

APN# 1220-15-610-030

Recording Requested by/Mail to:

Name: Heritage Law, a Div. of Kalicki Collier, LLP

Address: 1625 Highway 88, Ste. 304

City/State/Zip: Minden, NV 89423



KAREN ELLISON, RECORDER

Mail Tax Statements to:

Name: Henry J. Hooyerink

Address: 15425 Skyline Lane

City/State/Zip: Prather, CA 93651

Order waiving Accounting; Approving fees and costs; and Decree of Final Distribution

Title of Document (required)

----- (Only use if applicable) -----

The undersigned hereby affirms that the document submitted for recording DOES contain personal information as required by law: (check applicable)

Affidavit of Death – NRS 440.380(1)(A) & NRS 40.525(5)

Judgment – NRS 17.150(4)

Military Discharge – NRS 419.020(2)

Signature

Printed Name

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Douglas County
District Court Clerk

BOBBIE R. WILLIAMS
D. GOELZ

BY _____ DEPUTY

1 Danielle L. Christenson, Esq., SBN 4295
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3 KALICKI COLLIER, LLP
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8 Attorney for Personal Representatives

9 This document DOES NOT contain personal
10 Information, pursuant to NRS 603A.040.

11 IN THE NINTH JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA

12 IN AND FOR THE COUNTY OF DOUGLAS

13 In the Matter of the Estate of:

14 CASE NO.: 19-PB-0091

15 SOPHIA M. RENKEN,
16 DOD: January 13, 2019

17 DEPT. NO.: 1

18 Decedent.
19 _____/

20 **ORDER WAIVING ACCOUNTING; APPROVING FEES AND COSTS;**
21 **AND DECREE OF FINAL DISTRIBUTION**

22 The verified *Petition for Waiver of Accounting; for approval of Attorney's Fees and Costs,*
23 *and for Decree of Final Distribution* filed August 6, 2020, and *Amendment to Petition for Waiver*
24 *of Accounting; Approval of Fees and Cots; and for Decree of Final Distribution* filed August 13,
25 2020 (hereinafter collectively referred to as: "*Petition*") filed by Personal Representative BRETT
J. HOOYERINK, by and through his attorney, DANIELLE L. CHRISTENSON, ESQ., of
HERITAGE LAW, A Division of KALICKI COLLIER, LLP, came on for hearing on Monday,
August 31, 2020, at 1:30 p.m. No person appeared to contest the *Petition* and no person filed an
objection.

Upon proof duly made to the satisfaction of the court, the Court now finds as follows:

1. All notice of the hearing have been duly given as required by law.

1 2. SOPHIA M. RENKEN, Deceased (hereinafter: "Decedent"), died on January 13,
2 2019, in Gardnerville, Douglas County, Nevada. Decedent was at the date of her death a resident
3 of Gardnerville, Douglas County, State of Nevada.

4 3. The Decedent died testate and on August 20, 2020, an *Order Granting Petition*
5 *for Appointment of Personal Representatives; for Probate of Will; and for Issuance of Letters*
6 *Testamentary (NRS 136.100)* appointing BRETT J. HOOYERINK as Personal Representative
7 and JOHN CZARNOCKI as Nevada Resident Representative, and authorizing a full
8 administration of the Decedent's Estate was entered, and *Letters Testamentary* issued to
9 BRETT J. HOOYERINK also on August 20, 2019, and on September 5, 2019, *Letters*
10 *Testamentary* were issued to JOHN CZARNOCKI, both of whom thereupon duly qualified as
11 Personal Representatives and who have acted in that capacity since that date.

12 3. The Personal Representative caused to be disseminated to ascertainable
13 creditors, a *Notice to Creditors* as required by law, and, as a result, a Creditor's Claim by
14 Ascension Point Recovery Services, LLC on behalf of Citibank, N.A. – Costco Anywhere VISA,
15 was filed and accepted in this matter. Payment in full of Ascension Point Recovery Services, LLC
16 on behalf of Citibank, N.A. – Costco Anywhere VISA Creditor's Claim (i.e., \$563.71) was made
17 and a *Statement of Satisfaction of Creditor's Claim* filed herein on June 1, 2020.

18 The Personal Representative caused to be published a *Notice to Creditors* as required by
19 law, and the first publication of that Notice occurred on October 12, 2019. Proof of Publication of
20 said Notice was filed with the Court on October 31, 2019, and the time for presentment of claims
21 has expired.

22 4. An *Inventory, Appraisement, and Record of Value* was filed with Court on April 8,
23 2020. The gross value of the entire Estate was estimated at ONE HUNDRED SIXTY-SIX
24 THOUSAND EIGHTY-FOUR AND 30/100 DOLLARS (\$166,084.30).

1 An Amended Inventory, Appraisal, and Record of Value was filed with the Court on July
2 1, 2020. The amended or adjusted gross value of the entire Estate, following appraisal of
3 the Decedent's residence, and after securing of an investment account in Decedent's name, is
4 estimated at SIX HUNDRED FIFTY-NINE THOUSAND THREE HUNDRED NINETY-THREE
5 AND 08/100 DOLLARS (\$659,393.08).

6 5. Since the filing of the *Inventory, Appraisal, and Record of Value*, and
7 subsequent filing of the *Amended Inventory, Appraisal, and Record of Value*, there has been
8 no income received by the Decedent's estate.

9 A number of expenses of the Decedent's Estate (e.g., funeral expenses, property taxes,
10 utilities, repairs and maintenance costs, labor, etc.) were advanced by Personal Representative
11 BRETT J. HOOYERINK and Legatee and Devisee/Beneficiary HENRY J. HOOYERINK, JR., both
12 of whom are seeking reimbursement from the Estate in the following amounts:

- | | | |
|-------|--|-------------|
| 13 a. | <u>Personal Representative BRETT J. HOOYERINK</u> | \$2,525.16 |
| 14 b. | <u>Devisee and Brother HENRY J. HOOYERINK, JR.</u> | \$11,103.37 |

15 Receipts and/or expense logs evidencing the costs and advancements on behalf of the
16 Decedent's Estate have been submitted to the Court.

17 **Value of Estate as shown on Amended Inventory, Appraisal, and Record of
Value dated July 1, 2020: \$659,393.08**

18 Income:	\$ None
19 Expenses:	
20 Creditor's Claim	\$ 563,71
21 Estate Expenses Advanced by:	
BRETT J. HOOYERINK	\$ 2,525.16
HENRY J. HOOYERIK, JR.	<u>\$11,103.37</u>
22 Total Expenses:	<u>\$14,191.70</u>

23 6. The Decedent is not required to file a personal income tax return for 2019 and/or
24 no tax is due for 2020.

1 **There remains an IRS Tax Liability in the amount of \$65,396.51 owed for tax year**
2 **2013 on Decedent's 1040 Form.** Personal Representative BRETT J. HOOYERINK intends to
3 hold in reserve, an amount equal to SEVENTH-FIVE THOUSAND AND NO/100 DOLLARS
4 (\$75,000.00) to cover the cost of the original lien amount, and any applicable penalties and/or
5 interest, to satisfy this tax lien. Personal Representative BRETT J. HOOYERINK intends to
6 pursue a compromise of the subject tax lien, which may or may not be reached in his negotiations
7 with the IRS.

8 7. Personal Representatives are entitled to a statutory commission for serving as
9 Personal Representatives in accordance with NRS 150.020, upon the whole amount of the estate
10 accounted by the Personal Representatives.

11 Personal Representative JOHN CZARNOCKI hereby waives payment of statutory
12 commission for his services, particularly since his service to the Estate was limited to his service
13 as the Nevada Resident Representative.

14 Personal Representative BRETT J. HOOYERINK seeks the full statutory commission for
15 serving as Personal Representative in accordance with NRS 150.020, which states as follows:

16 1. If no compensation is provided by the will, or the personal representative
17 renounces all claims thereto, fees must be allowed upon the whole amount of the
estate which has been accounted for, less liens and encumbrances, as follows:

- 18 (a) For the first \$15,000, at the rate of 4 percent.
19 (b) For the next \$85,000, at the rate of 3 percent.
20 (c) For all above \$100,000, at the rate of 2 percent.

21 2. The same fees must be allowed to the personal representative if there is
22 no will.

23 3. If there are two or more personal representatives, the compensation must
24 be apportioned among them by the court according to the services actually
25 rendered by each.

 4. In addition to the fees described in subsection 1, the court may allow such
fees as it deems just and reasonable if the fees authorized pursuant to subsection
1 are not sufficient to reasonably compensate the personal representative.

(Emphasis added).

1 The "whole amount of the estate" accounted for by the Personal Representative, "less
2 liens and encumbrances," is \$593,966.57 (\$659,393.08 less \$65,396.51 Tax Liability owed for tax
3 year 2013 on Decedent's 1040 Form). The Personal Representative's statutory commission
4 calculates as follows:

5 For the first \$15,000, at the rate of 4 percent	\$ 600.00
6 For the next \$85,000, at the rate of 3 percent	\$2,550.00
7 For the next \$493,966.57, at the rate of 2 percent	<u>\$9,879.33</u>
8 TOTAL:	\$13,029.33

9 The Personal Representative BRETT J. HOOYERINK is entitled to a statutory commission
10 equal to THIRTEEN THOUSAND TWENTY-NIN AND 33/100 DOLLARS (\$13,029.33).

11 8. HERITAGE LAW (hereinafter: "Law Office"), has served as counsel for the
12 Personal Representatives and has consulted with the Personal Representatives on various
13 matters. Personal Representative BRETT J. HOOYERINK has requested that the Court approve
14 and authorize payment of the sum of EIGHTEEN THOUSAND ONE HUNDRED EIGHTY-SEVEN
15 AND 86/100 DOLLARS (\$18,187.86) to the Law Office for the payment of attorney's fees, plus
16 anticipated, additional costs in the amount of ONE HUNDRED FIFTY DOLLARS (\$150.00) to be
17 expended in the winding up of the Estate.

18 **Total Attorney's Fees and Anticipated Costs amount to EIGHTEEN THOUSAND
19 THREE HUNDRED THIRTY-SEVEN AND 86/100 DOLLARS (\$18,337.86).**

20 9. After the payment of expenses, the Personal Representative's statutory
21 commission, and attorney's fees and costs (anticipated to be expended in the winding up of the
22 Estate), the estimated value of the Estate on hand and available for distribution as of September
23 1, 2020, is calculated as follows:

24 Value of Estate as shown on Amended Inventory, Appraisal, and Record of Value dated July 1, 2020:	\$659,393.08
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25 Income:	\$ None
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Expenses:

Creditor's Claim	\$ 563.71
Estate Expenses Advanced by:	
BRETT J. HOOYERINK	\$ 2,525.16
HENRY J. HOOYERIK, JR.	<u>\$11,103.37</u>
Total Expenses:	\$14,192.24

Liens/Encumbrances (2013 IRS Tax Liability): \$65,396.51

Statutory Commission (Personal Representative): \$13,029.33

Statutory Attorney's Fees and Costs: \$18,337.86

Value of Estate for Distribution purposes as of September 1, 2020: \$548,437.14

10. Decedent died testate, and was unmarried at the time of her death. HENRY J. HOOYERINK, JR., is the Decedent's brother and sole legatee and devisee/beneficiary under the terms of the Decedent's *Last Will & Testament (Pour-Over Will)*, which provides:

It is my intention to dispose of all property, real, personal and mixed, of whatever kind and character and wherever situated, which I am entitled to dispose of by Will.

I give and bequest my entire estate to the Trustee of **THE SOPHIA RENKEN TRUST**, established by an Agreement executed on May 14, 1995, to be held, administered, and distributed in accordance with the provisions of said Trust and any amendments, exhibits (pour over provisions) or schedules attached thereto, and in accordance with the provisions of said Trust. In the event that said Trust shall not be in existence at the time of my death, or shall not be able to accept distribution from my estate, then my estate shall be held, administered, and distributed in accordance with the current provisions of said Trust, such provision hereby expressly being incorporated herein.

THE SOPHIA RENKEN TRUST was not in existence at the time of death of Decedent SOPHIA M. RENKEN and/or is not able to accept distribution from her Estate. For distribution purposes, however, the terms of the Trust must be consulted in compliance with Article II of Decedent's *Will*.

Article IV of THE SOPHIA RENKEN TRUST, entitled "Distribution Upon Death of the Trustor, Sophia M. Renken," provides:

Upon the death of the Trustor, SOPHIA M. RENKEN, the Trustee shall distribute the then remaining Trust Estate as follows:

1 A. The Trustee shall distribute the entire Trust Estate to the Trustor's brother,
2 HENRY J. HOOYERINK, JR., if he survives the Trustor...

3 Petitioner requests that the entire residual Estate, including:

4 A. The parcel of real property situated at 943 Dresslerville Road, Gardnerville,
5 Nevada (Douglas County APN: 1220-15-610-030) as more particularly described as:

6 **LOT 46 OF GARDENVILLE RANCHOSE, ACCORDING TO THE MAP**
7 **THEREOF, FILED IN THE OFFICE OF THE COUNTY RECORDER OF**
8 **DOUGLAS COUNTY, STATE OF NEVADA, ON NOVEMBER 30, 1964, IN BOOK**
9 **1 OF MAPS, PAGE 40, FILE NO. 26665.**

10 B. 2001 Lexus LS 430, VIN # JTHBN30FX10050761;

11 C. 2002 GMC K34, VIN # 1GTJK39142E229802;

12 D. U.S. Bank Premium Checking Account, Account No. ending in -7171;

13 E. Greater Nevada Credit Union Savings Account, Account No. ending in -7701;

14 F. Greater Nevada Credit Union Checking Account, Account No. ending in -6771;

15 G. Arrowhead Credit Union Account No. ending in -4070

16 H. Fidelity Investments Account No. ending in -0583; and

17 I. Personal Property Items

18 be distributed to HENRY J. HOOYERINK, JR., a married man as his sole and separate property,
19 in accordance with the provisions of Decedent's Trust as incorporated into Decedent's (Pour-
20 Over) Will.

21 10. A *Consent to Waiver of Accounting* signed by Decedent's legatee and
22 devisee/beneficiary, HENRY J. HOOYERINK, JR., Decedent's brother, was filed with the Court
23 on August 13, 2020.

24 11. After reimbursement of out-of-pocket expenses advanced on behalf of the Estate,
25 and payment of fees (Personal Representative BRETT J. HOOYERINK's statutory commission
and Law Office's statutory fees) and costs (previously not reimbursed and anticipated), the

1 balance of the Estate is to be distributed to HENRY J. HOOYERINK, JR., in accordance with the
2 provisions of Decedent's Trust as incorporated into Decedent's *Last Will and Testament* (Pour-
3 Over Will).

4 **THEREFORE**, the facts of the *Petition* having been found to be true, and good cause
5 appearing, the Court now orders the following:

6 A. The requirement of an accounting by the Personal Representative BRETT J.
7 HOOYERINK is waived;

8 B. The administration of the Estate is hereby closed without any further accounting;

9 C. The *Petition for Waiver of Accounting; Approval of Fees and Costs; and for Decree*
10 *of Final Distribution* filed August 6, 2020, and Amendment to *Petition for Wavier of Accounting;*
11 *Approval of Fees and Costs; and for Decree of Final Distribution* filed August 13, 2020, are hereby
12 settled, allowed, and approved as filed:

13 D. All of the acts and transactions of the Personal Representatives as disclosed in
14 this *Petition*, are hereby ratified, confirmed, and approved;

15 E. Personal Representative BRETT J. HOOYERINK is authorized and directed to pay
16 the sum of TWO THOUSAND FIVE HUNDRED TWENTY-FIVE AND 16/100 DOLLARS
17 (\$2,525.16) to himself as and for reimbursement of out-of-pocket expense advanced on behalf of
18 the Estate, and is further authorized and directed to pay the sum of ELEVEN THOUSAND ONE
19 HUNDRED THREE AND 37/100 DOLLARS (\$11,103.37) to HENRY J. HOOYERINK, JR., as and
20 for reimbursement of out-of-pocket expenses advanced on behalf of the Estate;

21 F. Nevada Resident Representative JOHN CZARNOCKI waives any right to statutory
22 compensation that he might have for serving as the Nevada Resident Representative herein.
23 Personal Representative BRETT J. HOOYERINK is authorized and directed to pay the sum of
24 THIRTEEN THOUSAND TWENTY-NINE AND 33/100 DOLLARS (\$13,029.33) to himself as and
25 for the amount of statutory compensation for his service as Personal Representative in this matter

1 and is not obligated or otherwise ordered to share said amount with Nevada Resident
2 Representative JOHN CZARNOCKI;

3 G. Personal Representative BRETT J. HOOYERINK is authorized and directed to pay
4 the sum of EIGHTEEN THOUSAND THREE HUNDRED THIRTY-SEVEN AND 86/100 DOLLARS
5 (\$18,337.86) to HERITAGE LAW, as reasonable attorney's fees and anticipated costs to wind-
6 up the Estate;

7 H. After payment of the sums approved herein, Personal Representative BRETT J.
8 HOOYERINK is authorized and directed to reserve the amount of SEVENTY-FIVE THOUSAND
9 AND 00/100 DOLLARS (\$75,000.00) for payment of Decedent's IRS Tax Liability owed for tax
10 year 2013 on Decedent's 1040 Form; whether in full or whether in an amount representing a
11 compromised amount reached with the IRS; with our without penalties and interest;

12 I. Personal Representative BRETT J. HOOYERINK is authorized and directed to
13 distribute the balance of the Estate to HENRY J. HOOYERINK, JR., in accordance with the
14 provisions of Decedent's Trust as incorporated into Decedent's (Pour-Over) Will;

15 J. Personal Representative BRETT J. HOOYERINK is authorized and allowed to
16 distribute any after-discovered assets to HENRY J. HOOYERINK, JR.; and

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1 K. Upon the filing of appropriate Vouchers/Receipts, no further accounting is
2 required and the Personal Representatives will be honorably discharged and this matter closed
3 without further Court hearing.

4 **IT IS SO ORDERED.**

5 **DATED:** September 2, 2020.

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7 
8 **HON. NATHAN TOD YOUNG**
9 **DISTRICT JUDGE**

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18 Submitted by:

19 **HERITAGE LAW**

20
21
22 By: 

23 **DANIELLE L. CHRISTENSON, ESQ.**
24 **SBN 4295**
25 *Attorney for Personal Representatives*

COPY

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 September 9, 2020

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

By  Deputy