

STEVENSON, KENDALL & STEVENSON

ATTORNEYS AT LAW
DANVILLE, INDIANA

A. J. STEVENSON
JOHN A. KENDALL
JOSEPH ALLEN STEVENSON

June 4, 1959

Mr. Clifford C. Relander
Box 1736
Yakima, Washington

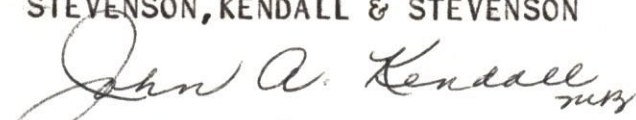
Dear Mr. Relander:

The farm sale is now ready to be completed, and the execution of the deeds is all that remains to be done.

Please sign the enclosed deed for the real estate, have it notarized and return to me in the self-addressed, stamped, air mail envelope. They are in a hurry to try and get this matter completed the first of next week.

Very truly yours,

STEVENSON, KENDALL & STEVENSON


BY: John A. Kendall

JAK/mb
Encl.

WARRANTY DEED

[Enclosure. 1959 Jun 4]

This Indenture Witnesseth, That CLIFFORD C. RELANDER, and

of _____ County, and State of WASHINGTON

CONVEY AND WARRANT to MICHAEL J. GRANNAN and EDNA E. GRANNAN, husband
and wife

of Marion County, in the State of Indiana

for the sum of One Dollar and other valuable consideration Dollars,

the receipt of which is hereby acknowledged, the following REAL ESTATE, in Hendricks

County, in the State of Indiana, to wit:

The West half of the Northwest quarter of
Section 13, and the East half of the Northeast
quarter of Section 14, all in Township 15 North
of Range 1 West, estimated to contain 160 acres,
more or less.

The Grantors assume and agree to pay 1958 taxes due in 1959,
and all subsequent taxes are to be paid by the Grantees.

And further states that said grantors do hereby represent and state that they are each citizens of the United States of America,
and that said citizenship has existed continuously since prior to April 8, 1940; that they have been domiciled and residing continu-
ously within the United States since prior to April 8, 1940; that they are not acting directly or indirectly in any capacity whatsoever
for any foreign country or national thereof; that there is no one other than above grantor(s) who has (have) had a proprietary
right, title or interest in the above described real estate, either directly or indirectly, during grantors ownership, that their rep-
resentations and statements are made under oath to induce the acceptance of this deed of conveyance.

In Witness Whereof, The said Clifford C. Relander

has hereunto set his hand and seal this _____ day of

June, 1959.

Clifford C. Relander

[SEAL]

[SEAL]

[SEAL]

[SEAL]

WASHINGTON
STATE OF INDIANA

[Enclosure, 1959 Jun 4]

ss: _____
County

Personally appeared before me

a Notary Public

in and for said County and State

CLIFFORD C. RELANDER, single

who acknowledged the execution of the annexed Deed to be his voluntary act and deed, and who, having been duly sworn, swears that the statements therein contained are true.

Witness my hand and notarial Seal, this _____ day of _____

June _____, 19 59.

My Commission expires

Notary Public

(Seal)

My Commission expires

Notary Public

(Seal)

FORM 200014

WARRANTY DEED

FROM

CLIFFORD C. RELANDER

TO

MICHAEL J. GRANNAN and

EDNA E. GRANNAN

RECEIVED FOR RECORD

The _____ day of _____

A. D. 19 _____, at _____ o'clock _____ M.

and recorded in Record _____

pages _____

Recorder of _____ County

Recorder's Fee - - \$ _____

DULY ENTERED FOR TAXATION

_____, 19 _____

Auditor

Transfer Fee \$ _____

Wm. B. Burford Printing Co., Indianapolis

STEVENSON, KENDALL & STEVENSON
ATTORNEYS AT LAW
DANVILLE, INDIANA

A. J. STEVENSON
JOHN A. KENDALL
JOSEPH ALLEN STEVENSON

June 19, 1959

Mr. Clifford Relander
Box 736
Yakima, Washington

Dear Mr. Relander:

Thank you for your recent letter and hope that when you are back in Danville you will stop by. I enclose herewith a final report concerning the transaction of the sale of the farm. The reason this could not be done in the estate is that there is not money as yet been received, which also accounts for Percy making the advancements to pay the necessary court costs. The \$210. gross income is payment of gross income tax for yourself and for Percy.

If the question should arise as to income tax upon the amount received, it is my opinion that the same is not subject to any further tax, since inheritance tax was paid on the real estate on the sale basis and there is no capital gain.

Sincerely yours,

STEVENSON, KENDALL & STEVENSON


BY: John A. Kendall

JAK/mb
Encl. (1)

Order Determining Value of Estate and Amount of Tax, Etc.

(Section 10, Acts 1931)

IN THE PROBATE COURT,

Cause No. **3089**

COUNTY OF **HENDRICKS**, STATE OF INDIANA.

In the Matter of the Estate of

At the **SEPTEMBER** Term, 19 **58**

CARL FREDERICK RELANDER

The matter of determining the value of the property of said decedent and the tax imposed by the inheritance and transfer tax laws upon the transfer thereof coming on to be heard at this time, pursuant to notice given on the **30th** day of **September** 19 **58**, to all persons interested, including the Indiana Department of State Revenue and County Treasurer;

And it appearing that the inventory and report of **Pearcy Relander, Administrator** and the report of **Harlie R. McIntyre** have heretofore been duly filed

herein, and that said deceased died on or about the **11th** day of **April** 19 **58**;

And having taken testimony and considered the inventory, appraisal, report and the whole record herein, and having heard all parties desiring a hearing, and being fully advised in the premises;

The Court finds and determines that the clear market value of the property of the said decedent, subject to and within the jurisdiction of the laws of this State, is as follows:

Value of Personal Property (Gross)	-	-	-	-	-	\$ none
Value of Real Property (Gross)	-	-	-	-	-	\$ 15,000.00
Total Gross Value of Estate	-	-	-	-	-	\$ 15,000.00
Deductions (Debts, Claims, Expenses, etc.)	-	-	-	-	-	\$ 1,675.00
Total Net Value of Estate	-	-	-	-	-	\$ 13,325.00

Schedule B-3 and/or other Transfers "Outside of Estate" - - - \$

And the Court further finds and determines that the proportions and amounts of the property of the decedent transferred, the names and relationships of the persons beneficially entitled to receive the same, the rates and amounts of tax for which they are liable, are as follows:

NAME	Relation	Value of Interest	Exemption	Rate	Amount of Tax
Pearcy Relander	Son	\$ 4,442.00	\$2,000.00	1%	\$ 24 42
Clifford Curtis Relander	Son	4,442.00	2,000.00	1%	24 42
Pearl A. Relander	Widow	4,441.00	15,000.00	1%	none

Schedule filed; date **Sept. 22, 1958** Amount of penalty at 50c per day

Total Tax \$ **48.84**

WHEREFORE, IT IS ORDERED, That **Pearcy Relander, Administrator** or said persons pay and deliver to the County Treasurer, as and for the tax imposed by the acts in relation to the taxable transfers of property, the proportions and amounts as above set forth.

Such tax shall be a lien upon the several items of personal property described in the schedule for determination and the appraiser's report, and the following real estate:

County	Twp., City or Town	Description, Addition, Etc.	Sec.	Twp.	Rge.	Acres	Lot	Blk.
Hendricks	Center Twp.	An undivided 12/ interest						
		W NW	13	15	1W	30.00		
		E NE	14	15	1W	30.00		

It is further ordered that **Harlie R. McIntyre**, appraiser, be allowed and paid \$ for his services and expenses in this matter.

Dated **10/2** 19 **58** By the Court **George W. Kelley** Judge

NOTE—If paid within TWELVE months from death a discount of 5% is allowed. If NOT paid within EIGHTEEN months from death interest at the rate of 10% per annum shall be charged and collected, unless the delay be due to litigation or other unavoidable cause of delay, when the rate may be reduced to 6% per annum. (Discount and interest computed from date of death.) Receipts must be sent by County Treasurer to Indiana Tax Board to be counter-signed. Subd. 14, Sec. 3, Acts 1929.

REPORT OF RELANDER LAND SALE

Received for sale of one-half interest
in Relander land sale, the other half
interest being owned by Edward Relander.

One-half sale price	\$ 16,000.00
Deduct (Amount withheld for taxes rather than owner paying them this fall)	<u>127.93</u>
Total amount received	<u>\$ 15,872.07</u>

EXPENSES

To Edward Relander, the balance on loan	\$ 500.00
Pearcy Relander, reimbursement for in- heritance tax paid	46.40
Pearcy Relander, reimbursement for court costs	22.25
Pearcy Relander, reimbursement for fire insurance	34.30
Treasurer, Hendricks County, real estate tax	96.24
Treasurer, Hendricks County, real estate tax	95.18
Stevenson, Kendall & Stevenson, retainer fee	100.00
Pearcy Relander, reimbursement for filing affidavit	3.50
Western Surety Co., bond	10.00
California Court Clerk, for copy of Will	4.00
Gross Income Tax	210.00
Manuel Chandler, for clover seed sown before sale	50.00
Stevenson, Kendall & Stevenson	<u>900.00</u>
Total Expenses	<u>\$ 2,071.87</u>

RECAPITULATION

Total amount received	\$ 15,872.07
Total amount expenses	<u>2,071.87</u>
Balance	13,800.20

One-half of which amount goes to Percy
Relander and one-half goes to Clifford
Relander, each receiving \$6,900.10.