

9-221



State of Washington  
Department of Revenue  
INHERITANCE TAX DIVISION  
Olympia, Washington 98504

For SKAMAWA County

Estate of

THOMAS R. JIMMANN

Deceased

NO PROBATE

CERTIFICATE OF PAYMENT  
OF INHERITANCE TAX

The property listed on the schedules attached hereto has been reported to this Division by affidavit, without probate, pursuant to RCW 13.24.010, and the inheritance tax obligation thereon arising from the death of the above-named decedent has been discharged.

This certificate constitutes consent to transfer all assets described herein.

Dated at Olympia, Washington this 24th day of June, 1988.

*Clarence A. Porely*  
Director, Inheritance Tax Division

CAR:11

THE ORIGINAL RELEASE CERTIFICATE SHOULD BE IMMEDIATELY RECORDED WITH THE COUNTY AUDITOR'S OFFICE. CERTIFIED COPIES OF THE CERTIFICATE MAY THEN BE OBTAINED WHEN NEEDED AT ANY LATER DATE.

Robert K. Lulek  
Attorney At Law  
Stevenson, WA 98649

FORM REV 50/0024 (8-79)

DANIEL J. EVANS, GOVERNOR  
MARY ELLEN McCAPREE, DIRECTOR

CLARENCE A. BOWEN  
ASSISTANT DIRECTOR



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE  
INHERITANCE TAX DIVISION

GIFT TAXES AND ESCHEATS  
OLYMPIA 98504

DATE OF DEATH 4/19/79

COUNTY OF SKAMANIA

NO PROBATE ESTATE OF JULIUS B. JERMANN

PAGE NO. 1

INVENTORY OF ASSETS

ITEM NO.	DESCRIPTION OF ASSETS (descriptions MUST be typewritten)	ASSESSED VALUE	FAIR MARKET VALUE
I.	<p><u>REAL PROPERTY - Skamania County, Washington</u></p> <p>A. A tract of land in Section 1, Township 2 North, Range 7 P.W.M., described as follows: BEGINNING at a point on the W line of the said Sec. 1; thence parallel with the N line of said Sec. 1 E 398 ft. more or less, to the NW corner of the Margado tract as described in deed recorded at page 490 of Book 55 of Deeds, Records of Skamania County, Washington; thence S along the W line of said Margado tract 218.5 ft. to an angle point in the W line of said Margado tract; thence E 100 ft.; thence S 80 ft. to the most southwesterly corner of said Margado tract; thence N 78° 30' E along the S line of said Margado tract 477 ft. more or less, to a point 300 ft. W of the E line of the NW4 of the NW4 of the said Sec. 1; thence S parallel to said E line 235 ft. to the N line of the public street formerly designated as State Highway No. 8; thence S 63° 24' W along the N line of said public street 132 ft. to the SE corner of the Neece tract as described in deed recorded at page 192 of Book 54 of Deeds, Records of Skamania County, Washington; thence N 26° 36' W 115 ft.; thence S 63° 24' W 75 ft.; thence S 26° 36' E 115 ft. to the northerly line of said public street and the SW corner of said Neece tract; thence S 63° 24' W along the northerly line of said public street 256.7 ft. to the SE corner of the Welsh tract as described in deed recorded at page 6 of Book 28 of Deeds, Records of Skamania County, Washington; thence N 18° 02' W 290.4 ft.; thence S 71° 58' W 150 ft.; thence S 18° 02' E 290.4 ft. to the northerly line of said public street and the SW corner of said Welsh tract; thence westerly along the northerly line of said public street and the county road formerly designated as the Red Bluff Road, 410 ft., more or less, to the W line of the said Section 1; thence N to the</p> <p>(Continued on Page 2)</p>		

NO PROBATE ESTATE OF JULIUS B. JERMANN

DATE OF DEATH: 4/19/79

COUNTY OF SKAMANIA

PAGE NO. 2

## INVENTORY OF ASSETS

ITEM NO.	DESCRIPTION OF ASSETS	ASSESSED VALUE	FAIR MARKET VALUE
I.	(Continued from Page 1)		
	point of beginning; SUBJECT to easements of record.		
	<u>ASSESSED VALUE:</u>		
	Land \$27,540.00		
	No Improvements		
	<u>\$27,540.00</u>		
	Encumbrance <u>-15,318.41</u>		
			\$ 12,525.59
B.	A tract of land located in the NW4 of the NW4 of Section 1, Township 2 North, Range 7 E.W.M. more particularly described as follows: BEGINNING at the NW corner of the said Sec. 1; thence S 89° 59' 27" E along the N line of the said Sec. 1 a distance of 965.91 ft.; thence S 00° 18' 13" W 213.50 ft.; thence N 89° 59' 29" W 337.30 ft. to the initial point of the tract hereby described; thence N 89° 59' 27" W 230.50 ft.; thence S 00° 08' 13" W 218.49 ft.; thence S 89° 59' 27" E 100 ft.; thence S 00° 08' 13" W 79.88 ft.; thence N 78° 38' 13" E 188.45 ft.; thence N 30° 30' 15" W 231.99 ft.; thence N 46° 18' 42" E 88.80 ft. to the initial point.		
	<u>ASSESSED VALUE:</u>		
	Land \$10,000.00		
	Improvements 40,000.00		
	<u>\$50,000.00</u>		
	Encumbrance <u>-33,842.61</u>		
			\$ 16,157.39
C.	Beginning at the NW corner of Section 1, T2N, R7EWM; thence S 89° 59' 27" E along the N line of said Sec. 1 a distance of 965.81 ft.; thence S 0° 08' 13" W 213.50 ft. to the TRUE POB; thence N 89° 59' 27" W, 337.30 ft. to a 5/8 inch iron rod; thence S 46° 18' 42" W 88.80 ft. to a 5/9 inch iron rod; thence S 30° 30' 15" E 231.99 ft. to a 5/8 inch iron rod; thence N 78° 38' 13" E 288.93 ft. to a 5/8 inch iron rod; thence N 0° 08' 13" E 204.24 ft. to the True POB. LESS that tract previously conveyed by deed to Fred L. Cloe and Peggy D. Cloe, husband and wife, on June 12, 1975, recorded June 16, 1975, at page 53 of Book 69, Deed Records of Skamania County, Washington, Auditor's File No. 79478, consisting of		
	(Continued on Page 3)		

91221

BOOK 73

PAGE 648

NO PROBATE ESTATE OF JULIUS B. JERMANN  
DATE OF DEATH: 4/19/79  
COUNTY OF SKAMANIA  
PAGE NO. 3

INVENTORY OF ASSETS

ITEM NO	DESCRIPTION OF ASSETS	ASSESSED VALUE	FAIR MARKET VALUE
I.	<p>(Continued from Page 2)</p> <p>0.58 acres, more or less, AND, EXCEPT the following described tract of land, the spring and waters rising thereon, and an easement for the existing water pipeline leading thereto, reserved by E.A. Monda and Beula Monda, H&amp;W, by deed dated July 24, 1958, and recorded July 25, 1958, at page 145 of Book 45 of Deeds, under Auditor's File No. 54060, Records of Skamania County, Washington, said tract being described as follows: Beg. at the NE corner of the first described tract; thence W 114.1 ft. to the initial point of the excepted parcel; thence S 42.5 ft.; thence W 20 ft.; thence N 42.5 ft.; thence E 20 ft. to the initial point. TOGETHER with an easement over and across the existing access road and an easement for the existing water pipeline connecting with the Town of Stevenson's municipal water supply.</p> <p><u>ASSESSED VALUE:</u>  Land \$ 5,100.00  Improvements 7,640.00  \$ 12,740.00  Encumbrance 6,933.89</p>		<p>\$ 5,806.11</p>
II.	<p><u>STOCKS, NOTES &amp; MORTGAGES:</u>  (See attached Exhibits A and B)*</p>		
III.	<p><u>REAL ESTATE CONTRACTS:</u></p> <p>A. Sellers' interest in Real Estate Contract for sale of Trout Lake Tavern, by and between Julius B. Jermann and Ann Jermann, his wife, as sellers, and Wm. C. Morris and Julia H. Morris, his wife, as purchasers, dated 4/11/69.</p> <p>B. Sellers' interest in Real Estate Contract by and between Julius B. Jermann and Ann L. Jermann, H&amp;W, as sellers, and Thomas M. Jermann and Cheryl L. Jermann, H&amp;W, dated 12/10/74.</p>		<p>\$ 3,221.67</p> <p>\$ 7,000.00</p>
<p>*All stocks and certificates are part of Ann's Food Fair, a grocery business operated by decedent and his wife, Ann Jermann, which is a cooperative venture requiring the ownership of</p>			

TO PROBATE ESTATE OF JULIUS B. JERMANN  
DATE OF DEATH: 4/10/79  
COUNTY OF KAMARIA  
PAGE NO. 4

INVENTORY OF ASSETS

ITEM NO	DESCRIPTION OF ASSETS	ASSESSED VALUE	FAIR MARKET VALUE
	<u>Continuation from Page 3</u>		
	in the balance sheet. A specific listing and identification of the securities for informational purposes are set out on Exhibit A.		
IV.	<b>TANGIBLE PERSONAL PROPERTY:</b>		
	A. 1976 Chevette, ID #1B0816V107769. Title in name of decedent and Ann Jermann, his wife		\$ 2,450.00
	B. Household Furniture & Furnishings		500.00
	C. Personal Effects		1,500.00
	D. Mercury Benz, ID#10704412017302, and El Camino, ID#1D90J26534584, included under "Fixed Assets" on attached Exhibit A, both vehicles owned by the business.		
V.	<b>BANK ACCOUNTS:</b>		
	A. Savings Acc. No. 3 010 281 in Riverview Savings Association in joint names of Julius B. Jermann and Ann L. Jermann, his wife.		315.00
	B. Checking Acc. No. 21 10411 2 at Columbia Gorge Bank in joint names of Julius B. Jermann and Ann L. Jermann, his wife	(\$ 4.80)	
VI.	<b>LIFE INSURANCE ON DECEDENT'S LIFE:</b>		
	Policy No. 786392 w/New England Life, payable to beneficiary: Ann L. Jermann.		3,336.40
VII.	<b>OTHER ESTATE ASSETS:</b>		
	Value of Leasehold Interest in Ann's Food Fair as shown on Exhibit B attached hereto.		<u>27,956.10</u>
	TOTAL VALUE OF COMMUNITY ESTATE		\$ 150,663.50
	Less 1/2 Community Interest of Surviving Spouse		<u>75,331.75</u>
	TAXABLE ESTATE Before Deductions		\$ 75,331.75

CUR

DEF  
FIXE

CTH

ANN L. JERMANN  
DBA ANN'S FOOD FAIR  
BALANCE SHEET  
AS OF APRIL 9, 1979

01026

EXHIBIT A

ASSETS

CURRENT ASSETS

CASH ON HAND	11,619.54
U.G. CAPITAL INVESTMENT NOTES	6,000.00
ACCOUNTS RECEIVABLE TRADE	6,449.05
ACCUMULATED INTEREST INCOME	435.00
ADVANCE FOR DOUBTFUL ACCOUNTS	500.00
INVENTORIES	4,916.79
GROCERIES	52,785.00
MEAT	5,197.00
PRODUCE	2,451.00
PREPAID INSURANCE	60,433.00
PREPAID SERVICE CONTRACTS	3,410.67
OTHER PREPAID EXPENSES	193.77
	<u>3,425.77</u>

TOTAL CURRENT ASSETS (CURRENT RATIO 1.44 TO 1) 97,387.59

DEFERRED INTEREST

2,926.00

FIXED ASSETS

	COST	ACCUMULATED DEPRECIATION	NET BOOK VALUE
LEASEHOLD IMPROV.	73,006.47	8,824.24CR	64,181.53
STORE EQUIP. & FIX.	121,140.59	49,752.63CR	71,387.90
OFFICE EQUIPMENT	725.43	313.75CR	411.68
AUTOS AND TRUCKS	21,016.31	5,384.89CR	15,632.13
TOTALS	<u>215,888.80</u>	<u>64,275.56CR</u>	<u>151,613.24</u>

OTHER ASSETS

CAPITAL STOCK CERTIFICATES-UNITED GROCERS, INC. (30 SH) see note	3,000.00
REG. REDEM. NEG. NOTES-UNITED GROCERS, INC	17,400.00
REDEEMABLE TRANSFERABLE NOTES-UNITED GROCERS	9,000.00
LIQUORAGE REBATES RECEIVABLE ESTIMATE	1,825.00
DEPOSITS	273.00
	<u>31,300.00</u>

TOTAL OTHER ASSETS 31,300.00

TOTAL ASSETS 283,226.83

Note: Book value of stock as of January 1, 1979 is \$266.35 per share, according to the records of United Grocers, Inc.

91221

78

651

ANN L. JERMANN  
DWA ANNIE FOOD FAIR  
BALANCE SHEET  
AS OF APRIL 9, 1979

01026

EXHIBIT A CONT'D

## LIABILITIES &amp; PROPRIETOR'S EQUITY

## CURRENT LIABILITIES

BANK OVERDRAFT	11,175.89
ACCOUNTS PAYABLE TRADE	18,342.00
OTHER PAYABLE - CREDIT UNION	110.00
NOTE PAYABLE - COLUMBIA GORGE BANK	918.52
CONTRACTS PAYABLE - DUE WITHIN ONE YEAR	2,153.05
PAYROLL TAXES WITHHELD AND ACCRUED	3,818.23
ACCRUED PAYROLL	2,797.17
ACCRUED PROPERTY TAXES	225.00
ACCRUED VACATION PAY	330.60
STATE AND/OR CITY TAXES PAYABLE	2,907.91
CURRENT PORTION OF LONG TERM LIABILITIES	<u>24,835.33</u>

## TOTAL CURRENT LIABILITIES

67,623.34

## LONG-TERM LIABILITIES

NOTE PAYABLE USIC	63,046.53
NOTE PAYABLE CARNATION CO	6,000.00
NOTE PAYABLE UNITED SPOCERS	55,955.00
NOTE PAYABLE LOUIS JOSEPH	3,589.80
CONTRACTS PAYABLE - U.S. BANK (AUTO)	<u>13,951.00</u>

## LESS PORTION SHOWN AS CURRENT LIABILITY

142,552.33
<u>24,805.00</u>

## NET LONG-TERM LIABILITIES

117,747.33

## PROPRIETOR'S EQUITY

CAPITAL, BEGINNING OF YEAR	95,459.35
DRAWINGS, CURRENT YEAR	6,113.68CR
PROPRIETOR'S SALARY	3,990.00
NET INCOME OR (LOSS) - CURRENT	<u>4,410.49</u>

## TOTAL PROPRIETOR'S EQUITY

97,856.16

## TOTAL LIABILITIES &amp; PROPRIETOR'S EQUITY

283,226.83

EXHIBIT B

APPLICATION FOR CONSENT TO TRANSFER STOCK

OREGON DEPARTMENT OF REVENUE  
BOX 14110  
SALEM, OREGON 97310

Decedent's Name JULIUS R. JERMANN

Date of Death April 10, 1979

NAME OF COMPANY:

Joint Owner's Name ANN L. JERMANN

UNITED GROCERS

Relationship Surviving Spouse

Instructions:

CHECK ONLY ONE  Common  Preferred

- Type or print clearly.
- Make a separate application for each company.
- List common and preferred stock on separate applications.
- If shares are not in certificate form, then list the account number in which they are held.
- Enter complete return mailing address in the space provided below.

No. of Shares	Certificate Nos.	Date of Certificate
500	05144	10-14-70 )
500	05145	10-14-70 )
500	05142	10-14-70 ) *
500	05143	10-14-70 )
700	04353	10-01-71 )
600	04031	10-01-72 )
2400	04046	10-01-73 )
4700	05185	10-01-74 ) **
5200	05618	10-01-75 ) **
3900	06027	10-01-76 )
3500	00072	10-01-77 )
5500	00295	10-01-78 )

\*Stock  
\*\*Notes

MAIL TO:

(For State Use Only)

ANN L. JERMANN  
ANN'S FOOD FAIR  
265 Second St.  
Stevenson, WA 98648



10459 ANNE & JULIUS E JEFFERS  
 ANN'S FOOD FAIR  
 365 SECOND ST  
 STE-ENGEOM WA 98646

LISTED ON 07/10/79 F 01

#	SHARES	CAPITAL STOCK	SERIES A	REG FEOM NEG NOTES	REG FEOM BLDG NOTES	FEOM TRANSF	TOTAL DEF.
05144	10-14-70	500	P0741 11-20-78	2.600	04553 10-01-71	700	
05145	10-14-70	500	P1109 02-23-79	2.400	04631 10-01-72	600	
05146	10-14-70	500	P1562 05-21-79	2.800	04546 10-01-73	2.400	
05141	10-14-70	500	P1724 05-27-79	4.500	05155 10-01-74	4.700	
05142	10-14-70	500			05119 10-01-75	5.000	
05143	10-14-70	500			06027 10-01-76	3.200	
TOTAL	30	3.000		12.200		17.400	9.000 41.700

## REQUIREMENTS FOR REREGISTRATION:

Consent To Transfer Stock Form, from State Treasurer's Office (For WA a Release from State that all taxes have been paid)  
 Copy of Death Certificate  
 All Notes and Stock Certificates for reregistration.  
 Written instruction regarding new registration.

10458 ANN L & JULIUS B JERMANI  
 ANN'S FOOD FAIR  
 265 SECOND ST  
 STEVENSON LA 95648

LISTED ON 07/10/79

F 01

#	SHARES	CAPITAL STOCK		SERIES A	REG	FECH	REG	NOTES	REG	FECH	BLOG	NOTES	REGM	TRANSF	TOTAL	DEF.
05144	10-14-70	500	P0741	11-20-78	2,600	041	10-01-71	700					00072	11-01-77	3,500	
05145	10-14-70	500	P1109	02-28-79	2,400	04631	10-01-72	600					00295	10-01-78	5,500	
05146	10-14-70	500	P1562	05-21-79	2,800	04846	10-01-73	2,400								
05141	10-14-70	500	P1724	06-27-79	4,500	05135	10-01-74	4,700								
05142	10-14-70	500				02618	10-01-75	5,200								
05143	10-14-70	500				06827	10-01-76	3,300								
TOTAL		20	3,000		12,500			17,400						9,000		41,700

## REQUIREMENTS FOR REREGISTRATION:

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