

LAW OFFICE
WAYNE N. CAPURRO
P.O. BOX 71146
RENO, NEVADA 89570-1146

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CASE NO. CV93-02300

DEPT. NO. 10

95 AUG -1 A9 :25

CLERK

J. Berchem

DEPUTY

IN THE SECOND JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA

IN AND FOR THE COUNTY OF WASHOE

IN THE MATTER OF THE ESTATE OF

MICHAEL E. STRINGER,

ORDER ON SECOND REPORT

AND FINAL ACCOUNT OF

ADMINISTRATOR, ORDER FOR

COMPENSATION TO

ADMINISTRATOR, ORDER FOR

FEES TO ATTORNEY AND ORDER

OF DISTRIBUTION

Deceased.

The SECOND AND FINAL REPORT AND ACCOUNT OF

ADMINISTRATOR, APPLICATION FOR COMPENSATION TO ADMINISTRATOR, AND

FOR FEES TO ATTORNEY, AND PETITION FOR FINAL DISTRIBUTION having come

on regularly to be heard, and it appearing to the satisfaction of the Court that said Second

and Final Report and Account and Petition was filed with said Court on the 18th day of

July, 1995, and that the clerk of said Court thereupon fixed Tuesday, the 1st day of August,

1995, at the hour of 9:00 A.M. on said day as the time for the hearing thereof, and

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1 The Petitioner, Phil Moore, having filed a Supplement to Report and Account
2 on the 27th day of July, 1995, and the heirs at law, having signed an Acknowledgment and
3 Waiver of Notice, in counterparts, and having sent, via facsimile transmission, copies of
4 such document to Wayne N. Capurro, Esq., attorney for the Petitioner, and
5 If further appearing to the satisfaction of the Court that notice of the time and
6 place of said hearing has been given in the manner and for the time required by law, and
7 no one having appeared to except to said Second and Final Report and Account of
8 Administrator, Application for Compensation to Administrator, and for Fees to Attorney,
9 Administrator, Application for Compensation to Administrator, and for Fees to Attorney,
10 and Petition for Final Distribution, and hearing the evidence finds:
11
12 1. That said Second and Final Report and Account of Administrator,
13 Application for Compensation to Administrator, and for Fees to Attorney and Petition for
14 Final Distribution, together with the Supplement to Second and Final Report and Account,
15 are in all respects true and correct.
16
17 2. That due and legal notice to creditors of said estate has been given in the
18 manner and in for the time required by law; that, all but one of such claims have been paid
19 and satisfied.
20
21 3. That on August 12, 1994, the claim of Charles R. Harper was rejected and a
22 Notice of Rejection of Claim was filed with the clerk of this Court on August 12, 1994; that
23 such Notice of Rejection of Claim was served upon the claimant pursuant to Nevada
24 Revised Statutes, § 147.130 on the 15th of August, 1994; that, such claimant has not brought
25 suit in a proper Court against the Administrator within SIXTY (60) days after the Notice
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of Rejection was given, and, accordingly, such claim is forever barred, pursuant to Nevada Revised Statutes §147.130.

That, with regard to the claim of said Charles R. Harper, said claimant executed and delivered to the office of the Administrator, a Mechanic's Lien affecting the title to the real property of the deceased in Eureka County, Nevada, which claim was in the sum of FOURTEEN THOUSAND EIGHT HUNDRED EIGHTY DOLLARS (\$14,880.00); that, since said Mechanics Lien has not been recorded in the office of the County Recorder of Eureka County, Nevada, pursuant to Nevada Revised Statutes §108.226, and since a copy of such Claim of Lien not properly been served on the record owner of the real property pursuant to Nevada Revised Statutes §108.22, such Mechanic's Lien is hereby declared null and void and of no effect whatsoever.

4. That on the 14th day of December, 1993, the Petitioner did file his Inventory of all of the assets of the estate pursuant to Nevada Revised Statutes, Section 144.040; that the gross value of the inventory of said estate is in the sum of TWO HUNDRED EIGHT THOUSAND SIX HUNDRED SIXTY FOUR and 58/100 (\$208,664.58). IN THIS REGARD, HOWEVER, the Court is informed that the actual value of the inventory of the estate herein could not be determined until the sale of extensive personal property of the estate, which personal property has now been sold, with the approval of this Court, determining the actual value of such inventory, in the sum of TWO HUNDRED FORTY FIVE THOUSAND FIFTY-NINE and 68/100 DOLLARS (\$245,059.68). Accordingly, this Court does hereby take judicial notice of such new inventory value, without the necessity of the Administrator filing an Amended Inventory of the estate herein, and such Amended

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Inventory value is hereby fixed at the sum of TWO HUNDRED FORTY FIVE THOUSAND FIFTY-NINE and 68/100 DOLLARS (\$245,059.68).

5. That certain receipts and disbursements were accounted for by the Administrator as part of Exhibit "B" attached to Petitioner's Second and Final Report and Account herein; that the estate has cash on hand, as of the 10th day of July, 1995, the sum of THIRTY THREE THOUSAND FIVE HUNDRED FIFTY SEVEN and 31/100 DOLLARS (\$33,557.31).

6. That it was not necessary that an Internal Revenue Service estate tax return be filed in this matter, the gross assets of the Estate not being sufficient as to require such filing.

7. That a final all Internal Revenue Service fiduciary income tax return must be filed for the estate; that it would be prudent to reserve the sum of ONE THOUSAND DOLLARS (\$1,000.00) for potential taxes and for the tax preparation fees; that this Court finds that such sum should be reserved by the Administrator herein, for such purposes.

8. That the office of the Public Administrator of Washoe County is entitled to fees herein, for the administration of the Estate herein from the 22nd day of June, 1993, to the present; that the said Office of the Public Administrator of Washoe County, Nevada is bound by the provision of Chapter 253 of the Nevada Revised Statutes relative to fees or compensation paid to him; accordingly, pursuant to Nevada Revised Statutes §253.043 and §253.050, all fees or compensation collected by the Administrator herein are to be deposited, without deduction, with the County Treasurer of Washoe County for the credit

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of the General Fund of said County of Washoe; that such fees to which the Administrator is entitled are in the sum of SIX THOUSAND FIFTY ONE and 19/100 DOLLARS (\$6,051.19). That the Administrator, as the Public Administrator of Washoe County, has advanced fees for the Administration of the Estate herein the sum of THREE HUNDRED SIXTY NINE and 01/100 DOLLARS (\$369.01), including costs for long distance telephone tolls, postage and photocopy charges; that the said office of the Public Administrator of Washoe County, Nevada is entitled to recover such costs of Administration.

9. That Wayne N. Capurro, Esq., has acted as attorney for the Administrator herein, pursuant to and agreement between the Administrator and said Wayne N. Capurro, who has rendered legal services to your petitioner in the administration of said estate; that, pursuant to the Second and Final Report and Account filed herein, said Wayne N. Capurro is entitled to an attorneys fee for such services in the sum of FOUR THOUSAND SEVEN HUNDRED TWENTY FIVE DOLLARS (\$4,725.00). That said Wayne N. Capurro, Esq. has advanced costs of administration, in the sum of THIRTY EIGHT DOLLARS (\$38.00); that such costs of administration should be reimbursed to said Wayne N. Capurro.

10. That the Estate herein is in a position to make final distribution, subject only to the retention of certain sums adequate to discharge any contingent liabilities concerning the final fiduciary return (IRS Form 1041), and for the preparation of such return, in the sum of ONE THOUSAND DOLLARS (\$1,000.00).

11. That the Deceased did not leave a Last Will and Testament, and, accordingly, Chapter 134 of the Nevada Revised Statutes controls, with regard to the succession to the

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property of a Decedent. That the Deceased herein was not married at the time of his death,
nor did he have any children, living or dead, according to the investigation of the
Administrator; that, accordingly, the sole living relatives of the Deceased are two (2)
nephews, MARK STRINGER, and DWAYNE STRINGER, and one (1) niece, DEBBIE
STRINGER KRAMER, living at the time of his death.

12. That, pursuant to the Second and Final Report and Account, and pursuant
to the Supplement to such Document, DWAYNE STRINGER did not receive his full partial
distribution, pursuant to the Order of this Court, entered August 9, 1994; that, in order to
equally such partial distribution, it is necessary that the Administrator pay to said
DWAYNE STRINGER, the sum of ONE HUNDRED NINETY DOLLARS (\$190.00), prior
to further distribution herein, as set forth hereinafter in this Order.

13. That said DWAYNE STRINGER wishes to receive certain personal property
of the deceased herein, of a value of ONE THOUSAND SEVENTY FIVE DOLLARS
(\$1,075.00), as a portion of his distributive share; that such personal property was set forth
in detail in Provision 5. of the Supplement to Second and Final Report and Account, filed
herein on July 27, 1995; that the Administrator herein should be authorized to distribute
to said DWAYNE STRINGER, such items of personal property, as a portion of his
distributive share of the estate herein.

14. That, the Administrator has discovered certain additional items of personal
property in what is known as the "Property Room" of the Office of the Public
Administrator of Washoe County, Nevada; that a description of such items of personal
property was attached to Supplement to Second and Final Report and Account filed July

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27, 1995; that such personal property is of negligible value; that the Administrator should be authorized to distribute such items of personal property to the three (3) heirs at law of the Deceased, namely, Mark Stringer, Wayne Stringer, and Debbie Stringer Kramer, as they may desire, and that any items remaining after the heirs at law have had the opportunity to choose any or all of such items, the Administrator may donate the remainder to a charitable entity.

15. That, with the exception of certain real property and improvements, as set forth hereinafter, the remainder of the estate herein should be distributed at this time, taking in to consideration the retention of the sum of ONE THOUSAND DOLLARS (\$1,000.00) as aforesaid in this Order, as follows:

A. TO MARK STRINGER:
(i) A monetary distribution, in the sum of SEVEN THOUSAND NINETY NINE and 04/100 DOLLARS (\$7,099.04).

B. TO DWAYNE STRINGER:
(i) In-kind distribution of personal property items, as hereinabove outlined, in the sum ONE THOUSAND SEVENTY FIVE and no/100 DOLLARS, as aforesaid;
(ii) A monetary distribution in the sum of SIX THOUSAND TWENTY FOUR and 03/100 DOLLARS (\$6,024.03).

C. TO DEBBIE STRINGER KRAMER:
(i) A monetary distribution, in the sum of SEVEN THOUSAND NINETY NINE and 04/100 DOLLARS (\$7,099.04).

16. That certain real property and improvements thereon, located in Eureka County, Nevada, should be distributed to MARK STRINGER, DWAYNE STRINGER, and

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1 DEBBIE STRINGER KRAMER, as Tenants in Common, as to an undivided One-Third (1/3) interest each; that the description of such real property is as follows:

PARCEL 1
Township 30 North, Range 48 East, M.D.B. & M.
Section 15: Southwest Quarter (SW 1/4) of the Northeast Quarter
(NE 1/4) of the Northwest Quarter (NW 1/4).
PARCEL 2
Township 30 North, Range 48 East, M.D.B. & M.
Section 9: Southwest Quarter (SW 1/4) of the Southeast Quarter (SE
1/4).

10 That the Administrator herein should be authorized to execute and deliver, unto
11 said MARK STRINGER, DWAYNE STRINGER and DEBBIE STRINGER KRAMER, an
12 Administrator's Deed to such real property, as an IN KIND distribution herein.

13 That such distribution shall be subject to that certain existing First Deed of Trust
14 encumbering such real property and improvements, the obligation thereon to be assumed
15 by said MARK STRINGER, DWAYNE STRINGER, and DEBBIE STRINGER KRAMER,
16 share and share alike, as their interests shall appear.

17 17. That all notices have been regularly given in accordance with the
18 requirements of the Nevada Revised Statutes and proof thereof has been filed with the

19 clerk of the Court.
20 18. That all requests for ratification of the acts of the Administrator, all as

21 referenced in the aforesaid Second and Final Report and Account of Administrator,
22 Application for Compensation to Administrator, and for Fees to Attorney and Petition for
23 Final Distribution, should be approved by this Court, this Court specifically finding that

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1 said Administrator, Phil Moore, his predecessor, Donald L. Cavallo, and Wayne N.
2 Capurro, their attorney herein, did act at all times in the best interests of the Estate herein.
3 NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED AND
4

5 DECEED:

6 1. That the Second and Final Report and Account of Administrator, Application
7 for Compensation to Administrator and for Fees to Attorney, and Petition for Final
8 Distribution, be, and the same hereby is, allowed, approved and settled.
9

10 2. That the claim of Charles R. Harper, filed herein and disapproved on July 28,
11 1994, and rejected, in writing, on August 12, 1994, is hereby FOREVER BARRED.

12 That the Mechanic's Lien delivered to the office of the Administrator herein, but not
13 recorded in the office of the County Recorder of Eureka County, Nevada, is hereby
14 declared null and void and of no effect whatsoever.

15 3. That all the acts of the Administrator herein, Phil Moore, his predecessor,
16 Donald L. Cavallo, and the acts of Wayne N. Capurro, Esq., as the attorney for the Estate,
17 specifically, but not confined to, those acts of the Administrator and counsel as referenced
18 in the Second and Final Report and Account filed herein, which said acts are hereby
19 ratified and approved.

20 4. That the Administrator herein is hereby authorized to set aside the sum of
21 ONE THOUSAND DOLLARS (\$1,000.00) for potential fiduciary income taxes and for tax
22 return preparation fees.

23 5. That the Administrator herein is hereby authorized to prepare a check in the
24 sum of SIX THOUSAND FIFTY ONE and 19/100 DOLLAR (\$6,051.19), for Administrator's

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fees herein, made payable to the County Treasurer of Washoe County, and to be

deposited, without deduction, with said County Treasurer of Washoe County for the credit

of the General Fund of said County of Washoe.

6. That the Administrator herein is hereby authorized to reimburse his office

in the sum of THREE HUNDRED SIXTY NINE and 01/100 DOLLARS (\$369.01), for costs

of administration advanced herein.

7. That the Administrator be and he is hereby authorized to pay to Wayne N.

Capurro, Esq., attorney for the Estate herein, attorney's fees in the sum of FOUR

THOUSAND SEVEN HUNDRED TWENTY FIVE DOLLARS (\$4,725.00), representing such

attorney's fees as requested by the Administrator in his SECOND AND FINAL REPORT

AND ACCOUNT OF ADMINISTRATOR, APPLICATION FOR COMPENSATION TO

ADMINISTRATOR AND FOR FEES TO ATTORNEY, AND PETITION FOR FINAL

DISTRIBUTION, and that the Administrator be further authorized to pay to said Wayne

N. Capurro, Esq., certain administrative costs advanced by him, in the sum of THIRTY

EIGHT DOLLARS (\$38.00).

8. That the Administrator herein be and he is hereby authorized to distribute

to DWAYNE STRINGER, the sum of ONE HUNDRED NINETY DOLLARS (\$190.00), in

order to equalify his partial distribution with that of MARK STRINGER and DEBBIE

STRINGER KRAMER.

9. That the Administrator herein be, and he is hereby authorized to distribute

to DWAYNE STRINGER the following items of personal property, as a portion of his

distributive share of the estate herein:

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Item	Value
(a) American Victorian walnut marble-top buffet, late 19th or early 20th century, of a height of six feet:	\$ 450.00
(b) American oak china cupboard, early 20th century, of a height of five feet:	\$ 300.00
(c) American Bible, Late 19th century:	\$ 25.00
(d) American Victorian oak ice box:	\$ 150.00
(e) American Victorian oak wall clock (case only):	\$ 150.00
TOTAL:	\$1,075.00

10. That the Administrator be and he is hereby authorized to distribute the following:

A. TO MARK STRINGER:
 (i) A monetary distribution, in the sum of SEVEN THOUSAND NINETY NINE and 04/100 DOLLARS (\$7,099.04).

B. TO DWAYNE STRINGER:
 (i) In-kind distribution of personal property items, as hereinabove outlined, in the sum ONE THOUSAND SEVENTY FIVE and no/100 DOLLARS, as aforesaid;

(ii) A monetary distribution in the sum of SIX THOUSAND TWENTY FOUR and 03/100 DOLLARS (\$6,024.03).

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C. TO DEBBIE STRINGER KRAMER:

(i) A monetary distribution, in the sum of SEVEN THOUSAND NINETY

NINE and 04/100 DOLLARS (\$7,099.04).

11. That the Administrator herein is hereby authorized to execute and deliver,

unto MARK STRINGER, DWAYNE STRINGER, and DEBBIE STRINGER KRAMER, as

Tenants in Common, as to an undivided One-Third (1/3) interest each, the following-

described real property, located in the County of Eureka, State of Nevada, to wit:

PARCEL 1

Township 30 North, Range 48 East, M.D.B. & M.

Section 15: Southwest Quarter (SW 1/4) of the Northeast Quarter

(NE 1/4) of the Northwest Quarter (NW 1/4).

PARCEL 2

Township 30 North, Range 48 East, M.D.B. & M.

Section 9: Southwest Quarter (SW 1/4) of the Southeast Quarter (SE

1/4).

That such distribution shall be subject to that certain existing First Deed of Trust

encumbering such real property and the improvements therein, the obligation thereon to

be assumed by said MARK STRINGER, DWAYNE STRINGER, and DEBBIE STRINGER

KRAMER, share and share alike, as their interest shall appear.

12. That the Administrator herein is hereby authorized to distribute the after-

discovered items of personal property referred to in provision 14. of the Findings of the

Court to MARK STRINGER, DWAYNE STRINGER and DEBBIE STRINGER KRAMER, as

they may desire, and, with regard to any items of personal property remaining after the

said heirs at law have had the opportunity to choose any or all of such items, the

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1 Administrator is hereby authorized to donate the remainder to a charitable entity of his

2 choice, for the benefit of same.

3 13. That, after the filing of the final fiduciary tax return for the estate herein, the

4 payment of any income tax due thereon, together with the cost of return preparation, the

5 Administrator herein distribute any money remaining to MARK STRINGER, DWAYNE

6 STRINGER, and DEBBIE STRINGER KRAMER, share and share alike, and that, upon the

7 filing of appropriate distributee's receipts herein, the Administrator be discharged from his

8 duties as Administrator herein, without further hearing, the said Administrator being

9 hereby authorized to present unto this Court a Request for Discharge, briefly outlining his

10 compliance with this Order of the Court.

11 DONE IN OPEN COURT this 1st day of August, 1995.

12 James A. Stone

13 DISTRICT JUDGE

14 CERTIFIED COPY

15 The document to which this certificate is at-

16 tached is a full, true and correct copy of the

17 original on file and of record in my office.

18 AUG 1 1995

19 JANEY, Clerk of the Second Judicial
20 Court, In and for the County
21 of Washoe, State of Nevada.
22 By: *[Signature]*
23 Deputy.

24 BOOK 285 PAGE 415

25 OFFICIAL RECORDS
26 RECORDED AT THE REQUEST OF
27 *Washoe County Public Administrator*

28 95 SEP -1 PM 1:04

EUREKA COUNTY NEVADA
M.N. REBALCATTI, RECORDER
FILE NO. 158707
FEES 19.00

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