STATE OF INDIANA

Filed in Open ss:

HE LAKE PROBATE COURT SITTING AT CROWN POINT, IN.

44452county of lake

FEB 26 1986

IN RE:

THE MATTER OF THE A THE ESTATE OF Lake Circuit Court

KATHERINE PODUNOVAC

ESTATE NO. CE86-62

ORDER OF NO ADMINISTRATION NECESSARY

This matter comes before the Court on the sworn petition of Stephen P. Curtis. The Court having reviewed \$aid petition and being duly and sufficiently advised in the premises now makes the following findings and orders, to-wit:

- That the decedent, Katherine Podunovac, died testate on on October 19, 1983, leaving as her only heir-at-law, Stephen P. Curtis, her son.
- That no petition for the appointment of a personal representative for Katherine Podunovac has been or will be filed in any Court.
- That the value of the gross estate of Kathe 3) ovac less expenses does not exceed \$8,500.00.
 - That the expenses of the estate are as !follo 4)

Funeral expense Appraisal Expense Court costs

\$5,000.00 150.00 34.00

That pursuant to IC 6-4.1-3-9.5 Stephen P. Curtis, the petitioner herein, is entitled to a \$5,000.00 exemption with respect to Indiana Inheritance Tax on property inherited from the decedent. Further, pursuant to IC 6-4.1-4-0.5 no inheritance tax return is required to be filed in the State of Indiana unless the total fair market value of the property interests transferred by the decedent to a transferee exceeds the exemption provided for under IC 6-4.1-3-9.5. Accordingly, the Court finds that no Indiana Inheritance Tax return or schedule of property is required to be filed herein for the exemption

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available by law to the petitoner, Stephen P. Curtis, the sole heir-at-law of the decedent is greater than the total fair market value of the property interests transferred by the decedent.

6) That the decedent died owning an undivided one-half (1/2) interest as a tenant in common to the following-described real estate, to-wit:

An undivided one-half interest in Lots 40, 41, and 42, in Block 90, as marked and laid down on the recorded plat of Gary Land Company's First Subdivision, situated in the City of Gary, Lake County, Indiana.

- 7) That the remaining undivided one-half interest owner-ship in the above-described real estate belongs to the petitioner, Stephen P. Curtis.
- 8) That the total value of said property is \$3,150.00, and that each undivided one-half interest is worth \$1,575.00 respectively.
- 9) That the decedent's undivided one-half interest in said real estate is hereby conveyed to Stephen P. Curtis, her son, and sole surviving heir-at-law.
- 10) That pursuant to IC 29-1-8-1, et seq., the petition filed by Stephen P. Curtis should be granted and no administration of this estate is necessary.

WHEREFORE, the Court orders that the petition of Stephen P.

Curtis is hereby granted, that no administration of this estate
is necessary, and that the undivided one-half interest in the
real estate set forth herein and in the petition belonging to the
decedent is hereby ordered conveyed to Stephen P. Curtis, the son,
and sole surviving heir of the decedent.

Filed in Open Court

Probate Judge, Lake Probate Court

FEB 20 1985

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Court dated	Februar	y 26, 1986	in Cau	se No.
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Clerk.				
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