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*Atty's Office Copy*

*Supplemental Account*

SURROGATE'S COURT. CHAUTAUQUA COUNTY.

In the matter of the estate of  
EMMA K. TOURGEE, deceased.

TO THE SURROGATE OF THE COUNTY OF CHAUTAUQUA:

Elizabeth S. Warner and Richmond D. Meert as Executors of the will of Emma K. Tourgee, late of the village of Mayville, in said county, deceased, hereby render the following supplemental account of their proceedings as such executors, to be taken as and forming a part of the account heretofore rendered and filed herein on the 19th day of February, 1917.

A citation directed to all persons interested in said estate was duly issued by this court, returnable on the 26th day of February, 1917, upon which day the proceedings herein were adjourned to the 26th day of March, 1917.

On the 21st day of March, 1917, the Tuesday Club Library appeared herein by Eleazer Green Esq. its attorney and filed objections to the executors' account; and the matter was thereupon adjourned to the 9th day of April, 1917, at which time the executors appeared in person and by William G. Martin their attorney and the trustees of the said Library appeared in person and by Eleazer Green Esq. its attorney, whereupon the said Library withdrew all of its objections to said account, and stipulated in open court that the said account be judicially finally settled by the Court as filed, upon the condition that the appraised value of two articles of personal property be increased by the sum of \$45.00 (the particulars of which appear in Schedule "A." of this supplemental account,) all of which appears upon the minutes of the court held on that day.

The proceedings upon said account were thereupon adjourned to the 10th day of April, 1917, to await the filing of the report of the

Transfer Tax Appraiser; and such proceedings were further adjourned, for the same purpose, from time to time to the 4th. day of February, 1918.

The order fixing the amount of such Transfer Tax was entered herein on the 24th. day of January, 1918; and the proceedings have been adjourned from time to time to this day, for the purpose of enabling the executors to raise the money to pay such transfer tax and the expenses of administration.

Schedule "A." hereunto annexed to this supplemental account, contains a statement of all property which has come into the hands of the executors since the 19th. day of February, 1917, the date of filing the account herein, is supplemental to Schedule "A." of said former account and is to be taken as a part thereof and in addition thereto.

Schedule "C." hereunto annexed, contains a statement of all moneys paid by the executors for funeral and other necessary expenses for said estate, and is supplemental to Schedule "C." of said former account and is to be taken as a part thereof and in addition thereto.

Schedule "E." hereunto annexed, contains a statement of all moneys paid to legatees named in the last will and testament of said deceased, is supplemental to Schedule "E." of said former account and is to be taken as a part thereof and in addition thereto.

Schedule "F." hereunto annexed, contains a statement of all other facts affecting the administration of said estate, the executors' rights, and those of others interested therein.

*Elizabeth S. Warner,*  
Executor.

SCHEDULE "A."

The following items are added to the account filed herein on the 19th day of February, 1917.:

Said account is increased under the stipulation filed herein on April 9th, 1917 as follows:

Increase in appraisal of Mahogany bedroom suit	\$ 35.00
" " " of Navaho & East India Rugs	10.00
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	\$ 45.00
Apl. 11, 1917. Interest State Bank of Mayville	34.66
June 18, " Chautauqua Institution, sale of Batten's Inn Books	12.00
July 1, " Interest on Rose Smith mortgage	25.00
Jan. 1, 1918. " " " "	25.00
Rent of Brooks' Lot to January 1, 1918.	125.00
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	\$ 266.66

*Elizabeth J. Warner*  
Executor.

**SCHEDULE 2B.**

The executors have sold twenty shares of the capital stock of the Ontario Apartment House Company of Washington, D.C. for the purposes set forth in paragraph f. of Schedule "F.", hereunto annexed.

The par value of such stock is \$100 per share; and said stock was appraised and inventoried at its par value, amounting to the sum of \$2000.00.

The executors sold the said stock for \$75.00 per share, receiving therefor the sum of \$1500.00, which was the best price the executors could obtain for said stock.

The executors therefore claim credit in their account for the depreciation in the value of said stock amounting to \$ 500.00

Tax on said estate as follows:

Elizabeth S. Warner

George D. Hall

Elizabeth S. Warner

*Elizabeth S. Warner*  
Executor.

**SCHEDULE "C."**

In addition to the items set forth in Schedule "C." of the account filed February 19th, 1917, the executors have paid out for expenses of administration the following sums:

Apl. 11, 1917.	Paid interest at bank	\$ 38.16
Nov. 8, "	" J.H.Dann, filling vases 1917.	5.20
Jan. 3, 1918.	" F.H.Wood, Cemetary work	6.00
" 3, "	" " " Painting vases	3.00
	Lettering Monument	25.00
	Richmond D.Meet, expenses as Executor	123.33
	W.G.Martin, legal services & expenses	313.30

The executors have paid to Eugene M.Travis  
Comptroller of the State of New York, the Transfer  
Tax on said estate as follows:

Elizabeth S.Warner	\$ 103.55	
Grace D.Hall	195.65	
Tuesday Club Library	305.07	604.27
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Carried forward to next page	\$ 1118.26	

*Elizabeth S. Warner*  
Executor.

SCHEDULE "C"

Since the filing of the account herein the executors have laid out and expended on the Brooks Lot the following sums for taxes, insurance and repairs:

Apl. 24, 1917.	G.C.Gleason, repairing ceiling	.65
" 27, "	John Anderson, labor	1.50
June 22, "	Village Tax	8.06
July 14, "	Burt Turner, carpenter work & lumber	20.56
Aug. 28, "	John Anderson, repairing walk	.75
" 30. "	G.C.Gleason, painting house	44.00
Sept. 5, "	M.J.Howard, repairing roof	1.75
Oct. 29, "	Semmers & Davis, Eave-spouts	8.16
Nov. 12, "	Jay F.Dearing, School tax	10.00
Dec. 1, "	Guy Clute, repairing chimney	1.00
" 7. "	Semmers & Davis repairing roof	1.65
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		\$ 98.18
Amount of Schedule "C." brought forward		1118.26
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Total amount of Schedule "C."		\$ 1216.44

*Elizabeth S. Warner*  
 Executer.

SCHEDULE XXXIX "E."

Since the filing of the account herein the executors have paid to Legatees as follows:

July 1, 1917.	Rose Smith, interest on Legacy	\$ 25.00
Jan. 1, 1918.	" " " " " "	25.00
		-----
		\$ 50.00

Elizabeth S. Warner  
Executor.

The executors have received the sum of \$100.00 in cash and have paid the same to the legatees as shown in the above schedule. The balance of the cash on hand of the estate is \$100.00. The executors have also received the sum of \$100.00 in cash and have paid the same to the legatees as shown in the above schedule. The balance of the cash on hand of the estate is \$100.00. The executors have also received the sum of \$100.00 in cash and have paid the same to the legatees as shown in the above schedule. The balance of the cash on hand of the estate is \$100.00.

## SCHEDULE "F."

- a. On the 4th day of August, 1917, Adell P. Dibble, one of the legatees named in the will of the deceased, accepted the property bequeathed to her, the same was delivered to her by the executors, and she executed and delivered to the executors a proper voucher therefor, which is filed herewith.
- b. The executors have invested the sum of \$1000 in bond and mortgage, to provide for the payment of the legacy to Rose E. Smith mentioned in the third paragraph of the testator's will, and have paid to her the interest thereon as provided by said will.
- c. The executors have set apart five shares of the par value of \$100 per share, to provide for the payment of the legacy mentioned in the fourth paragraph of said will, to Hugh Aimee Knight, such shares being of the capital stock of the Ontario Apartment House Company of Washington, D.C.
- d. The executors have set apart five shares of the said Company of the par value of \$100 per share, to provide for the payment of the legacy, in trust, mentioned in the fifth paragraph of said will.
- e. By the ninth paragraph of said will, the executors were directed to rent the property known as the Brooks property, in the village of Mayville, and after deducting from the rents, taxes, insurance and necessary repairs on the property, to pay annually the net proceeds of such rents to the Tuesday Club of Mayville, N.Y. It appears from the account herein filed February 19th, 1917, that at that date, the net proceeds of such property in the hands of the executors was \$61.42; and it further appears from Schedule "A" of this supplemental account that the executors have received, up to January 1st, 1918 on account of such rent the sum of \$125.00, and it appears from Schedule "C." of this supplemental account, that the executors have paid for taxes, insurance and repairs on said property the sum of \$98.18, leaving in the hands of the executors as the net proceeds of said property, from the filing of the former account to the 1st day of January, 1918, the sum of \$87.84, the total net proceeds being as



follows:

Net proceeds of Brooks property up to February 13th.1917, as per former account	\$ 61.42
Net proceeds of said property from the time of filing former account to January 1,1918	26.82
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Total net proceeds to January 1,1918.	\$ 88.24

This sum of \$88.24 the executors are ready to turn over to the said Tuesday Club Library upon the order of the Court so to do.

This property is still rented from month to month, but one of the tenants has recently died and it is yet uncertain how long the property will be occupied. The executors have paid the taxes on said property since the 1st. day of January, a village tax will be payable next month, and the roof of the house needs re-shingling and other repairs. The executors therefore deem it advisable to retain in their hands for the present the balance of the rent received since January 1,1918, to be accounted for by them at the end of the current year.

f. At the time of the accounting of April 9th.1917, there was but a small amount of ready money in the hands of the executors; and it was considered advisable by the executors to sell a piece of unproductive land, which yielded only a nominal rent, rather than sell good interest paying securities; it being necessary to raise funds for the purpose of paying the Transfer Tax which was thereafter assessed against said estate and the expenses of administration. At that time it was suggested by the Court that the land might be sold, provided all the legatees and persons named in the will would consent to such sale. All of the persons interested in the estate executed their consent that said land be sold for the purposes aforesaid, excepting the Tuesday Club Library which refused to consent to such sale. Therefore the executors were compelled to raise the necessary funds by the sale of stock of the Ontario Apartment House Co.

Said stock was not listed on any stock exchange or market report and the executors corresponded with the officers of said company

LOTTERY:

in Washington, D.C. by whom the executors were advised that there was no present demand for such stock, and that their books showed that the last sale that was made of said stock was at 75% of its par value; and the executors thereupon sold a sufficient amount of said stock to pay the Transfer Tax against said estate and the expenses of administration.

g. The executors were advised by Hon. Eugene M. Travis, Comptroller of the State of New York, that the Transfer Tax against said estate must be paid out of the corpus of the estate; and pursuant to this ruling of the Department the executors have paid the tax, as more particularly set forth in Schedule "C." of this supplemental account.

h. Since the accounting of April 9th, 1918, Richmond D. Meert, one of the executors, has entered the military service of the United States and at last accounts he was stationed in the State of Texas, in active military service; and for this reason Mr. Meert has not joined in this supplemental account.

*Elizabeth S. Warner*  
Executor.

S U M M A R Y S T A T E M E N T.

The Executors charge themselves as follows:

With amount of Inventory	\$ 7771.45
" Increase as shown by Schedule A.	302.98
" Increase as shown by Schedule A. of the Supplemental Account	266.65
	\$ 8341.09

The Executors credit themselves as follows:

With Schedule "B." of Account	\$ 9.00
" " "B." of Supplemental Account	500.00
" " "C." of Account	344.76
" " "C." of Supplemental Account	1216.44
" " "D." of Account	919.70
" " "E." of Account	367.40
" " "E." of Supplemental Account	50.00
" Bond & Mortgage, for Smith Legacy	1000.00
" 30 shares of stock par value \$100	3000.00
" Inventory value of the contents of "Therheim", as corrected herein	411.45
	7818.75

leaving in the hands of the executors the sum of \$ 522.34  
subject to the deductions of the amounts of the  
Executors commissions and the expenses of the accounting.

The property remaining in the hands of the executors is as follows:

1 Bond & Mortgage, for the Smith Legacy	\$ 1000.00
30 shares of stock of the par value of \$100 each	3000.00
Contents of "Therheim", appraised value, corrected	411.45
	\$ 4411.45

*Elizabeth B. Hume*  
Executor