

STATE OF NEW YORK }
COUNTY OF CAYUGA } ss.:

Henry Decker, being duly sworn, says he is the petitioner within named, that he has read the foregoing petition and knows the contents thereof, and the same is true to his own knowledge, except as to the matters therein stated to be alleged upon information and belief, and that as to those matters he believes it to be true.

Sworn to before me, this 3 day of February, 1939 }
George M. Michaels } Henry Decker
Notary Public

STATE OF NEW YORK }
COUNTY OF CAYUGA } ss.:

I, ~~was~~ Henry Decker being duly sworn, says that I, ~~was~~ will well, faithfully and honestly discharge the duties of the office of the Administrator upon the estate of Lucy M. Decker late of the Town of Montezuma in said County, deceased, according to law.

Sworn to before me, this 3 day of February, 1939 }
George M. Michaels } Henry Decker
Notary Public P. O. Address R.D. #1, Cayuga, N.Y.

I, Henry Decker, ~~XXXXX~~ about to be appointed Administrator in the above entitled matter, do hereby designate the clerk of the Surrogate's Court and his successor in office as a person on whom service of any process issuing from the Surrogate's Court of Cayuga County may be made in like manner and with like effect as if it were served personally upon me, whenever I cannot be found and served within the State of New York after due diligence used.

Henry Decker

STATE OF NEW YORK }
County of Cayuga } ss.:

On this 3 day of February, 1939, personally appeared before me Henry Decker to me known to be the same person described in and who executed the foregoing instrument and who duly acknowledged the execution of the same.

George M. Michaels
Notary Public

1198
Surrogate's Court
County of Cayuga

In the Matter of the Appointment of an Administrator of the Personal Property of

Lucy M. Decker
Deceased.

Petition for Letters of Administration

Michaels & Cropalio
Attorneys for Petitioner.

221-222 Flint Bldg.
Office and P. O. Address.

Auburn, New York

FILED

FEB 3 1939

SURROGATE'S OFFICE
CAYUGA COUNTY, N. Y.

EXA June 6, 1939 W.S.W.
I, Lucy M. Decker, residing in the town of Montezuma, County of Cayuga and State of New York, being of full age and of sound mind and of good memory, and being desirous, at this time, of arranging my affairs, do hereby make, ordain, publish and declare the following instrument to be my last Will and Testament in manner and form as follows:—

I nominate, constitute and appoint Carl F. Wright, of the City of Auburn, New York, to be the Executor of and Trustee under this, my Will, hereby revoking all former wills by me made, and to serve without bonds.

I first direct my said Executor to pay all my just debts, my funeral expenses and the expenses of administering my estate.

I give and devise and bequeath unto my son, Henry StClair, my homestead farm located in the town of Montezuma, Cayuga County, New York, with all the appurtenances, and with all the furniture and furnishings in the house and buildings and all the personal property that may be in and about the place excluding any money or negotiable securities or bank accounts that may be at the place at the time of my death.

Also I give to my said son the "Pat O'Brien place" of about fifteen acres adjoining my home farm. Also the undivided one half of the "Higgins" marsh land adjoining the O'Brien place on the west. Also my place of about twenty acres located at what is known in "Charleston", in the town of Montezuma, Cayuga County, N.Y.

I give and devise unto my said Trustee the "Traver" place of about fifty-five acres in the town of Montezuma and the undivided one half of the "Higgins" wood and marsh lands to be held by him in trust with full powers to lease, mortgage or sell the same, or any part thereof to and for the following uses and purposes, viz. To allow my daughter, Lydia Althea Decker the use thereof with the proviso that in case she should be in straightened circumstances and was in need of any of the corpus for her maintenance and comfort, my said Trustee shall have the right to advance to her from the corpus of the trust fund any such sum or sums in addition to the income to be realized therefrom for her support and maintenance, in his discretion, so long as she remains unmarried. Should she at any time marry after my decease any person other than one Carl Armbruster, then, and

at any time after such marriage, I direct my said Trustee to pass over to her any unexpended portion of this trust to be hers absolutely. In case she should marry, at any time, said Carl Ambruster, then this trust to be void and to cease and determine and the same shall fall into the residue of my estate and the said trust discharged.

All the rest, residue and remainder of my estate of whatever nature it may consist and wheresoever the same may be situated I give, devise and bequeath unto my grandson, Charles St Clair, to be his absolutely.

In Witness Whereof I have hereunto set my hand and affixed my seal this 8th day of June, 1933.

Lucy M. Decker L.S.

On this 8th day of June, 1933, before us came Lucy M. Decker, to us known and known to be the Testatrix named in the above instrument. She executed the same by signing her name at the end thereof in our presence. Immediately after so signing she declared to us that the instrument so signed was her Last Will and Testament. She requested us to become witnesses to the execution of the same. We do so and, in her presence and in the presence of each other we sign our names hereto as such witnesses and write opposite our names our respective post office addresses.

Frank S. Wright Auburn, New York

Carl J. Wright Auburn, New York.

FILED

MAY 24 1939

SURROGATE'S OFFICE
CAYUGA COUNTY, N. Y.

STATE OF NEW YORK
SURROGATE'S COURT

COUNTY OF CAYUGA

.....

In the Matter

of

The Proof and Probate of the
Last Will and Testament of Lucy M. Decker,
Deceased

.....

TO THE SURROGATE OF THE COUNTY OF CAYUGA:

The petition of Henry Decker respectfully shows:

That your petitioner is a resident of the Town of Montezuma, County of Cayuga and State of New York, and is one of the legatees named in the Last Will and Testament of Lucy M. Decker, deceased, dated June 8th, 1933.

That said Lucy M. Decker departed this life in the said Town of Montezuma on the 25th day of January, 1939, leaving a Last Will and Testament in and by which she appointed Carl F. Wright Executor and Trustee thereof.

And your petitioner further shows that the said Executor and Trustee named in said Will died at Moravia, New York, during the year, 1934, and that certain property and assets of the said testatrix are unadministered; that your petitioner has, to the best of his ability, estimated and ascertained the value of the personal property of which said testatrix died possessed and of the real estate so possessed and the proceeds thereof which may come to the hands of the administrator by reason of the provisions of said Last Will and Testament, and that the value of said personal estate will not exceed in all the sum of Four Thousand Dollars (\$4,000.00).

That the decedent died seized of real property in this State. That said real property is partly improved and partly unimproved. That the estimated value of such real property

and improvements is Eighty-two hundred and ninety-one dollars, (\$8291.00).

That the estimated gross rents for the period of eighteen months from the date of the death of decedent is the sum of Twelve hundred and sixty dollars (\$1260.00).

That the name and post office address of the residuary legatee named in said Will is as follows:

✓ Charles St. Clair Decker R.D. Cayuga, N.Y.

That the said residuary legatee is an infant of the age of twenty years and has no general or testamentary guardian. That your petitioner is the father of said infant and that said infant resides with your petitioner.

That the names and post office addresses of the principal legatees and distributees named or described in said Will are as follows:

<u>Name</u>	<u>Relationship</u>	<u>P.O. Address</u>
✓ Henry Decker	Son	R.D. Cayuga, N.Y.
✓ Lydia Decker	Daughter	R.D. Cayuga, N.Y.

That all of the said principal legatees and distributees are residents of the State of New York.

That all of the said principal legatees and distributees are of full age and are of sound mind.

That there are no other legatees or distributees named or described in said Will.

That said deceased was, at the time of her death, a resident of the County of Cayuga.

That there are no persons interested in this proceeding other than those hereinabove mentioned.

That no previous application has been made for the appointment of an administrator with the Will annexed of the estate of said deceased.

That no previous petition for the probate of said Will has been filed or presented to any Court to the knowledge or belief of your petitioner.

That to the knowledge and belief of your petitioner, no other Will of the decedent's has been filed in any Surrogate's Court.

That on the 3rd day of February, 1939, your petitioner applied for Letters of Administration on the Goods, Chattels and Credits of the said decedent and that on the said 3rd day of February, 1939, Letters of Administration were duly issued by the Surrogate's Court of the County of Cayuga to your petitioner who thereupon qualified by filing a bond in the penal sum of Five Thousand Dollars (\$5,000.00).

That said application for Letters of Administration were applied for prior to the discovery of the said Will.

WHEREFORE, your petitioner prays that a decree may be granted admitting to probate said Last Will and Testament and appointing your petitioner Administrator with the Will annexed of the estate of said deceased, and that Letters be issued accordingly and all persons having a prior or equal right to said Letters who have not renounced be cited to show cause why such Letters should not be issued.

Dated, May 18th, 1939.

Henry Ducker
Petitioner

STATE OF NEW YORK)
COUNTY OF CAYUGA) SS:
CITY OF AUBURN)

HENRY DECKER being duly sworn, deposes and says:

That he is the Petitioner in the foregoing Petition;
that he has read the foregoing instrument and knows the contents
thereof; that the same is true to his own knowledge except as to
the matters therein stated to be alleged on information and be-
lief and as to those matters he believes it to be true.

Henry Decker

Sworn to before me, this 18th
day of May, 1939.

Harry A. Orsello
Notary Public

STATE OF NEW YORK)
COUNTY OF CAYUGA) SS:

I, Henry Decker, about to be appointed administrator with the Will annexed of the goods, chattels and credits of Lucy M. Decker late of the Town of Montezuma, New York, deceased, do solemnly swear that I will well, faithfully and honestly discharge the duties of the office of administrator with the Will annexed of the said Last Will and Testament according to law.

Henry Decker
P.O. Address,
R.D.
Cayuga, New York

Sworn to before me, this 18th day
of May, 1939.

Harry B. Orfallo
Notary Public

I, Henry Decker, to whom Letters of Administration, ^{with the will annexed} are about to be issued in the above entitled matter do hereby designate the clerk of the Surrogate's Court and his successor in office as a person on whom service of any process issuing from the Surrogate's Court of Cayuga County may be made in like manner and with like effect as if it were served personally upon me, whenever I cannot be found and served within the State of New York after due diligence used.

Henry Decker

STATE OF NEW YORK)
) SS:
COUNTY OF CAYUGA)

On this 18th day of May, 1939, personally appeared before me, Henry Decker, to me known to be the same person described in and who executed the foregoing instrument and who duly acknowledged the execution of the same.

Harry A. Orsullo
Notary Public

1198

Sir: Take notice of an

of which the within is a copy, duly granted in the within entitled action, on the

day of 19, and duly entered in the office of the Clerk of the County of on the day of 19.

Dated N. Y., 19.

MICHAELS & OROPALLO

ATTORNEYS FOR

OFFICE AND POST OFFICE ADDRESS

221 FLINT BUILDING
AUBURN, NEW YORK

To Attorney for

State of New York

SURROGATE'S Court

COUNTY OF CAYUGA

In the Matter

of

An Application for Letters of Administration with the Will annexed on the Estate of Lucy M. Decker, the Deceased.

ORIGINAL Petition

MICHAELS & OROPALLO

ATTORNEYS FOR Petitioner

OFFICE AND POST OFFICE ADDRESS

221 FLINT BUILDING
AUBURN, NEW YORK

Due and personal service of the within

FILED
is admitted May 24 1939
SURROGATE'S OFFICE
CAYUGA COUNTY, N. Y.
Attorney for

Williamson Law Book Co. Publishers, Rochester, N. Y.

ATTEST BY SERVICE BY MAIL

State of New York,

County of

sworn, deposes and says that he is, being duly

the attorney for the above named herein

That on the day of 19 he served the within

upon the attorney for the above named

by depositing a true copy of the same securely enclosed in a postpaid wrapper in the Post-Office—a Branch Post-Office—a Post-Office Box regularly maintained by

the United States Government at in said County of

directed to said attorney for the

at N. Y., that being the address within the State designated by h for that purpose upon the preceding papers in this action, or the place where h then kept an office between which places there then was and now is a regular communication by mail. Dependent is over the age of years

Sworn to before me this day of 19

FILED

MAY 24 1939

SURROGATE'S OFFICE
CAYUGA COUNTY, N. Y.

STATE OF NEW YORK

SURROGATE'S COURT

COUNTY OF CAYUGA

.....

In the Matter of the

Judicial settlement of the account of
proceeds of Henry Decker, as Administrator
of Lucy M. Decker, deceased.

.....

TO THE SURROGATE'S COURT OF THE COUNTY OF CAYUGA:

I, Henry Decker, do render the following account of my
proceeds as Administrator of Lucy M. Decker, deceased.

On the 3rd day of February, 1939, Letters of Administra-
tion were issued to me.

On the 9th day of March, 1939, I caused an inventory of
the personal estate of the decedent to be filed in the office of
the Surrogate of Cayuga County.

Schedule "A", hereto annexed, contains a full and com-
plete statement of all the property belonging to said decedent
which came into my hands upon my appointment as such Administrator.

Schedule "B", hereto annexed, contains a full and com-
plete statement of all the moneys paid by me for funeral, testamen-
tary and other necessary expenses for said estate accruing at or
since the death of said decedent and the dates of payment.

Schedule "C", hereto annexed, contains a full and com-
plete statement of all of the claims of creditors, for debts in-
curred by said decedent prior to her death, presented to, allowed
and paid by me, together with the names of the claimants, the
general nature of the claim and the dates of payment.

Schedule "D", hereto annexed, contains a full and com-
plete statement of the property turned over to the next-of-kin of
said decedent and the dates thereof.

Schedule "E", hereto annexed, contains the names of all

SCHEDULE "A"

A statement of all the property belonging to the decedent.

SCHEDULE "A"-1

Containing a statement of all the real property of the estate at the values at which the same were appraised in the transfer tax proceedings.

Land located on Lots 7 and 10 in the Town of Montezuma, County of Cayuga and State of New York, consisting of approximately 144 acres. Bounded on the North by Decker, on the East by O'Keefe, on the South by Blauvelt, on the West by lands owned by the State of New York.....\$5000.00

Land located on Lots 7 and 8 in the Town of Montezuma, County of Cayuga and State of New York. Bounded on the North by Wickes, on the East by Murry, on the South by Decker and on the West by lands owned by the State of New York, consisting of approximately 93 acres of land. Decedent held title in fee by virtue of Will recorded in the Cayuga County Clerk's office. Mortgage held by the Federal Land Bank of Springfield, Mass., on which there is an unpaid balance of \$1404.00.....2096.00

Land located on Lot 7 in the Town of Montezuma, County of Cayuga and State of New York. Bounded on the North by Laraway, on the East by Mead, on the South by Decker and on the West by lands owned by the State of New York, consisting of approximately 60 acres..... 120.00

Land located on Lot 5 in the Town of Montezuma, County of Cayuga and State of New York, bounded on the North by Beach, on the East by the highway, on the South by Parker, on the West by lands owned by the State of New York, consisting of approximately 22 acres..... 500.00

House and lot located on Lot 1 in the Village of Montezuma, County of Cayuga and State of New York, bounded on the North by Janes, on the East by Dolly, on the South by Traver, and on the West by the highway, consisting of $\frac{1}{2}$ acre of land..... 150.00

Premises located on Lot 1 in the Village of Montezuma, County of Cayuga and State of New York, bounded on the North by Parker, on the East by the highway, on the South by the Gas Company and on the West by McLung, consisting of $\frac{1}{2}$ acre..... 300.00

Schedule "A"-1
continued

Premises located on Lot 1 in the Village of Montezuma, County of Cayuga and State of New York, bounded on the North by McLung, on the East by MacNamara, on the South by Shoemaker and on the West by the highway, consisting of $\frac{1}{2}$ acre of land.....\$100.00

Premises located on Lot 1 in the Village of Montezuma, County of Cayuga and State of New York, bounded on the North by Power Company, on the East by Morris, on the South by the Highway and on the West by the County Road, consisting of $\frac{1}{8}$ of an acre of land..... 25.00

Total \$8291.00

SCHEDULE "A"-2

Containing a statement of cash in banks.

Auburn Savings Bank, Auburn, N.Y.....\$17.15
 Auburn Trust Company, Auburn, N.Y..... .94
 National Bank of Auburn, Auburn, N.Y..... 7.08
 National Bank of Port Byron,
 Port Byron, New York.....908.04

Total 933. 21

SCHEDULE "A"-3

Containing a statement of the personal property owned jointly with Henry Decker in the Town of Montezuma, County of Cayuga and State of New York.

1/2	Int. in Hinman milker (1 Yr.) @ \$250.00	-\$125.00
	" Hay-25 ton @ \$5.00	62.50
	Int. Corn Ensilage 14 Ft. @ \$2.00	14.00
	Int. Oats 200 Bu. @ \$.30	30.00
1/2	Int. Wheat sown in Fall 1938, 30 acres @ \$5.00 per acre	75.00
1/2	Int. in 9 cows, average 2 to 4 Yrs. of age at \$65.00 per cow	292.50

1	Int in 2 yearling heifers @ \$40.00	\$40.00
"	in 3 heifers @ \$50.00 per heifer	75.00
"	in 5 calves 3-4 mos. old @ \$10.00	25.00
"	in 3 calves 3-8 wks. old @ \$10.00	15.00

Total

\$754.00

SCHEDULE "A"-4

Containing a statement of the stock, tools, equipment and household furniture owned by the decedent in the Town of Montezuma, County of Cayuga and State of New York.

1	Black & White cow - 6 Yrs.	\$60.00
1	" " " " - 8 Yrs	60.00
1	White cow - 12 Yrs	20.00
1	Guernsey cow - 11 Yrs.	20.00
5	Shotes, 6 Mos. old, 100 lb. each	30.00
1	Sow, 4 Yrs. old, 500 lb.	25.00
1	Sow, 1 Yr. old, 225 lb.	15.00
1	John Deere 8 Ft. Binder (2 Yrs.)	125.00
1	Mowing machine (6 Ft.) 4 Yrs.	25.00
1	Drill (20 Yrs.)	5.00
1	Hay loader (18 Yrs)	15.00
1	Dump rake (3 Yrs.)	20.00
1	Side rake (20 Yrs.)	5.00
1	Hay tedder (18 Yrs.)	2.00
1	Corn binder (18 Yrs.)	10.00
1	Corn planter (30 Yrs.)	2.00
1	Drag (3 Sections) 8 Yrs.	7.00
1	Roller (12 Yrs.)	3.00
1	Walking plow (4 Yrs.)	5.00
2	Walking plow (10 Yrs.)	10.00
1	2-horse walking cultivator (9 Yrs.)	12.00
2	1-horse walking cultivators (12 Yrs.)	2.00
1	Shovel plow (14 Yrs.)	1.00
2	Wagons (25 Yrs.)	15.00
2	Hay racks (3 Yrs.)	10.00
1	Wagon box (15 Yrs.)	2.00
1	Tractor disc (12 Yrs.)	10.00
2	Sets of double harness (9 Yrs)	10.00
1	4-can cooler (2 Yrs.)	220.00
	Log Chains, jacks, shovels & canvas	20.00
12	milk cans (2 Yrs.)	30.00
4	Pails (4 Yrs.)	2.00
1	Strainer (4 Yrs.)	.50
1	set sleighs (25 Yrs.)	5.00
1	Gray team of horses, 8 Yrs. old	300.00
1	Black " " " " 14 " "	175.00
1	Bay Mare, 20 Yrs. old	20.00
	Bedroom Furniture	7.50
	Pictures	10.00
	Hall Runners, Scatter Rugs and Rugs	39.50
	Clocks	.75
	Desk	2.50
	Living Room Suite	10.00

Dining Room Suite	\$35.00
Curtains	4.00
Washing Machine	15.00
Kitchen Stove	10.00
Kitchen Furniture	5.00
Linoleum	1.00
1 set china	3.00
Plated Silverware	2.00
Glassware	3.00
Ice Box	1.00
Studio Couch	15.00
Pots, Pans, Brooms and Mops	3.00
Bed Linen	5.00
Blankets and Quilts	7.00
Table Linen	2.50

\$1480.25

Total \$11,458.46

Henry Decker
 Administrator

SCHEDULE "B"

Containing a statement of all funeral, testamentary and other expenses of said estate.

M. H. Stevenson, Savannah, N.Y., Undertaker Paid 3/29/39	\$463.00
Cayuga Cemetery Association Paid 3/29/39	12.00
Rev. Birch, Minister Paid 3/29/39	10.00
Expenses of Administration Paid 10/19/39	800.00
John J. Karpinski, Special Guardian Paid 10/19/39	75.00
	<hr/>
Total	\$1360.00

Henry Decker
Administrator

SCHEDULE "C"

Containing a statement of all claims of Creditors.

Schedule "C"-1

Containing a statement of all notes owed by said decedent at the time of her death.

Clara Marriott, Savannah, N.Y. \$216.68
Paid 10/20/39

National Bank of Port Byron,
Port Byron, New York 1127.78
Paid 10/23/39

Total \$1344.46

Schedule "C"-2

Containing a statement of miscellaneous bills for groceries, fees, fuel, gas and repairs.

Manrow & Bobbett, Auburn, N.Y. \$ 7.50
Paid 10/26/39

John D. Walsh, Auburn, N.Y. 13.00
Paid 10/26/39

Thomas Hale, Auburn, N.Y. 20.90
Paid 10/19/39

I.R. Warren, Port Byron, N.Y. 36.93
Paid 10/19/39

Raymond R. Borst, Auburn, N.Y. 6.80
Paid 8/11/39

Francis Gormley, Auburn, N.Y. 73.70
Paid 10/20/39

James Cefaratti, R.D. Cayuga, N.Y. 42.00
Paid 10/23/39

\$200.83

Total \$1545.29

Henry Decker

Administrator

SCHEDULE "D"

On or about the 19th day of October, 1939, there was conveyed to Lydia Decker Armbruster, Daughter of the decedent, approximately eighty acres, more or less, of the land more particularly described as Parcel "A" in Schedule A-1, herein contained.

The approximate value of said Parcel is \$3500.00.

On or about the 27th day of June, 1939, your petitioner and Lydia Decker Armbruster, the only heirs-at-law and next-of-kin of the said decedent, agreed that for a certain consideration expressed in said written agreement, the said Lydia Decker Armbruster would accept the parcels of real property and the personal property contained in the following schedule.

The said memorandum of agreement was duly filed in the Surrogate's Office of Cayuga County.

In accordance with said agreement, the following parcels will be conveyed to the said Lydia Decker Armbruster on or before the final judicial settlement of your petitioner's account:

House and lot located on Lot 1 in the Village of Montezuma, County of Cayuga and State of New York, bounded on the North by Janes, on the East by Dolly, on the South by Traver, and on the West by the highway, consisting of $\frac{1}{2}$ acre of land.	\$150.00
Premises located on Lot 1 in the Village of Montezuma, County of Cayuga and State of New York, bounded on the north by Parker, on the East by the highway, on the South by the Gas Company and on the West by McLung, consisting of $\frac{1}{2}$ acre.	300.00
Premises located on Lot 1 in the Village of Montezuma, County of Cayuga and State of New York, bounded on the North by McLung, on the East by MacNamara, on the South by Shoemaker and on the West by the highway, consisting of $\frac{1}{2}$ acre of land	100.00
Premises located on Lot 1 in the Village of Montezuma, County of Cayuga and State of New York, bounded on the North by Power Company, on the East by Morris, on the South by the highway and on the West by the County Road, consisting of $\frac{1}{8}$ of an acre of land.	25.00

The said Lydia Decker Armbruster has received from your

petitioner the household furniture more fully set forth and contained in Schedule "A"-4 herein of the value of \$181.75

Total \$4256.00

Henry Decker
Administrator

SCHEDULE "E"

1. Henry Decker, R. D. 2, Cayuga, New York, Son of decedent, heir-at-law and next-of-kin; Interest: one-half of net estate after payment of all debts.

2. Lydia Decker Armbruster, R. D. 2, Cayuga, New York, Daughter of decedent, heir-at-law and next-of-kin; Interest: one-half of net estate after payment of all debts.

The above persons entitled to share in the estate herein, are of full age and sound mind and there are no others interested as such in the estate of said decedent.

Henry Decker
Administrator

FILED
NOV 13 1939
SURROGATE JUDGE
SAYEGE COUNTY, N. Y.

Surrogate's Court—County of Cayuga

IN THE MATTER OF THE ESTATE
OF

Lucy M. Decker, Deceased

\$ 4297.17 This is to certify that I, Henry Decker, the subscriber
one of the next of kin of Lucy M. Decker,
late of the Town
of Montezuma in the County of Cayuga, New York, deceased, have
received of and from Henry Decker

the administrator of the estate of said deceased, the sum of Four thousand two hundred
ninety-seven & 17/100 (\$4297.17) Dollars,
the same being in full of my distributive share of the personal estate of said deceased; and in full of
all claims and demands that I have against the estate of said deceased or the administrator thereof,
and for value received, the receipt whereof is hereby acknowledged, I hereby release and discharge
the administrator and the estate of said deceased from all further liability to me; and I hereby vol-
untarily appear in the Surrogate's Court of the County of Cayuga, New York, and waive the issuing
and service on me of a citation for the settlement of the estate of said deceased, and also for the set-
tlement of the accounts of the administrator of said estate, and consent and request that a decree
may be entered at any time adjudging the estate of said deceased, and also the accounts of the ad-
ministrator thereof, fully and finally settled, and discharging the administrator of said estate from
all further liability in the matter so far as I am concerned.

Dated October 31st, 1939.

(Sign)

Henry Decker [L. S.]

STATE OF NEW YORK }
COUNTY OF CAYUGA } ss.:

On this 31st day of October, 1939,

before me, the subscriber, personally appeared Henry Decker
to me known to be the person named in and who executed the foregoing instrument and acknowl-
edged that he executed the same.

(Justice or Notary, Sign)
George M. Michael
Notary Public

Surrogate's Court

County of Cayuga

In the Matter of the Estate
of

..... Lucy M. Decker
Deceased.

Receipt of H. enry Decker.....

.....

FILED
NOV 13 1939
SURROGATE'S OFFICE
CAYUGA COUNTY, N. Y.

Surrogate's Court—County of Cayuga

In the Matter of the Judicial Settlement of the Accounts
of

Henry Decker

as Administrator of, etc.,
of

Lucy M. Decker, Deceased.

The Petition of Henry Decker

of the Town of Montezuma in the County of Cayuga and State of New York, respectfully shows: that your petitioner is the Administrator of &c., of Lucy M. Decker late of the Town of Montezuma in the County of Cayuga, deceased. That said deceased departed this life on or about the 25th day of January, 1939. That on the 3rd day of February, 1939, Letters of Administration upon the estate of said deceased were duly granted and issued by said Surrogate's Court to your petitioner,

That thereafter and on or about the 9th day of March, 1939, your petitioner caused an inventory of the personal estate of said deceased to be filed in this Court. That pursuant to an order made and entered herein on the _____ day of _____, 1939, your petitioner duly caused a notice, requiring all persons having claims against the deceased to present the same to your petitioner, to be published pursuant to statute, once each week, for six months successively, in the _____ a newspaper printed in Cayuga County. That more than seven months have elapsed since the issuing of letters aforesaid.

That the accounts of said executor, administrator, your petitioner, are herewith presented.

That no previous application has been made for a judicial settlement of the accounts of your petitioner.

That the persons interested in the estate of said deceased as creditors, or persons claiming to be creditors, legatees, next-of-kin, sureties on bond, or otherwise, and their places of residence respectively, are as follows, viz.:

Name	Relationship	Place of Residence
✓ Lydia Decker	Next-of-kin	R. D. Cayuga, N. Y.
✓ John D. Walsh	Creditor	Auburn, New York
✓ Manrow & Bobbett	Creditor	Auburn, New York
✓ Francis J. Cornaley	Creditor	Auburn, New York
✓ George M. Michaels	Creditor	Auburn, New York
✓ Thomas Hale	Creditor	Auburn, New York
✓ Raymond R. Borst	Creditor	Auburn, New York
✓ National Bank of Port Byron	"	Port Byron, New York
✓ I. R. Warren	Creditor	Port Byron, New York
✓ R. R. Stevenson	Creditor	Savannah, New York
✓ Michael Fraher	a surety on bond	Montezuma, New York
✓ David O'Hara	a surety on bond	Montezuma, New York
✓ James Cafaratti	Creditor	R. D. Cayuga, New York
✓ Clara Marriott	Creditor	Savannah, New York

That there are no other persons, than those mentioned, interested in this proceeding.

That all the above named persons are of full age and of sound mind, except the following named who are infants of the ages respectively, as follows:

None

Wherefore, your petitioner prays that his accounts as such Administrator

may be judicially settled, and that all persons interested in the estate of said deceased, and all other necessary parties, be cited to show cause why a decree should not be granted judicially settling said accounts; and for such further relief as may be proper.

Dated the 1st day of November, 1939.

Henry Decker

1198

Surrogate's Court
Cayuga County

IN THE MATTER OF THE ESTATE
OF

Lucy M. Decker.....
Deceased.

Petition for Judicial Settlement

Michaels & Cropallo.....
Attorneys for the Petitioner,
Office and P. O. Address,

221 Flint Building.....

Auburn, New York.....

FILED
13 1939
SURROGATE'S OFFICE
CAYUGA COUNTY, N. Y.

STATE OF NEW YORK }
COUNTY OF CAYUGA } ss.:

Henry Decker

being duly sworn says he is ~~one~~ the petitioner named herein, that he has heard read the foregoing petition and knows the contents thereof, and that the same is true of his own knowledge, except as to matters therein stated to be alleged on information and belief, and as to those matters he believes it to be true.

Sworn to before me, this 1st day of November, 1939

Henry Decker

George M. Michaels
Notary Public

KNOW ALL MEN BY THESE PRESENTS, That we

Henry Decker of the Town of Montezuma, Cayuga Co., New York,
David O'Hara of the Town of Montezuma, Cayuga Co., New York,
Michael Fraher of the Town of Montezuma, Cayuga Co., New York,

are held and firmly bound unto the People of the State of New York, in the penal sum of Five Thousand Dollars, (\$5000.00), lawful money of the United States of America, to be paid to the said People, to which payment well and truly to be made, we bind ourselves and each of us, our and each of our heirs, executors and administrators, jointly and severally firmly by these presents.

Sealed with our seals, and dated the 3rd day of February, in the year of our Lord, one thousand, nine hundred thirty-nine

THE CONDITION OF THIS OBLIGATION IS SUCH, That if the above bounden

Henry Decker

administrator of all and singular the goods, chattels, rights and credits which were of Lucy M. Decker, deceased, shall faithfully discharge the trust reposed in him, as such administrator, and shall obey all lawful decrees and orders of the Surrogate's Court of Cayuga County touching the administration of the estate committed to him, then this obligation to be void; otherwise to remain in full force and virtue

Sealed and delivered in the Presence of

George M. Michaels

Henry Decker (L. S.)
David O'Hara (L. S.)
Michael J. Fraher (L. S.)
(L. S.)
(L. S.)

STATE OF NEW YORK }
COUNTY OF CAYUGA } ss.:

On this 3rd day of February, A.D., 1939, before me personally appeared

Henry Decker, David O'Hara and Michael Fraher

to me known to be the persons described in and who executed the foregoing Bond, and severally acknowledged the execution of the same.

George M. Michaels
Notary Public.

STATE OF NEW YORK }
COUNTY OF CAYUGA } ss.:

On this day of , A.D., 19, before me personally appeared

to me known to be the persons described in and who executed the foregoing Bond, and severally acknowledged the execution of the same.

Notary Public.

STATE OF NEW YORK }
COUNTY OF CAYUGA } ss.:

..... David O'Hara, being duly sworn, says:
he is a resident of and Freeholder in the County of Cayuga, within
the State of New York, and that he is worth the sum of \$...5000.00..... over all the debts and
liabilities which he owes or has incurred, and exclusive of property exempt by law from levy and sale
under an execution.

Sworn before me, this 3
day of February, 19.39.....

..... David O'Hara
Surety's Signature.

..... George M. Michaels
Notary Public.

STATE OF NEW YORK }
COUNTY OF CAYUGA } ss.:

..... Michael Fraher, being duly sworn, says:
he is a resident of and Freeholder in the County of Cayuga, within
the State of New York, and that he is worth the sum of \$...5000.00..... over all the debts and
liabilities which he owes or has incurred, and exclusive of property exempt by law from levy and sale
under an execution.

Sworn before me, this 3
day of February, 19.39.....

..... Michael J. Fraher
Surety's Signature.

..... George M. Michaels
Notary Public.

SURROGATE'S OFFICE
Cayuga County
RECORDED
Book 300 Page 329

SURROGATE'S COURT
COUNTY OF CAYUGA — STATE OF NEW YORK
In the Matter of the Personal Property of

..... Lucy M. Decker
Deceased.
BOND OF ADMINISTRATOR

I hereby approve of the within Bond as to
form, amount and manner of execution, and
of the sufficiency of the sureties thereto.

..... Walter E. Wood
Surrogate.

FILED
FEB 3 1939
SURROGATE'S OFFICE
CAYUGA COUNTY, N. Y.

SURROGATE'S COURT --- COUNTY OF CAYUGA

In the Matter of the Administration of the Goods
Chattels and Credits of

Lucy M. Decker Deceased.

The undersigned, next-of-kin and heir -at-law of the said deceased, hereby waive the issuing and service of the usual citation required by law in this matter, andI..... do hereby consent that letters of Administration of the Goods, Chattels and Credits of the said deceased may be granted and issued toHenry Decker..... by the Surrogate's Court of Cayuga County, in the State of New York without further notice, whenever presented for that purpose.

State of ~~New York~~..... } ss.:
County of Cayuga..... }

Lydia Decker
.....
.....
.....

On this 31st day of February....., 1939....., personally appeared before me

Lydia Decker

to me known to be the same person described in and who executed the foregoing instrument and acknowledged the execution of the same.

George M. Michael
Notary Public

Surrogate's Court

COUNTY OF CAYUGA

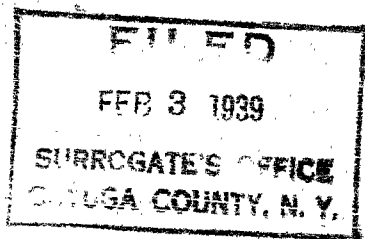
In the Matter of, of the Administration
of the Goods, Chattels and Credits

OF

Lucy M. Decker

Deceased.

W A I V E R



502

Surrogate's Court CAYUGA COUNTY

IN THE MATTER OF THE ESTATE

OF

Lucy M. Decker
Deceased.

Decree Granting Letters of
Administration

Michael S. & Orsola
Attorneys for Petitioner.

Office and Post Office Address

221-222 Flint Building

Auburn, New York

FILED
FEB 9 1933
SURROGATE'S OFFICE
CAYUGA COUNTY, N. Y.

The People of the State of New York:

To Lydia Decker

Charles St. Clair Decker

Upon the petition of Henry Decker of the Town of Montezuma you are hereby cited to show cause before the Surrogate's Court of Cayuga County at the Court House, in the City of Auburn, N. Y., on the 6th day of June, 1939, at 10 o'clock in the forenoon, why a decree should not be granted admitting to probate an instrument in writing dated the 8th day of June, 1933, purporting to be the Last Will and Testament of Lucy M. Decker late of the Town of Montezuma in said County, deceased, which relates to both real and personal estate and appointing petitioner, administrator with the Will annexed and an alleged codicil thereto, dated the day of May, 1939.

IN TESTIMONY WHEREOF, We have caused the seal of our said Surrogate's Court to be hereunto affixed. Witness, HON. WALTER E. WOODIN, Surrogate of the County of Cayuga, at the Surrogate's Office in the City of Auburn, N. Y., this 24th day of May, 1939.

Laura H. Cleveland Deputy Clerk of the Surrogate's Court.

Michaels & Oropallo Attorneys for Petitioner. Office and Post Office Address

221 Flint Building Auburn, New York

STATE OF NEW YORK,
CAYUGA COUNTY.

} ss.

Josephine Tyler

being duly sworn, deposes and says that she resides in the City of Auburn in the County of Cayuga, and State of New York, and is upwards of 21 years of age; that she served the annexed Citation on the persons next hereinafter named, at the time and place set opposite the name of each and every one of them respectively, by delivering to and leaving with each of them, personally, a true copy thereof, and that she knew the persons so served to be the persons named in and to whom said Citation is directed.

Names of Persons Served	When Served	Where Served
Charles St. Clair Decker, <i>infant</i>	May 26th, 1939	Auburn, New York
Henry Decker, <i>father of said infant</i>	May 26th, 1939	Auburn, New York

Josephine Tyler

Subscribed and sworn to before me, this 26th day of May, 1939.

George M. Nichols
Notary Public

I hereby admit due and personal service of the within Citation, this 26th day of May, 1939.

Josephine Tyler

STATE OF New York
COUNTY OF Cayuga

} ss.:

On this 26th day of May, 1939, before me personally appeared

Josephine Tyler

known to me to be the same person described in the within Citation, and who executed the foregoing admission of service respectively, and she acknowledged the execution thereof.

Notary Public

SURROGATE'S COURT

CAYUGA COUNTY

In the Matter of the Proof, &c., of the Last Will and Testament

OF

Deceased.

CITATION

FILED
JUN 6 1939
SURROGATE'S OFFICE
CAYUGA COUNTY, N. Y.

The People of the State of New York:

To Lydia Decker
Charles St. Clair Decker

Upon the petition of Henry Decker of
the Town of Montezuma you are hereby cited to show cause before the
Surrogate's Court of Cayuga County at the Court House, in the City of Auburn, N. Y., on the 6th
day of June, 1939, at 10 o'clock in the forenoon, why a decree should not
be granted admitting to probate an instrument in writing dated the 8th day of
June, 1933, purporting to be the Last Will and Testament of
Lucy M. Decker late of the Town
of Montezuma in said County, deceased, which relates to both real and personal estate
and appointing your petitioner administrator with the will annexed
- and an alleged codicil thereto, dated the day of May, 1939.

IN TESTIMONY WHEREOF, We have caused the seal of our said Surrogate's Court to
be hereunto affixed. Witness, HON. WALTER E. WOODIN, Surrogate of the
County of Cayuga, at the Surrogate's Office in the City of Auburn, N. Y.,
this 24th day of May, 1939

Laura H. Shauland
Deputy Clerk of the Surrogate's Court.

Michaels & Oropallo
Attorney for Petitioner.
Office and Post Office Address
221 Flint Building
Auburn, New York

The People of the State of New York:

To Lydia Decker
..... Charles St. Clair Decker

Upon the petition of Henry Decker of
the Town of Montezuma you are hereby cited to show cause before the
Surrogate's Court of Cayuga County at the Court House, in the City of Auburn, N. Y., on the 6th
day of June, 19...39, at 10 o'clock in the forenoon, why a decree should not
be granted admitting to probate an instrument in writing dated the 8th day of
..... June 19...33, purporting to be the Last Will and Testament of
..... Lucy M. Decker late of the Town
of Montezuma in said County, deceased, which relates to both real and personal estate
and appointing petitioner, administrator with the Will annexed
~~and an alleged codicil thereto, dated the day of 19...39...~~

IN TESTIMONY WHEREOF, We have caused the seal of our said Surrogate's Court to
be hereunto affixed. Witness, HON. WALTER E. WOODIN, Surrogate of the
County of Cayuga, at the Surrogate's Office in the City of Auburn, N. Y.,
this 24th day of May 1939

Laura H. Cleveland
Deputy Clerk of the Surrogate's Court.

Michaels & Oropallo
Attorneys for Petitioner.
Office and Post Office Address
221 Flint Building
Auburn, New York

STATE OF NEW YORK, }
CAYUGA COUNTY. } ss.

Arthur Preston

being duly sworn, deposes and says that he resides in the Town of Montezuma in the County of Cayuga, and State of New York, and is upwards of 21 years of age; that he served the annexed Citation on the persons next hereinafter named, at the time and place set opposite the name of each and every one of them respectively, by delivering to and leaving with each of them, personally, a true copy thereof, and that he knew the persons so served to be the persons named in and to whom said Citation is directed.

Names of Persons Served.

When Served.

Where Served.

Lydia Decker

May 27th, 1939

Town of Montezuma,
New York

Arthur Preston

Subscribed and sworn to before me, this 1st day of June 1939

George M. Michaels
Notary Public

I hereby admit due and personal service of the within Citation, this day of 19

STATE OF COUNTY OF ss.

On this day of 19, before me personally appeared

known to me to be the same person described in the within Citation, and who executed the foregoing admission of service respectively, and acknowledged the execution thereof.

SURROGATE'S COURT
CAYUGA COUNTY

In the Matter of the Proof, &c., of the Last Will and Testament

OF

Deceased.

CITATION

FILED
JUN 6 1939
SURROGATE'S OFFICE
CAYUGA COUNTY, N. Y.

At a Surrogate's Court held in and for the County of Cayuga, at the Court House in the City of Auburn, New York, on the 11th day of July, 1939.

PRESENT: Hon. Walter E. Woodin,
Surrogate

.....

In the Matter
of
Proving the Last Will and Testament
of
Lucy M. Decker,
Deceased

.....

Satisfactory proof having been made of the due service of the citation herein upon all parties entitled to notice of this proceeding, and the Surrogate having, on his own motion, appointed John J. Karpenski, Esq., Special Guardian of the infant, Charles S. Decker, one of the parties to this proceeding, and said Special Guardian having appeared in person and having filed his report.

And the probate thereof having been contested by Lydia Decker, an heir-at-law and distributee of said decedent, and it appearing by proof that said instrument was not the Last Will and Testament of Lydia M. Decker, deceased, it is

ORDERED, ADJUDGED AND DECREED that said instrument offered for probate herein, be and the same hereby is denied probate as the Last Will and Testament of the said Lucy M. Decker, deceased, and that this decree be recorded and that Henry Decker who was, on the 3rd day of February, 1939, duly appointed administrator of the goods, chattels and credits of Lucy M. Decker, deceased, continue to act as such administrator, and that said administrator pay to John J. Karpenski, Esq., Special Guardian, the sum of seventy five dollars (\$ 75.⁰⁰), as and for his costs and allowances herein.

Walter E. Woodin
Surrogate

SURROGATE'S OFFICE
Cayuga County
RECORDED

J. Min. Old. Page 379

FILED
JUL 11 1909
SURROGATE'S OFFICE
CAYUGA COUNTY, N. Y.

STATE OF NEW YORK

SURROGATE'S COURT

COUNTY OF CAYUGA

.....
In the Matter

of

Probate of the Last Will and Testament

of

Lucy M. Decker,

Deceased
.....

A paper writing purporting to be the Last Will and Testament of Lucy M. Decker, deceased, having been duly offered for probate in this Court by Henry Decker, one of the heirs-at-law and next-of-kin of said decedent and a distributee and devisee therein, and objections to the probate thereof having been duly filed by Lydia Decker, an heir-at-law and next-of-kin of said deceased and a distributee therein, and a trial of the issues raised by the said petition and objections having duly come on to be heard before the undersigned Surrogate of the County of Cayuga without a jury, at a Surrogate's Court held in and for the County of Cayuga at the Surrogate's office in the City of Auburn on the 30th day of June, 1939, and the said petitioner having duly appeared by George M. Michaels, his attorney, and the said respondent having duly appeared by Charles A. Cusick, her attorney, and John J. Karpenski, Esq., appearing as Special Guardian of Charles S. Decker, an infant, and distributee under said instrument purporting to be the Last Will and Testament, and the proofs and allegations of the parties having been heard, and due deliberation having been had, and it appearing to my satisfaction that the said petitioner, Henry Decker, applied for and was duly granted Letters of Administration on the goods, chattels and credits of Lucy M. Decker, deceased, on or about the 3rd day of February, 1939, that subsequently thereto the said instrument purporting to be the Last Will and Testament of the said Lucy M. Decker, deceased, was discovered by said petitioner;

FILED

JUL 11 1909

SURROGATE'S OFFICE
CAYUSA COUNTY, N. Y.

that it is conceded that said instrument is a carbon copy; that neither the petitioner nor the respondent has been able to find or produce the original duplicate and it appearing that said original duplicate was destroyed under circumstances amounting to revocation of same,

NOW I DO DIRECT that a decree be entered denying probate of said instrument purporting to be the Last Will and Testament of Lucy M. Decker, deceased, and that the said petitioner, Henry Decker, be permitted to continue as administrator of the goods, chattels and credits of the said Lucy M. Decker, deceased.

Dated: Auburn, New York, July 11, 1939.

Walter E. Woodin
Surrogate

FILED

JUL 11 1988

SURROGATES COURT
CALUSA COUNTY, FLA.

Sir: Take notice of an

of which the within is a copy, duly granted in the within entitled action, on the

day of 19, and duly entered in the office of the Clerk of the

County of on the

day of 19

Dated, N.Y., 19

MICHAELS & OROPALLO

ATTORNEYS FOR

OFFICE AND POST OFFICE ADDRESS

221 FLINT BUILDING
AUBURN, NEW YORK

To

Attorney for

State of *Petro* South

SURROGATE'S Court

COUNTY OF CAYUGA

In The Matter

of Probate of the Last Will and Testament

of Lucy M. Decker, Deceased.

ORIGINAL Decision & Decree

MICHAELS & OROPALLO

ATTORNEYS FOR Petitioner

OFFICE AND POST OFFICE ADDRESS

221 FLINT BUILDING
AUBURN, NEW YORK

Due and personal service of the within

is admitted this 19

JUL 11 1939

Attorney SURROGATE'S OFFICE
CAYUGA COUNTY, N. Y.

Williamson Law Book Co. Publishers, Rochester, N. Y.

AFFIDAVIT OF SERVICE BY MAIL

State of *Petro* South.

County of } ss.

, being duly sworn, deposes and says that he is

the attorney for

the above named herein.

That on the day of

19 he served the within

upon

the attorney for the above named by depositing a true copy of the same securely enclosed in a postpaid wrapper in the Post Office—a Branch Post Office—a Post Office Box regularly maintained by the United States Government at

in said County of

directed to said attorney for the

at

N. Y., that being the address within the State designated by h for that purpose upon the preceding papers in this action, or the place where h then kept an office between which places there then was and now is a regular communication by mail.

Dependent is over the age of years.

Sworn to before me this

day of 19

RECORDED

Book *Ms. Q. & Page 283*

Surrogate's Court---County of Cayuga

In the Matter of the Judicial Settlement of the Accounts

OF

Henry Decker
.....
Administrator

as of, &c.,

OF

Lacey M. Decker
....., Deceased.

The undersigned, *Creditor*....., of the said deceased, hereby waive the issuing and service of the usual citation required by law in this matter and voluntarily appear in the Surrogate's Court of Cayuga County, New York, and consent that the said accounts be judicially settled by and before the said Surrogate's Court without further notice whenever presented for that purpose.

State of *New York* }
County of *Cayuga* } ss.: *Raymond R Borst*

On this *11* day of *August*, 19*39*, before me personally appeared *Raymond R. Borst*

to me known to be the same person described in and who executed the foregoing instrument and he acknowledged to me that he executed the same.

Georg M. Michael
Notary Public

Surrogate's Court

CAYUGA COUNTY

In the Matter of the Judicial Settlement
Of the Estate
OF

.....
Deceased.

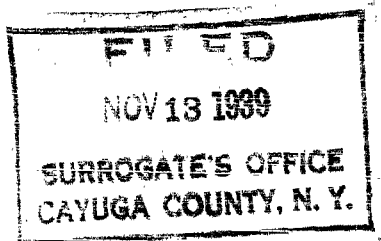
W A I V E R

.....
Attorney for Petitioner.

Office and Post Office Address

.....

.....



Surrogate's Court---County of Cayuga

In the Matter of the Judicial Settlement of the Accounts
OF

Henry Decker

as Administrator of, &c.,

OF

Lucy M. Decker, Deceased.

The undersigned, creditor....., of the said deceased, hereby waive the issuing and service of the usual citation required by law in this matter and voluntarily appear in the Surrogate's Court of Cayuga County, New York, and consent that the said accounts be judicially settled by and before the said Surrogate's Court without further notice whenever presented for that purpose.

State of New York }
County of Cayuga } ss.:

Marrow + Bobbert
By L. C. Bobbert, one
of the partners

On this 26th day of October, 1939, before me personally appeared

L. C. Bobbert, one of the partners of Marrow + Bobbert

to me known to be the same person described in and who executed the foregoing instrument and he acknowledged to me that he executed the same.

George M. Michaels
Notary Public

Surrogate's Court---County of Cayuga

In the Matter of the Judicial Settlement of the Accounts
OF

Henry M. Decker

as Administrator of, &c.,

OF

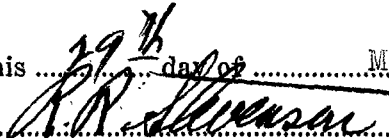
Lucy M. Decker, Deceased.

The undersigned, creditor, of the said deceased, hereby waive the issuing and service of the usual citation required by law in this matter and voluntarily appear in the Surrogate's Court of Cayuga County, New York, and consent that the said accounts be judicially settled by and before the said Surrogate's Court without further notice whenever presented for that purpose.

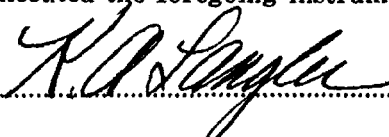
State of New York }
County of Cayuga } ss.:



On this 29th day of March, 1939, before me personally appeared



to me known to be the same person described in and who executed the foregoing instrument and he acknowledged to me that he executed the same.



Notary Public

● Surrogate's Court

CAYUGA COUNTY

In the Matter of the Judicial Settlement
Of the Estate
OF

Lucy M. Decker

Deceased.

W A I V E R

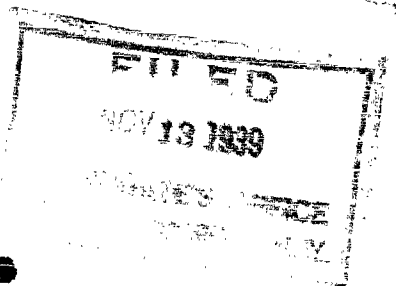
Michaels & Oropallo

Attorney for Petitioner.

Office and Post Office Address

221 Flint Building

Auburn, New York



Surrogate's Court---County of Cayuga

In the Matter of the Judicial Settlement of the Accounts
OF

Henry Decker

as Administrator of, &c.,

OF

Lucy M. Decker, Deceased.

The undersigned, creditor, of the said deceased, hereby waive the issuing and service of the usual citation required by law in this matter and voluntarily appear in the Surrogate's Court of Cayuga County, New York, and consent that the said accounts be judicially settled by and before the said Surrogate's Court without further notice whenever presented for that purpose.

State of New York

County of Cayuga

ss.:

On this 26th day of October, 1939, before me personally appeared

John D. Walsh
to me known to be the same person described in and who executed the foregoing instrument and he acknowledged to me that he executed the same.

George M. Michaels
Notary Public

Surrogate's Court

CAYUGA COUNTY

In the Matter of the Judicial Settlement
Of the Estate
OF

Lucy M. Decker

Deceased.

W A I V E R

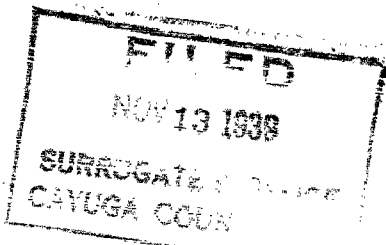
Michaels & Cropallo

Attorneys for Petitioner.

Office and Post Office Address

221 Flint Building

Auburn, New York



Surrogate's Court--County of Cayuga

In the Matter of the Judicial Settlement of the Accounts
OF

Henry Decker

as Administrator of, &c.,
OF

Lucy M. Decker, Deceased.

The undersigned, creditor, of the said deceased, hereby waive the issuing and service of the usual citation required by law in this matter and voluntarily appear in the Surrogate's Court of Cayuga County, New York, and consent that the said accounts be judicially settled by and before the said Surrogate's Court without further notice whenever presented for that purpose.

State of New York }
County of Cayuga } ss.:

George M. Michael

On this 19th day of October, 1939, before me personally appeared

George M. Michael
to me known to be the same person described in and who executed the foregoing instrument and he acknowledged to me that he executed the same.

Jane M. Day
Notary Public

Surrogate's Court

CAYUGA COUNTY

In the Matter of the Judicial Settlement
Of the Estate
OF

Lucy M. Decker

Deceased.

W A I V E R

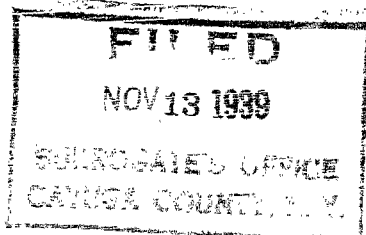
Michaels & Cropallo

Attorney for Petitioner.

Office and Post Office Address

221 Flint Building

Auburn, New York



Surrogate's Court---County of Cayuga

In the Matter of the Judicial Settlement of the Accounts
OF

Henry Decker

as Administrator of, &c.,
OF

Lucy M. Decker, Deceased.

The undersigned, creditor, of the said deceased, hereby waive the issuing and service of the usual citation required by law in this matter and voluntarily appear in the Surrogate's Court of Cayuga County, New York, and consent that the said accounts be judicially settled by and before the said Surrogate's Court without further notice whenever presented for that purpose.

Thomas Hale

State of New York

County of Cayuga

} ss.:

On this 19th day of October, 1939, before me personally appeared

Thomas Hale

to me known to be the same person described in and who executed the foregoing instrument and he acknowledged to me that he executed the same.

Georg M. Michaels

Notary Public

Surrogate's Court

CAYUGA COUNTY

In the Matter of the Judicial Settlement
Of the Estate
OF

Lucy M. Decker

Deceased.

W A I V E R

Michaels & Oropallo

Attorney for Petitioner.

Office and Post Office Address

221 Flint Building

Auburn, New York

FILED

NOV 13 1939

SURROGATE'S OFFICE
CAYUGA COUNTY, N. Y.

Surrogate's Court---County of Cayuga

In the Matter of the Judicial Settlement of the Accounts
OF

Henry Decker

as Administrator of, &c.,
OF

Lucy M. Decker, Deceased.

The undersigned, creditor, of the said deceased, hereby waive the issuing and service of the usual citation required by law in this matter and voluntarily appear in the Surrogate's Court of Cayuga County, New York, and consent that the said accounts be judicially settled by and before the said Surrogate's Court without further notice whenever presented for that purpose.

State of New York
County of Cayuga

} ss.: *Clara Marriott*

On this 20th day of October, 1939, before me personally appeared

Clara Marriott

to me known to be the same person described in and who executed the foregoing instrument and he acknowledged to me that he executed the same.

Georg M. Michaels
Notary Public

● Surrogate's Court
CAYUGA COUNTY

In the Matter of the Judicial Settlement
Of the Estate
OF

Lucy M. Decker

Deceased.

W A I V E R

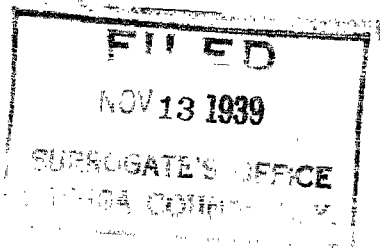
Michaels & Cropallo

Attorneys for Petitioner.

Office and Post Office Address

221 Flint Building

Auburn, New York



Surrogate's Court---County of Cayuga

In the Matter of the Judicial Settlement of the Accounts
OF

Henry Decker

as Administrator of, &c.,

OF

Lucy M. Decker

, Deceased.

The undersigned, creditor, of the said deceased, hereby waive the issuing and service of the usual citation required by law in this matter and voluntarily appear in the Surrogate's Court of Cayuga County, New York, and consent that the said accounts be judicially settled by and before the said Surrogate's Court without further notice whenever presented for that purpose.

State of New York }
County of Cayuga } ss.:

Francis J. Gormley

On this 20th day of October, 1939, before me personally appeared

Francis J. Gormley

to me known to be the same person described in and who executed the foregoing instrument and he acknowledged to me that he executed the same.

George M. Michaels

Notary Public

• Surrogate's Court

CAYUGA COUNTY

In the Matter of the Judicial Settlement
Of the Estate
OF

Lucy M. Decker

Deceased.

W A I V E R

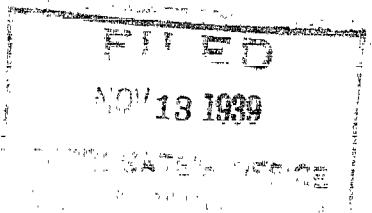
Michaels & Oropallo

Attorneys for Petitioner.

Office and Post Office Address

221 Flint Building

Auburn, New York



Surrogate's Court—County of Cayuga

IN THE MATTER OF THE ESTATE
OF

Lucy M. Decker, Deceased

\$4256.00.... This is to certify that I, Lydia Decker Armbruster, the subscriber
one of the next of kin of Lucy M. Decker

late of the Town of Montezuma in the County of Cayuga, New York, deceased, have
received of and from Henry Decker

the administrator of the estate of said deceased, the sum of Four thousand two
hundred and fifty six (\$4256.00) Dollars,

the same being in full of my distributive share of the personal estate of said deceased; and in full of
all claims and demands that I have against the estate of said deceased or the administrator thereof,
and for value received, the receipt whereof is hereby acknowledged, I hereby release and discharge
the administrator and the estate of said deceased from all further liability to me; and I hereby vol-
untarily appear in the Surrogate's Court of the County of Cayuga, New York, and waive the issuing
and service on me of a citation for the settlement of the estate of said deceased, and also for the set-
tlement of the accounts of the administrator of said estate, and consent and request that a decree
may be entered at any time adjudging the estate of said deceased, and also the accounts of the ad-
ministrator thereof, fully and finally settled, and discharging the administrator of said estate from
all further liability in the matter so far as I am concerned.

Dated Nov. 3rd, 1939

(Sign)

Lydia Decker Armbruster [L. S.]

STATE OF NEW YORK }
COUNTY OF CAYUGA } ss.:

On this 3rd day of October, 1939,

before me, the subscriber, personally appeared Lydia Decker Armbruster
to me known to be the person named in and who executed the foregoing instrument and acknowl-
edged that she executed the same.

(Justice or Notary Sign)

Notary Public

Surrogate's Court

County of Cayuga

In the Matter of the Estate
of

Lucy M. Decker
Deceased.

Receipt of ... Lydia Decker Armbruster

FILED
NOV 13 1939
SURROGATE'S OFFICE
CAYUGA COUNTY, N. Y.

Surrogate's Court---County of Cayuga

In the Matter of the Judicial Settlement of the Accounts
OF

..... Henry Decker

as Administrator of &c.,
OF

..... Lucy M. Decker Deceased

The undersigned, Sureties, of the said deceased, hereby waive the issuing and service of the usual citation required by law in this matter and voluntarily appear in the Surrogate's Court of Cayuga County, New York, and consent that the said accounts be judicially settled by and before the said Surrogate's Court without further notice whenever presented for that purpose.

State of New York
County of Cayuga } ss.:

..... Michael Fraher
..... David O'hara

On this 30th day of October, 19.39., before me personally appeared

..... Michael Fraher and David O'hara
to me known to be the same persons described in and who executed the foregoing instrument and they
acknowledged to me that they executed the same.

..... George M. Michael
Notary Public

Surrogate's Court

CAYUGA COUNTY

In the Matter of the Judicial Settlement
of the Estate
OF

..... Lucy M. Decker.....
Deceased.

W A I V E R

..... Michaels & Oropallo.....
Attorney^s for Petitioner.

Office and Post Office Address

..... 221 Flint Bldg.,.....
..... Auburn, New York.....

FILED
NOV 18 1939
SURROGATE'S COURT
CAYUGA COUNTY

Surrogate's Court---County of Cayuga

In the Matter of the Judicial Settlement of the Accounts
OF

Henry Decker

as Administrator of, &c.,

OF

Lucy M. Decker, Deceased.

The undersigned, creditor, of the said deceased, hereby waive the issuing and service of the usual citation required by law in this matter and voluntarily appear in the Surrogate's Court of Cayuga County, New York, and consent that the said accounts be judicially settled by and before the said Surrogate's Court without further notice whenever presented for that purpose.

Irvin R. Warren

State of New York }
County of Cayuga } ss.:

On this 24th day of October, 1939, before me personally appeared

Irvin R. Warren

to me known to be the same person described in and who executed the foregoing instrument and he acknowledged to me that he executed the same.

George M. Michaels

Notary Public

● Surrogate's Court

CAYUGA COUNTY

In the Matter of the Judicial Settlement
Of the Estate
OF

Lucy M. Decker

Deceased.

W A I V E R

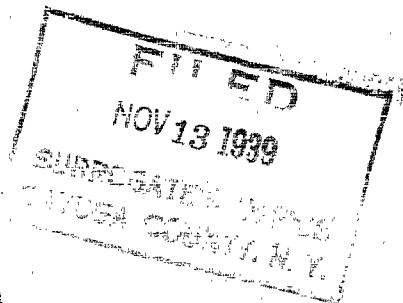
Michaels & Cropallo

Attorney for Petitioner.

Office and Post Office Address

221 Flint Building

Auburn, New York



Surrogate's Court---County of Cayuga

In the Matter of the Judicial Settlement of the Accounts
OF

Henry Decker

as Administrator of, &c.,
OF

Lucy M. Decker, Deceased.

The undersigned, creditor, of the said deceased, hereby waive the issuing and service of the usual citation required by law in this matter and voluntarily appear in the Surrogate's Court of Cayuga County, New York, and consent that the said accounts be judicially settled by and before the said Surrogate's Court without further notice whenever presented for that purpose.

State of New York
County of Cayuga

ss.:

James Cefaratti

On this 23 day of October, 1939, before me personally appeared

James Cefaratti

to me known to be the same person described in and who executed the foregoing instrument and he acknowledged to me that he executed the same.

George M. Michaels

Notary Public

Surrogate's Court

CAYUGA COUNTY

In the Matter of the Judicial Settlement
Of the Estate
OF

..... Lucy M. Decker

Deceased.

W A I V E R

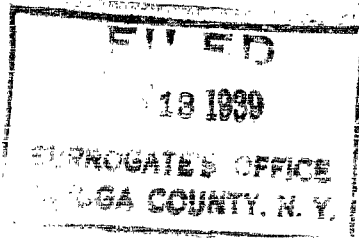
..... Michaels & Oropallo

Attorneys for Petitioner.

Office and Post Office Address

..... 221 Flint Building

..... Auburn, New York



SURROGATE'S COURT -- COUNTY OF CAYUGA

.....

In the Matter of the Judicial Settlement of
the Accounts

OF

Henry Decker

as Administrator of, &c.,

of

Lucy M. Decker,

Deceased

.....

The undersigned, creditor, of the said deceased, hereby
waive the issuing and service of the usual citation required by
law in this matter and voluntarily appear in the Surrogate's
Court of Cayuga County, New York, and consent that the said ac-
counts be judicially settled by and before the said Surrogate's
Court without further notice whenever presented for that purpose.

THE NATIONAL BANK OF PORT BYRON

Gregg A. Smith Cashier

STATE OF NEW YORK)
) SS:
COUNTY OF CAYUGA)

On the ¹⁰ day of November, 1939, before me personally
came Gregg A. Smith, to me known, who being by me duly sworn, did
depose and say that he is a resident of the Village of Port Byron,
New York; that he is the cashier of the National Bank of Port
Byron, the corporation described in and which executed the above
instrument; that he knows the seal of said corporation; that the
seal affixed to said instrument is such corporate seal; that it
was so affixed by order of the Board of Directors of said corpora-
tion and that he signed his name thereto by like order.

Earl W. Blake
Notary Public

STANDARD POSTAL
MAIL PERMIT NO. 100
WASHINGTON, D.C. 20540
OFFICE OF THE
ATTORNEY GENERAL

AT A SURROGATE'S COURT held at the Surrogate's Office, in the Court House, in the City of Auburn, in and for the County of Cayuga, State of New York, on the 13th day of November, 1932

PRESENT: HON. WALTER E. WOODIN, Surrogate

Surrogate's Court—Cayuga County

In the Matter of the Judicial Settlement of the Accounts OF

Henry Decker As Executor Administrator of, &c., OF

Lucy M. Decker, Deceased

Upon the petition of Henry Decker the Administrator of, &c., of Lucy M. Decker late of the Town of Montezuma, in said County, deceased, for a decree judicially settling his accounts as such Executor - Administrator - and a citation having been issued to the creditors, next of kin, legatees and all persons interested in the estate of said deceased, directing them to show cause before this Court at the Court House in the City of Auburn on the ... day of ..., 19..., why a decree judicially settling the accounts of said petitioner should not be granted, and the said petitioner having appeared by George M. Michaels his counsel and filed due proof of the service of said citation upon the persons to whom the same was directed, viz: ...

and waivers of citation from Lydia Decker, Clara Marriott, Port Byron National Bank, Manrow & Bobbett, John D. Walsh, Thomas Hale, I. R. Warren, R. R. Borst, Francis Gormley, James Cefaratti, John J. Karpinski, G. M. Michaels, David O'Hara, Michael Fraher & R. R. Stevenson and the following parties having appeared: ...

None

and it appearing that

is an infant

and ... Esq. of ...

having been duly appointed special guardian for said infant - to appear and take care of interests in this matter, and - having appeared as such special guardian:

The said petitioner having filed his accounts duly verified, with proper vouchers in support thereof, no objections having been made thereto, the Court proceeded to examine said accounts and having found the same in all respects correct:

It is ORDERED, ADJUDGED AND DECREED that the said accounts be and the same hereby are settled and allowed according to a summary statement thereof, hereinafter set forth, forming a part of this decree.

It is further ORDERED, ADJUDGED AND DECREED that the said petitioner as such Administrator be charged as stated in his said account, with the sum of \$11,458.56...

That he be credited:

With the sum paid by him for debts of said deceased, for funeral expenses

and for expenses of administration of \$2905.29

With the sum, commissions of (Waived) \$

With the sum of costs and expenses of this proceeding, allowed as follows, viz:

Costs \$

Disbursements \$

It is further ORDERED AND DECREED that ~~that~~ pay to ~~one of the parties to this proceeding, as costs, the sum of \$~~.....

~~to~~..... the sum as ~~costs, of~~..... \$.....

~~to~~....., Special Guardian ~~herein the sum of~~..... \$.....

and that he distribute the balance remaining in his hands, to wit:
the sum of \$.8553.17....., as follows:

To	Lydia Decker Armbruster	\$4256.00
To	Henry Decker	\$4297.17
To		\$.....
To		\$.....
To		\$.....
To		\$.....
To		\$.....
To		\$.....

It is further ORDERED that upon filing duly executed receipts for the payments hereinbefore directed the said ~~Executor~~ Administrator and the sureties upon his official bond shall then be discharged from all further liability as to the matters accounted for herein.

Walter G. Woodley
Surrogate.

Surrogate's Court
Cayuga County

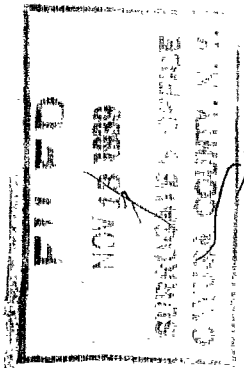
In the Matter of the Judicial Settlement
of the Accounts

Of Henry Decker.....
As Administrator..... of, Etc.
Of Lacy M. Decker.....
Deceased.

DECREE

Michaels & Orpalle
Attorney for Petitioner.
Office and P. O. Address

221 Flint Building
.....Auburn, New York.....



SURROGATE'S OFFICE

Cayuga County

RECORDED

Book 45 Deeds Page 115

Surrogate's Court

COUNTY OF Cayuga

In the Matter of the Appraisal, under the Estate Tax
Law of the Estate of

Lucy M. Decker Deceased.

TO THE SURROGATE'S COURT OF THE COUNTY OF Cayuga :

I, Maurice D. Richards, Estate Tax Appraiser, having been designated by Hon. Walter E. Woodin, Surrogate of the County of Cayuga, by an order duly made and entered on the 3 day of March, 1939, to appraise the estate of the above-named decedent, pursuant to the provisions of the Law imposing a tax on estates of residents and nonresidents, and the statutory notice by mail having been duly given herein to all the persons entitled thereto as provided in Section 249-v of the Tax Law as appears by copy of such notice and affidavit of mailing thereof hereunto annexed, and having held an appraisal on the 3 day of April, 1939 at the Office of the Estate Tax Appraiser for the County of Cayuga, and having heard the allegations and proofs of the parties then and there appearing before me and offering the same, and having given due consideration to the affidavits and other papers submitted herein, and having made due and careful inquiry into all the matters and things brought before me in this proceeding, do now make and file the following report:

First—I report that the decedent herein died a resident of the State of New York on the 25 day of January, 1939, Intestate, ~~having a will which was admitted to probate in the County of Cayuga on the 15th day of February, 1939~~ and that thereafter on the 3 day of February, 1939 Letters of Administration ~~were issued~~ upon the estate of the said decedent were duly issued by this Court to

Henry Decker, Cayuga, N.Y RFD

Second—I further report the following appearances in this proceeding:

Henry Decker, Adminstr. by Michaels & Orapallo, Attys.

Harry A. Gleason, Atty. fof State Tax Commission

Third—I further report that I found the property comprising the gross estate of the decedent herein to consist of the items set forth in the annexed affidavit for appraisal, and that the fair market value of each of the said items at the date of decedent's death is the amount set down by me opposite such item in the column designated "Value as appraised in this proceeding," and that the sums properly to be allowed as deductions herein for the purpose of determining the net estate are the amounts set down by me after the several items claimed in the column designated "Allowed in this proceeding," as a result of which I find the said gross estate and deductions to be shown in the following summary:

Assets:

Schedule A — Real Estate	\$ 9695.00
Schedule B — Stocks and Bonds	
Schedule C — Mortgages, Notes, Cash and Insurance	933.21
Schedule D-1 — Jointly Owned Property	754.00
Schedule D-2 — Other Miscellaneous Property	1480.25
Schedule E — Transfers	
Schedule F — Powers of Appointment	
Schedule G-1 — Property Identified as Previously Taxed	
Gross estate	\$ 12862.46

Subject to Deductions as follows:

Schedule G-2 — Property Identified as Previously Taxed	\$
Schedule H — Funeral and Administration Expenses	1438.82
Schedule I — Debts	1498.04
Schedule J — Mortgages, Net Losses, and Support of Dependents	1404.00
Schedule K — Charitable, Public, and Similar Gifts and Bequests	
Total deductions	\$ 4340.86
The net estate, I appraise at	\$ 8521.60

Fourth—I further report that the decedent died a nonresident of this State and that the total valuation of real property situated and tangible personal property having an actual situs within this State is \$

(This paragraph applies only if the decedent was in fact a nonresident as shown in paragraph 1.)

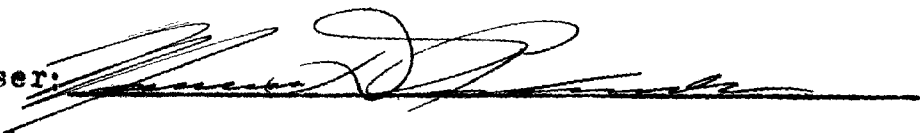
Fifth—I further report the amount of exemptions allowed under § 249-q to be:

BENEFICIARIES	Relationship	\$	Amount of exemption
Henry Decker	son		5000.00
Lydia Decker	daughter		5000.00

INSURANCE _____

TOTAL EXEMPTIONS _____ \$ 10,000.00

Appraiser: _____



Give title of schedule and total each schedule.

It is not necessary to submit a schedule unless the property in the estate requires its use, nor is it necessary to place each schedule on a separate sheet unless that is more convenient in the preparation of the schedule.

DESCRIPTION	AMOUNT	Values as Appraised in this Proceeding (Leave this blank)
<p style="text-align: center;"><u>Schedule "A"</u></p> <p style="text-align: center;">Parcel A.</p> <p>Land located on Lots 7 and 10 in the Town of Montezuma, County of Cayuga and State of New York, consisting of approximately 144 acres. Bounded on the North by Decker, on the East by O'Keefe, on the South by Blauvelt, on the West by lands owned by the State of New York.</p> <p>Decedent owned title in fee by virtue of warranty deed recorded in Cayuga County Clerk's office. Property was unencumbered at time of decedent's death. Assessment: \$6350.00. Estimated market value \$5000.00.</p>	\$5000.00	
<p style="text-align: center;">Parcel B.</p> <p>Located on lots 7 and 8 in the Town of Montezuma, County of Cayuga and State of New York. Bounded on the North by Wickes, on the East by Murry, on the South by Decker and on the West by lands owned by the State of New York, consisting of approximately 93 acres of land. Decedent held title in fee by virtue of Will recorded in the Cayuga County Clerk's office. Mortgage held by the Federal Land Bank of Springfield, Mass., on which there is an unpaid balance of \$1404.00, as more fully set forth in Schedule "J". Assessment: \$4000.00. Estimated market value, \$3500.00.</p>	3500.00	
<p style="text-align: center;">Parcel C.</p> <p>Located on Lot 7 in the Town of Montezuma, County of Cayuga and State of New York. Bounded on the North by Laraway, on the East by Mead, on the South by Decker and on the West by lands owned by the State of New York consisting of approximately 60 acres. The decedent held the title in fee. The property was unencumbered. The property consists of swamp land, the timber having been substantially removed prior to decedent's death. Assessment: \$550.00. Estimated market value, \$120.00.</p>	120.00	
<p style="text-align: center;">Parcel D.</p> <p>Located on lot 5 in the Town of Montezuma, County of Cayuga and State of New York, bounded on the North by Beach, on the East by the highway, on the South by Parker, on the West by lands owned by the State of N.Y. consisting of approximately 22 acres. Decedent owned title in fee. No mortgage. Assessment: \$900.00. Estimated Market value, \$500.00</p>	500.00	

Read carefully all instructions.

Use this form for resident and nonresident estates where death occurred after August 31, 1930.

SURROGATE'S COURT

County of Cayuga

In the Matter of the Appraisal under the Estate Tax Law of the Estate of

Lucy M. Decker

Deceased.

STATE OF NEW YORK

COUNTY OF Cayuga

ss.:

Henry Decker

Henry Decker, administrator executor of the estate of the above-named decedent being duly sworn in this proceeding for the determination of the tax, if any, to be paid upon the assets of the said estate under Article 10-C of the Tax Law, deposes and says that as such administrator executor deponent is personally familiar with affairs of the said estate, the property constituting the assets thereof, their fair market value, and the debts, expenses and charges properly allowable as deductions therefrom, and makes the following return:

GENERAL INFORMATION

1. Date of death January 25, 1939 2. Resident of Cayuga County

3. Did the decedent leave a will? (Answer "yes" or "no") No. If the answer is "yes" attach copy of last will.

4. Letters of administration, testamentary, were issued on February 3, 1939 by the Surrogate's

Court of Cayuga County.

5. The names and post office addresses of the executors or administrators are:

Table with 2 columns: Name, Post Office Address. Row 1: Henry Decker, R.D. Cayuga, New York.

SCHEDULE A—REAL ESTATE

GROSS ESTATE

6. Did the decedent at the time of death own any interest in real estate located within the State of New York? (Answer "yes" or "no") Yes. If the answer is "yes" attach schedule of all interest in real estate, marked Schedule A, following the instructions for that schedule.

SCHEDULE B—STOCKS AND BONDS

7. Did the decedent at the time of death own any stocks and bonds? (Answer "yes" or "no") No. If the answer is "yes" enter in schedule marked "B," a complete list of all the corporate stocks and bonds, including interest and dividends thereon, at the date of the decedent's death, together with the fair market values thereof, following the instructions for that schedule.

SCHEDULE C—MORTGAGES, NOTES, CASH AND INSURANCE

8. Did the decedent at the time of death own any mortgages, notes or cash? (Answer "yes" or "no") Yes.

9. Was any insurance on life of decedent receivable by his estate? (Answer "yes" or "no") No.

10. Was any insurance on life of decedent receivable by beneficiaries other than the estate? (Answer "yes" or "no") No. If an answer is "yes," submit Schedule C, following instructions for that schedule.

SCHEDULE D-1—JOINTLY OWNED PROPERTY

11. Did the decedent at the time of death own jointly with any person or persons real estate located in New York State or personal property wheresoever located other than tangible personal property having an actual situs outside of New York State. (Answer "yes" or "no") Yes. If the answer is "yes," enter in Schedule marked "D-1" a complete list of all jointly-owned property, following the instructions for that Schedule.

SCHEDULE D-2—OTHER MISCELLANEOUS PROPERTY

12. Did the decedent at the time of death own any interest in a co-partnership or unincorporated business? (Answer "yes" or "no") No.

13. Did the decedent, at the time of death, own any miscellaneous property not returnable under any other schedule? (Answer "yes" or "no") Yes. If an answer is "yes," attach a detailed statement of such other property marked "D-2," following the instructions for that schedule.

SCHEDULE E—TRANSFERS

14. Did the decedent, at any time during life, make any transfer in contemplation of or intended to take effect in possession or enjoyment at or after death, other than by bona fide sale for an adequate and full consideration in money or money's worth? (Answer "yes" or "no") No.

15. Did the decedent, within two years immediately preceding death, make any transfer of a material part of his property without an adequate and full consideration in money or money's worth? (Answer "yes" or "no") No.

16. Did the decedent, at any time, make a transfer of a material part of his property without an adequate and full consideration in money or money's worth, but not believed to have been in contemplation of death or intended to take effect in possession or enjoyment at or after his death? (Answer "yes" or "no") No.

17. Did the decedent, at the time of death, possess the right (either alone or in conjunction with any person) to change through the exercise of a power to alter, amend, or revoke the transfer of any property previously made by him? (Answer "yes" or "no").....NO.....

18. Did the decedent, at any time during his life, relinquish in contemplation of death the power to alter, amend, or revoke any transfer previously made by him? (Answer "yes" or "no").....NO.....

19. Were there in existence at the time of the decedent's death any trusts created by him during lifetime? (Answer "yes" or "no").....NO.....
If any question is answered "yes," submit Schedule E, itemizing all such transfers in detail following the instructions for that schedule.

SCHEDULE F--POWERS OF APPOINTMENT

20. Did the decedent, at any time, by will or otherwise, transfer property by the exercise of a general or limited power of appointment? (Answer "yes" or "no").....NO.....
If the answer is "yes," submit Schedule F, following the instructions for that schedule.

SCHEDULE G-1--PROPERTY IDENTIFIED AS PREVIOUSLY TAXED

21. Did the decedent at the date of death own any property (a) forming a part of the gross estate situated in the United States, of any person who died within five years of the date of death of the decedent, or (b) transferred to the decedent by gift within five years prior to his death where such property can be identified as having been received by the decedent from such donor by gift or from such prior decedent by gift, bequest, devise or inheritance or which can be identified as having been acquired in exchange for property so received? (Answer "yes" or "no")
.....NO.....
If the answer is "yes," attach Schedule G-1, following the instructions for that schedule.

DEDUCTIONS

SCHEDULE G-2--PROPERTY IDENTIFIED AS PREVIOUSLY TAXED

22. If property was listed in Schedule G-1, deduction should be taken in Schedule G-2 following the instructions for that schedule.

SCHEDULE H--FUNERAL AND ADMINISTRATION EXPENSES

23. Itemize the funeral expenses and administration expenses in Schedule H following the instructions for that schedule.

SCHEDULE I--DEBTS OF DECEDENT

24. Itemize the debts of the decedent in Schedule I, following the instructions for that schedule.

SCHEDULE J--MORTGAGES, NET LOSSES, AND SUPPORT OF DEPENDENTS

25. Itemize in Schedule J, any mortgages outstanding on property listed in Schedule A, losses through fire, storm, shipwreck or other casualty, or from theft sustained during administration, and expenses incurred in the support of dependents of the decedent, following the instructions for that schedule.

SCHEDULE K--CHARITABLE, PUBLIC, AND SIMILAR GIFTS AND BEQUESTS

26. Itemize in Schedule K, all devices and bequests to exempt corporations, following the instructions for that schedule.

SCHEDULE L--BENEFICIARIES

27. Give in Schedule L, a statement of the names of all persons beneficially interested in the estate, the nature of their respective interests, etc., following the instructions for that schedule.

GENERAL AFFIDAVIT

28. Deponent states that he has made diligent search for property of every kind left by the decedent; that he has carefully read the instructions printed on this form; that hereon is listed all the property, tangible and intangible, forming the gross estate of the decedent, so far as it has come to his knowledge and information; that he has carefully read all instructions under Schedule E of this form, and has made diligent and careful search for information as to whether the decedent during his life time made any transfers without a fair consideration in money or money's worth, and the answers given to the questions therein contained are true and complete to the best of his knowledge, information and belief; that to the best of his knowledge, information and belief, the value shown for each item of property listed in this return was the fair market value of the same at the day of the decedent's death, and that the debts, expenses and charges entered herein as deductions from the gross estate are correct and legally allowable.

Sworn to before me this 1st day of April, 1938.
George M. Michael
Notary Public

Henry Dicker

GENERAL INSTRUCTIONS

An original and one copy of this return and of each schedule attached to it and of each affidavit and statement required, must be filed with the transfer tax appraiser of the county in which the proceeding takes place, except that an original and two copies must be filed if the proceeding is in the county of New York, Kings, Bronx, Richmond, Westchester, Queens, Nassau or Suffolk.

It is not necessary to submit a schedule unless the property in the estate requires the use of such a schedule, nor is it necessary to place each schedule on a separate sheet, unless that is more convenient in the preparation of the schedule. If the estate is a small one and all the necessary information can be entered on one page, no more need be used. It is necessary, however, to enter the property under the properly designated schedule and to total each schedule.

Use only the blank forms supplied by the Tax Commission, which will be furnished to you upon request, and number each page. If the decedent left a will, a copy of the will must be attached to each set of schedules.

Read the instructions below which relate to each schedule required by the return and which must be followed in all cases.

All valuations where called for must be as of the date of decedent's death.

SCHEDULE A--REAL ESTATE

Property which ordinarily would be listed under this schedule or under Schedules B to F, inclusive, is to be listed under Schedule G-1 if it is the basis of a claim for deduction under Schedule G-2.

Real estate should be so described that it may be readily located. Give map, lot, block and section numbers, and place of record of deed. State the exact right, title or interest the decedent had in every parcel of real estate. The unpaid balance of any mortgage at the date of death, with accrued interest to such date, should be shown, giving the place of record of the mortgages. The full valuation of the property and not the equity must be given. The mortgage should be deducted under Schedule J. Show also, with respect to each parcel of property, the assessed valuation thereof, and furnish the estimated market value at the date of death. Attach appraisal made by a competent real estate appraiser.

Real property which the decedent has contracted to purchase should be listed in this schedule. The full value of the property and not the equity must be shown. The unpaid portion of the purchase price should be deducted under Schedule I.

The value of dower, curtesy, or a statutory estate created in lieu thereof, is taxable, and no reduction on account thereof or on account of homestead or other exemptions should be made in returning the value of the real estate.

All rents accrued and unpaid should be apportioned to the date of death, whether due at that time or not.

SCHEDULE B--STOCKS AND BONDS

Give a complete list and adequate description of all securities, as follows:

Stocks. State the number of shares, exact title of corporation, and state in which incorporated, common or preferred, par value, and the quotation at which returned.

Bonds. State quantity and the denomination, exact title, and state in which incorporated, kind of bond, interest rate, interest and due dates, and also any past due coupons attached.

Listed and active stocks and bonds should be returned at the average between highest and lowest quoted selling price at the date of death. If there were no sales on date of death, at the average between the highest and lowest sales upon the nearest date thereto, if within a reasonable time.

If actual sales are not available and the stock is quoted on a bid and asked basis, the mean between the bid and asked price, as of the date of death, or if none on that date, then on the nearest date thereto, should be taken.

Unlisted securities which are dealt in actively by brokers or have an active market, should be returned at the same price as at the date of death or at the nearest thereto, if within a reasonable period either before or after death.

Give title of schedule and total each schedule.

It is not necessary to submit a schedule unless the property in the estate requires its use, nor is it necessary to place each schedule on a separate sheet unless that is more convenient in the preparation of the schedule.

DESCRIPTION	AMOUNT	Values as Appraised in this Proceeding (Leave this blank)
<p style="text-align: center;">Parcel E.</p> <p>House and lot located on lot 1 in the Village of Montezuma, County of Cayuga and State of New York, bounded on the North by Janes, on the East by Dolly, on the South by Traver, and on the West by the highway, consisting of $\frac{1}{2}$ acre of land. Decedent hold title in fee. No. mortgage. Assessment: \$350.00, estimated market value, \$150.00</p>	\$150.00	
<p style="text-align: center;">Parcel F.</p> <p>Premises located on lot 1 in the Village of Montezuma, County of Cayuga and State of New York, bounded on the North by Parker, on the East by the highway, on the South by the Gas Company and on the West by McLung, consisting of $\frac{1}{2}$ acre. Held by the decedent in fee. No mortgage. Assessment: \$400.00, estimated market value, \$300.00.</p>	300.00	
<p style="text-align: center;">Parcel G.</p> <p>Premises located on lot 1 in the Village of Montezuma, County of Cayuga and State of New York, bounded on the North by McLung, on the East by MacNamara, on the South by Shoemaker and on the West by the highway, consisting of $\frac{1}{2}$ acre of land. Owned by the decedent in fee. No mortgage. Assessment: \$350.00, estimated market value, \$100.00</p>	100.00	
<p style="text-align: center;">Parcel H.</p> <p>Premises located on lot 1 in the Village of Montezuma, County of Cayuga and State of New York, bounded on the North by Power Company, on the East by Morris, on the South by the Highway and on the West by the County Road, consisting of $\frac{1}{8}$ of an acre of land owned by the decedent in fee. No mortgage. Assessment: \$25.00, estimated market value, \$25.00.</p>	25.00 <hr/> \$9695.00	

Give title of schedule and total each schedule.

It is not necessary to submit a schedule unless the property in the estate requires its use, nor is it necessary to place each schedule on a separate sheet unless that is more convenient in the preparation of the schedule.

DESCRIPTION	AMOUNT	Values as Appraised in this Proceeding (Leave this blank)
<u>Schedule "C"</u>		
Auburn Savings Bank, Auburn, N.Y.	\$17.15	
Auburn Trust Company, Auburn, N.Y.	.94	
National Bank of Auburn, Auburn, N.Y.	7.08	
National Bank of Port Byron, Port Byron, N.Y.	908.04	
	<hr/>	
	\$933.21	
<u>Schedule "D-1"</u>		
Personal property owned jointly with Henry Decker in the Town of Montezuma, County of Cayuga and State of New York.		
$\frac{1}{8}$ Interest in Hinman milker (1Yrs.) @ \$250.00	125.00	
$\frac{1}{8}$ Int. Hay-25 ton @ \$5.00	62.50	
$\frac{1}{8}$ Int. Corn Ensilage 14 Ft. @ \$2.00	14.00	
$\frac{1}{8}$ Int. Oats 200 Bu. @ \$.30	30.00	
$\frac{1}{8}$ Int. Wheat sown in Fall 1938, 30 acres @ \$5.00 per acre	75.00	
$\frac{1}{8}$ Int. in 9 cows, average 2 to 4 Yrs. of age at \$65.00 per cow	292.50	
$\frac{1}{8}$ Int. in 2 yearling heifers @ \$40.00	40.00	
$\frac{1}{8}$ Int. in 3 heifers @ \$50.00 per heifer	75.00	
$\frac{1}{8}$ Int. in 5 calves, 3-4 months old @ \$10.00	25.00	
$\frac{1}{8}$ Int. in 3 calves 3-8 wks. old @ \$10.00	15.00	
	<hr/>	
	\$754.00	
<u>Schedule "D-2"</u>		
1 Black & White cow-6 Yrs.	60.00	
1 Black & White cow-8 Yrs.	60.00	
1 White cow-12 Yrs.	20.00	
1 Guernsey cow-11 Yrs.	20.00	
5 Shotes, 6 mos. old, 100 Lb. each	30.00	
1 Sow, 4 Yrs. old, 500 Lb.	25.00	
1 Sow, 1 Yr. old, 225 Lb.	15.00	
1 John Deere 8 Ft. Binder (2 Yrs.)	125.00	
1 Mowing machine (6 Ft.) 4 Yrs.	25.00	
1 Drill (20 Yrs.)	5.00	
1 Hay loader (18 Yrs.)	15.00	
1 Dump rake (3 Yrs.)	20.00	
1 Side rake (20 Yrs.)	5.00	
1 Hay tedder (18 Yrs.)	2.00	
1 Corn binder (18 Yrs.)	10.00	
1 Corn planter (30 Yrs.)	2.00	
1 Drag (3 Section) 8 Yrs.	7.00	
1 Roller (12 Yrs.)	3.00	
1 Walking plow (4 Yrs.)	5.00	
2 Walking plow (10 Yrs.)	10.00	
1 2 horse walking cultivator (9 Yrs.)	12.00	
2 1 horse walking cultivators (12 Yrs.)	2.00	
1 Shovel plow (14 Yrs.)	1.00	
2 Wagons (25 Yrs.)	15.00	
2 Hay racks (3 Yrs.)	10.00	
1 Wagon box (15 Yrs.)	2.00	
1 Tractor disc (12 Yrs.)	10.00	
2 Sets of double harness (9 Yrs.)	10.00	
1 4 can cooler (2 Yrs.)	220.00	
Log Chains, jacks, shovels & canvas	20.00	
12 milk cans (2 Yrs.)	30.00	

Give title of schedule and total each schedule.

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DESCRIPTION	AMOUNT	Values as Appraised in this Proceeding (Leave this blank)
<u>Schedule "D-2"</u>		
4 Pails (4 Yrs.)	\$ 2.00	
1 Strainer (4 Yrs.)	.50	
1 set sleighs (25 Yrs.)	5.00	
1 Gray team of horses, 8 Yrs. old	300.00	
1 Black team of horses, 14 Yrs. old	175.00	
1 Bay Mare, 20 Yrs. old	20.00	
Bedroom Furniture	7.50	
Pictures	10.00	
Hall Runners, Scatter Rugs and Rugs	39.50	
Clocks	.75	
Desk	2.50	
Living Room Suite	10.00	
Dining Room Suite	35.00	
Curtains	4.00	
Washing Machine	15.00	
Kitchen Stove	10.00	
Kitchen Furniture	5.00	
Linoleum	1.00	
1 set china	3.00	
Plated Silverware	2.00	
Glassware	3.00	
Ice Box	1.00	
Studio Couch	15.00	
Pots, Pans, Brooms and Mops	3.00	
Bed Linen	5.00	
Blankets and Quilts	7.00	
Table Linen	2.50	
	\$1480.25	
<u>Schedule "H"</u>		
M. H. Stevenson, Savannah, N.Y. Undertaker	463.00	
Cayuga Cemetery Association	12.00	
Rev. Birch, Minister	10.00	
Expenses of administration (estimated)	953.82	
	\$1438.82	
<u>Schedule "I"</u>		
Notes Payable		
Clara Merritt, R.D., Savannah, N.Y.	200.00	
National Bank of Port Byron, N.Y.	152.25	
" " " " " "	101.50	
" " " " " "	66.47	
" " " " " "	162.45	
" " " " " "	406.00	
" " " " " "	75.36	
" " " " " "	132.61	
Miscellaneous bills for Groceries, feed, fuel, gas repairs, etc.		
Callahan Petroleum Products	73.00	
James Cefaratti	42.00	
I. R. Warren	45.00	
Thomas Hale	20.90	
Lees & Borst	9.00	
Manro & Bobbitt	7.50	
Elmer Emery	4.00	
	\$ 1498.04	

Give title of schedule and total each schedule.

It is not necessary to submit a schedule unless the property in the estate requires its use, nor is it necessary to place each schedule on a separate sheet unless that is more convenient in the preparation of the schedule.

DESCRIPTION	AMOUNT	Values as Appraised in this Proceeding (Leave this blank)
<p style="text-align: center;"><u>Schedule "J"</u></p> <p>Mortgage encumbering parcel "B" set forth in Schedule "A" dated September 23rd, 1936, recorded in the Cayuga County Clerk's office on the same date in Liber 216 of Mortgages at Page 635. Face amount of mortgage \$1600.00; Unpaid balance \$1404.00; rate of interest 4%; term of mortgage, thirty-three years; interest to June 1st, 1939 was paid prior to death.</p>	<p>\$1404.00</p>	
<p style="text-align: center;"><u>Schedule "L"</u></p> <p>(1) Henry Decker, R.D., 2 Cayuga, New York, Son of decedent, Heir at law and next of kin; Interest: One-half of net estate after payment of all debts.</p> <p>(2) Lydia Decker, R.D. 2 Cayuga, New York, Daughter of decedent, Heir at law and next of kin; Interest: one-half of net estate after payment of all debts.</p>		

Surrogate's Court

County of **Cayuga**

IN THE MATTER OF THE APPRAISAL OF THE
PROPERTY OF

Lucy M. Decker, *Deceased.*

Oath of Appraiser

UNDER THE ACTS IN RELATION TO THE TAXABLE
TRANSFERS OF PROPERTY

State of New York,

COUNTY OF **Cayuga** } ss.:

I, **Maurice D. Richards**, the appraiser duly appointed by the
Surrogate of **Cayuga** County, New York, in pursuance of Article X of
the Tax Law, as amended, in relation to the Taxable Transfers of Property, do hereby solemnly
swear that I will well, honestly and faithfully perform and discharge the duties of such appraiser,
and a true report make, according to the best of my understanding and ability.

Subscribed and sworn to before me }
this **3** day of **April**, 19**39** }

Elizabeth Harrington
Notary Public.

AT A SURROGATE'S COURT, held in and for the County of Cayuga, at the Court House in the
City of Auburn, N. Y., on the 3rd day of March, 1939...

Present: Hon. Walter E. Woodin, Surrogate

IN THE MATTER OF THE ESTATE TAX UPON
THE ESTATE OF

Lucy M. Tucker
Deceased

Upon the application of the administrator of the above-named
deceased, by Michael and Orapallo Esq., his counsel, it is

Ordered and Directed that the County Treasurer of Cayuga County, N. Y., proceed to fix the fair
market value of the property which was of the above-named decedent and which is subject to the payment
of any tax imposed by the laws of the State of New York.

Walter E. Woodin
Surrogate.

Surrogate's Court--County of Cayuga.

In the Matter of the Appraisal for Taxation
of the Estate of

Lucy M. Decker Deceased.

AFFIDAVIT OF SERVICE OF NOTICE OF APPRAISAL.

STATE OF NEW YORK, }
COUNTY OF CAYUGA, } ss.:

MAURICE D. RICHARDS, being duly sworn, deposes and says, that he is the County Treasurer of Cayuga County, that he resides in the City of Auburn, Cayuga County, State of New York.

That by an order of the Surrogate's Court duly granted and entered therein on the 3 day of March, 1939, he was directed to appraise and to fix the fair market value at the time of the transfer thereof of all the property of the above named Lucy M. Decker late of the Town of Montezuma in said County of Cayuga, deceased, which should be subject to any tax imposed by and under the provisions of Article 10 of Chapter 60 of the Consolidated Laws of the State of New York and any acts amendatory thereto, and to make report thereof in writing to the said Surrogate's Court, together with such other facts in relation thereto as by said order required, including among other things, the giving of notice by mail, to all persons known to have a claim or interest in the property to be appraised, of the time and place when such appraisal was to be made.

That deponent, in pursuance of said order and the statutes in such case made and provided, forthwith after his appointment, gave notice by mail of the time and place of making such appraisal directed to each person hereinafter named at the time set opposite the name of each and every one of them respectively, by enclosing true copies of said notice, in securely postpaid wrappers, directed to each of the persons respectively, hereinafter named, at the places set opposite the name of each and as specified in the above mentioned order appointing deponent as such taxable transfer appraiser and by depositing all of said notices, so enclosed and directed as aforesaid, in the Post Office at Auburn, N. Y., and, that as deponent is informed and believes, said persons respectively resided at the places to which said notices of appraisal were so directed, and that, as deponent is informed and believes, there is a regular communication by mail between the places where said notices were so deposited and places to which the same were directed.

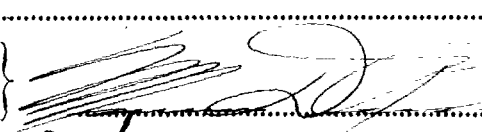
NAMES

WHERE SERVED

WHEN SERVED

VOLUNTARY APPEARANCE

Subscribed and sworn to before me, this 3 day of April, 1939


Elizabeth Harrington
Notary Public, Cayuga County, N. Y.

Inactive stock and stock in close corporations should be valued upon the basis of the company's net worth, earning and dividend-paying capacity. If the estate contains any such stock, attach to each set of schedules balance sheets and earning statements of the companies for three years preceding the date of death. If there were any sales of these securities within a reasonable period before or after the date of death, furnish a statement of such sales, showing the number of shares sold and the price at which sold.

Securities returned as of no value or of nominal value should be listed last and a statement furnished of the reasons for returning them as of no value or of nominal value.

Accrued interest on bonds should be computed to the date of death and reported separately.

Dividends on stock declared prior to death but unpaid, must be reported in addition to the value of the stock.

Dividends due on stock sold by the decedent "ex-dividend" should be included in Schedule D, under the caption of accounts receivable.

SCHEDULE C—MORTGAGES, NOTES, CASH AND INSURANCE

The five classes of property in this schedule should be listed separately in the order given.

Mortgages. State (1) the face value and the unpaid balance, (2) the date of mortgage, (3) the name of maker, (4) property mortgaged, (5) interest dates and rate of interest, (6) the date to which interest was paid, and (7) date of maturity. Add accrued interest to date of death. If a value is placed on any mortgage, lower than the unpaid balance plus accrued interest, explain reasons for such depreciation.

Notes. Give similar data.

Contract by the Decedent to Sell Land. Give name of vendee, date of contract, description of property, sale price, initial payment, amounts of installment payments, unpaid balance of principal and accrued interest, interest rate, and date prior to decedent's death to which interest had been paid.

Cash in Possession. List separately from bank deposits.

Cash in Bank. Give name of bank and address, amount in bank, accrued interest if any.

Insurance. Include all insurance taken out by the decedent upon his own life as follows: (a) All insurance receivable by or for the benefit of the estate; (b) all other insurance to the extent that it exceeds in the aggregate \$40,000.00 but only to the extent that such amount is required to be included in the gross estate, under the provisions for the taxing of estates contained in any Revenue Act of the United States, applicable to the estate of the decedent.

SCHEDULE D-1—JOINTLY OWNED PROPERTY

All property of whatever kind or character, whether real estate, personal property, bank accounts, etc., in which the decedent held at the time of his death an interest either as a joint tenant or as a tenant by the entirety, must be returned under this schedule.

The full value of the property must be included, unless it can be shown that a part of the property originally belonged to the other tenant or tenants and was never received or acquired by the other tenant or tenants from the decedent for less than a fair consideration in money or money's worth.

Where it is shown that the property or any part thereof, or any part of the consideration with which the property was purchased, was acquired by the other tenant or tenants from the decedent for less than an adequate and full consideration in money or money's worth, there should be omitted from this schedule only so much of the value of the property as is proportionate to the consideration furnished by such other tenant or tenants.

Where the property was acquired by gift, bequest, devise, or inheritance by the decedent and spouse as tenants by the entirety, then only one-half of the value of the property should be listed on this schedule. Where the property was acquired by the decedent and another person or persons by gift, bequest, devise, or inheritance as joint tenants, and their interests are not otherwise specified or fixed by law, then there should be entered on this schedule only such fractional part of the value of the property as is obtained by dividing the full value of the property by the number of joint tenants.

If the executor contends that less than the value of the entire property is includable in the gross estate for purposes of the tax, the burden is upon him to show his right to include such lesser value, and in such case he should make proof of the extent, origin, and nature of the decedent's interest and the interest of decedent's co-tenant or co-tenants.

If the property consists of real estate, the assessed valuation thereof for the year of death should be shown, and the estimated market value as of the date of death should be furnished, supported by an appraisal made by a competent real estate appraiser.

Property in which the decedent held an interest as a tenant in common should not be listed here but the value of his interest therein should be returned under Schedule A if real estate, or if personal property under the appropriate schedule. The value of the decedent's interest in partnerships should be reported under Schedule D-2.

SCHEDULE D-2—OTHER MISCELLANEOUS PROPERTY

Under this schedule include all items of gross estate not returned under another schedule, including the following: Debts due the decedent; interests in business; claims, rights, royalties, pensions; leaseholds, judgments, shares in trust funds or in estates of decedents who died more than five years prior to the present decedent's death, or in estates of decedents who died within five years prior to the present decedent's death where the share therein is not reported on Schedule G-1, or on another

schedule of this return; household goods and personal effects, including wearing apparel; farm products and growing crops; livestock, farm machinery, automobiles, etc.

When an interest in a copartnership or unincorporated business is returned, submit statement of assets and liabilities as of date of death and for the five years preceding death, and statement of the net earnings for the same five years. Good will must be accounted for. In general, the same information should be furnished and the same methods followed as in valuing close corporations.

In listing automobiles, give make, model, year, and condition as of date of decedent's death.

In describing an annuity, the name and address of the grantor of the annuity should be given, or if payable out of a trust or other fund, such a description as will fully identify it. If payable for a term of years, the duration of the term and the date on which it began should be given, and if payable for the life of a person other than the decedent, the date of birth of such person should be stated.

Judgments should be described by giving the title of the cause and the name of the court in which rendered, date of judgment, name and address of judgment debtor, amount of judgment, rate of interest to which subject, whether any payments have been made thereon, and if so, when and in what amounts.

SCHEDULE E—TRANSFERS

All gifts or transfers, by trusts or otherwise, made or created by the decedent in contemplation of, or intended to take effect in possession or enjoyment at or after death, other than as bona fide sales for an adequate and full consideration in money or money's worth, are subject to the tax and must be returned under this schedule.

Transfers made by the decedent in his lifetime, other than transfers intended to take effect in possession or enjoyment at or after death, excepting bona fide sales for an adequate and full consideration in money or money's worth, must be returned for tax or disclosed in the return as follows:

1. *Transfers Made in Contemplation of Death.* The executor must return for tax the value as of the date of decedent's death of all property transferred by the decedent at any time in contemplation of death.

2. *Transfers Not Admitted to Have Been Made in Contemplation of Death.* The executor is required to disclose in the return all transfers made at any time by the decedent of a material part of his property. Any such transfer made within two years of the decedent's death, in the nature of a final disposition or distribution thereof, is, unless shown to the contrary, deemed to have been made in contemplation of death, within the meaning of the statute, except in case of a bona fide sale for an adequate and full consideration in money or money's worth. Where the executor contends that the transfer was not made in contemplation of death, he must file with the return, sworn statements of all the material facts, including among other things the decedent's motive in making the transfers, his mental and physical condition at that time and a copy of the Death Certificate.

All property transferred by the decedent during his life time, except bona fide sales for an adequate and full consideration in money or money's worth received by the decedent, constitutes a part of the gross estate if at the time of the decedent's death, the enjoyment thereof was subject to any change through the exercise of a power to alter, amend or revoke, either by the decedent alone or in conjunction with any person. Where property was so transferred and the decedent in contemplation of death relinquished the power to alter, amend or revoke the transfer, the transfer is subject to tax. The relinquishment of any such power made within two years prior to death without such a consideration and affecting the interest or interests (whether arising from one or more transfers or the creation of one or more trusts) of any one beneficiary of a value or aggregate value at the time of such death in excess of \$5,000.00, then to the extent of such excess such relinquishment or relinquishments shall, unless shown to the contrary, be deemed to have been made in contemplation of death within the meaning of the Statute.

Where the transfer was effected by an instrument in writing, copy of such instrument should be filed with the return. The name of the transferee, date and form of transfer, description of property, and fair market value thereof at time of death should be set forth.

SCHEDULE F—POWERS OF APPOINTMENT

Property passing under a general power of appointment exercised in the decedent's will must be returned. If the decedent exercised a general power by deed, the value of the property must be included in the gross estate if the deed was made in contemplation of death or intended to take effect in possession or enjoyment at or after death, except where executed for an adequate and full consideration in money or money's worth received by the decedent. If the power is exercised for a consideration in money or money's worth, but is not a bona fide sale for an adequate and full consideration in money or money's worth, there should be included in the gross estate only the excess of the fair market value, at the time of decedent's death, of the property passing under the power over the value of the consideration received by the decedent.

Copies of the will or deed conferring the power upon the decedent, and of the instrument by which the power was exercised must be filed with the return. The copies should be filed even though it is contended that the power was a limited one and the property passing thereunder is not returned as taxable.

Property passing under the exercise of a power of appointment should not be listed under any other schedule.

SCHEDULE G-1—PROPERTY IDENTIFIED AS PREVIOUSLY TAXED

This schedule is set up merely to facilitate the computation of the deduction claimed under Schedule G-2, inasmuch as such

Surrogate's Court

COUNTY OF

IN THE MATTER OF THE
APPRAISAL UNDER THE ESTATE
TAX LAW OF THE ESTATE OF

Deceased

RETURN AND SCHEDULES

FILED ON BEHALF OF

Administrator
Executor

ATTORNEY FOR

Name

Address

Funeral expenses and administration expenses should be itemized. Give name of creditor and exact nature of the expense. No deduction should be taken on the basis of a vague or uncertain estimate but a close estimate is deductible. Where an amount is estimated, indicate that fact.

Attorney's fees should be deducted in the amount paid or to be paid. If the fees have not been paid and the amount thereof is estimated, indicate that fact.

SCHEDULE H—FUNERAL AND ADMINISTRATION EXPENSES

Deduction for property with respect to which a gift tax was paid should be taken, following the instructions relating to property received from a prior decedent. The name of the decedent and the date of death, or the name of the donor and the date of gift, should be shown. Also give the residence of the decedent at the time of death or of the donor at the time of gift.

SCHEDULE H—FUNERAL AND ADMINISTRATION EXPENSES

Give the name and address of all persons beneficially interested in this estate, showing the nature of their respective interests, their relationship, if any, to the decedent, and the extent of their interest.

Show the age, at the time of decedent's death, of all minors, legatees and beneficiaries for life, if any. If any of the beneficiaries named in the will died prior to the decedent, indicate that fact and show the date of death and survivors, and the relationship of such survivors to the decedent.

SCHEDULE I—BENEFICIARIES

If deduction is claimed, an affidavit made by the executor, showing whether the decedent's will has been, or to the best of his knowledge, information and belief, will be contested, should be submitted.

If claim is made for deduction of the value of the residue or of a portion thereof (e. g., present worth of a remainder interest in the residue), there should be submitted the computation where- by the value was determined.

SCHEDULE K—CHARITABLE, PUBLIC, AND SIMILAR GIFTS AND REQUESTS

Losses are strictly limited to those arising from fire, storm, shipwreck, or other casualty, or from theft, to the extent that such losses are not compensated for by insurance or otherwise. Losses must occur during the settlement of the estate. Depreciation in the value of securities or other property does not constitute a deductible loss. In listing losses, full particulars must be given not only as to the loss sustaining, but the cause thereof, and in the case of death of livestock, the cause of death must be stated, if known. If insurance or other compensation was received on account of loss, state the amount collected. *Support of Dependents.* Deduction may be taken for such amounts reasonably required and actually expended for the support during the settlement of the estate of those dependent upon the decedent, as are allowed by the laws of this State.

SCHEDULE J—MORTGAGES, NET LOSSES, AND SUPPORT OF DEPENDENTS

Mortgages. Give location of property, name of mortgagee, date and term of mortgage, face amount, unpaid balance, rate of interest, date to which interest was paid prior to death. Identify by item number, as listed in Schedule A, the property securing each mortgage. Show accrued interest accrued to date of death. Mortgages upon, or any indebtedness in respect to, property included in the gross estate is deductible only to the extent that the liability for the mortgage or indebtedness was incurred or contracted bona fide and for an adequate and full consideration in money or money's worth received by the decedent. Unsecured notes should be listed on Schedule I.

SCHEDULE I—DEBTS OF DECEDENT

Itemize fully all valid debts of the decedent due and owing at the time of death.

Contested Claims. If the executor or administrator contests any claim, that fact should be indicated. No deduction will be allowed for a debt, the amount of which is disputed, or the subject of litigation, exceeding the amount which the estate concludes to be a valid claim.

A pledge, or a subscription evidenced by a promissory note or otherwise, even though enforceable against the estate, is deductible only to the extent such pledge or subscription was made for an adequate and full consideration in cash or its equivalent received therefor by the decedent.

SCHEDULE G-2—DEDUCTION FOR PROPERTY IDENTIFIED AS PREVIOUSLY TAXED

Deduction with respect to property forming part of the gross estate situated in the United States of any person who died within five years prior to the death of the present decedent, which property was received by him, from such prior decedent, by gift, bequest, devise, or inheritance may be claimed in Schedule G-2, if there is included under Schedule G-1, the value of such property or the value of property which can be identified as having been acquired in exchange for such property, but only if a federal estate tax has been paid on the estate of the decedent from which the property was received.

SCHEDULE G-2—DEDUCTION FOR PROPERTY IDENTIFIED AS PREVIOUSLY TAXED

The items in this schedule should be arranged in the order in which they appear in the federal estate tax return for the prior estate. The description should include a reference to the schedule and item number in the prior return, if they should be included in parentheses. If only a portion of an item in the prior estate is reflected in the present estate that fact should be indicated and only a proportionate part of the value of the item in the prior estate, as determined upon the final audit of the federal return should be shown.

If the present decedent exchanged property which had been received by him from the prior decedent, and additional value considered in this schedule such proportion only of the value be deducted in this schedule as such exchange, there may be deducted in this schedule the property so acquired by the present decedent in such exchange as the value of the property received by him from or prior decedent, and parted with by him in the exchange, bore to the entire consideration given. For example: An item of property received from a donor or a prior decedent, which had a value of \$10,000, was exchanged for property valued at \$15,000, and an additional \$5,000 consideration was given by the present decedent. The full value at date of the present decedent's death of the property acquired in exchange should be listed under Schedule G-1 and two-thirds of such value deducted under Schedule G-2. The \$10,000 and \$15,000 values referred to in this example relate to the values as of the date of the exchange.

Deduction with respect to property forming part of the gross estate situated in the United States of any person who died within five years prior to the death of the present decedent, which property was received by him, from such prior decedent, by gift, bequest, devise, or inheritance may be claimed in Schedule G-2, if there is included under Schedule G-1, the value of such property or the value of property which can be identified as having been acquired in exchange for such property, but only if a federal estate tax has been paid on the estate of the decedent from which the property was received.

The items in this schedule are to bear the same number as the similar items bear in Schedule G-2. The fair market value at the date of death of the present decedent should be given. For instructions concerning the description and valuation of the various classes of property in this schedule, reference should be made to the applicable instructions given with respect to the preceding schedules.

At a Surrogate's Court, held in and for the County of Cayuga, at the Court House, in the City of Auburn,
on the 3 day of April, 1939.

Present, HON. WALTER E. WOODIN, Surrogate.

SURROGATE'S COURT—CAYUGA COUNTY.

IN THE MATTER OF THE ESTATE TAX APPRAISAL

— OF —

Lucy M. Decker, Deceased.

Upon reading and filing the report of Maurice D. Richards, as Estate Tax Appraiser, filed herein on
the 3 day of April, 1939, wherein it appears that the above named deceased died on the
25 day of January, 1939, a resident of town of Montezuma in the County of Cayuga and
State of New York, it is

ORDERED AND ADJUDGED that neither the estate of said deceased nor the shares nor interest, passing or
transferred to the persons beneficially entitled in possession or expectancy to the said estate, is subject to the
payment of any tax under the provisions of said Acts.

Walter E. Woodin
Surrogate.

APPROVED

BY A. G. Johnson
ATTORNEY FOR STATE TAX COMMISSION

SURROGATE'S COURT

CAYUGA COUNTY, N. Y.

IN THE MATTER OF THE ESTATE
OF

Lucy M. Decker

Deceased.

Order Assessing Estate Tax

Filed 193.....

Apr. 3 1939
SURROGATE'S OFFICE
CAYUGA COUNTY, N. Y.

STATE OF NEW YORK

SURROGATE'S COURT

COUNTY OF CAYUGA

.....

In the Matter of the Personal

Property of Lucy M. Decker,

Deceased.

.....

STATE OF NEW YORK)

COUNTY OF CAYUGA)

SS:

FRED BEACH being duly sworn, deposes and says; that he resides in the Town of Montezuma, County of Cayuga and State of New York, and has resided in said Town for upwards of thirty- years.

That deponent is by occupation a farmer and that during the time deponent has resided in said town he has bought and sold various parcels of property in said town and during the past twelve months has had personal knowledge of various sales of such property in said town.

That deponent is well acquainted with the market value of farm property in said town and in particular, the real property which was owned by Lucy M. Decker, deceased, during her life time in said Town of Montezuma.

The real property as aforesaid, is as follows:

(a) The parcel known as the Traver place consisting of two houses, two barns, one corn crib and one shed, and containing 142 acres of land, 130 acres of which are tillable and approximately 10 acres of which are pasturage. Deponent has been informed that there are no outstanding encumbrances against said parcel and in deponent's opinion the market value of said parcel of property at the time of the death of the said Lucy M. Decker on the 25th day of January, 1939, was the sum of Five thousand dollars, (\$5,000.00).

(b) The parcel of property known as the Barber place consisting of a house, barn, shed, chicken house, pig pen and milk house and containing 92 acres of land. Deponent is informed that there is a mortgage of Fourteen hundred dollars, (\$1400.00) against said parcel and in deponent's opinion the value of the said property at the time of the decedent's death was Thirty-five hundred dollars (\$3500.00) which would leave an equity of Twenty-one hundred dollars (\$2100.00) in said parcel.

(c) The parcel known as the swamp land consisting of approximately 60 acres most of which is swamp land, and the timber on said land having been substantially removed prior to the death of the decedent. In deponent's opinion the said parcel of land was worth at her death the sum of One hundred and twenty dollars, (\$120.00).

(d) The parcel known as the Curry place consisting of a house, a small woodshed and small barn containing twenty acres of land of which approximately one acre is tillable and the balance of the property being mainly marsh land. Deponent is advised that the County of Cayuga purchased a small parcel of the property for the new State Highway in the Town of Montezuma, which road runs very close to the house and which, in deponent's opinion, impairs the value of the property. It is deponent's opinion that said parcel was, at the time of decedent's death, worth the sum of Five hundred dollars (\$500.00).

In addition to said parcels of farm land owned by the decedent in the Town of Montezuma, the said decedent also owned three residences in the Village of Montezuma as follows:

(a) The Mallory house consisting of a house and 1/4 acre of land. Deponent is well acquainted with this house and knows it to be in a state of bad repair and in deponent's opinion said parcel had a reasonable value of One hundred fifty dollars (\$150.00) at the time of decedent's death.

(b) The Denman place consist^{ing} of a house and

approximately 1/8 of an acre of land. Said house being in an equally bad state of repair. It is deponent's opinion that said parcel had a reasonable market value of One hundred dollars , (\$100.00) at the time of decedent's death.

(c) The Bonker place consisting of a house, barn and approximately 1/3 of an acre. Deponent finds said house in a somewhat better state of repair and it is his opinion that said house had a value of Three hundred dollars (\$300.00) at the time of decedent's death.

Fred Beach

Sworn to before me, this 25
day of March, 1939.

George M. Michael
Notary Public

STATE OF NEW YORK
SURROGATE'S COURT

COUNTY OF CAYUGA

.....
In the Matter of the Personal
Property of Lucy M. Decker,
Deceased.
.....

STATE OF NEW YORK)
)) SS:
COUNTY OF CAYUGA)

CHASE TRAVER being duly sworn, deposes and says;
that he resides in the Town of ^{Aurilio} ~~Montezuma~~, County of Cayuga and
State of New York, and has resided in said Town for upwards of
twenty years.

That deponent is by occupation a farmer and that
during the time deponent has resided in said town he has bought
and sold various parcels of property in said town and during the
past twelve months has had personal knowledge of various sales of
such property in said town.

That deponent is well acquainted with the market
value of farm property in said town and in particular, the real
property which was owned by Lucy M. Decker, deceased, during her
life time in said Town of Montezuma.

The real property as aforesaid, is as follows:

(a) The parcel known as the Traver place consist-
ing of two houses, two barns, one corn crib and one shed, and con-
taining 142 acres of land, 130 acres of which are tillable and
approximately 10 acres of which are pasturage. Deponent has been
informed that there are no outstanding encumbrances against said
parcel and in deponent's opinion the market value of said parcel
of property at the time of the death of the said Lucy M. Decker
on the 25th day of January, 1939, was the sum of Five thousand dollars,
(\$5,000.00).

(b) The parcel of property known as the Barber place consisting of a house, barn, shed, chicken house, pig pen and milk house and containing 92 acres of land. Deponent is informed that there is a mortgage of fourteen hundred dollars, (\$1400.00) against said parcel and in deponent's opinion the value of the said property at the time of the decedent's death was thirty-five hundred dollars (\$3500.00) which would leave an equity of Twenty-one hundred dollars (\$2100.00) in said parcel.

(c) The parcel known as the swamp land consisting of approximately 60 acres most of which is swamp land, and the timber on said land having been substantially removed prior to the death of the decedent. In deponent's opinion the said parcel of land was worth at her death the sum of One hundred and twenty dollars (\$120.00).

(d) The parcel known as the Curry place consisting of a house, a small woodshed and small barn containing twenty acres of land of which approximately one acre is tillable and the balance of the property being mainly marsh land. Deponent is advised that the County of Cayuga purchased a small parcel of the property for the new State Highway in the Town of Montezuma, which road runs very close to the house and which, in deponent's opinion, impairs the value of the property. It is deponent's opinion that said parcel was, at the time of decedent's death, worth the sum of Five hundred dollars (\$500.00).

In addition to said parcels of farm land owned by the decedent in the Town of Montezuma, the said decedent also owned three residences in the Village of Montezuma as follows:

(a) The Mallory house consisting of a house and 1/4 acre of land. Deponent is well acquainted with this house and knows it to be in a state of bad repair and in deponent's opinion said parcel had a reasonable value of One hundred fifty dollars (\$150.00) at the time of decedent's death.

(b) The Denman place consisting of a house and

approximately 1/8 of an acre of land. Said house being in an equally bad state of repair. It is deponent's opinion that said parcel had a reasonable market value of One hundred dollars, (\$100.00) at the time of decedent's death.

(c) The Bonker place consisting of a house, barn and approximately 1/3 of an acre. Deponent finds said house in a somewhat better state of repair and it is his opinion that said house had a value of Three hundred dollars (\$300.00) at the time of decedent's death.

C Chase Traver

Sworn to before me, this 25th
day of March, 1939.
George M. Michaels
Notary Public

1198

Sir: Take notice of an.....

of which the within is a copy, duly granted in the within entitled action, on the

..... day of 19, and duly

entered in the office of the Clerk of the

County of on the

Dated....., N. Y.,

19 .

MICHAELS & OROPALLO

ATTORNEYS FOR

OFFICE AND POST OFFICE ADDRESS

221 FLINT BUILDING
AUBURN, NEW YORK

To.....

Attorney for.....

State of New York

SUPREME Court

CAYUGA

In the Matter of the Personal Property of

Lucy M. Decker,
Deceased

ORIGINAL

Affidavits re

to Real Property

MICHAELS & OROPALLO

ATTORNEYS FOR Petitioner

OFFICE AND POST OFFICE ADDRESS

221 FLINT BUILDING
AUBURN, NEW YORK

MAR 27 1939
Dye and personal service of the within
SUPERIOR'S OFFICE
REGA COUNTY, N. Y.

is admitted this..... day of 19

Attorney for.....

Williamson Law Book Co. Publishers, Rochester, N. Y.

AFFIDAVIT OF SERVICE BY MAIL

State of New York,

County of

ss.

sworn, deposes and says that he is....., being duly

the above named..... the attorney for

That on the..... day of..... herein.

19..... he served the within.....

upon..... the attorney for the above named.....

by depositing a true copy of the same securely enclosed in a postpaid wrapper in the Post-Office—a Branch Post-Office—a Post-Office Box regularly maintained by the United States Government at.....

in said County of..... directed to said attorney for the.....

at..... N. Y., that being the address within the State designated by h for that purpose upon the preceding papers in this action, or the place where h then kept an office between which places there then was and now is a regular communication by mail.

Deponent is over the age of..... years.

Sworn to before me this.....

day of 19.....

Surrogate's Court - Cayuga County.
.....

In the Matter of the Proof and Probate
of the Last Will and Testament

of

LUCY M. DECKER, Deceased.
.....

STATE OF NEW YORK)
 SS.:
COUNTY OF CAYUGA)

John J. Karpinski being duly sworn, deposes and says; that he resides in the City of Auburn, New York, and is a duly qualified and licensed counsellor-at-law of the State of New York; that since his appointment as a special guardian herein, he has, to the best of his ability, made himself acquainted with the rights of his ward, Charles St. Clair Decker, and that he has taken all necessary steps for the protection of such rights, to the best of his knowledge, and that he wishes to report to this Court as follows:

That Lucy M. Decker died in the Town of Montezuma, Cayuga County, New York, on the 25th day of January, 1939; that she left no husband and that she was survived by Henry Decker, her son, and Lydia Decker, her daughter, her sole heirs at law and next of kin. That on or about the 4th day of February, 1939, letters of administration in the estate of said Lucy M. Decker were issued to Henry Decker by the Surrogate's Court of the County of Cayuga, New York.

That thereafter and on or about the 24th day of May, 1939, a petition, made by Henry Decker, was filed in the said Surrogate's Court for the probate of an instrument purporting to be the last will and testament of said Lucy M. Decker, deceased; that a citation, returnable on the 6th day of June, 1939, was duly issued out of said Surrogate's Court and served upon all of the parties entitled to notice herein; that on the said 6th day of June, 1939; your deponent was duly appointed special guardian of Charles St. Clair Decker, an infant and residuary legatee under the said in-

strument, by said Surrogate's Court and filed his consent to act; that on the same day, George M. Michaels, Esq., attorney for the petitioner, Henry Decker, appeared and filed proof of the handwriting of the testatrix and of the subscribing witnesses; that at that time, Charles A. Cusick, Esq., appeared for Lydia Decker, one of the aforesaid heirs at law and next of kin of said Lucy M. Decker, deceased, and filed his notice of appearance herein; that the matter was then adjourned to the 30th day of June, 1939; that on the said 30th day of June, 1939, at the close of the petitioner's case, Charles A. Cusick, Esq., attorney for the said Lydia Decker, moved for the dismissal of the proceeding on the ground that the instrument offered for probate as the last will and testament of Lucy M. Decker, deceased, was a carbon copy of a duplicate original; that the fact that the instrument offered for probate was a carbon copy of a duplicate original raised the presumption that the original will had at one time been in existence and that the failure to produce the original raised the presumption that the said last will and testament had been revoked by the said Lucy M. Decker during her lifetime and that the petitioner had failed to offer any proof for the purpose of showing that the will had not been revoked or to explain its absence in any way.

Deponent further states that at the close of the motion made by Charles A. Cusick, Esq., George M. Michaels, Esq., attorney for the petitioner, conceded that the instrument offered for probate was a carbon copy of a duplicate original; that the said George M. Michaels further conceded that the petitioner was unable to offer any proof which would, in any way, overcome the presumption of revocation; that the duplicate original of the instrument purporting to be the last will and testament of Lucy M. Decker, deceased, had not been found and that the petitioner had secured information which led him to believe that the original had been destroyed under circumstances amounting to revocation.

Deponent further states that the court, upon the record, granted the motion denying the probate of the said instrument upon the ground that the instrument offered for probate was concededly a carbon copy of a duplicate original and the failure to produce the original raised the inference or presumption that the original had been destroyed in the lifetime of the testatrix.

Deponent further states that he has personally examined the said instrument purporting to be the last will and testament of Lucy M. Decker, deceased; that deponent has found that the said instrument is, without doubt, a carbon copy of a duplicate original; that he has inquired into the circumstances of the matter and has reached the conclusion that the original is not in existence and that the original was destroyed by the testatrix during her lifetime under circumstances which amounted to revocation.

Deponent further states that he had considered making serious objections to the entry of a decree denying probate of the aforesaid instrument; that the aforesaid Henry Decker offered to enter into an agreement with the deponent as special guardian of the aforesaid infant, Charles St. Clair Decker, wherein the said Henry Decker would agree to give to the said Charles St. Clair Decker, upon his reaching majority, a mortgage in the sum of One Thousand Dollars, upon the real property which would descend to the said Henry Decker as an heir at law and distributee of Lucy M. Decker, deceased, upon the consideration that the deponent refrain from making any objections to or appealing from a decree denying the probate of the instrument purporting to be the last will and testament of Lucy M. Decker, deceased; that under all of the foregoing facts and circumstances deponent was of the opinion that any objections to or appeal from a decree denying probate would be to no avail; that deponent as such special guardian has accepted such offer and has entered into said agreement; that deponent feels that such agreement of compromise is just and reasonable in its effect upon the interest of the said infant; that deponent finds

4.

no objections to the entry of a decree denying probate of the instrument purporting to be the ~~last~~ will and testament of Lucy M. Decker, deceased.

Sworn to before me this
11th day of July, 1939.

John J. Harpinski
Special Guardian.

Laura G. Blivland
Deputy Clerk of the Surrogates Court

STATE OF NEW YORK

Surrogate's COURT

COUNTY OF Cayuga

In the Matter of the Proof
and Probate of the Last Will
and Testament

of

LUCKY M. DECKER, Deceased.

Report of Special Guardian.

FILED
JUL 11 1953
SURROGATE'S OFFICE
CAYUGA COUNTY, N. Y.

JOHN J. KARPINSKI

~~XXXXXXXXX~~ Special Guardian
of Charles St. Clair Decker,
an Infant.

Office & Post Office Address

208 Auburn Savings Bank Bldg.

AUBURN, N. Y.

The Salkler Press, Cooperstown, New York

Surrogate's Court--County of Cayuga

In the Matter of the
of

Suzy M. Decker

Deceased.

Take notice, that I ~~we~~ have been retained by and appear for

Sydia Decker
party to the above entitled proceeding, and demand that all notices and papers herein be served on me us at the address given below.

Dated June 6th 1939.

To Henry M. Michaels

Attorney for Petitioner.

Charles A. Smith
Attorney for said part

124 Seneca St.

Oran, N.Y.

Office and P. O. Address.

SURROGATE'S COURT
COUNTY OF CAYUGA

In the Matter of the

of

Suzanne Decker

Deceased.

NOTICE OF RETAINER

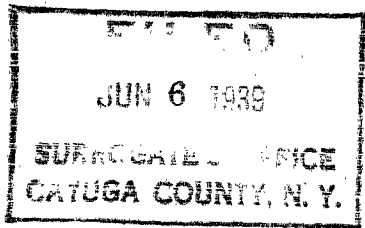
Charles R. Finch

Attorney for *Sydia Decker*

Office and P. O. Address

124 Seneca St.

Oriskany, N.Y.



Surrogate's Court—County of Cayuga

In the Matter of the Proof and Probate of the Last Will and Testament OF

Lucy M. Decher Deceased.

I, John J. Karpinski, of Auburn, N.Y., Counselor-at-Law, do hereby consent to act as Special Guardian of Charles St. Clair Decher

infant heir-at-law, and next of kin of Lucy M. Decher late of the Town of Montezuma, Cayuga County, N. Y., deceased, for the sole purpose of appearing for him and protecting his interests in the above entitled proceedings, and I hereby state that I have no interest herein adverse to said infant.

WITNESS my hand this 6th day of June, 1939

STATE OF NEW YORK, COUNTY OF CAYUGA, ss.:

John J. Karpinski

On this 6th day of June, 1939, before me personally appeared

John J. Karpinski, to me known to be the person described in and who executed the foregoing consent and acknowledged to me that he executed the same.

Laura L. Blendland Deputy Clerk of the Surrogate's Court

REPORT OF SPECIAL GUARDIAN

Surrogate's Court—County of Cayuga

In the Matter of the Proof and Probate of the Last Will and Testament OF

Lucy M. Decher Deceased.

STATE OF NEW YORK, COUNTY OF CAYUGA, ss.:

John J. Karpinski, being duly sworn, says: that he is a counselor-at-law, that since his appointment as special guardian herein, he has to the best of his ability, made himself acquainted with the rights of his ward and that he has taken all necessary steps for the protection of such rights, to the best of his knowledge, and that, as he believes, he has examined into the circumstances of the case, the instrument offered for probate, the petition and other papers herein, that he has attended on the return of the citation and examined the testimony given by the witnesses, and that he has found no objections to the probate of said instrument, and that it appears to be for the best interest of his ward that the same should be admitted to probate.

Special Guardian.

Sworn to before me, this 6th day of June, 1939

Notary Public

Surrogate's Court

CAYUGA COUNTY

IN THE MATTER OF THE PROBATE
OF THE
LAST WILL AND TESTAMENT
OF

Lucey M. Tucker
.....
Deceased.

Consent and Report of Special Guardian

FILED
JUN 6 1939
SURROGATE'S OFFICE
CAYUGA COUNTY, N. Y.

Surrogate's Court- Cayuga County

In the matter of the proof of the will

of

Lucy M. Decker,

deceased.

Surrogate's Office, Auburn, NY
June 30, 1939

Before, Hon. Walter E. Woodin,

Surrogate.

APPEARANCES:

Messrs. Michaels & Oropolla for petitioner;

John Karpenski, Esq., for infant Charles S.

Decker;

Charles A. Cusick, Esq., for the contestant,

Lydia Decker.

By MR. CUSICK,

At the close of the petitioner's case for the probate of the will, I move that the proceeding be dismissed on the ground that since the instrument offered for probate is obviously a carbon copy, the presumption is raised that the original will was, at one time, in existence and since it has not been produced it must be presumed that it was revoked by the testatrix during her lifetime; and the petitioner has failed to offer proof for the purpose of showing that the will was not revoked or to explain its absence.

By MR. MICHELS,

May I suggest that instead of using the word "carbon copy", the word duplicate original be used.

It is CONCEDED by the proponent of the will that the instrument offered as the last will and testament is a carbon copy of a duplicate original and that it came from the office of Frank S. Wright, who, until the time of his

death, was the attorney for the decedent and who prepared and witnessed said instrument;

Proponent further stipulates that they are unable to offer any proof which will, in any way, overcome the presumption of revocation; and it is stipulated that prior to the discovery of this instrument purporting to be the last will and testament of Lucy M. Decker, deceased, that the proponent Henry Decker was duly granted letters of administration on the goods, chattels and credits of Lucy M. Decker, deceased.

It is further stipulated that the original duplicate of the instrument purporting to be the last will and testament of Lucy M. Decker has not been found.

Proponent further stipulates that information leads them to believe that said original duplicate was destroyed under circumstances amounting to revocation; proponent further states that this instrument was offered for probate after its discovery in the office of Frank S. Wright, deceased, merely for the purpose of clearing the record and receiving a judicial determination as to its validity. by the COURT,

Upon the record, as it stands, I shall grant the motion denying probate of the will specifically upon the ground that the will offered for probate is concededly a carbon copy of an original and the non-production of the original raises the inference or presumption that the original had been destroyed in the lifetime of the testator.

By MR. KARPINSKI,

I ask for one week adjournment in order that I may investigate the facts in this matter.

By the Court,

Matter adjourned for one week for entry of decree.

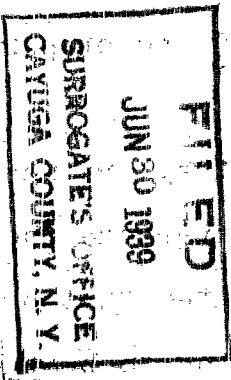
Surrogate's Court,
Cayuga County.

In matter of proof and
probate of will

of

Lucy M. Decker,
deceased.

Hearing



IN THE MATTER OF THE PROOF AND PROBATE OF THE
LAST WILL AND TESTAMENT

OF

Lucy M. Decher

Deceased.

CAYUGA COUNTY } ss.:

Robert J. Burritt of the
City of *Suburn* in the County of *Cayuga*

being duly sworn says: I was well acquainted with *Frank S. Wright*
(Name of Subscribing Witness)
late of the *City* of *Suburn*
in the county of *Cayuga*, deceased; and with h is

manner and style of handwriting, having frequently seen him write and I verily believe the
signature "*Frank S. Wright*" affixed as a subscribing witness to
the instrument in writing, now here shown to me, bearing date the *8* day of *June*
19^{*33*}, and purporting to be the last will and testament of *Lucy M. Decher*,
late of the *Town* of *Montezuma* in said county, deceased is the genuine
handwriting and signature of said subscribing witness.

I know that the above mentioned subscribing witness is now dead. The grounds of my knowledge

are: *Personal acquaintance & business transactions*

Subscribed and sworn to, before me this

7th day of *June*, 19^{*39*}

Walter E. Woodin

Surrogate.

I attend funeral of Frank S. Wright

Robert J. Burritt

IN THE MATTER OF THE PROOF AND PROBATE OF THE LAST WILL AND TESTAMENT OF

Lucy M. Decker

Deceased

CAYUGA COUNTY, } ss. *John J. Karpinski* of the
City of *Richford* in the County of *Cayuga*

being duly *sworn* says: I was well acquainted with *Lucy M. Decker*
(Name of Testator)

late of the *Town* of *Montezuma*

in the County of *Cayuga* aforesaid, deceased; and with the manner and style of handwriting of said deceased, having frequently seen the deceased write and I verily believe the signature "*Lucy M. Decker*" (Testator)

subscribed to the instrument in writing, now here shown to me, bearing date the *8th* day of *June* 19*33*

and purporting to be the last will and testament of said deceased, is genuine handwriting and signature of said testator. ~~I was also well acquainted with~~ (Name of Subscribing witness)

~~late of the~~ of ~~in the County of~~

~~deceased; and with~~ manner and style of handwriting, having frequently seen

~~write and I verily believe the signature "~~ affixed as a

~~subscribing witness to the above described instrument in writing, is the genuine handwriting and signature of said~~ deceased. I know that said, the

~~above mentioned subscribing witness is now dead.~~

The grounds of my knowledge are *personal acquaintances, business and legal transactions in my office*

Subscribed and sworn to, before me this *6th* day of *June* 19*33* }

Laura H. Cleveland

Deputy Clerk of the ^{Surrogate} Surrogates Court

John J. Karpinski

IN THE MATTER OF THE PROOF AND PROBATE OF THE
LAST WILL AND TESTAMENT

OF

Lucy M. Decher

Deceased.

CAYUGA COUNTY } ss.: *Robert J. Burritt* of the

City of *Adrian* in the County of *Cayuga*,

being duly sworn says: I was well acquainted with *Carl F. Wright*
(Name of Subscribing Witness)

late of the *City* of *Adrian*
in the county of *Cayuga*, deceased; and with his

manner and style of handwriting, having frequently seen him write and I verily believe the
signature "*Carl F. Wright*" affixed as a subscribing witness to

the instrument in writing, now here shown to me, bearing date the *8* day of *June*,
19^{*33*}, and purporting to be the last will and testament of *Lucy M. Decher*

late of the *Town* of *Montezuma* in said county, deceased is the genuine
handwriting and signature of said subscribing witness.

I know that the above mentioned subscribing witness is now dead. The grounds of my knowledge
are: *personal acquaintance & business transactions*

Subscribed and sworn to, before me this

6th day of *June*, 19^{*39*}

Walter S. Woodin

Surrogate.

Robert J. Burritt

**SURROGATE'S COURT
CAYUGA COUNTY**

**IN THE MATTER OF THE PROOF AND PROBATE
OF THE LAST WILL AND TESTAMENT
OF**

Lucy M. Tucker
.....
Deceased.

**PROOF OF HANDWRITING OF
SUBSCRIBING WITNESS**

**FILED
JUN 6 1888
SURROGATE'S OFFICE
CAYUGA COUNTY, N. Y.**

The People of the State of New York:

Know Ye, That at Auburn, in Cayuga County, N Y., on the 7th day of March 1939 an order was duly made and entered by the Surrogate's Court of said Cayuga County, appointing.....
.....Fred Beach..... andChase Traver..... appraisers of the
Personal property of Lucy M. Decker..... late of theTown..... of Montezuma.....
in said county, deceased.

WITNESS, HON. WALTER E. WOODIN, Surrogate of our said County,
at Auburn, N. Y., this 7th day of March 1939.

[L. s.]
STATE OF NEW YORK, }
COUNTY OF CAYUGA } ss.

James H. Blairland
Deputy Clerk of the Surrogate's Court

I, (1)Fred Beach..... and I, (2)Chase Traver.....
do swear that I will honestly and impartially APPRAISE THE PERSONAL PROPERTY of
.....Lucy M. Decker..... deceased, which shall be exhibited to me, according
to the best of my knowledge and ability.

Sworn to before me this 9th day of } (1) Fred Beach
March 1939 } (2) C. Chase Traver
(Appraisers Sign Here)

George M. Michaels
(Justice or Notary Sign Here)

.....Notary Public.....

INVENTORY

A true and perfect inventory of all goods, chattels and credits, which were of Lucy M. Decker.....
(Here insert name of deceased)
late of theTown..... of Montezuma..... in the County of Cayuga, N. Y., deceased, made by
.....Henry Decker.....
(Here insert name of Executor or Administrator)
the ~~Executor~~ Administrator of the estate of the said deceased, with the aid and in the presence of.....
.....Fred Beach and Chase Traver.....
(Here insert names of Appraisers)

duly sworn appraisers; containing a full, just and true statement of all the personal property of the deceased,
which has come to the knowledge of the said ~~Executor~~ Administrator of the said estate, and particularly
of all money, and of all just claims of said deceased, against said ~~Executor~~ Administrator, and all bonds,
mortgages, notes and other securities for the payment of money belonging to said deceased specifying the
name of the debtors in each security, the date, the sum originally payable, the amount due at decedent's
death and the sum, which, in the judgment of the appraisers, may be collectible on each security.

ARTICLES FOR THE WIDOW, HUSBAND OR MINOR CHILD OR CHILDREN, set apart pursuant
to subdivision 1 of section 200 of the Surrogate's Court Act.

None

Articles set apart for the widow, husband, minor child or children of the said deceased, pursuant to sub-
division 2 of section 200 of the Surrogate's Court Act.

None

Articles set apart for the widow, husband or minor child or children of said deceased, pursuant to subdivision 3 of Section 200 of the Surrogate's Court Act.

None

Money or other personal property not exceeding in value \$300 set apart for the widow, husband or minor child or children of the said deceased, pursuant to subdivision 4 of section 200 of the Surrogate's Court Act.

None

GENERAL INVENTORY

Livestock

1 Black & White cow - 6 Yrs.	60.00
1 Black & White cow - 8 Yrs.	60.00
1 Guernsey cow - 11 Yrs.	20.00
1 White cow - 12 Yrs.	20.00
2/3 Interest in 9 cows, average 2 to 4 Yrs. of age at \$65.00 per cow	292.50
1/2 Interest in 2 yearling heifers @ \$40.00	40.00
2/3 Interest in 3 heifers @ \$50.00 per heifer	75.00
2/3 Interest in 5 calves, 3-4 months old @ \$10.00	25.00
2/3 Interest in 3 calves 3-8 wks. old @ \$10.00	15.00
1 Gray team of horses, 8 Yrs. old	300.00
1 Black team of horses, 14 Yrs. old	175.00
1 Bay Mare, 20 Yrs. old	20.00
<u>Pigs.</u>	
5 Shotes, 6 mos. old, 100 lb. each	30.00
1 Sow, 4 Yrs. old, 500 lb.	25.00
1 Sow, 1 Yr. old, 225 lb.	15.00
	<hr/>
	\$1172.50

Linoleum	1.00
1 set china	3.00
Plated Silverware	2.00
Glassware	3.00
Ice Box	1.00
Studio Couch	15.00
Pots, Pans, Brooms and Mops	3.00
Bed Linen	5.00
Blankets and Quilts	7.00
Table Linen	2.50
1 shovel plow (14 Yrs.)	1.00
2 Wagons (25 Yrs.)	15.00
2 Hay racks (3 Yrs.)	10.00
1 Wagon box (15 Yrs.)	2.00
1 Tractor disc (12 Yrs.)	10.00
2 Sets of double harness (9 Yrs.)	10.00
2/3 Interest in Hinman milker (1 Yr.)	125.00
1 4 can cooler (2 Yrs.)	220.00
Log Chains, jacks, shovels and canvas	20.00
12 milk cans (2 Yrs.)	30.00
4 Pails (4 Yrs.)	2.00
1 Strainer (4 Yrs.)	.50
1 set sleighs (25 Yrs.)	5.00
2/3 Interest Hay -25 ton @ \$5.00	62.50
2/3 Interest Corn Ensilage 14 Ft. @ \$2.00	14.00
2/3 Interest Oats 200 Bu. @ \$.30	30.00
2/3 Interest Wheat sown in fall 1938, 30 acres	75.00
	<hr/>
	\$880.00

Articles set apart for the widow, husband or minor child or children of said deceased, pursuant to subdivision 3 of Section 200 of the Surrogate's Court Act.

None

Money or other personal property not exceeding in value \$300 set apart for the widow, husband or minor child or children of the said deceased pursuant to subdivision 4 of Section 200 of the Surrogate's Court Act.

Household Furniture, etc.

Bedroom Furniture	7.50
Pictures	10.00
Hall Runners, Scatter Rugs and Rugs	30.50
Clocks	.75
Desk	2.50
Living Room Suite	10.00
Dining Room Suite	35.00
Curtains	4.00
Washing Machine	15.00
Kitchen Stove	10.00
Kitchen Furniture	5.00
Linoleum	1.00
1 set china	3.00
Plated Silverware	2.00
Glassware	5.00
Ice Box	1.00
Studio Couch	15.00
Pots, Pans, Brooms and Mops	3.00
Bed Linen	5.00
Blankets and Quilts	7.00
Table Linen	2.50
1 SHOVEL PLOW (14 YRS.)	1.00
2 Wagons (25 Yrs.)	15.00
2 Hay racks (3 Yrs.)	10.00
1 Wagon box (15 Yrs.)	2.00
1 Tractor disc (12 Yrs.)	10.00
2 Sets of double harness (9 Yrs.)	10.00
1 Interest in Hinman milker (1 Yr.)	125.00
1 4 can cooler (2 Yrs.)	220.00
Log Chains, jacks, shovels and canvas	20.00
12 milk cans (2 Yrs.)	30.00
4 Pails (4 Yrs.)	2.00
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1 Interest Hay -25 ton @ \$5.00	62.50
1 Interest Corn Ensilage 14 Ft. @ \$2.00	14.00
1 Interest Oats 200 Bu. @ \$.30	30.00
1 Interest Wheat sown in fall 1938, 30 acres	75.00
	<u>\$880.00</u>

Deposits in Banks

Auburn Savings Bank, Auburn, New York	17	15
Auburn Trust Company, Auburn, New York		94
National Bank of Auburn, Auburn, New York	7	08
National Bank of Port Byron, Port Byron, New York	<u>908</u>	<u>04</u>
	\$933	21

Total Inventory of Personal Property	3167	46
Real Property from Annexed Schedules	8270	00
Gross Estate	\$11,437	46

Accounts Payable

Notes

Clara Merritt, R.D., Savannah, New York	200	00
National Bank of Port Byron, New York	152	25
National Bank of Port Byron, New York	101	50
National Bank of Port Byron, New York	66	47
National Bank of Port Byron, New York	162	45
National Bank of Port Byron, New York	406	00
National Bank of Port Byron, New York	75	36
Miscellaneous bills for groceries, feed, repairs, etc.,	201	40
Funeral Bills	485	00
Expenses of Administration (estimated)	<u>953</u>	<u>82</u>
Total	2803	89
Net Estate	\$8633	57

Total Inventory of Personal Property \$3167 46

WE, THE UNDERSIGNED APPRAISERS, appointed by the Surrogate of the County of Cayuga, N. Y., having first taken and subscribed the oath herein inserted, certify that we have estimated and appraised the PERSONAL PROPERTY of saidLucy M. Decker..... deceased, exhibited to us, according to the best of our knowledge and ability, and that we have signed duplicate inventories thereof.

(1) *Fred Beach* } Appraisers
 (2) *C. Chase Traver* }

STATE OF NEW YORK, } ss.:
 CAYUGA COUNTY }

I,Henry Decker....., and I,
 the ~~Executor~~ Administrator of saidLucy M. Decker....., deceased, do swear that the foregoing inventory is in all respects just and true; that it contains a true statement of all personal property of said deceased which has come to my knowledge, and particularly of all money, bank bills, and other circulating medium belonging to the said deceased; and all just claims of the deceased against me, according to the best of my knowledge.

Sworn to before me this9th..... day of }
March....., 19 39 }

George M. Michaels
 (Justice or Notary sign here)
Notary Public.....

(1) *Henry Decker*
 (2)
 (3)
 (Executors or Administrators sign here)

Surrogate's Court
 CAYUGA COUNTY

In the Matter of the Personal Property of

.....Lucy M. Decker.....
 Deceased.

INVENTORY

FILED
 MAR 27 1939
 SURROGATE'S OFFICE
 CAYUGA COUNTY, N. Y.

State of New York }
Cayuga County } ss:

Henry Decker,

being duly sworn, depose and say that he is ~~was~~ the Administrator

of, &c., of Lucy M. Decker

late of the Town of Montezuma in said County, deceased,

and that the annexed account contains according to the best of his knowledge, information and belief, a full and true statement of all his receipts and disbursements on account of the estate or fund and of all money and other property belonging to the estate or fund which have come to his hands, or been received by any other person by his order or authority for his use, and that he ~~do~~ ^{does} not know of any error or omission in the account to the prejudice of any creditor of, or person interested in, the estate or fund.

Sworn to before me this 7th day

of November, 1939

George M. Michal
Notary Public

Henry Decker

SURROGATE'S COURT

COUNTY OF CAYUGA

In the Matter of the Settlement of the
Estate of

Lucy M. Decker
Deceased.

ACCOUNT

Michaels & Oropallo
Attorney for Petitioner.

Office and P. O. Address

221 Flint Building

Auburn, N.Y.

