INTESTATE LAW.

3. That *Schedule A* following and hereunto annexed, in its various sub-schedules sets forth fully and in detail all the real and personal property in the State of Indiana, and all the intangible personal property wheresoever situated, owned by the decedent, or in which he or she had any right, title, or interest at the time of his or her death, or which by reason thereof fell into or became a part of the assets of this estate by reversion, remainder or otherwise.

Excepting, however, such property as may have passed by virtue of the exercise by the decedent of any power of appointment vested in him by the will, deed or other instrument of another, or such property as this decedent may have transferred in contemplation of, or intended to take effect in possession and enjoyment at or after, his death, or such property as this decedent may have held or owned in joint tenancy with another or others, all of which, if any, being listed in *Schedule B* herein.

SCHEDULE A-1—REAL ESTATE.

4. *Schedule A-1*, following, sets forth each and every parcel of real estate in the State of Indiana of which the decedent died seized or possessed, or in which he or she had any right, title or interest. It also sets forth the number of acres in the case of farm lands, and the fair cash market value of each parcel of such real estate at the date of this decedent's death.

Said *Schedule A-1* does not include any property listed in *Schedule B*.

(Note—So describe the real estate that it may be identified with the description given in the will, if any. Thus if the will refers to the "Brown farm" that farm should be so described in this schedule in addition to other proper description. If the will divides a tract into two or more parts, and divides each part to different persons or in a different manner, each part should be separately valued in this schedule. The supplemental affidavit of a real estate expert or other competent person as to values may be attached, if affiant so desires.)

DESCRIPTION	No. of Acres	Value last assessed for Taxation	Fair Market Value
<p>SW 1/4 NE 1/4 of Section 18, Township 31 North, Range 1 West, in Pulaski County, Indiana, (Subject to \$1000 mortgage (against this and another forty acres))</p>	<p align="center">40</p>	<p align="center">1150</p>	<p align="center">320 00</p>
<p>Total Schedule A-1 (or Carried Forward)</p>			<p align="center">320 00</p>

CASH, DEPOSITS OF MONEY, SAVINGS ACCOUNTS, BONDS, MORTGAGES, PROMISSORY NOTES, DEBTS DUE DECEDENT, LIFE INSURANCE, CORPORATE STOCK, ETC.

Cash Deposits of Money, Etc. 5. Schedule A-2, following, sets forth all the moneys left by the decedent at the time of his death, whether in his immediate possession, standing to his credit, or in which he had any right, title or interest, in banks or deposit, savings banks, trust companies or other institutions, giving also separately the accrued interest thereon, if any, down to the last interest day prior to decedent's death in the case of savings banks, and down to the date of decedent's death in all other cases, also dates of issuance in the case of certificates of deposit.

Notes, Bonds, Mortgages and Other Debts Due Decedent It also contains a statement of all bonds and mortgages, owned by decedent and of all claims due and owing decedent at the time of his or her death, and of all the promissory notes or other instruments in writing for the payment of money of which he or she died possessed, together with all other debts due the decedent of whatsoever nature, with interest thereon, if any (except such as are included in the statement of the decedent's interest in a co-partnership or business set forth in *Schedule A-5*) giving the face values and fair market values thereof, and if such fair market values be less than the face value, setting forth in brief the reason of such depreciation as to each item.

Life Insurance Said *Schedule A-2* also contains a statement of any and all moneys payable to the estate from life insurance policies on the life of the decedent.

Corporate Stocks and Bonds Said *Schedule A-2* also sets forth all the corporate stocks and bonds owned by the decedent at the time of his or her death, with the market value thereof at such time, and in the case of rare and unlisted corporate stock, giving so far as practicable the state of incorporation of the corporation issuing the same, its capitalization, the value and nature of its assets, its liabilities, its surplus, the book value of its stock, the dividends paid and any other facts which may be pertinent affecting the value of said securities.

Said *Schedule A-2* does not include any property listed in *Schedule B*.

Certificate Number Stock, Bonds, Etc.	Number of Shares, Bonds, Etc.	Kind of Property (Common or Preferred Stock, Bonds, Notes, Deposit, Cash or Open Account)	Name of Debtor, Maker or Issuing Company. Date of Execution of Notes, Bonds, Etc. Date from which Interest is Accrued. Rate of Interest on Notes, Bonds, Etc. Other Identifying Description of Facts Tending to Show Market Value, as Indicated by Above Statement	Par Value		Accrued Interest, Notes, Bonds, Etc.		Total Fair Market Value	
None									

Total Schedule A-2 (or Carried Forward)

SCHEDULE A-3—CHattel PROPERTY

6. *Schedule A-3, following or hereunto annexed, sets forth all wearing apparel, jewelry, silverware, pictures, books, works of art, household furniture, horses, carriages, automobiles, boats and any and all other personal chattels of whatsoever kind or nature left by the decedent, together with the fair market value thereof at the date of this decedent's death. Said Schedule A-3 does not include any property listed in Schedule B.*

DESCRIPTION	Fair Market Value
One bay mare	50 00
One Holstein cow, named Spot	15 00
One Holstein cow, " Betty	15 00
One lot of household goods	25 00
Total Schedule A-3 (or Carried Forward).....	
	105 00

(If more space is required use back of this sheet or attach additional sheet or sheets, immediately following.)

SCHEDULE A-4—INTERESTS IN BUSINESS OR CO-PARTNERSHIPS, TRUSTS, AND ALL OTHER PROPERTY NOT INCLUDED IN PRECEDING SCHEDULE

7. *Schedule A-4, following or hereunto annexed, sets forth the interest of the decedent at the time of his or her death, in any co-partnership or business not incorporated, stating so far as practicable the nature and location thereof, the total capital employed, the gross profits, the expenses and net profits of the business, for at least three years prior to decedent's death, or any other facts pertaining to such business as may be pertinent to a fair and just appraisal of decedent's interest in said business and the good will thereof.*

It also includes property held, in trust or otherwise, or any interest in property held in trust, in which decedent had an interest, or under certain conditions or contingencies might be entitled to a beneficial interest in such trust property or properties, the same not being included in any of the preceding sub-schedules thereof.

It also includes a statement of decedent's interest as heir or beneficiary of the estate of any deceased person in process of administration or otherwise undistributed, and not included in the preceding sub-schedules, or in Schedule B or any of the sub-schedules thereof.

Said Schedule A-4 also sets forth in itemized form together with the fair market value thereof, any other property owned or left by decedent at the time of his or her death, and not included in the preceding sub-schedules or in Schedule B.

Said Schedule A-4 does not include any property listed in Schedule B.

DESCRIPTION	Fair Market Value of Decedent's Interest
None	
Total Schedule A-4 (or Carried Forward).....	

(If more space is required use back of this sheet or attach additional sheet or sheets, immediately following.)

SCHEDULE B—TRANSFERS OTHER THAN BY WILL OR INTESTATE LAW.
(POWERS OF APPOINTMENT, TRANSFERS IN CONTEMPLATION OF DEATH OR TO TAKE EFFECT AT OR AFTER DEATH, AND JOINT TENANCIES.)

SCHEDULE B-1—POWERS OF APPOINTMENT.

8. That Schedule B-1 (following or hereunto annexed) sets forth all the property, real and personal which passed at decedent's death by virtue of the exercise by him or her of any power of appointment, or by virtue of his or her failure to exercise such power vested in him or her by any will, deed or other disposition of property together with the fair market value at the date of this decedent's death of each and every item thereof and a statement in brief of the sources and derivation of such power, copies of which will, deed or other disposition of property, are submitted herewith.

If decedent possessed no such powers of appointment, it is so stated.....

none

SCHEDULE B-2—TRANSFERS, IN CONTEMPLATION OF, OR INTENDED TO TAKE EFFECT AT OR AFTER DEATH, OR WITHIN TWO YEARS PRIOR TO DEATH

9. That Schedule B-2 (following or hereunto annexed) contains a statement of all property, real and personal,

(a) with respect to which this decedent prior to his death, made any transfer by deed, grant, bargain, sale or gift, while sick or injured, or otherwise impelled or induced by a sense of impending death,

(b) or with respect to which this decedent prior to his death made any transfer by deed, grant, bargain, sale or gift reserving, either expressly or impliedly, the income therefrom in whole or in part until his death, or otherwise intended to take effect in possession or enjoyment at or after his death.

(c) or with respect to any conveyance, gift, or transfer made without valuable and adequate consideration in money or moneys' worth to the full value of the property within two years of the death of decedent, giving the date of said transfers, to whom transferred, and the fair market value of the property as of the date of the transfer and this decedent's death, together with a statement of all other facts necessary for a proper determination of the taxability of said transfers as transfers in contemplation of or intended to take effect in possession and enjoyment at or after the death of said decedent, or within two years prior to death.

Said Schedule B-2 also states whether this affiant or the persons receiving any such property admit the taxability of said transfers.

If the decedent made no such transfers, it is so stated.....

none

SCHEDULE B-3—JOINT TENANCIES.

10. That Schedule B-3 (following or hereunto annexed) contains a statement of all real estate, deposits of money in bank, or other property which this decedent owned or had any interest at the time of his or her death in the joint names of another, or two or more persons, or which, at the time of said decedent's death, stood in any bank or other institution in the joint names of said decedent and one or more persons and payable or deliverable to the survivors.

It also contains a statement of the names of the surviving joint tenants or depositors or owners, their relationship to the decedent and the fair market value of said property at the time of the decedent's death.

If the decedent had no such property, it is so stated.....

The following are the words of the grant or agreement in the instrument by which the joint tenancy was created (quoting literally):

none

SCHEDULE C—RECAPITULATION.

11. That Schedule C, following sets forth the correct total fair market value of property at the time of decedent's death listed in each of the foregoing schedules and sub-schedules, the total amount of debts and expenses of administration listed in Schedule D, and the total fair market value of the property listed in each of the sub-schedules of Schedule B:

Total value Schedule A-1. (Real Estate).....	\$.....	3200.00
Total value Schedule A-2. (Cash, deposits, bonds, mortgages, notes, stock, etc.).....	\$.....	1.05.00
Total value Schedule A-3. (Chattel property).....	\$.....	425.00
Total value Schedule A-4. (Interest in business and co-partnerships and all other property).....	\$.....	500.00
Total value Schedule A.....	\$.....	425.00
(Property transferred by will or intestate law)		
Total amount Schedule D.....	\$.....	500.00
(Debts and expenses of administration)		
NET ESTATE	\$.....	Nothing
Total value Schedule B-1.....	\$.....	
(Exercise powers of appointment)		
Total value Schedule B-2.....	\$.....	
(Transfers in contemplation of or intended to take effect at or after death, etc.)		
Total value Schedule B-3.....	\$.....	
(Joint tenancies, etc.)		
TOTAL SCHEDULE B	\$.....	
(Property transferred otherwise than by will or intestate law)		
GRAND TOTAL NET ESTATE AND SCHEDULE B	\$.....	Nothing

SCHEDULE D—DEDUCTIONS.

12. That Schedule D, following sets forth the funeral expenses, administration expenses, and counsel fee, paid or incurred in connection with the estate, together with the debts of and claims against the decedent, liens and encumbrances upon real estate, including in case of mortgages the amount of principal sum, date, interest, rate, term, unpaid balance, date of last interest payment, together with place and mortgage record book and page number where recorded, and including in the case of notes unsecured by mortgage, the description of collateral pledged to secure same, if any, the name of payee, face and unpaid balance, date and term, interest rate and date to which interest was paid; states whether allowed by the court and whether paid or contested by the administrator or executor; and sets forth any and all other items which are claimed as deductions by this deponent.

Nature and Description of Claim, Debt or Expense	Amount of Deduction Claimed
Funeral expenses (Paid by Township)	-
Mortgage, against real estate above described, held by The Federal Land Bank (considered in determining value of equity in the real estate)	1000.00 500.00
Widow's statutory allowance	500.00
Total Schedule D (or Carried Forward)	500.00

(If more space is required use back of this sheet or attach additional sheet or sheets, immediately following.)

SCHEDULE E—PERSONS BENEFICIALLY INTERESTED IN THIS ESTATE.

13. That Schedule E, following sets forth the names of all persons and corporations beneficially interested in this estate at the time of decedent's death, as well as those who may have received property listed in Schedule B herein, the nature of their respective interests, their relationship, if any, to the decedent, together with the ages of all minors, annuitants and beneficiaries for life, if any.

It also contains a statement showing which of the beneficiaries named in decedent's will, if any, died prior to the decedent, as well as those if any who have died since the decedent, the dates of their deaths, their heirs and the relationship of such heirs to the decedent in case they take any property by virtue of the death of this decedent.

It also contains a statement showing the amount of the exemption, if any, which is claimed by or on behalf of each of said beneficiaries, together with a detailed statement of the facts upon which any claim of exemption is made on account of any legacy, devise or interest passing for any religious, charitable or educational purpose or to any "mutually acknowledged" or "adopted" child as provided by statute.

Note—In stating relationship of grandchildren, cousins, nieces and nephews, trace the relationship thus—A, son of B, brother of decedent,—and otherwise show the stirpes.

Note—In setting forth information relating to the first four columns in the form below, commence in the proper column as indicated at the top of the form, using as much space to the right as necessary, and dropping down one line as to each succeeding column.

For example:
 Wm. Jones,
 1600 N. Illinois St.,
 Indianapolis, Ind.
 Nephew, a son of John Jones, brother of
 decedent, adult, age 50.
 1-2 net personal property.....\$30,000
 Life estate in Tract No. 1,
 Schedule A-1.
 (Item 5, of the will)..... 10,000

Name of Beneficiary	Post Office Address	Relationship to Decedent, whether Minor or Adult, and Age if Life Tenant. Interest Received.	Fair Market Value	Amount of Exemption Claimed	Net Taxable Value
Anna A. Ludwig	Monterey, Ind	widow - adult 3/5ths 1/3rd			
Charles Ludwig	Ora, Ind	son - adult 7/15ths			
Thomas Ludwig	Ora, Ind.	son - 19 2/15ths			
Francis Ludwig	Monterey, Ind	son - 14 7/15ths			
Clyde Ludwig	" "	son - 12 7/15ths			
Katherine Ludwig	" "	daughter - 11 7/15ths			
Total Schedule E (or Carried Forward).....					

14. That decedent has made due and diligent search for property of every kind, nature and description left by the decedent, and has been able to discover only that set forth in Schedules A and B, and that no information of any other property of the decedent has come to his knowledge, and that he verily believes that decedent left no property except as there is set forth. That all the sums claimed as deductions in Schedule D are lawful, just and fair, and that to the best of decedent's knowledge, information and belief the decedent made no gift, grant or conveyance of any property, real or personal, in contemplation of death, or to take effect in possession or enjoyment at or after death, except as may be specifically set forth in the appropriate sub-schedule of Schedule B.

Deponent further says that wherever in any of said sub-schedule the word "none" has been written in, or wherever such sub-schedule has been left blank, such word or omission is to be taken as equivalent to an affirmative allegation by deponent that the decedent left no property or made no transfers of the kind to which sub-schedule relates.

Subscribed and sworn to before me this 22nd

day of April, A. D. 1933

Robert E. Thompson

Amos E. Ludwig
Signature of Affiant

F. O. Address

Notary Public
Official Capacity

My Comm. expires
Jan. 15th 1934.
(SEAL)

Harvey Thompson & M. Dowell
Name of Attorney for the Estate

Windsor, Ind.
Address

NOTE RELATIVE TO SUPPLEMENTAL AFFIDAVITS.

If the affiant desires so to do, he may attach in support of his affidavit the supplemental affidavit of any expert or other competent person, as to the value of any of the property listed, and in such case the form of the supplemental affidavit may be substantially as follows:

"..... of, Indiana, being first duly sworn, on oath says: (1) that (giving a short statement of facts showing competency); (2) that he is familiar with the property hereinafter described and which is also described in the attached affidavit of the executor, administrator or heir of the above entitled estate, in Schedule.....thereof; and that from such experience or knowledge affiant says that it is his best judgment and opinion that the fair cash market value of the said property hereinafter described on the.....day of....., A. D....., was as set forth opposite the description thereof following:" (Signature and jurat, of course, should follow the description of the property.)

If the affiant desires to attach the supplemental affidavit of any person, regarding any other fact with which the affiant is not familiar the form of the affidavit will be governed by the facts to be related therein. Any form which clearly sets forth the facts will be sufficient.

Such a supplemental affidavit will probably be more frequently needed to set up facts relating to transfers possibly in contemplation of death, or with regard to partnership property, etc.

GENERAL INSTRUCTIONS FOR PREPARATION OF THIS SCHEDULE AND AFFIDAVIT.

1. This schedule and affidavit is prepared pursuant to Sec. 3 Par. 1, Acts 1929, which reads as follows:

All executors, administrators, trustees or heirs, of any estate of a resident decedent, shall, within ninety days after date of decedent's death, file with the court, under oath, a complete and detailed schedule, upon forms prescribed by the state board of tax commissioners, of all property taxable under the provisions of this act, together with an itemized schedule of indebtedness of deceased and all items which are claimed as deductions; such schedule shall also set out the assessed value of all real estate, as last assessed for taxation prior to decedent's death, and shall also set out the fair market value of each and every item of property as of date of decedent's death; such schedule shall also set out a full and complete list of all decedent's heirs, or the distributees of the estate, together with their post-office address and the amount and value of each heir's or distributee's interest in such estate; and to such schedule shall be attached a certified copy of the will, if any: Provided, however, That where it is shown to the satisfaction of the court, that such schedule cannot by reason of pending litigation or other unavoidable delay, be filed within such period, an additional period of ninety days may be granted, and, at the end of such extended period additional time may be granted, by the court, upon written motion, which shall recite a full and complete statement of all facts concerning the conditions causing delay.

2. The schedule and affidavit should be so prepared that little evidence need be adduced at the hearing other than the introduction of the affidavit. A full and detailed statement of every fact which the estate desires to have considered in the assessment of the tax should be included as well as a statement of any matter concerning which the State Board of Tax Commissioners or their representative might properly inquire at the hearing.

3. The only way the inheritance tax law can be uniformly and equitably administered is for the tax to be assessed upon the full fair market value of the property as of the decedent's death as provided in the statute, and this will be insisted upon in each estate. If incorrect values are given in the schedule and affidavit, the inheritance tax proceedings must necessarily be delayed until further evidence of value can be obtained and the resulting controversies determined.

If the tax is assessed on the values as given in the affidavit and it is thereafter found that any of them were materially incorrect, a rehearing or reappraisal will be asked for by the State Board of Tax Commissioners.

4. No form can fit all cases and this form has been prepared to fit the ordinary case, and give such suggestions as will make schedules and affidavits as uniform as possible.

The affiant should make a clear statement of any necessary fact not indicated by the blank form. Where necessary or advisable, for clearness, the lines indicating the columns may be entirely ignored. The important thing is not the columns but a clear statement of the facts relating to the particular schedule.

ADDITIONAL BLANKS MAY BE HAD UPON APPLICATION TO THE INHERITANCE TAX DEPT.,

STATE BOARD OF TAX COMMISSIONERS,

231 STATE HOUSE, INDIANAPOLIS.

6-1933 P-238
over

Order Determining Value of Estate and Finding NO Inheritance Tax

(Sec. 7, Acta 1931)

By the Pulaski Circuit Court Cause No. 1874

ESTATE OF Richard Ludwig Deceased 7 day of March 1933

Value of Personal Property	-	-	-	-	\$ <u>80.00</u>
Value of Real Property	-	-	-	-	\$ <u>470.00</u>
Total Gross Value of Estate	-	-	-	-	\$ <u>550.00</u>
Deductions	-	-	-	-	\$ <u>0.00</u>
Net Value of Estate	-	-	-	-	\$ <u>550.00</u>

Name	Relation	Value of Interest	Exemption	Amount of Tax
<u>Anna A. Ludwig</u>	<u>Widow</u>	<u>\$500.00</u>	<u>\$15000.00</u>	NONE
				v
				v
				v

Schedule filed: Date _____ Amount of penalty at 50c per day \$ _____

Having considered the schedule and determined the value of property of said decedent, pursuant to proper notice, it is now ordered that the proportions and amounts of property received by the beneficiaries be free from the tax imposed by the acts in relation to the taxable transfers of all property described in the schedule, except that the amount of penalty herein ordered for failure to file said schedule within the time prescribed shall be a lien upon the property transferred, including the following real estate:

County	Township, City or Town	Description, Addition, Etc.	Sec.	Twp.	Rge.	Lot	Blk.
<u>Pulaski</u>	<u>Pyppocanal</u>	<u>SW-NE</u>	<u>18</u>	<u>31</u>	<u>1</u>		

Wherefore it is ordered that the above real estate is free from tax of said estate shall pay to the county treasurer the amount of penalty found payable.

Dated 9-6 1933 By the Court W. A. Reutter Judge

INVENTORY OF ESTATE WORTH \$500, OR LESS.

State of Indiana, Pulaski County, sct.:

The undersigned shows that she is the widow of Richard Ludwig, deceased, late of said County and State; that the estate of said decedent, subject to administration, both real and personal, is not, as she believes and avers, worth over the sum of Five Hundred Dollars, exclusive of legal incumbrances thereon; wherefore, she asks that the same may be appraised and vested in her as such widow.

Dated this 22nd day of April, 1933.

Anna A Ludwig

FILED APR 24 1933

The above petition filed by me, this 24th day of April, 1933.

A C Boulden Clerk.

State of Indiana, Pulaski County, sct.:

TO Guy Wilson and Isaac Overmyer of said County, Greeting:

WHEREAS, Anna A. Ludwig, widow of Richard Ludwig, deceased, late of said County and State, has filed a petition as above shown, setting forth that the estate of said decedent, subject to administration, both personal and real, is not worth more than Five Hundred Dollars exclusive of legal incumbrances thereon, and asking an appraisement thereof.

THEREFORE, I have appointed Isaac Overmyer to act in concert with Guy Wilson selected by said widow (both disinterested freeholders of said County), as appraisers of said estate.

You will therefore proceed to inventory and appraise each solvent demand due the deceased, and each and every article of personal estate (other than those exempt by law from administration), and each tract of real estate, which Inventory and Appraisement, when completed, you will return, together with this precept, to this office.

WITNESS, the Clerk and seal of said Court, this 24th day

of April, 1933.

A C Boulden Clerk.

AN INVENTORY

Of all the Personal and Real Estate of Richard Ludwig, deceased,
 taken and appraised by Isaac Overmyer and
Guy Wilson, _____ on the 24th day
 of April 1933, by virtue of the precept hereto attached.

No.	DESCRIPTION OF PROPERTY.	Value of Property. \$ Cts.	No.	DESCRIPTION OF PROPERTY.	Value of Property. \$ Cts.
	One bay mare	40 00		Amount brought forward,	
	One Holstein cow (spot)	10 00			
	One Holstein cow (Batty)	10 00			
	One lot of household goods	10 00			
					80 00

The following described real estate, to-wit:

The South-west quarter of the North-east quarter of Section eighteen (18) in Township thirty-one (31) North, Range one (1) West, containing forty (40) acres, more or less, in Putlaski County, Indiana, subject to a mortgage against this land and another forty acres belonging to Anna A. Ludwig, held by the Federal Land Bank of Louisville in the principal original sum of One Thousand dollars, - - -

480

State of Indiana, Pulaski County, sct.:

The undersigned, appointed to appraise the estate of Richard Ludwig deceased, late of said County and State, swear that the foregoing contains a true and complete Inventory of all the personal and real estate of said decedent, subject to administration, which has been exhibited to us, or has come to our knowledge, and a true valuation and appraisement thereof.

Wase Cummyn } Appraisers.
Guy Wilson }

Subscribed and sworn to before me, this 28th day of April 1933
J. C. Knudsen Clerk
Circuit Court Pulaski County.

State of Indiana, Pulaski County, sct.:

The undersigned, widow of Richard Ludwig deceased, late of said County and State, on oath says that to the best of her knowledge and belief, the foregoing Inventory and Appraisement contains a true and complete statement of all the estate, both real and personal, owned by said decedent at the time of his death, other than the articles by law exempt from administration.

Anna A. Ludwig
Subscribed and sworn to before me, this 24th day of April 1933.
Robert E. Thompson
Notary Public.

My com. expires
Jan. 25 - 1934.

Form 1041. 29-216.

No. 1874

ESTATE OF

Richard Ludwig
Deceased.

Petition, Affidavits, Inventory
and Appraisement

FOR
SETTLEMENT WITHOUT ADMINISTRATION.

FILED
APR 25 1933

W. C. Knudsen
Clerk.
CLERK PULASKI CIRCUIT COURT

This report must be made in duplicate, one copy to be filed with the Circuit Court and one copy with the State Board of Tax Commissioners.

REPORT OF APPRAISER

Cause No. 1874

CIRCUIT COURT, COUNTY OF Pulaski, STATE OF INDIANA.

In the Matter of the Appraisal of the Estate of }
 Richard Ludwig } Decedent died March, 7th, 1933, 19.....
 Deceased. } a legal resident of the County of.....
Pulaski, State of Indiana.

To the Honorable W.C. Pentecost
 Judge of the Pulaski Circuit Court, Pulaski County.

I, the undersigned appraiser, who was, by an order of the court, directed to appraise the property of said decedent at its fair market value at the time of the transfer thereof, in pursuance of Subd. 5, Section 3 of the Inheritance Tax Law of the State of Indiana, approved March 9, 1929, do respectfully report, that on

the 26th day of April, 1933, I gave notice, by mail, postage pre-paid, to all persons, corporations, etc., known to have or claim an interest in any property of said decedent subject to the payment of any tax imposed by said law, including the State Board of Tax Commissioners and the Treasurer of the County of Pulaski, as follows:

STATE BOARD OF TAX COMMISSIONERS.

W. B. Cleckner, County Treasurer
 Executor or Admr. Anna A Ludwig, Monterey, Ind.
 (Name) (Address)
 Attorney for Estate Tompson & McDowell, Winamac, Ind.
 (Name) (Address)

Names of Heirs or Legatees	Addresses	Relationship to Decedent
<u>Anna A. Ludwig</u>	<u>Monterey, Ind.</u>	<u>Widow Wife</u>
<u>Charles Ludwig</u>	<u>Orn Ind</u>	<u>Son Adult</u>
<u>Thomas Ludwig</u>	<u>do do</u>	<u>do 19 yrs old</u>
<u>Francos Ludwig</u>	<u>Monterey do</u>	<u>Daughter 14 yrs old</u>
<u>Clyde Ludwig</u>	<u>do do</u>	<u>Son 12 yrs old</u>
<u>Katherine Ludwig</u>	<u>do do</u>	<u>Daughter 11 yrs old</u>

(Note: Give ages of persons taking life estates.)

ITEMIZED STATEMENT OF INDEBTEDNESS, CLAIMS AND EXPENSES

In determining the value of property transferred by will or intestate laws the following deductions and no others shall be allowed from the full fair cash value of the property to which the transfer relates: Debts of the transferor which constitute lawful claims against his estate. Taxes on real property within this state which were a lien at the death of the transferor. Taxes on personal property of the transferor which constituted a personal obligation during his lifetime or were a lien at the time of death. Income taxes on the income of the transferor to the date of death. Inheritance or transfer taxes paid or payable to other jurisdictions on intangible personal property, but not United States estate taxes. Mortgages and special assessments which at the time of death of the transferor were a lien on the real property located within this state, and which shall be deducted only from the value of this property. Funeral expenses and all amounts not exceeding five hundred dollars actually expended for a memorial. Commissions of executors, administrators and trustees. Expenses of administrators, including reasonable attorneys' fees. Acts 1929, pages 190-191.

DEBT OR CLAIM OF	Nature of Same	Amount	Do Not Write Here
Account expd by Township			
Mortgage against land of Richard Ludwig of 40 acres and 40 acres of the Widow 40 acres		1000	

I further report as follows:

Name of Decedent Richard Ludwig Date of Death March 7th 1933
Decedent was a resident of Monterey Pulaski Ind
(County) (City or Town) (State)
Decedent left no will. Letters of administration were issued by the Circuit Court
of Pulaski County, to Affion whose postoffice
address is Monterey Pulaski Ind
(Postoffice) (County) (State)

ITEMIZED STATEMENT OF APPRAISER'S FEES AND EXPENSES

STATEMENT OF APPRAISER

At the time and place in said notice stated, namely, on....., 19....., I appraised all the property, real and personal, of which the said decedent died possessed, which had been transferred in contemplation of death or transferred within two years of decedent's death and subject to the payment of said Inheritance or Transfer Tax, at its fair market value at the time of said transfer, as follows, namely:

PROOF OF PUBLICATION

STATE OF INDIANA }
COUNTY OF PULASKI } SS:

I, ARDEN REARICK, of said county and state being sworn according to law, do hereby declare upon oath that the notice attached hereto was published in The Winamac Republican, a weekly newspaper of general circulation published in aforesaid

county, for three times, as follows:

First publication on May 25 1933

Second publication on June 1 1933

Third publication on June 8 1933

Fourth publication on ----- 10-----

The fee for publication at the legal rate is \$ 7.00

Arden Rearick

Sworn to and subscribed to before me this 25th

day of June 1933

Witness my hand and official seal, hereunto affixed at Winamac, Pulaski County, Indiana.

D. C. Boulden

My commission expires Clerk P.C.

Notice of Widow's Claim to Estate

In the matter of the estate of Richard Ludwig, deceased.

No. 1874
Notice is hereby given that an Inventory and Appraisement, showing that the estate of Richard Ludwig, deceased, is not worth over Five Hundred Dollars, has been made and filed in the Pulaski Circuit Court, of Pulaski County, State of Indiana, and that I have filed with the said Court my petition to have all of the said estate set over to me as surviving widow of said decedent.

Said petition, inventory and appraisement will be presented to said Court for final hearing and determination on Monday, September 4th, 1933.

Dated at Winamac, Indiana, this 22nd day of May, 1933.

ANNA A. LUDWIG.
Attest:
D. C. Boulden,
Clerk Pulaski Circuit Court.
(Seal) May 25, June 1-8.

STATE OF INDIANA, PULASKI COUNTY. 33:

IN THE PULASKI CIRCUIT COURT, SEPTEMBER TERM, 1936.

IN THE MATTER OF THE ESTATE)
OF RICHARD LUDWIG, DECEASED.)
PETITION TO SET OFF)
TO)
ANNA A. LUDWIG, WIDOW.)

NO. 1874. PETITION TO SET ASIDE
FINAL ORDER, PERMIT AMENDMENT
OF INVENTORY, AND ENTER NEW
FINDING.

The undersigned petitioner, Anna A. Ludwig, respectfully shows to the Court as follows:

That she is the widow of Richard Ludwig, deceased; that heretofore, on April 28, 1933, she filed her petition herein alleging that the entire estate of said decedent was not worth over the sum of Five Hundred Dollars, exclusive of legal incumbrances thereon, and asking that the same be appraised and vested in her as such widow; that, pursuant thereto, appraisers were appointed to inventory and appraise all of the personal property and real estate of said decedent; that the appraisers so appointed, namely: Isaac Overmyer and Guy Wilson, proceeded to and did make and file an Inventory and Appraisement; that the personal property was appraised at \$80.00, and the real estate owned by the decedent was appraised at \$420.00, exclusive of incumbrances; that, in copying the description of decedent's real estate on the Inventory, the following described property to-wit:

The undivided one-fifth of each of the following tracts: Commencing at the South-west corner of the South-east quarter ($\frac{1}{4}$) of the North-west quarter ($\frac{1}{4}$) of Section 18, Township 31 North, Range 1 West, in Pulaski County, State of Indiana, thence running South 9.29 chains, thence West 22.18 chains to the Township line between Tippecanoe and Franklin Townships, thence North on the Township line to the Tippecanoe River, thence North 53 degrees East 3.56 chains, thence North 10 degrees East 3.97 chains, thence North 7 degrees 20 minutes East 5.85 chains, thence East 17.50 chains, thence South 9.76 chains to the place of beginning, containing 36.65 acres more or less; Also, commencing at a point on the Township line between Tippecanoe and Franklin Townships, which point is North 3.70 chains from a stone at the South-east corner of Lot Number 5 in Section 13, Township 31 North, Range 2 West, in Pulaski County, State of Indiana, thence West to the Tippecanoe River, thence North and East along and with the meanderings of said river to the Township line between said Tippecanoe and Franklin Townships, thence South along the said Township line to the place of beginning, containing 10.12 acres more or less; all being in Pulaski County, State of Indiana,

was by inadvertance and mistake omitted from said Inventory; that said undivided interest of the decedent in said above mentioned tracts was taken into consideration by said appraisers in making their appraisement and the value thereof was included in the total appraisement of real estate as made and reported to the court; that the valuation of \$420.00 placed on real estate by the said appraisers was their valuation of all of decedent's real estate including the tract correctly described in said Inventory and the undivided one-fifth of the real estate hereinabove described; that, because said hereinabove described real estate was so inadvertently omitted from the Inventory, it was likewise inadvertently omitted from the final order of the Court vesting title in

this petitioner under date of Sept. 6, 1933, as entered in Order Book (Probate) "R" at page 238 of the records of this Court; that said appraisers desire to correct their Inventory to include said omitted real estate; that, to permit said correction, the said final order of this Court as entered in said matter should be cancelled and set aside, and said estate matter should be opened up, an amended Inventory should be filed, and a corrected final order made setting off to this petitioner all of said property and estate of said decedent including the hereinabove described undivided interest in the two tracts of real estate inadvertently omitted.

Wherefore, said petitioner asks that the order of this Court as entered in Probate Order Book "R" at page 238, under date of September 6, 1933, be cancelled and set aside; that the appraisers be authorized and permitted to make and file their amended Inventory and Appraisal; that such further proceedings be had that a new order of no inheritance tax be entered including a correct description of all of decedent's real estate; and that all of decedent's property be thereupon vested in this petitioner as decedent's widow; and that she have all other necessary and proper orders in said matter.

Anna A. Ludwig

STATE OF INDIANA)
PULASKI COUNTY) SS:

Anna A. Ludwig, being first duly sworn upon oath, says that the matters set forth and alleged in the above and foregoing petition are true, as she verily believes.

Anna A. Ludwig

Subscribed and sworn to before me this 10th day of December, 1936.

Robert E. Thompson
Notary Public.

My Commission expires
January 25th, 1938.

ANNEXED

INVENTORY OF ESTATE WORTH \$500, OR LESS.

State of Indiana, PULASKI County, ct.:

by her supplemental petition now
The undersigned/shows that she is the widow of RICHARD LUDWIG,

deceased, late of said County and State;
as shown by the amended Inventory and Appraisement herein filed,
that the estate of said decedent, subject to administration, both real and personal, is not,
~~as she believes and avers~~ worth over the sum of Five Hundred Dollars, exclusive of legal
incumbrances thereon; wherefore, she asks that the same may be ~~vested~~ vested
in her as such widow, without further notice.

Dated this 10th day of December, 1936.

Anna C. Ludwig

Subscribed and sworn to before
I, a Notary Public, filed by me, this 10th day of December, 1936.

Robert E. Thompson Clerk
Notary Public.

My Commission expires
January 20th, 1938.

State of Indiana, PULASKI County, ct.:

TO Isaac Overmyer and,

Guy Wilson of said County, Greeting:

WHEREAS, . . . Anns A. Ludwig, widow of
Richard Ludwig, deceased, late of said County and State,

showing that, through inadvertence, an error was made in
has filed a petition ~~as to which~~ showing setting forth that the estate of said decedent, both real
describing the real estate in the Inventory and Appraisement heretofore
filed in said estate matter, and asking that said estate matter be opened
to a dividend ~~thereon~~ ~~both personal and real~~ ~~and~~ ~~asking~~ ~~that~~ ~~the~~ ~~same~~ ~~be~~ ~~opened~~
up and said Inventory and Appraisement be corrected;

~~and~~ ~~whereas~~, the Pulaski Circuit Court has entered an order opening
said estate matter again, and ~~to~~ ~~repeal~~
authorizing and directing the Appraisers to make and file an Amended
Inventory and Appraisement; ~~as to which~~ ~~both~~

~~and~~ ~~whereas~~, the Appraisers of said estate
make an Amended Inventory and Appraisement of
You will therefore proceed to ~~make~~ ~~and~~ ~~file~~ ~~an~~ ~~amended~~ ~~inventory~~ ~~and~~ ~~appraisement~~ of each solvent demand due the
deceased, and each and every article of personal estate (other than those exempt by law
Amended
from administration), and each tract of real estate, which Inventory and Appraisement,
when completed, you will return, together with this precept, to this office.

WITNESS, the Clerk and seal of said Court, this 10th day

of December, 1936.

Clerk.

AMENDED
AN INVENTORY
AND APPRAISEMENT

of all the Personal and Real Estate of Richard Ludwig deceased,
taken and appraised by Isaac Overmyer and
Guy Wilson on the _____ day
of December, 1936, by virtue of the precept hereto attached.

No.	DESCRIPTION OF PROPERTY.	Value of Property. \$	No.	DESCRIPTION OF PROPERTY.	Value of Property. \$	Cts.
	One bay mare	40.00		Standard brood mare		
	One Holstein cow (Spot)	10.00				
	" " (Betty)	10.00				
	One lot of household goods	20.00				
Total appraised value of personal property -----					80.00	

The following described REAL ESTATE, to-wit:

The South-west quarter of the North-east quarter of Section eighteen (18), containing 40 acres more or less, also the undivided one-fifth of a tract commencing at the South-east corner of the South-east quarter (1/4) of the North-west quarter (1/4) of said Section 18, thence South 9.29 chains, thence West 22.18 chains to the Township line between Tippecanoe and Franklin Townships, thence North on the Township line to the Tippecanoe River, thence North 53 degrees East 3.58 chains, thence North 10 degrees East 3.97 chains, thence North 7 degrees 20 minutes East 5.85 chains, thence East 17.50 chains, thence South 9.76 chains to the place of beginning, containing 36.65 acres, more or less, all in Township 31 North, Range 1 West, in Pulaski County, State of Indiana; also the undivided one-fifth of a tract commencing at a point on the Township line between Tippecanoe and Franklin Townships, which point is North 3.70 chains from a stone at the South-east corner of Lot Number 5 in Section 13, Township 31 North, Range 2 West, thence West to the Tippecanoe River, thence North and East along and with the meanderings of said river to the Township line between said Tippecanoe and Franklin Townships, thence South along said Township line to the place of beginning, containing 10.12 acres, more or less, in said Township 31 North, Range 2 West, in Pulaski County, State of Indiana, all of which said REAL ESTATE so owned by said Richard Ludwig at his death, subject to a mortgage against this land and other lands belonging to Anna A. Ludwig held by The Federal Land Bank of Louisville in the sum of \$1000.00, is by the undersigned appraisers now hereby appraised at the sum of -----

420.00

Total appraised value of personal property and real estate 500.00

Isaac Overmyer

Guy Wilson
Appraisers.

State of Indiana, PULASKI County, sct.:

The undersigned, appointed to appraise the estate of Richard Ludwig, deceased, late of said County and State, swear that the foregoing contains a true and complete/Inventory of all the personal and real estate of said decedent, subject to administration, which has been exhibited to us, or has come to our knowledge, and a true valuation and appraisement thereof.

W. A. ... } Appraisers.
L. Wilson }

Subscribed and sworn to before me, this 10th day of December, 1936.

My commission expires Jan. 25-1938. Robert E. Thompson Notary Public.

State of Indiana, PULASKI County, sct.:

The undersigned, widow of Richard Ludwig, deceased, late of said County and State, on oath says that to the best of her knowledge and belief, the foregoing/Inventory and Appraisement contains a true and complete statement of all the estate, both real and personal, owned by said decedent at the time of his death, other than the articles by law exempt from administration.

Anna A. Ludwig

Subscribed and sworn to before me, this 10th day of December, 1936.

Robert E. Thompson Notary Public.

My Commission expires January 25th, 1938.

Form 1041. 29-2108.

No. 1574.

ESTATE OF

Richard Ludwig deceased.

Appointed
Petition, Affidavits, Inventory
and Appraisement

FOR
SETTLEMENT WITHOUT ADMINISTRATION.

FILED
DEC 10 1936

W. B. ...
CLERK PULASKI CIRCUIT COURT

Filed 19

Clerk.

W. B. ...

117
Order - Dec. 10, 1936.

Div.
Box
"U"

IN THE MATTER OF THE ESTATE }
OF RICHARD LUDWIG, DECEASED. }
PETITION TO SET SAID ESTATE } NO. 1874.
TO }
ANNA A. LUDWIG, WIDOW. }

Comes now Anna A. Ludwig and files her verified petition to set aside the order of this Court made under date of Sept. 6, 1933, and entered in Probate Order Book "R", at page 238, of the records of this Court in the above entitled matter, and permit the filing of an amended Inventory to include real estate inadvertently omitted from the description as copied in the original Inventory and in the order of this Court, which petition is in the words and figures following: (H.I.)

The Court, having heard said petition and being fully advised, now finds that the allegations of said petition are true; that the real estate described in said petition was inadvertently omitted from the Inventory as filed on April 28th, 1933, by the appraisers, and from the order of this Court as entered under date of September 6th, 1933, in Probate Order Book "R", page 238, setting off to decedent's widow the property of the decedent; that said omitted real estate was considered by the appraisers in their appraisal of said estate and the value placed thereon by them was included in the total valuation of real estate as fixed by their appraisement; that said estate matter should be opened up, and the said order of Sept. 6, 1933, entered in said Probate Order Book "R", at page 238, should be set aside and cancelled; that the Appraisers, Isaac Overmyer and Guy Wilson, should be permitted and authorized to make and file an amended Inventory and Appraisement to include said inadvertently omitted real estate with the real estate as ~~originally~~ included in the original Inventory and Appraisement; and that such further proceedings should then be had as the Court may deem proper; that said petition should be granted.

It is therefore ordered, adjudged and decreed by the Court ^{that} said petition of Anna A. Ludwig be and the same is hereby granted; that the order and decree of this Court as heretofore made and entered under date of September 6, 1933, in Probate Order Book "R", beginning on page 238, in the above matter be and the same is hereby set aside, cancelled and held for naught; that the Appraisers, Isaac Overmyer and Guy Wilson, be and they are hereby authorized and directed to make and file an amended Inventory and Appraisement herein. And the Clerk of this Court is directed to issue a praecipe accordingly to said Appraisers.

Come now Isaac Overmyer and Guy Wilson, the Appraisers herein, and file an amended Inventory and Appraisement, ~~showing~~ ~~showing~~ showing the total value of the estate and property owned by the decedent at his death to be \$500.00, exclusive of legal incumbrances thereon, and comes also said Anna A. Ludwig, widow of the decedent, and files her supplemental petition asking that the estate and property of the decedent, both real and personal, shown by said amended Inventory and Appraisement be now vested in her as such widow, which amended Inventory and Appraisement and supplemental petition are in the words and figures: (H.I.).

The petitioner, Anna A. Ludwig, now shows that notice of her petition to have the estate of said decedent set off to her as widow was given by publication in the Winamac Republican on May 25th, June 1st and 8th, 1933, which notice and the proof of publication thereof as filed herein are in the words and figures following: (H. I.).

The Court, having inspected the amended Inventory and Appraisement as made and filed by said Appraisers, and having

heard the original petition and supplemental petition of the widow to have the entire estate set off to her, and being fully advised in the premises, now finds: that due and legal and sufficient notice of the petition to set off to the widow has been given; that the value of all of the property and estate of the decedent, exclusive of legal incumbrances, does not exceed Five Hundred Dollars; that said decedent, Richard Ludwig, died on the 7th day of March, 1933, leaving surviving him as his sole next of kin his said widow, Anna A. Ludwig, and their children, Charles Ludwig, Thomas Ludwig, Francis Ludwig, Clyde Ludwig and Katherine Ludwig, and none other; that all of the personal property and real estate of this decedent as described in the amended Inventory and Appraisalment should be set over to and vested in the said widow, Anna A. Ludwig, as her individual property as an estate not worth over Five Hundred Dollars, exclusive of legal incumbrances, free from all general and unsecured claims of creditors; that the clear market value of all of the estate and property of the decedent, exclusive of legal incumbrances, for inheritance tax purposes is Five Hundred Dollars, which is the value of the interest of said widow; that the exemption allowed said widow is Fifteen Thousand Dollars; that said estate is not subject to the payment of any inheritance tax.

It is therefore ordered, adjudged and decreed by the Court that the personal property of the decedent, and also all real estate owned by the decedent and described as follows, to-wit:

The South-west quarter of the North-east quarter of Section 18, Township 31 North, Range 1 West, in Pulaski County, State of Indiana;

Also the undivided one-fifth of a tract commencing at the South-west corner of the South-east quarter of the North-west quarter of said Section 18, Township 31 North, Range 1 West, thence running South 9.29 chains, thence West 22.18 chains to the Township line between Tippecanoe and Franklin Townships, thence North on the Township line to the Tippecanoe River, thence North 53 degrees East 3.58 chains, thence North 10 degrees East 3.97 chains, thence North 7 degrees 20 minutes East 5.85 chains, thence East 17.50 chains, thence South 9.76 chains to the place of beginning, containing 36.65 acres more or less, in Pulaski County, State of Indiana;

Also the undivided one-fifth of a tract commencing at a point on the Township line between Tippecanoe and Franklin Township, which point is North 3.70 chains from a stone at the South-east corner of Lot Number 5 in Section 13, Township 31 North, Range 2 West, thence running West to the Tippecanoe River, thence North and East along and with the meanderings of said river to the Township line between said Tippecanoe and Franklin Townships, thence South along the said Township line to the place of beginning, containing 10.12 acres more or less, in Pulaski County, State of Indiana,

subject to the legal incumbrances against the same, all as set forth in the amended Inventory and Appraisalment filed herein, be and the same is hereby set over to and vested in Anna A. Ludwig, widow of said decedent, as her sole property, free from all unsecured claims of creditors, subject to the payment of the costs herein.

It is further ordered, adjudged and decreed that no inheritance tax or penalty of any kind is due the State of Indiana on account of said estate, and that the personal property of said decedent and the real estate above described and each tract thereof are free from any inheritance tax or penalty.

All of which is fully and finally ordered, adjudged and decreed by the Court.