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Requested By:

ROWE & HALES

APN: 1319-30-724-025

RECORDING REQUESTED BY AND
MAIL TO:

MICHAEL SMILEY ROWE, ESQ.
1638 Esmeralda Avenue
Minden, NV 89423

Douglas County - NV
Karen Ellison - Recorder

Page: 1 Of 8 Fee: 21.00
BK-0611 PG-3817 RPTT: 0.00



Pursuant to NRS 239B.030(4), I affirm that
the instrument contained below (or attached
hereto) does not contain the social
security number of any person

ORDER SETTING ASIDE SMALL ESTATE WITHOUT ADMINISTRATION

COPY

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2011 JUN 15 PM 2:06

1 CASE NO. 11-PB-0049
2 DEPT. NO. I

3
4 The undersigned affirms
that this document contains
no Social Security Number

TED THUAN
CLERK

RECEIVED

5 BY _____ DEPUTY

JUN 15 2

6 IN THE NINTH JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA
IN AND FOR THE COUNTY OF DOUGLAS

DOUGLAS COUNTY, NEVADA
DISTRICT COURT CLERK

7 In the Matter of the
8 Estate

ORDER SETTING ASIDE SMALL
ESTATE WITHOUT ADMINISTRATION
(NOT EXCEEDING \$20,000)

9 of
10 JUDITH M. PLOUGH,

NRS 146.070

11 Deceased.

12 _____ /
13 **THIS MATTER** was brought on before the Court on the 14th day of
14 June, 2011, on the Verified Petition for Distribution of Small Estate
15 Without Administration (Not Exceeding \$20,000) ("Petition") filed by
16 the Petitioner, GREGORY M. PLOUGH ("Petitioner"), Successor Trustee of
17 the Judith M. Plough Revocable Trust u.t.d. 12/10/02 ("Trust") by and
18 through his attorney of record, MICHAEL SMILEY ROWE, ESQ. of ROWE &
19 HALES, LLP.

20 Present in Court was MICHAEL SMILEY ROWE, ESQ. of ROWE & HALES,
21 LLP. In open Court, Petitioner orally amended the Petition to request
22 that it be considered as a Petition to set aside the estate pursuant
23 to NRS 146.070. The Court granted the amendment.

24 Based upon the above and foregoing, and all pleadings on file
25 herein, and good cause appearing:
26

27 **IT IS HEREBY FOUND, CONCLUDED AND ORDERED AS FOLLOWS:**

28 1. The Decedent JUDITH M. PLOUGH ("Decedent") died on 16

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1 December 2008 in Charlotte, North Carolina. The Decedent's husband
2 predeceased her having died on 28 May 1994. Copies of the
3 certificates of death of the Decedent and her husband are attached to
4 the Petition as Exhibit "A".

5 2. The Court finds that at the time of her death, the Decedent
6 was the trustor and initial trustee of the Trust. Pursuant to the
7 Eighth Article of the Decedent's Trust, Petitioner was nominated to
8 serve, and now currently serves, as the successor trustee of the
9 Decedent's Trust.

10 3. The Court finds that at the time of the execution of the
11 Trust, the Decedent executed a Last Will and Testament, also bearing
12 the date of 10 December 2002. Pursuant to the Third Article of the
13 Decedent's Last Will and Testament, the Decedent provided that the
14 residue of her estate would be given, devised and bequeathed to the
15 successor trustee of the Decedent's Trust.

16 4. The Court finds that all of the property which is the
17 subject of this Petition is considered to be the separate property of
18 the Decedent.

19 5. The Decedent is survived only by Petitioner, her son. The
20 Court finds that other than the Petitioner, there are no other
21 beneficiaries of the Trust entitled to notice.

22 6. The Court finds that a Notice of Hearing advising all
23 interested in this estate of the hearing to be conducted on 14 June
24 2011 was filed on 26 May 2011. The Notice of Hearing, and its
25 certificate of mailing, indicate that all those interested in this
26 estate, and as identified in the Petition, were provided with notice
27
28

1 of the Petition and the hearing by certified mail.

2 7. A copy of the Petition was served on Medicaid Estate
3 Recovery on 25 May 2011. The Notice of Hearing was also served on the
4 Department of Health and Human Services. Return receipts for the
5 certified mailing of a copy of the Petition and Notice of Hearing were
6 filed in open Court on 14 June 2011. The court concludes as a matter
7 of law that proper notice of the Petition and the hearing thereon has
8 been properly given.

9 8. The Court finds that the gross value of this estate, after
10 deducting any encumbrances, does not exceed \$100,000. Petitioner has
11 advised the Court that there is one asset known to Petitioner, to wit:
12 the Decedent's time share unit located at the Ridge Tahoe. As of the
13 Inventory filed in Case No. 08-E-3772 in the General Court of Justice,
14 Superior Court Division, Meklenberg County, North Carolina in the
15 probate of the Decedent's estate, the time share unit was appraised at
16 \$1,500.

17 9. The Court finds that the sole asset of the estate of the
18 Decedent is a time share unit located at the Ridge Tahoe, Douglas
19 County Assessor's Parcel No. 1319-30-724-025, more specifically
20 described as follows:
21

22 An undivided 1/102nd interest as tenants in
23 common in and to that certain real property and
24 improvements as follows (A) an undivided 1/38th
25 interest in and to Lot 34 as shown on Tahoe
26 Village Unit No. 3-13th Amended Map, recorded
27 December 31, 1991, as Document No. 268097,
28 rerecorded as Document No. 269053, Official
Records of Douglas County, State of Nevada,
excepting therefrom Units 001 to 038 as shown
on that certain Condominium Plan recorded June
22, 1987, as Document No. 156903; and (B) Unit

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1 No. 024 as shown and defined on said
2 Condominium Plan; together with those easements
3 appurtenant thereto and such easements
4 described in the Fourth Amended and Restated
5 Declaration of Time Share Covenants, Conditions
6 and Restrictions for The Ridge Tahoe recorded
7 February 14, 1984, as Document No. 096758, as
8 amended, and in the Declaration of Annexation
9 of The Ridge Tahoe recorded February 21, 1984,
10 as Document No. 097150 and as amended by
11 Documents recorded October 15, 1990, June 22,
12 1987 and November 10, 1987, as Document Nos.
13 236691, 156904 and 166130, and as described in
14 the Recitation of Easements Affecting The Ridge
15 Tahoe recorded February 24, 1992, as Document
16 No. 271619, and subject to said Declarations;
17 with the exclusive right to use said interest
18 in the same unit type conveyed, in Lot 34 only,
19 for one week every other year in odd-numbered
20 years in the Prime "Season" as defined in and
21 in accordance with said Declarations.

12
13 10. The Court finds that all funeral and cremation expenses
14 have been paid, that more than 30 days have elapsed since the date of
15 death of the Decedent, and that there are no unpaid creditors of the
16 Decedent.

17
18 11. The Court finds that the Trust, GREGORY M. PLOUGH as
19 Successor Trustee of the Trust, is entitled to have the property of
20 the estate assigned and set apart to it; specifically, the Successor
21 Trustee, on behalf of the Trust, is entitled to receive the Decedent's
22 time share unit.

23 12. The Court concludes as a matter of law that the Trust is
24 entitled to distribution of the Decedent's small estate pursuant to
25 NRS 146.070. NRS 146.070 provides that if a person leaves an estate
26 the gross value of which, after deducting any encumbrances, does not
27 exceed \$100,000.00, the estate must not be administered upon, but the
28



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1 whole estate, after directing such payments as may be deemed just,
2 must be, by an Order for that purpose, assigned and set apart to the
3 Petitioner.

4 This estate must not be administered upon pursuant to the
5 cited statute. Accordingly, there will be no Letters of
6 Administration or Letters Testamentary issued. This Order will be the
7 final Order distributing the Decedent's small estate.

8 13. The Court concludes as a matter of law that the Petition
9 filed by the Petitioner is proper in all respects, and that the Trust,
10 through the Petitioner as Successor Trustee, is entitled to receive
11 the small estate of the Decedent.

12 14. The Court concludes as a matter of law that the Petitioner
13 has given notice of the Petition and the hearing in the manner
14 required by NRS 155.010. The Court concludes as matter of law that
15 the notice of the hearing has been provided to the Decedent's heirs
16 and devisees and to the Director of the Department of Health and Human
17 Services by certified mail.

18 15. The Court finds as a matter of fact, and concludes as
19 matter of law, that no person has protested in writing to the requests
20 contained in the Petition, and no one appeared at the time of the
21 hearing to protest the requests made in the Petition. Notice has been
22 provided to all those entitled to notice.

23 **BASED UPON** the above and foregoing findings of fact and
24 conclusions of law, the Court hereby enters its Order Distributing
25 Small Estate Without Administration Pursuant to NRS 146.070 as
26 follows:
27
28

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1 1. The Court Orders that this estate shall not be administered
2 upon, but this estate shall be set aside to GREGORY M. PLOUGH,
3 Successor Trustee of the Judith M. Plough Revocable Trust, u.t.d.
4 12/10/02 pursuant to NRS 146.070 and the provisions of the Decedent's
5 Last Will and Testament and Trust.

6 2. The Court orders that Petitioner is not required to issue,
7 file, post or publish a notice to creditors. This estate shall be set
8 aside pursuant to NRS 146.070 without administration.

9 3. It is the Order of the Court that the following described
10 real property shall be, and hereby is, set aside to GREGORY M. PLOUGH,
11 Successor Trustee of the Judith M. Plough Revocable Trust, u.t.d.
12 12/10/02. The property set aside by this order is more specifically
13 described as follows:
14

15 An undivided 1/102nd interest as tenants in
16 common in and to that certain real property and
17 improvements as follows (A) an undivided 1/38th
18 interest in and to Lot 34 as shown on Tahoe
19 Village Unit No. 3-13th Amended Map, recorded
20 December 31, 1991, as Document No. 268097,
21 rerecorded as Document No. 269053, Official
22 Records of Douglas County, State of Nevada,
23 excepting therefrom Units 001 to 038 as shown
24 on that certain Condominium Plan recorded June
25 22, 1987, as Document No. 156903; and (B) Unit
26 No. 024 as shown and defined on said
27 Condominium Plan; together with those easements
28 appurtenant thereto and such easements
described in the Fourth Amended and Restated
Declaration of Time Share Covenants, Conditions
and Restrictions for The Ridge Tahoe recorded
February 14, 1984, as Document No. 096758, as
amended, and in the Declaration of Annexation
of The Ridge Tahoe recorded February 21, 1984,
as Document No. 097150 and as amended by
Documents recorded October 15, 1990, June 22,
1987 and November 10, 1987, as Document Nos.
236691, 156904 and 166130, and as described in
the Recitation of Easements Affecting The Ridge

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Tahoe recorded February 24, 1992, as Document No. 271619, and subject to said Declarations; with the exclusive right to use said interest in the same unit type conveyed, in Lot 34 only, for one week every other year in odd-numbered years in the Prime "Season" as defined in and in accordance with said Declarations.

Assessor's Parcel No. 1319-30-724-025.

4. A certified copy of this Order may be recorded with the Douglas County, Nevada Recorder to vest in GREGORY M. PLOUGH, Successor Trustee of the Judith M. Plough Revocable Trust, u.t.d. 12/10/02, all of the rights, title and interest of the Decedent in and to the above-described property.

5. The Court further Orders that upon recordation of a certified copy of this Order indicating that the Decedent's property has been transferred to the Successor Trustee of the Decedent's Trust as is set forth above, this estate shall be closed without any further proceedings conducted herein.

DATED this 15 day of June, 2011.

DAVID R. GAMBLE
DISTRICT COURT JUDGE

ROWE & HALES, LLP

MICHAEL SMILEY ROWE
Nevada Bar Number 1374
P.O. Box 2080
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(775) 782-8141
Attorney for Petitioner

CERTIFIED COPY

The document to which this certificate is attached is a full, true and correct copy of the original in file and of record in my office.

DATE 28

6/15/11

TED THRAN Clerk of the 9th Judicial District Court of the State of Nevada, in and for the County of Douglas,

By Deputy