

APN: 1220-21-710-140

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JOEL W. LOCKE, ESQ.  
ALLISON MacKENZIE, LTD.  
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P.O. Box 646  
Carson City, NV 89702

WHEN RECORDED MAIL TO

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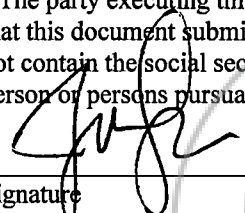
MAIL TAX STATEMENTS TO:  
DEBORAH E. PLATKA  
P.O. Box 98  
East Hardwick, VT 05836



KAREN ELLISON, RECORDER

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■ The party executing this document hereby affirms  
that this document submitted for recording does  
not contain the social security number of any  
person or persons pursuant to NRS 239B.030

  
\_\_\_\_\_  
Signature

**ORDER  
EXTINGUISHING / RELEASING LIEN AND JUDGMENT**

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Case No. 15-PB-0048

Dept. No. II

The party executing this document hereby affirms that this document submitted for filing does not contain the social security number of any person or persons.

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DOUGLAS COUNTY CLERK  
K. WILFERT DEPUTY

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

IN THE MATTER OF THE ESTATE  
OF  
ROBERT T. PLATKA,  
Deceased.

ORDER APPROVING FIRST AND FINAL  
ACCOUNT AND GRANTING  
PETITION FOR FINAL DISTRIBUTION  
AND FOR APPROVAL OF FEES

THIS MATTER comes before the Court pursuant to a First and Final Account; Petition for Final Distribution and for Approval of Fees, filed herein by Petitioner, LORRAINE PLATKA-BIRD (hereinafter "Petitioner"), by and through her counsel, ALLISON, MacKENZIE, LTD., good cause appearing therefor, it is hereby Ordered, as follows:

I.

DECEDENT

That ROBERT T. PLATKA (hereinafter referred to as "decedent"), died on April 7, 2015, being at the time of his death a resident of Douglas County, State of Nevada, leaving at the time of his death certain real and personal property situate in Douglas County, State of Nevada, subject probate administration.

II.

LAST WILL AND TESTAMENT

That the decedent left a Last Will and Testament dated August 13, 1997. That the original Last Will and Testament was lodged with this Court on May 11, 2015. That on June 22, 2015,

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1 this Court issued its Order admitting the Will to probate, appointing Personal Representative, and  
2 Ordered Letters Testamentary to be issued.

3 III.

4 APPOINTMENT OF PERSONAL REPRESENTATIVE AND  
5 ISSUANCE OF LETTERS TESTAMENTARY

6 That on June 22, 2015, following a hearing, this Court granted probate administration  
7 herein and appointed LORRAINE PLATKA-BIRD as Personal Representative of the decedent's estate  
8 in the State of Nevada, and issued Letters Testamentary on that same date. Petitioner has since, and  
9 now is, the duly qualified and acting Personal Representative of the decedent's estate.

10 IV.

11 NOTICE TO CREDITORS

12 Notice to Creditors of the decedent's estate to present their claims within the time and  
13 in the manner provided for by law was duly published in the RECORD COURIER, such publication  
14 occurred on July 29, August 5, and August 12, 2015. Proof of Publication filed with the Court on  
15 August 19, 2015. No claims were filed against the estate. The Notice to Creditors was sent to the  
16 STATE OF NEVADA, DEPARTMENT OF HEALTH AND HUMAN SERVICES, MEDICAID  
17 ESTATE RECOVERY, via certified mail return receipt. That the State did not file a claim against the  
18 Estate.

19 Real Property Lien & Judgment

20 As identified in the Inventory filed herein, there was one known "Liability" of the  
21 estate, namely a Judgment recorded on September 2, 1998, in favor of U.S. Department of Justice,  
22 which was apparently assigned to Travelers Insurance in the approximate amount of \$200,000.00. A  
23 copy of the Abstract of Judgment ("Judgment") is attached to the Petition as Exhibit 1. In Nevada,  
24 NRS 17.350 requires foreign judgments and abstract of judgment to be filed with the clerk of the  
25 district court, and recorded with the County Recorder's Office in the county in which the subject  
26 property is located. Once filed and recorded, the judgment creditor must then file an Affidavit and mail  
27 notice of the filings to the judgment debtor. NRS 17.360. In addition, the clerk must be provided  
28 confirmation that Notice was properly issued to the judgment debtor. Id. at Subsection (2).

1           Once Nevada's procedural requirements are met, a lien is established and becomes  
2 effective against the subject property. Pursuant to 28 USC § 3201(c) once a lien is obtained by the  
3 creditor it is effective, unless satisfied, for a period of twenty (20) years. However, if, before the  
4 expiration of the first twenty (20) year period, a creditor files for a Renewal of the Lien, the lien may  
5 renewed for a second twenty (20) year period (subject to the individual state's laws and procedures for  
6 judgments).

7           As identified in the Inventory, this Judgment was never registered as a foreign judgment  
8 in the Ninth Judicial District Court. Further, it was never renewed as a foreign judgment pursuant to  
9 NRS 17.150. As such this Judgment is not a valid lien in Nevada, as it expired after six (6) years  
10 pursuant to NRS 17.150(2). Furthermore, the judgment against the decedent is no longer enforceable  
11 pursuant to 18 U.S.C.A 3613(b), because it terminated upon the death of the individual fined.

12           Prior to recording the Judgment, the U.S. Department of Justice recorded a Lien  
13 ("Lien") on the subject property on September 2, 1994 as Document No. 345411 in the Office of the  
14 Douglas County Recorder. A copy of the Lien is attached to the Petition as Exhibit 2. By its own  
15 terms, the Lien notice identifies "Important Release Information," which states "pursuant to 18 U.S.C.  
16 3613 (b), this notice shall operate as a certificate of release on July 7, 2014." Therefore, the Lien has  
17 been released.

18           In Trubenback v. Amstadter, 109 Nev. 297 (1993), the Supreme Court of Nevada held  
19 that so long as a foreign judgment is valid in its originating jurisdiction, it may be filed and enforced in  
20 Nevada. Id. at 290; *see also* NRS 21.010 (allowing execution any time before a judgment expires).  
21 However, in order for the lien to be recognized against the decedent's estate, the claimant must file a  
22 notice to creditors within the time allowed by statute pursuant to NRS 147.040.

23           NRS 147.210(1) states:

24                           [i]f a judgment has been entered against the decedent in the  
25                           decedent's lifetime, no execution may issue after death, but a  
26                           certified copy of the judgment must be attached to the statement  
27                           of claim filed with the clerk and must be acted on as any other  
28                           claim.

29           This rule establishes that Nevada does not allow the issuance of writs of execution after  
30 a judgment debtor's death. As such, when a judgment debtor dies, the judgment creditor's option to  
31 petition for a writ of execution is extinguished. However, the judgment creditor is not totally barred  
32 from seeking satisfaction of his or her judgment; instead, he or she is allowed to enter a creditor's

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1 claim against the debtor's estate. *See* NRS 147.195(8). In the case, In re Estate of Thomas, 116 Nev.  
2 492 (2000), the Supreme Court of Nevada held that

3  
4 Under the applicable Nevada law, a judgment rendered against a  
5 deceased during that person's lifetime could not be executed after  
6 that person's death; instead, a certified copy of the judgment had  
7 to be attached to the statement of claim filed with the clerk and  
8 be acted on as any other claim.

9 Further, all procedures for claims against an estate must be followed pursuant to NRS  
10 147.040, which provides as follows:

11 1. A person having a claim, due or to become due,  
12 against the decedent must file the claim with the clerk within 90  
13 days after the mailing for those required to be mailed, or 90 days  
14 after the first publication of the notice to creditors pursuant to  
15 NRS 155.020.

16 2. A creditor who receives a notice to creditors by mail  
17 pursuant to subsection 5 of NRS 155.020 must file a claim with  
18 the clerk within 30 days after the mailing or 90 days after the first  
19 publication of notice to creditors pursuant to NRS 155.020,  
20 whichever is later.

21 3. If a claim is not filed with the clerk within the time  
22 allowed by subsection 1 or 2, the claim is forever barred, but if it  
23 is made to appear, by the affidavit of the claimant or by other  
24 proof to the satisfaction of the court, that the claimant did not  
25 have notice as provided in NRS 155.020 or actual notice of the  
26 administration of the estate, the claim may be filed at any time  
27 before the filing of the final account.

28 4. The period of 90 days prescribed by this section is  
reduced to 60 days if summary administration is granted under  
chapter 145 of NRS.

In the present case, the Notice to Creditors was first published on July 29, 2015. As such, the 90 day period for creditors to file a claim ended on October 28, 2015 pursuant to NRS 147.040(1). Furthermore, both the U.S. Department of Justice and Travelers Insurance were mailed the Notice to Creditors on September 28, 2015. Copies of the letters mailed to the creditors are attached hereto as Exhibit 4. Therefore, any claimants had until October 29, 2015, in which to submit a creditor's claim. Therefore, pursuant to NRS 147.040(3), "if a claim is not filed with the clerk within the time allowed by subsection 1 or 2, the claim is forever barred."

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1 Also of note, the decedent and his wife recorded a Declaration of Homestead with  
2 regards to the subject property on February 10, 1992 as Document No. 270752 in the Office of the  
3 Douglas County Recorder. A copy of the Declaration is attached to the Petition as Exhibit 3. The  
4 Nevada Supreme Court held in the case, In Re Contrevo, 123 Nev. 20 (2007) that an abstract judgment  
5 lien does not attach to or lie “dormant” against fully exempt homestead property. Where the appellant-  
6 debtor properly recorded a homestead declaration (see NRS 115.020) before respondents recorded an  
7 abstract judgment lien (see NRS 17.150) against appellant's homestead, a question of law arose as to  
8 whether the abstract judgment lien attached to the property, making the lien payable out of funds held  
9 in escrow when the fully exempt homestead property was later sold. The bankruptcy court submitted a  
10 certified question on this matter to the Nevada Supreme Court, and the Court adopted the majority  
11 view to hold that such a lien does not lie “dormant” against the equity in fully exempt homestead  
12 property. Rather, the Court held that when the property is fully exempt homestead property (see NRS  
13 115.010) at the time that the abstract judgment lien is recorded and at the time of the sale of the  
14 property, the lien is void and does not attach or otherwise affect the property's title. Id.

15 Under NRS 21.090(1)(m), the homestead exemption from judgment is \$550,000.00, and  
16 protects the interest and equity in the declarant’s primary residence from involuntary creditors.  
17 Furthermore, federal law allows for certain exemptions from judgment for a primary residence under  
18 26 U.S.C.A. 6334 (a)(13)(B). In light of the above, the Lien and the Judgment have been released,  
19 terminated and/or extinguished.

20 V.

21 FEDERAL INCOME TAX

22 That the value of the decedent’s estate was such that it was not necessary for the  
23 Executor to file a federal estate tax return. That all of the decedent’s individual income tax returns  
24 have been properly filed and any taxes due and owing have been, or will be properly paid.

25 VI.

26 INVENTORY, APPRAISEMENT AND RECORD OF VALUE

27 That petitioner filed an Inventory, Appraisal and Record of Value (“Inventory”) in  
28 this matter on December 8, 2015. As set forth in the Inventory the total value of the whole of the  
decedent’s estate in the State of Nevada is the sum of Two Hundred Thirty Six Thousand and 00/100  
Dollars (\$236,000.00) and consists of real property and a vehicle.

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VII.

HEIRS AND NEXT-OF-KIN

That the names, relationships, ages and addresses of the heirs and next-of-kin of the decedent are as follows:

Name	Relationship	Age	Address
MARGARET PLATKA	Spouse	Adult	P.O. Box 1602 Gardnerville, NV 89410
DEBORAH E. PLATKA	Daughter	Adult	P.O. Box 98 East Hardwick, VT 05836
ROBERT PLATKA	Son	Adult	1058 Nantasket Avenue Hull, MA 02045
LORRAINE PLATKA-BIRD	Daughter	Adult	748 S. Meadows Pkwy, Ste. A9-128 Reno, NV 89521

VIII.

DEVISEES AND DISTRIBUTION OF THE ESTATE

That pursuant to Principal Distribution Clause, of the decedent's Last Will and Testament, the estate is bequeathed as follows:

DEBORAH E. PLATKA	Daughter	Adult	P.O. Box 98 East Hardwick, VT 05836
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The real property owned by the decedent at the time of his death, being 661 Leonard Court, Gardnerville, Nevada APN: 1220-21-710-140, and one-half (1/2) of the residue of the estate.

ROBERT PLATKA	Son	Adult	1058 Nantasket Avenue Hull, MA 02045
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The amount of One Hundred and No/100 Dollars (\$100.00)

LORRAINE PLATKA-BIRD	Daughter	Adult	748 S. Meadows Pkwy, Ste. A9-128 Reno, NV 89521
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One-half (1/2) of the residue of the estate.

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IX.

FIRST ACCOUNT

That the property on hand consists of the real property and a vehicle, and no deposits or withdrawals have been made.

X.

PERSONAL REPRESENTATIVE'S FEE

That pursuant to NRS 150.020, the petitioner has rendered services as Personal Representative of the Estate, and is entitled to compensation therefor, but waives any said fee.

XI.

ATTORNEYS' FEES AND COSTS

That petitioner has engaged the services of ALLISON MacKENZIE, LTD., as attorneys for petitioner and said firm has rendered such legal services as itemized in the billing statement attached to the Petition as Exhibit 5, and is entitled to reasonable compensation therefor. That the payment of an attorneys' fee in the amount of Six Thousand Seventy Five and 00/100 Dollars (\$6,075.00) is requested at this time, together with costs advanced to the estate in the amount of Seven Hundred Sixty Four and 47/100 Dollars (\$764.47).

NOW THEREFORE, good cause appearing, IT IS HEREBY ORDERED, as follows:

1. The First Account filed herein by petitioner, LORRAINE PLATKA-BIRD, the duly appointed Personal Representative of the Estate of ROBERT T. PLATKA, deceased, is approved, allowed and confirmed.
2. That the U.S. Department of Justice Lien recorded on the subject property, 661 Leonard Court, Gardnerville, Nevada, APN: 1220-21-710-140, on September 2, 1994 as Document No. 345411 in the Office of the Douglas County Recorder, is confirmed to be released, terminated, and/or extinguished.
3. That the Abstract of Judgment in favor of the U.S. Department of Justice recorded on the subject property, 661 Leonard Court, Gardnerville, Nevada, APN: 1220-21-710-140, on September 8, 1998, in favor of U.S. Department of Justice as Document No 0448931 in the Office of the Douglas County Recorder, is confirmed to be released, terminated, and/or extinguished.



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1 3. That the Personal Representative is authorized and directed to pay an attorney's fee to  
2 ALLISON MacKENZIE, LTD., in the amount of Six Thousand Seventy Five and 00/100 Dollars  
3 (\$6,075.00) as a reasonable attorneys' fee for legal services rendered to the Personal Representative,  
4 and costs advanced in the amount of Seven Hundred Sixty Four and 47/100 Dollars (\$764.47).

5 4. That the Personal Representative is authorized and directed to distribute the assets of  
6 the estate as follows:

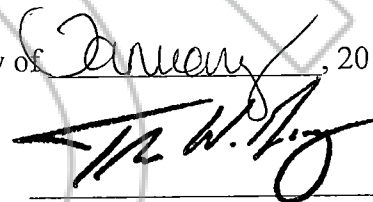
7 a. To DEBORAH E. PLATKA, the real property located at 661 Leonard Court,  
8 Gardnerville, Nevada, APN: 1220-21-710-140, more specifically described as:

9 Lot 470, as shown on the Map of GARDNERVILLE RANCHOS UNIT  
10 NO. 7, filed in the office of the County Recorder of Douglas County,  
11 State of Nevada, on March 27, 1974, Document No. 72456.

12 b. To ROBERT PLATKA, the sum of One Hundred and No/100 Dollars  
13 (\$100.00).

14 c. To DEBORAH E. PLATKA and LORRAINE PLATKA-BIRD, in equal shares,  
15 share and share alike, the rest and residue of the decedent's estate now known or hereinafter  
16 discovered.

17 DATED on this 25 day of January, 2016.

18   
19 \_\_\_\_\_  
20 DISTRICT JUDGE

21  
22  
23  
24 **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.

25 DATE 1/25/16

26 BOBBIE R. WILLIAMS Clerk of Court  
27 of the State of Nevada, in and for the County of Douglas,

28 By  Deputy