

STATE OF DELAWARE
INVENTORY, LIST AND STATEMENT
FOR
REGISTER OF WILLS AND
INHERITANCE TAX REPORT

DATE RECEIVED
2/13/45

Decedent's Name Charles G. Jones

Residence of Decedent at Time of Death Federal
Number and Street

Milton Broadkill Del.
City Town or Hundred State

Date of Death Oct-2-1944 Did Decedent Die Testate or Intestate? Intestate

Date Letters Granted Oct-12-1944 By Register of Wills at Georgetown, Del.

Name of Executor or Administrator Virginia B. Jones Adams

Address Milton, Del

Name of Executor or Administrator

Address

Name and Address of Attorney, if any Robert G. Houston, Georgetown, Del

Administration and Collection of Inheritance Tax

"The administration and enforcement of the provisions of this act and the collection of the taxes, interest and penalties imposed by this act are hereby vested in the State Tax Department and the State Tax Commissioner as created and defined in Chapter 8 of Volume 36, Laws of Delaware."

General Instructions

Every executor or administrator shall within three months after the granting of letters testamentary or administration, file in the office of Register of Wills of the County in which said letters have been granted, and also with the State Tax Commissioner, an inventory of all goods and chattels, a list of all debts and credits and a statement in writing setting forth a general description of every parcel of real estate in this State of which the decedent died seized and the name of each party entitled to any estate or interest in any parcel of said real estate and relationship, if any, of said party to the decedent. Such inventory list and statement shall be supported by oath or affirmation of said executor or administrator. Any executor or administrator who fails to file within the prescribed period shall be subject personally and individually, to a penalty of \$1.00 per day for each day delinquent.

If decedent owned no property of the kind described in any of the following schedules, the word "None" should be written on the page.

A schedule of deductions (Form 30) must be filed with the State Tax Department within thirteen months after the date of death.

No commission shall be allowed by the Register of Wills to any executor or administrator who has not complied with the requirements of the Inheritance Tax Law.

Before using this form read questions on Page 6.

INVENTORY OF GOODS AND CHATTELS

(Exclusive of Jointly Owned Personal Property Which Passes by Right of Survivorship.)

Include shares of stock, money in bank or on hand, crops, growing or begun (except on land devised) and all other goods and chattels.

ITEM NO.	DESCRIPTION	FAIR MARKET VALUE AT DATE OF DEATH	Dividends Declared Prior to Death and Payable After Death and Other Income Accrued to Date of Death
1	Money on deposit in Sussex Trust Co. Milton	1400.56	
2	" " " First Nat Bank, Milford	5000.00	
3	Salary due and received from F. S. Royter Co. Baltimore, Md.	111.96	
4	Life Insurance	6000.00	
5	53 sh. United Founders Corp. no quotations available	000.00	
6	Office contents, including, Stoves, Desks chairs, 2 Typewriters, Filing Cabinets, Adding Machine, Electric Saw, etc.	411.00	
7	Kitchen contents, 1 Electric Refrigerator, chairs etc.	75.00	
8	Dining Room Set. Including, chairs chairs, cabinet, etc.	75.00	
9	Living Room contents, including 1 Davenport, 2 chairs, Radio, clock, Bridge Lamps set of Books, etc.	80.00	
10	Hall and Parlor contents, including set of Furniture Rugs etc	95.00	
11	Bed Room Suit. North Bed Room	100.00	
12	Lot of Farming Implements, including 1 Horse Cart, Cultivator, Plow, Planter, Wagon 1 Riding Plow, etc.	125.00	
13	1 Pair Mules	100.00	
	TOTALS	\$13,573.52	\$
	GRAND TOTAL (Also enter under the Recapitulation on Page 8)		\$13,573.52

LIST OF DEBTS AND CREDITS

Include all bills due the decedent and bonds, mortgages, notes and uncollected checks and all other Debts and Credits. Face values of bonds, mortgages and notes, the interest rates and the interest payment dates must be shown.

Insurance payable to the Estate must be included.

ITEM NO.	DESCRIPTION	FAIR MARKET VALUE AT DATE OF DEATH	INTEREST OR OTHER INCOME ACCRUED TO DATE OF DEATH
	<i>None</i>	\$	\$
	TOTALS	\$	\$
GRAND TOTAL (Also enter under Recapitulation on Page 8)		\$	\$

ESTATE OF

JOINTLY OWNED PERSONAL PROPERTY

Include all property that was intended to pass to the survivor or survivors, setting forth a full description of each item with the value of the whole and the determined amount of the value chargeable for tax purposes. Enter also the names, addresses and relationship of the parties to whom this property passed at death.

ITEM NO.	DESCRIPTION	FAIR MARKET VALUE OF THE PROPERTY AT DATE OF DECEDENTS DEATH (1)	AMOUNT TO BE INCLUDED IN GROSS ESTATE (2)	INCOME ACCRUED TO DATE OF DEATH (3)
	<i>none</i>	\$	\$	\$
	TOTALS	\$	\$	\$
GRAND TOTAL OF COLUMNS TWO AND THREE (Also enter under Recapitulation on Page 8)				\$

STATEMENT OF REAL ESTATE ACTUALLY SITUATED IN DELAWARE INCLUDING THAT OWNED AS JOINT TENANT, TENANT
BY THE ENTIRETY AND TENANT IN COMMON

When owned with others, describe nature of ownership and if common ownership the fractional part owned by the deceased must be entered.
Real Estate should be so described and identified that it may be readily located for inspection by the State Tax Department.

ITEM NO.	GENERAL DESCRIPTION OF REAL ESTATE AND NAMES AND RELATIONSHIP OF PERSONS ENTITLED TO EACH PARCEL AND SHARE OF EACH PERSON	ASSESSED VALUE FOR YEAR OF DECEDENT'S DEATH (1)	FAIR MARKET VALUE AT DATE OF DEATH (2)	MORTGAGES AGAINST PROPERTY (3)	VALUE OF CROPS GROWING OR BEGUN ON LAND DEVEISED (4)
1	<i>Farm located 2 mi. East of Milton on Road to Broadkils, containing Dwelling, outbuildings, consisting of 136 Acres of land more or less.</i>	\$ 8240.00	\$ 8240.00	 <i>None</i>	\$
2	<i>1 Lot at Rehoboth Delaware in Rehoboth Heights</i>	1000.00	1000.00	<i>None</i>	
	TOTALS	\$9240.00	\$9240.00	\$	\$
GRAND TOTAL OF COLUMNS NO. 2 AND NO. 4 (Also enter under the Recapitulation on Page 8)					\$9240.00

TRANSFERS OF PROPERTY AND POWERS OF APPOINTMENT

The following questions must be answered. If the answer is "Yes," this form cannot be used. Form No. 25 must be used instead.

- (1) Did the decedent, at any time during his life, make any transfer in contemplation of or intended to take effect in possession or enjoyment at or after his death, other than by bona fide sale for an adequate or full consideration in money or money's worth?
(Answer "Yes" or "No")..... No
- (2) Did the decedent, within two years immediately preceding his death, make any transfer of a material part of his property without full consideration in money or money's worth?
(Answer "Yes" or "No")..... No
- (3) Did the decedent, at any time during his life, relinquish in contemplation of his death the power to alter, amend, or revoke any transfer previously made by him?
(Answer "Yes" or "No")..... No
- (4) Were there in existence at the time of the decedent's death any trusts created by him during his lifetime?
(Answer "Yes" or "No")..... No
- (5) Did the decedent at any time, by will or otherwise, transfer property by the exercise of a general power of appointment?
(Answer "Yes" or "No")..... No
- (6) Were there in existence at the time of decedent's death any annuity contracts purchased by the decedent and payable to named beneficiaries?
(Answer "Yes" or "No")..... No

BENEFICIARIES OF PERSONAL PROPERTY

The persons who are entitled to share in the personal property of the decedent, their relationship to the decedent and their respective shares. Do not include under **niece** or **nephew** the child of a **brother** or **sister** of the decedent's wife or husband.

NAME AND ADDRESS	If Life Interest State Date of Birth	RELATIONSHIP TO THE DECEDENT	VALUE OF AMOUNT OF SHARE (If Specific Legacy: Otherwise Show Percentage to which Beneficiary is Entitled)
Mrs. Virginia Jones, Milton, Del.	March 13/83 1/2 the Real Est. for life	widow	Life Interest 1/2 Real Est. 33 1/3% personal property plus 500 widow's allowance
Henry B. Jones, Salome, Del.		son	25% Real estate subject to widow's share.
William J. Jones, Milton, Del.		son	25% Real Est. subject to widow's share.
Oliver R. Jester, Milton, Del.		daughter	25% real Est. subject to widow's share
Charles B. Jones, P.O. S. King		son	25% real Est. subject to widow's share.

Each of children 25% of residue of personal property after deducting widow's share.

STATE OF DELAWARE }
Sussex COUNTY } SS

We, the subscribers, do on oath (or affirmation) say that the goods and chattels in this inventory, and the debts and credits in this list have been appraised by us at the sums stated, which are, according to our best judgment, their true value as of the date of death of the decedent, and have taken the oath provided in the Statute of the State of Delaware:

James E. Goslee
Appraiser

Joseph L. Black
Appraiser

Subscribed and sworn (or affirmed), the Tenth day of February 1945
before George Collins
Notary Public or Other Qualified Person
(State Your Title)

STATE OF DELAWARE }
Sussex COUNTY } SS

~~We~~ the subscribers do on oath (or affirmation) say that the real estate in this statement has been appraised by ~~me~~ at the sums stated, which are, according to my best judgment, their true value as of the date of death of the decedent.

James E. Goslee
Joseph L. Black
Appraiser

Subscribed and sworn (or affirmed), the 10 day of February 1945
before George Collins
Notary Public or Other Qualified Person
(State Your Title)

RECAPITULATION

Inventory of Goods and Chattels (from Page 2).....	\$ 13,573.52	
List of Debts and Credits (from Page 3).....	\$ None	
Inventory and Appraisalment Charged to Execut..... or Administrat.....		\$ 13,573.52
Jointly Owned Personal Property (from Page 4).....	\$ None	
Appraised Value of Real Estate (from Page 5).....	\$	\$ 9,240.00
TOTAL FOR INHERITANCE TAX PURPOSES		\$ 22,813.52

OATH OR AFFIRMATION OF EXECUTOR OR ADMINISTRATOR

STATE OF DELAWARE

Sussex COUNTY } SS

Virginia B. Jones....., makes solemn oath (or affirmation), that he ha made due inquiry concerning the goods, chattels, and money of, and the debts and credits due or belonging to Charles H. Jones deceased, and that this inventory and list doth contain all the goods, chattels, and money of, and debts and credits due or belonging to the said Charles H. Jones which shall have come to the knowledge of the deponent (or affirmant) and that the information contained in the Statement of Real Estate and the information pertaining to Transfers of Property, Powers of Appointment, Entireties and Jointly Owned Real and Personal Property, and Annuity Contracts is true to the best of knowledge and belief.

Virginia B. Jones
 Execut..... or Administrat.....

 Execut..... or Administrat.....

Subscribed and sworn (or affirmed), the 13th day of Feb., 1945
 before James A. Baxter, Register of Wills
 Notary Public or Other Qualified Person
 (State Your Title)

(SEAL)

On James H. Baxter

Register of Sussex County:

Virginia B. Jones, Administratrix of

Charles G. Jones,

Deceased,

presents the following *first and final* Account of Administration on the Estate of the said Deceased for Examination, Adjustment and Settlement.

		THE ESTATE OF THE DECEASED DR.	Dollars	Cents		CONTRA	CR.	Dollars	Cents
Oct. 12/	'44	Letters of Administration	16	50	✓	Amount of inventory and appraisement		13,573.	52
"	14/	Paid Samuel J. Wilson, Undertaker	531	00	✓				
"	16/	Paid Town of Milton, water rent	4	35	✓				
Nov. 2/	44	Paid Dr. W.E. Douglas, medical attention	10	00	✓				
"	3/	44 Paid Delaware Power and Lights Co. Company, electric	6	16	✓				
"	6/	44 Paid Milford Chronicle, publishing notice	5	70	✓				
"	2/	44 Paid Diamond State Telephone Co. telephone bill	36	46	✓				
"	4/	44 Paid McNichols Nursery, flowers	5	00	✓				
		Paid J.E. Goslee, appraiser	5	00	✓				
		" Leon Black "	5	00	✓				
"	20/	44 Paid C. W. Kibler, Chestertown for coal	24	15	✓				
Dec. 2/	44	Paid George Hopkins, hauling coal	6	00	✓				
Nov. 2/	44	Paid George Collins, Notary fee	-	50	✓				
		" " " " "	-	50	✓				
Nov. 3/	44	Paid Elton Nursery, flowers	20	00	✓				
"	5/	44 Paid the Rectors, funeral services (Rev. Settle and Rev. Buell)	20	00	✓				
"	7/	44 Paid Dr. Haines, death certificate Chestertown, Md.	5	00	✓				
March 22/	45	Amount reserved for tombstone	600	00	✓				
"		contract to pay John W. Warrington for new roof made by decedent	700	00	✓				
March 22/	45	Amount widow's allowance under the Statute	500	00	✓				
"	"	Amount allowed Administratrix for settling estate	1357.	35	✓				
"	"	Paid Robert G. Houston, attorney for estate	150	00	✓				
"	"	Paid Register of Wills, passing			✓				

THIS ACCOUNT WAS PRESENTED, EXAMINED
ADJUSTED AND SETTLED *April 10, 1945*
James H. Baxter

Nov. 5/ 44	Paid Eiton Nursery, flowers	20	00	✓
" 5/ 44	Paid the Rectors , funeral services (Rev. Settle and Rev. Buell)	20	00	✓
" 7/ 44	Paid Dr. Haines, death certificate Chestertown, Md.	5	00	✓
March 22/45	Amount reserved for tombstone	600	00	
"	contract to pay John W. Warrington for new roof made by decedent	700	00	
March 22/45	Amount widow 's allowance under the Statute	500	00	✓
" "	Amount allowed Administratrix for settling estate	1357.	35	
" "	Paid Robert G. Houston, attorney for estate	150	00	✓
" "	Paid Register of Wills, passing final account	97.	90	
" "	<i>Unappropriated Balance</i>	9466.	95	
		<u>13573.</u>	<u>52</u>	

THIS ACCOUNT WAS PRESENTED, EXAMINED

ADJUSTED AND SETTLED

April 10, 1945
James H. Bayler

Charles H. Jones
First ^{and} Final

Filed April 10, 1945 -
in Book No. 29, on
Page 470

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