

118659

BOOK 211 PAGE 201

1 IN THE DISTRICT COURT OF THE FOURTH JUDICIAL DISTRICT  
 2 OF THE STATE OF NEVADA, IN AND FOR THE COUNTY OF ELKO

3  
 4  
 5 IN THE MATTER OF THE ESTATE OF  
 6 CHESTER A. BRENNEN,  
 7 DECEASED.

NO. 1811

FILED: October 23, 1953

R. L. Kane, CLERK

8  
 9 DECREE SETTLING FIRST AND FINAL ACCOUNT  
AND DECREE OF FINAL DISTRIBUTION

10  
 11 HELEN B. BRENNEN, Executrix of the Last Will and Testa-  
 12 ment of CHESTER A. BRENNEN, Deceased, having on the 8th day of  
 13 May, 1953, rendered and filed herein a full account and report  
 14 of her administration of said estate and having with said account  
 15 filed a petition for final distribution of said estate and ALYN  
 16 BRENNEN and ANNA BELLE BRENNEN, surviving children of decedent  
 17 having filed their Objection to Petition for Distribution and  
 18 Petition to Distribute to Surviving Children Pursuant to Sections  
 19 9918-9919, Nevada Compiled Laws, 1929, and said account and  
 20 petition and objections thereto and Petition to Distribute to  
 21 Surviving Children having come on regularly to be heard and proof  
 22 having been made to the satisfaction of the Court that due and  
 23 legal notice of settlement of said account and the hearing of  
 24 said Executrix's petition for distribution and objections thereto  
 25 and petition to distribute to surviving children had been given  
 26 as required by law, the Court hereby finds:

27 1. That said First and Final Account is in all respects  
 28 true and correct; that it is supported by proper vouchers; that  
 29 the residue of money in the hands of the Executrix at the time of  
 30 filing said account was the sum of \$20,196.92.

31 2. That due and legal Notice to Creditors of said estate  
 32 has been given in the manner and for the time required by law.

ORVILLE R. WILSON  
 ATTORNEY AT LAW  
 ELKO, NEVADA

1           3. That all claims and personal debts against said  
2 decedent and against said estate, all Federal estate taxes and  
3 all taxes of every name or nature due and payable by the estate  
4 have been fully paid and discharged except a disputed deficiency  
5 levied by the Bureau of Internal Revenue for income taxes payable  
6 by decedent for the years 1948 and 1950 and that the maximum of  
7 said claims over and above offsets does not exceed \$1,000.00.

8           4. That a portion of said estate was community property  
9 of decedent and HELEN B. BRENNEN, surviving wife, and a portion  
10 was separate property of decedent all as hereinafter particularly  
11 classified and described.

12           5. That ORVILLE R. WILSON, attorney for said estate,  
13 entered an agreement with the executrix that his fee shall be  
14 the sum of \$10,621.45, which is a reasonable fee for his services  
15 to said estate and which has not been paid.

16           6. That CHARLES B. EVANS, JR. was appointed as attorney  
17 for ALYN BRENNEN and ANNA BELLE BRENNEN, absent and minor heirs  
18 and next of kin, surviving children of decedent and that a reason-  
19 able fee payable unto him for services to said children from  
20 their shares in said estate is the sum of \$500.00.

21           7. That ORVILLE R. WILSON advanced costs of administra-  
22 tion in the sum of \$67.50 to be repaid unto him; that the apprais-  
23 ers appointed by said Court, CHARLES B. EVANS, ARCHIE DEWAR and  
24 WILLIAM B. WRIGHT have not been paid for services rendered and  
25 that \$25.00 per appraiser is a reasonable sum to be allowed for  
26 said services; that the estate incurred a proper expense unto  
27 ROBERT K. READ, accountant, in preparing Federal estate tax return  
28 the sum of \$1120.34, and said sum has not been paid.

29           8. That said Executrix waived in open Court any allowance  
30 and payment of statutory fees and commissions for her services.

31           9. That by the will of decedent, said deceased devised  
32 and bequeathed his whole estate unto HELEN B. BRENNEN, his surviv-

1 ing wife, but he omitted in said Will to provide for or to make  
2 any provisions concerning his son ALYN BRENNEN, alive at the time  
3 he made his Will, or his daughter ANNA BELLE BRENNEN, born after  
4 making said Will, and said omissions were not intentional. That  
5 pursuant to Sections 9918-9919, Nevada Compiled Laws, 1929, each  
6 of said children is entitled to distribution of a share of said  
7 estate pursuant to the laws of intestacy of the State of Nevada.  
8 That said ALYN BRENNEN and ANNA BELLE BRENNEN are entitled to  
9 share equally in one half of the community property, to-wit,  
10 decedent's share thereof, and each of said children is entitled  
11 to a one third of decedent's separate property and HELEN B.  
12 BRENNEN is entitled to the remaining one third thereof.

13 That ALYN BRENNEN was born on the 8th day of December,  
14 1928, and is an adult; that ANNA BELLE BRENNEN was born on June  
15 27, 1939, and is a minor. That there are no other surviving  
16 children of decedent.

17 10. That H. M. BRENNEN is the surviving partner of  
18 LEE LIVESTOCK COMPANY in which decedent was his sole partner.  
19 That decedent was possessed of an undivided 70% interest and H.  
20 M. BRENNEN was possessed of an undivided 30% interest in said  
21 partnership. That the said H. M. BRENNEN was in possession of  
22 the properties of said partnership and operated same with full  
23 knowledge and consent of said Executrix to date hereof and from  
24 time to time accounted to said Executrix for said operation and  
25 said accounts were in all respects correct and proper; that said  
26 surviving partner partially liquidated said partnership, as shown  
27 in First and Final Account; that H. M. BRENNEN appeared in open  
28 Court at time of hearing First and Final Account and rendered  
29 his final partnership accounting, showing that there were no  
30 outstanding liabilities or debts of said partnership, and at said  
31 time and place he delivered unto said Executrix the Estate's in-  
32 terest in and to the remaining assets and properties of said

1 LSE LIVESTOCK COMPANY, a copartnership. That said properties and  
2 interests in properties are hereinafter described and identified  
3 as community property.

4 WHEREFORE, IT IS HEREBY ORDERED, ADJUDGED AND DECREED:

5 1. That due and legal notice of First and Final Account  
6 and Decree of Final Distribution was given all in accordance with  
7 law.

8 2. That said Executrix pay unto ORVILLE R. WILSON, at-  
9 torney for said estate, pursuant to agreement with Executrix the  
10 sum of \$10,621.45 as a reasonable fee for his services to said  
11 estate. That ORVILLE R. WILSON be paid the sum of \$67.50 as costs  
12 of administration advanced by him unto said estate.

13 3. That said Executrix pay unto CHARLES B. EVANS, JR.,  
14 attorney for ALYN BRENNEN and ANNA BELLE BRENNEN, absent and minor  
15 heirs and next of kin, the sum of \$500.00 as a reasonable fee for  
16 services unto said persons, and that the sum of \$150.00 be deduct-  
17 ed from the distributive share of ALYN BRENNEN and that the sum of  
18 \$350.00 be deducted from the distributive share of ANNA BELLE  
19 BRENNEN.

20 4. That said Executrix pay unto CHARLES B. EVANS, ARGIE  
21 DEWAR and WILLIAM B. WRIGHT, each, the sum of \$25.00 as a reason-  
22 able sum payable unto the appraisers for their services rendered  
23 to said estate.

24 5. That said Executrix pay unto ROBERT K. READ, Account-  
25 ant, Elko, Nevada, the sum of \$1120.34 in full for his services in  
26 preparing Federal Estate Tax return.

27 6. That no allowance or payment be made to the Executrix  
28 of statutory fees and commissions for her services as said  
29 Executrix.

30 7. That the community property of decedent and HELEN B.  
31 BRENNEN consists of the following interests in real and personal  
32 property:

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COMMUNITY PROPERTY

1. 1 United States Bond - Q 304883178-B maturing 12/1/53
2. Furniture and household effects in home on Lots 3 and 4 of Block 1, First East Addition, Elko, Nevada.
3. An undivided 70% interest in the properties of the LEE LIVESTOCK COMPANY, formerly a co-partnership, conducting a livestock ranch in Elko County, State of Nevada, comprised of CHESTER A. BRENNEN and HOWARD M. BRENNEN, also known as H. M. BRENNEN, latter being possessed of the remaining undivided 30% interest. Possession of said undivided 70% interest in said properties having been delivered by said HOWARD M. BRENNEN unto the Executrix of this estate as of the date of hearing of Petition for Distribution. That the properties situate in the County of Elko, State of Nevada are described as follows:

REAL PROPERTY

T 28 N, R 54 E, M.D.E. & M.

Section 31: Lots 1, 2 and 3  
32: NW $\frac{1}{4}$ ; W $\frac{1}{2}$ SW $\frac{1}{4}$ ; NE $\frac{1}{2}$ SW $\frac{1}{4}$ ; W $\frac{1}{2}$ NE $\frac{1}{4}$ ; SE $\frac{1}{4}$ NE $\frac{1}{4}$

T 32 N, R 56 E, M.D.E. & M.

\*Section 1: Lots 3-4; S $\frac{1}{2}$ NW $\frac{1}{4}$ ; SW $\frac{1}{4}$   
\* 3: All  
\* 11: All  
\* 13: NW $\frac{1}{4}$   
13: S $\frac{1}{4}$   
\* 15: All  
23: All  
24: All  
25: All  
27: All  
36: E $\frac{1}{2}$ NE $\frac{1}{4}$ ; NW $\frac{1}{4}$ NE $\frac{1}{4}$ ; NE $\frac{1}{4}$ SE $\frac{1}{4}$

T 33 N, R 56 E, M.D.E. & M.

Section 36: S $\frac{1}{2}$ NE $\frac{1}{4}$ ; N $\frac{1}{2}$ SE $\frac{1}{4}$

T 32 N, R 57 E, M.D.E. & M.

Section 4: S $\frac{1}{2}$ S $\frac{1}{4}$   
5: All  
6: S $\frac{1}{2}$ NE $\frac{1}{4}$   
8: NW $\frac{1}{4}$   
9: NW $\frac{1}{4}$   
13: All  
15: S $\frac{1}{2}$ S $\frac{1}{4}$   
20: E $\frac{1}{2}$ ; SW $\frac{1}{4}$   
21: All  
23: All  
27: All  
29: All  
30: W $\frac{1}{2}$ NE $\frac{1}{4}$ ; SE $\frac{1}{4}$ NE $\frac{1}{4}$ ; NE $\frac{1}{4}$ SE $\frac{1}{4}$   
32: Lots 1, 2, 3, 4; NE $\frac{1}{4}$ NW $\frac{1}{4}$ ; N $\frac{1}{2}$ NE $\frac{1}{4}$ ; SE $\frac{1}{4}$ NW $\frac{1}{4}$ ; S $\frac{1}{2}$ NE $\frac{1}{4}$ ; E $\frac{1}{2}$ SW $\frac{1}{4}$ ; SE $\frac{1}{4}$   
33: All  
35: All

ORVILLE R. WILSON  
ATTORNEY AT LAW  
ELKO, NEVADA

1 T 33 N, R 57 E, M.D.B. & M.

2 Section 31: All  
32: NW $\frac{1}{4}$ SW $\frac{1}{4}$

3 \*NOTE: The property identified by asterisk above  
4 has been offered to the United States of America  
5 under private land exchange, Carson City file No.  
6 021101 and has been deeded to the United States by  
7 deed dated December 16, 1951, from C. A. BRENNEN  
8 and HELEN BRENNEN, his wife, of the City of Elko,  
9 County of Elko, State of Nevada, and H. M. BRENNEN  
10 and RUTH BRENNEN, his wife, of the County of Elko,  
11 State of Nevada, and LEE LIVESTOCK COMPANY, a co-  
12 partnership consisting of C. A. BRENNEN and H. M.  
13 BRENNEN, of the County of Elko, State of Nevada.  
14 That the lands selected by the above said grantors  
15 to be the subject of patent by the United States of  
16 America situate in the County of Elko, State of  
17 Nevada, are as follows:

18 T 32 N, R 56 E, M.D.B. & M.

19 Section 14: S $\frac{1}{2}$   
20 26: All  
21 36: W $\frac{1}{2}$ ; SW $\frac{1}{4}$ NE $\frac{1}{4}$ ; W $\frac{1}{2}$ SE $\frac{1}{4}$ ; SE $\frac{1}{4}$ SW $\frac{1}{4}$

22 T 32 N, R 57 E, M.D.B. & M.

23 Section 30: NW $\frac{1}{4}$ ; W $\frac{1}{2}$ SW $\frac{1}{4}$ ; SE $\frac{1}{4}$ SW $\frac{1}{4}$ ; SE $\frac{1}{4}$ SE $\frac{1}{4}$ ; NW $\frac{1}{4}$ SE $\frac{1}{4}$   
24 18: All

25 That said land exchange is pending and is in all  
26 respects in good standing and if consummated, said  
27 selected lands will be the subject of patent to  
28 either the above named grantors or to the distri-  
29 butees in the estate of CHESTER A. BRENNEN. That  
30 should the exchange not be consummated, the offer-  
31 ed lands will be the subject of reconveyance from  
32 the United States of America to the parties entitled  
33 to interest therein.

34 Together with all range rights, forest rights,  
35 water rights, appurtenances and improvements.

36 PERSONAL PROPERTY

37 610 Cows  
38 148 Heifers  
39 254 Heifer calves  
40 24 Bulls  
41 132 Steers  
42 199 Steer calves  
43 61 Bull calves  
44 12 Sale bulls  
45 34 Ewes and bucks  
46 38 Lambs  
47 13 Colts  
48 31 Head registered herd cows and bulls  
49 Together with all increase thereof

50 Together with all of the trucks, tractors, ranch  
51 machinery, hay racks, stackers, buck rakes,

- 1 harnesses, blacksmith tools and any and all
- 2 ranch equipment used in connection with the
- 3 operation of the above real property, and
- 4 horses.
- 5 4. Commercial Account - Estate of CHESTER A.
- 6 BRENNEN - First National Bank of Nevada,
- 7 Elko Branch, Elko, Nevada \$20,196.92
- 8 5. Monies delivered to Executrix by HOWARD M.
- 9 BRENNEN, surviving partner of LUE LIVESTOCK
- 10 COMPANY as of date of hearing of First and
- 11 Final Account 9,225.32
- 12 TOTAL MONIES ON HAND \$29,422.24
- 13 6. A Lessee's interest in Lease from T. F.
- 14 BRENNEN LAND AND LIVESTOCK COMPANY of 75
- 15 head of cattle and all land owned by said
- 16 Company.

17 8. That after payment from said community property equal-  
 18 ly from the respective interests of decedent and HELEN B. BRENNEN  
 19 all of the charges and expenses of administration per above, there  
 20 be and there hereby is confirmed in HELEN B. BRENNEN her one-half  
 21 ( $\frac{1}{2}$ ) interest in the remaining community property.

22 9. That there be and there hereby is distributed unto  
 23 ALYN BRENNEN, also known as ALYN B. BRENNEN, an undivided one-  
 24 fourth ( $\frac{1}{4}$ ) interest in and to said remaining community property  
 25 being a one-half ( $\frac{1}{2}$ ) interest in and to decedent's one-half ( $\frac{1}{2}$ )  
 26 interest therein (subject to payment to CHARLES B. EVANS, JR. of  
 27 the sum of \$150.00 as distributive share of attorney's fee).

28 10. That there be and there hereby is distributed unto  
 29 the estate of ANNA BELLE BRENNEN, a minor, when a Guardian of said  
 30 estate is duly appointed and qualifies, an undivided one-fourth  
 31 ( $\frac{1}{4}$ ) interest in and to said remaining community property being a  
 32 one-half ( $\frac{1}{2}$ ) interest in and to decedent's one-half ( $\frac{1}{2}$ ) interest  
 therein (subject to payment to CHARLES B. EVANS, JR. of the sum  
 of \$350.00 as distributive share of attorney's fee).

11. That any other community property not now known or  
 discovered or which may be hereinabove misdescribed which may be-  
 long to said estate or which said estate may have an interest in,  
 be and the same is hereby confirmed and distributed all in accordance

ORVILLE R. WILSON  
 ATTORNEY AT LAW  
 ELKO, NEVADA

1 with paragraphs 8, 9 and 10.

2 12. That \$1,000.00 be impounded and retained by the  
3 Executrix pending decision of the Bureau of Internal Revenue  
4 Department upon possible tax deficiencies of the decedent for the  
5 years 1948 and 1950. That upon final decision said sum or such  
6 portion thereof as is necessary to pay said deficiencies be paid  
7 to the Director of the Bureau of Internal Revenue and any moneys  
8 left from said sum be confirmed and distributed all in accordance  
9 with paragraphs 8, 9 and 10 of this said Decree.

10 13. That the separate property of decedent is as follows:

11 SEPARATE PROPERTY

12 109 Shares of Common Stock in the T. F. BRENNEN  
13 LAND AND LIVESTOCK COMPANY represented by Certi-  
14 ficate No. 5-E.

15 That said separate property be and the same hereby is  
16 distributed share and share alike unto HELEN B. BRENNEN, ALYN B.  
17 BRENNEN and ANNA BELLE BRENNEN, a minor, and that the said minor's  
18 interest be actually distributed as of the date a Guardian is  
19 duly appointed and qualifies as such Guardian.

20 14. That any other separate property not now known or  
21 discovered or which may be hereinabove misdescribed which may be-  
22 long to said estate or which said estate may have an interest in,  
23 be and the same is hereby confirmed and distributed all in accord-  
24 ance with paragraph 13.

25 15. That upon filing receipts showing distribution all  
26 in accordance with this said Decree, that the Executrix shall be  
27 discharged from her trust.

28 DONE IN OPEN COURT as of May 21, 1953.

29 *File No. 118659*

TAYLOR H. WINES  
DISTRICT JUDGE

30 FILED FOR RECORD

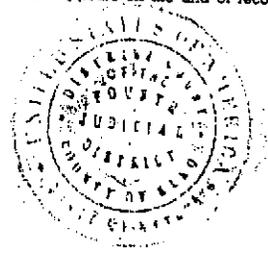
*Orville R. Wilson*  
OCT 27 4 20 PM '53

31 RECORDED BOOK 20 PAGE 261-Misc.  
RUTH GRISWOLD SABALA  
ELKO COUNTY RECORDER *File 612*

32 ORVILLE R. WILSON  
ATTORNEY AT LAW  
ELKO, NEVADA

State of Nevada } ss.  
County of Elko.

I, R. L. KANE, County Clerk and Ex-Officio Clerk of the District Court of the Fourth Judicial District of the State of Nevada, in and for the County of Elko, do hereby certify that the annexed is a full, true and correct copy of DECREE SETTLING FIRST AND FINAL ACCOUNT AND DECREE OF FINAL DISTRIBUTION NO. 1811 IN THE MATTER OF THE ESTATE OF CHESTER A. BRENNEN, DECEASED. as the same appears on file and of record in my office.



WITNESS my hand and the Seal of said Court affixed  
this 23rd day of October, A. D. 1953.  
R. L. KANE Clerk.  
By [Signature] Deputy Clerk.