

IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON

FOR CLARK COUNTY

Filed Jul 15 1960

Wilma Schmidt, Clerk, Clark Co.

IN THE MATTER OF THE ESTATE)

OF)

HARRY R. MacKELLAR, Deceased,)

No. 14767

ORDER APPROVING FINAL REPORT AND
DECREES OF DISTRIBUTION

This matter coming on regularly for hearing this 15th day of July, 1960, and the executor James D. MacKellar appearing personally in court and being represented by his attorney Donald Simpson; and Donald G. Blair, guardian ad litem for Katha Darach Sheehan (previously named herein and in the testator's last will and testament as Katha Darach Sheehan) appearing personally in court, and evidence being submitted in support of the final report and petition for distribution, the court finds:

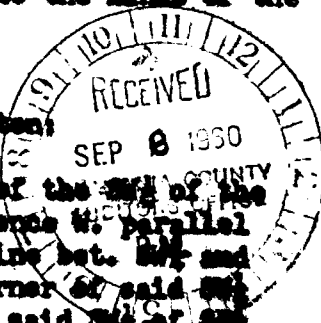
(1) That this is the time and place set for hearing upon the final report and petition for distribution by the executor of the above estate, and that notice of the hearing of this report and petition at this time and place and on this date was duly published as required by law, and that proper proof thereof is on file herein, and further that all heirs and legatees of the estate, and the guardian ad litem, have been furnished with a copy of such notice, and that the guardian was served with a copy of the final report and petition for distribution.

(2) That no objections to the report and petition have been presented to this court, but that the guardian ad litem has filed an answer which seeks distribution on behalf of the said minor in accordance with the last will and testament of Harry R. MacKellar and with the order entered herein November 13, 1957, construing the last will and testament.

(3) That the assets of the estate which came into the hands of the executor are as follows:

Real estate situated in Skamania County, Washington:

- a. Commencing 36 rods N. of the SE corner of the NW 1/4 of the SE 1/4 of Sec. 25 Tp. 3 N.R. 7 E.W.M., thence N. parallel to the S. line of said Sec. 25 to the line bet. NW 1/4 and SE 1/4 of said Sec. 25, thence E. to NW corner of said NW 1/4 of SE 1/4 Sec. 25, thence E. to NE cor. of said NW 1/4 of SE 1/4 Sec. 25, thence S. to place of beginning, containing 22



acres, more or less. EXCEPT strip of land 300 feet in width conveyed to United States for Bonneville Transmission Line. (Leaving approximately 13.5 acres.)

- b. Bell 4031—Lots 5 and 8 and $\frac{1}{2}$ Lot 7, Sec. 25, Tp. 3 N.R. 7 $\frac{1}{2}$ E.W.M., containing 100 acres. SUBJECT to the right of Skamania County to construct highways on and through this property, free from all claims for damages or compensation.
- c. NW $\frac{1}{4}$ of SE $\frac{1}{4}$ of Section 16, Township 1 N., R. 5 E., W.M., containing 40 acres, more or less, according to the Government survey thereof.

Subject to easement for right of way for railroad heretofore granted under application No. 582.

Subject to easement for right of way for State Road heretofore granted under State Road Plat No. 247.

Subject to mineral rights reserved by the state of Washington.

Subject to exception for right of way strip and roadway easement conveyed to the state of Washington by Warranty Deed dated March 16, 1954, recorded in Vol. 38 at page 74, Skamania County Deed Records under Auditor's File No. 46866.

- d. All that portion of Lot 3, Sec. 16, of Tp. 1 N., R. 5 E.W.M., lying on the northerly side of State Highway No. 8 known as Evergreen Highway; ALSO the east 330 feet of said Lot 3, subject to all exceptions contained in that certain deed from the State of Washington to Roy H. Dobbs and L. B. Johnston, dated 12-27-1949, recorded 2-9-1950 in Book 32, page 622, records of Skamania County, Washington.

Subject to exception for right of way strip and roadway easement conveyed to the State of Washington by warranty deed dated March 16, 1954, recorded in Vol. 38 at page 74, Skamania County Deed Records under Auditor's File No. 46866.

- e. Contract for purchase from Roy H. Dobbs and Veta M. Dobbs, and Lawrence B. Johnston and Violet Johnston, the following described real estate situated in Skamania County, Washington, to-wit:

All that portion of Government Lot 3 of Section 16, Township 1 North, Range 5 E.W.M. lying southerly of the southerly right of way line of State Highway No. 8 as presently established and located; EXCEPT the east 330 feet of the said Government Lot 3;

ALSO: A tract of land situated in the Southeast Quarter of the Northwest Quarter (SE $\frac{1}{4}$ NW $\frac{1}{4}$) and in Government Lot 2 of Section 16, Township 1 North, Range 5 E.W.M., described as follows: Beginning at the intersection of the southerly right of way line of State Highway No. 8 with the east line of the SE $\frac{1}{4}$ of the NW $\frac{1}{4}$ of the said Section 16; thence following the southerly line of said highway right of way south 85° 20' West 380 feet; thence south to the meander line of the Columbia River; thence north-easterly following the meander line of the Columbia River to intersection with the southwest corner of Government Lot 3 of the said Section 16; thence north along the west line of Government Lot 3 to the point of beginning.

SUBJECT TO:

1. Reservations of oil, gasses, coal, ores, minerals and fossils, and to reservations of right of way for the removal of timber, minerals, sand and gravel pursuant to R.O.W. 79.12.410, 79.36.610 and 79.36.240, said reservations being enforceable by the State of Washington on payment of reasonable compensation therefor.
2. The right of way of the Spokane, Portland & Seattle Railway Company, a corporation, over and across such real estate; and
3. An easement for a drainage pipe and ditch upon and across Lot 3 of Section 16, Township 1 North, Range 5 East, W.M., granted to the Spokane, Portland & Seattle Railway Company, a corporation by deed dated August 21, 1951, and recorded November 26, 1951, at page 99 of Book 34 of Deeds, Records of Skamania County, Washington.

Personal Property:

- a. Household furnishings and miscellaneous:
 1. Furniture, household goods and furnishings
 2. Collection of approximately 466 pieces of petrified woods and agates
 3. Coin collection
 4. Two cameras and miscellaneous accessories
- b. Jewelry:
 1. Diamond engagement ring
 2. Miscellaneous items including rings, pins, necklace, earrings, and a group of 38 unmounted synthetic gems
- c. 1950 Packard automobile
- d. Stocks:
 - 390 shares, United Services Life Insurance Co.
 - 60 shares, General Electric Company
 - 217 shares, The Southern Company
 - 129 shares, Ohio Edison Company
 - 110 shares, Curtis-Wright Corporation
 - 15 shares, E. I. DuPont de Nemours & Company
- e. Cash items shown in the inventory and supplemental inventory totaling \$4,811.50.

(4) That the property in the estate was duly appraised by three appraisers appointed by the court. The total appraised value of the property in the estate (including that shown in the supplemental inventory for which appraisement was waived) was \$104,164.59.

(5) That notice to creditors was duly published according to law, and that more than six months has elapsed since May 22, 1956, the date of first publication. Six claims totaling \$862.79 were served and filed, were approved by the executor and by the court, and were paid in full.

(6) That an inheritance tax to the state of Washington was determined in the amount of \$1,871.20 and was paid; and that an estate tax to the United States of America was determined in the amount of \$17,195.86 and was paid. Of these taxes the executor paid \$7,657.86 from estate funds and the balance of \$12,000.00 from funds received by him from insurance policies on the life of Harry R. MacKellar. The executor is not requesting reimbursement from estate funds for this \$12,000.00 expenditure.

(7) That the executor has paid out during the course of administration herein and will incur as closing costs certain sums necessary for the proper administration of the estate, as follows:

A. Court Costs:

Petition, Clerk's fee	\$ 7.00
Commission to take deposition of witnesses to will	1.00
Publication, notice to creditors	13.30
Fee to commissioner appointed to take deposition of witnesses to will	50.00
Fee to guardian ad litem, hearing on petition to construe will	60.00
Executor's bond premiums	300.00
Publication, notice of final hearing	11.88
Final report and order, Clerk's fee	7.50
Guardian ad litem, hearing on final report	25.00
To file final decree in Skamania County (est.)	<u>10.00</u>

Total: \$ 485.68

B. Appraisers' fees: 310.05

C. Executor's fee: 2,500.00

D. Attorney's fee: 2,500.00

E. Other administration expenses:

Attorney's special postage and long distance telephone calls	10.70
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Attorney's travel expense to Seattle	10.23
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Sundry certified copies of court documents	\$ 7.75
Special appraisal of jewelry	25.00
Transfer of household goods to Portland, Oregon	64.58
Federal stock transfer tax on distribution of United Services Life Ins. Co. stock	3.90
Stump cruise and line survey in connection with timber trespass	93.80
Estate's share of two cruises of Lots 5, 8 and W $\frac{1}{2}$ of Lot 7, Sec. 25, Skamania County	150.00
Air photo of cape horn real estate to determine lines	4.17
Apartment rent, 312 East 28th St., before household goods moved out	155.00
Madigan Hospital, Fort Lewis	23.10
Utility bills, apartment:	
Portland Gas & Coke Co.	2.42
Clark County P. U. D.	2.10
Pacific Tel. & Tel. Co.	7.59
Executor's long distance telephone calls	20.60
Travel expense to Madigan Hospital	2.81
Special coin appraisal	7.50
Postage, coin shipment	8.44
Travel expense to Seattle	9.42
Taxes:	
Estate income taxes for 1956, 1957, 1958	385.27
Income tax for H. R. MacKellar, 1955	80.65
Real estate taxes on Skamania County real estate for 1957, 1958, 1959, 1960	<u>287.12</u>
Total:	<u>\$1,362.15</u>
Total court costs and administration expenses:	\$7,157.88

(8) That the executor retained an attorney in connection with the administration of this estate. A fee of \$2,500.00 is reasonable for the attorney, and a like fee of \$2,500.00 is reasonable for the executor for their services herein.

(9) That the executor administered this estate largely under the non-intervention powers granted by the decedent's last will and testament. During the course of administration the executor sold the car and all shares of stock of the estate except the United Services Life Insurance Company stock; he exercised certain stock rights and received dividends, interest and other items of cash detailed in the final report. The executor's total cash receipts, including the cash items inventoried, were \$33,444.70. The executor's total cash disbursements, including a partial distribution to beneficiaries hereinafter referred to and including closing costs, were \$32,098.75. Cash in the amount of \$1,345.95 remains for

distribution.

(10) That Harry R. MacKellar died on April 23, 1956, at Port Lewis, Washington. He was a resident of Vancouver, Washington, at the time of his death. His last will and testament, executed March 9, 1956, was admitted to probate herein on May 15, 1956. In the said last will and testament James D. MacKellar was appointed to act as executor. The names and addresses of all the heirs and legatees of Harry R. MacKellar are as follows:

James D. MacKellar, son, 532 N. E. 131st Place, Portland 16, Oregon

Jean Scott Snedman, daughter, 1528 Makulua Drive, Lanikai, Oahu, Hawaii

Katha Darach (Baroch) Sheehan, granddaughter, 1528 Makulua Drive, Lanikai, Oahu, Hawaii.

The son and daughter are of age; the granddaughter is a minor. She was represented on the hearing of the final report and petition for distribution by Donald C. Elair. A reasonable sum to be allowed the guardian ad litem for his services is \$25.00.

(11) That the last will and testament of Harry R. MacKellar, as construed by the Order Construing Last Will and Testament entered herein on November 13, 1957, after a hearing, provided for disposition of his estate as follows:

a. To Katha Baroch Sheehan, the diamond engagement ring. This ring is to be distributed to James D. MacKellar to be held in trust for Katha Baroch Sheehan and turned over to her when she is 25 years of age and can properly safeguard it, or in the discretion of James D. MacKellar the ring may be turned over to a duly appointed and qualified general guardian of Katha B. Sheehan, subject to the restrictions of the will for delivery of the ring to Katha B. Sheehan.

b. To James D. MacKellar, one-half of the residue of the estate.

c. To Jean Scott Snedman, one-fourth of the residue of the estate.

d. To Katha B. Sheehan, one-fourth of the residue of the estate. This one-fourth interest is to be distributed to James D. MacKellar as trustee for Katha B. Sheehan, to hold and manage such trust assets until Katha is of age and can properly safeguard such assets in every way. The trustee will have the discretion to turn over all or part of such trust assets to a duly appointed and qualified general guardian of Katha B. Sheehan, subject to the restrictions of the will for

delivery of the assets to Katha B. Sheehan.

(12) That pursuant to the non-intervention powers and to the decedent's last will and testament, the executor has made partial distribution of the net assets of the estate as follows:

A. Distribution of cash:

To Jean Scott Swidman	\$ 4,000.00
To James D. MacKellar	8,000.00
To James D. MacKellar, as trustee for Katha Baruch Sheehan	4,000.00

B. Distribution of United Services Life Insurance Co. stock:

On April 23, 1956, the estate held 390 shares of U. S. Life Insurance Co. stock, which shares were inventoried and appraised at \$49,140.00. The 390 shares were split four for one and subsequent stock dividends of one for three and then one for four brought the total shares to 2600. These were distributed January 7, 1959, as follows:

To Jean Scott Swidman	650 shares
To James D. MacKellar	1300 shares
To James D. MacKellar as trustee for Katha Baruch Sheehan	650 shares

(13) During the course of administration the executor received a deed for the real estate inventoried as a contract to purchase (item e. of Real Estate shown above).

(14) That the executor has remaining for distribution the following assets:

- a. Cash in the approximate amount of \$1,365.95
- b. Real estate described above
- c. Furniture, household goods and furnishings
- d. Collection of petrified woods and agates
- e. Coin collection
- f. Two cameras and miscellaneous accessories
- g. Diamond engagement ring

- b. Miscellaneous items including rings, pens, necklace, earrings and a group of synthetic guns.

(15) That the estate of Harry R. MacKellar is ready to be closed and settled.

NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED AND DECREED:

1. That the final report of the executor of the above entitled estate be and it is hereby settled and approved.
2. That all debts against the estate have been paid and that the inheritance tax due the state of Washington and the estate tax due the United States of America have been paid in full.
3. That a fee of \$2,500.00 is hereby allowed and approved for the executor and a like fee of \$2,500.00 is hereby allowed and approved for the attorney for the executor for their services in the administration of this estate.
4. That the executor be and he is hereby given credit for all payments and expenses set forth in his final report and in this order.
5. That the partial distribution of cash and of shares of United Services Life Insurance Company, as set forth above, be and the same is hereby approved.
6. That James D. MacKellar, son, Jean Scott Snidman, daughter, and Katha Darach Sheehan (also known as Katha Baroch Sheehan), granddaughter, constitute all of the heirs, devisees and legatees of Harry R. MacKellar; that the net assets of the estate of Harry R. MacKellar be and they are hereby distributed in accordance with the last will and testament of Harry R. MacKellar, as follows:
 - a. The diamond engagement ring is distributed to James D. MacKellar to be held in trust for Katha Darach Sheehan and turned over to her when she is 25 years of age and can properly safeguard it, or in the discretion of James D. MacKellar the ring may be turned over to a duly appointed and qualified general guardian of Katha Darach Sheehan, subject to the restrictions of the will for delivery of the ring to Katha Darach Sheehan.
 - b. The entire residue of the estate, including all of the real estate hereinabove described, the cash remaining in the hands of the executor, and

and the other items of personal property listed above in paragraph (14) of the findings, are distributed as follows:

- (1) To James D. MacKellar 50%
- (2) To Jean Scott Sneldman 25%
- (3) To James D. MacKellar, as trustee for Katha Darach

Sheehan, 25%; such property to be held and managed by James D. MacKellar until Katha Darach Sheehan is of age and can properly safeguard such property in every way; or in the discretion of James D. MacKellar such assets or any portion of them may be turned over to a duly appointed and qualified general guardian of Katha Darach Sheehan, subject to the restrictions of the will for delivery of the assets to Katha Darach Sheehan.

7. That a fee of \$25.00 is hereby allowed and approved for the guardian ad litem of Katha Darach Sheehan, and the executor is authorized and directed to pay the same from the estate funds.

8. That upon distribution of the assets of the estate in accordance with this decree, and upon the filing of receipts therefor and the filing of receipts or cancelled checks for the costs and expenditures allowed and approved herein, that James D. MacKellar, executor, be discharged and his bond exonerated.

Done in Open Court this 15th day of July, 1960.

Eugene S. Lushington
Judge

Presented by:

Donald Simpson
Donald Simpson
Attorney for Executor
501 West 12th St.
Vancouver, Washington

Service accepted, receipt of copy acknowledged and form of order approved this 15 day of July, 1960.

15/ Donald C. Blair
Guardian ad litem for Katha Darach Sheehan

The foregoing instrument has been compared and is a true and correct transcript of the original thereof on file in the records of my office.

Dated this 15th day of Sept, 1960

WILMA SCHMIDT
County Clerk and Ex - Officio Clerk of the Superior Court of the State of Washington in and for the County of Clark.

By Ruth J. Jorgensen Dep.