#7228

AFFIDAVIT

STATEOF ALABAMA

JEFFERSON COUNTY

Before me, the undersigned authority in and for said County, in said State, personally appeared William D. Jeffers, who being by me first duly sworn deposes and says as follows:

My name is William D. Jeffers and I am assistant chief field deputy of the Internal Revenue Department with offices in Birmingham, Alabama. As such officer, I have custody of and am familiar with the records relative to distrants for the collection of taxes due the United States of America in the District ef Alabama. I have examined the records in our office relative to the distrants filed against L.H. Bentley, Westover, Alabama, and I am familiar with the circumstances relative to same as disclosed by such records.

There was an income tax liability of L.H. BEntley, of Westover, Alabama, under income account # Feb. 550215 1947 list in the amount of $2202.70. On April 9, 1947, Mr. Bentley made a payment on this account of $500.00 leaving a balance of $1702.70. On April 9, 1947 a notice of tax lien was prepared by George E. Williams deputy collecter in charge of Internal Revenue for the collection district of Alabama, pursuant to the provisions of Sections 3670, 3671 and 3672 of the Internal Revenue code of the United States, which said notice of tax lien was filed in the office of the Judge of Probate of Shelby County, Alabama, on April 10, 1947, in judgement record E, page 231.

Thereafter, levy was made on the following described property situated in Shelby County, Alabama, to-wit:

The East one-half of the west one-half of the Northwest quarter of the Northeast quarter (E½ of W½ of NW¼ of NE¼) of Section 28, Township 19, Range 1 East.

asprovided by Section 3700, Title 26, U.S.C.A. Notice of the proposed sale under said seizure was given to the owner, L.H. Bentley, August, 7, 1947, and notice of said proposed sale was published in the Shelby County Democrat, a newspaper published in Shelby County, Alabama, on August 21, 1947, August 28, 1947, and September, 4, 1947, and was posted on August 7, 1947, in the United States Post office at Westover, Alabama, the United States Post Office at Columbiana, Alabama, and in the Court house at Columbiana, Alabama, all as provided by Section 3701, Title 26, U.S.C.A. Thereafter on September 9, 1947, the above described land was sold at public auction pursuant to the provisions of Section 3701 Title 26, U.S.C.A. and at said sale E.R. Elliott of Westover, Alabama, became the purchaser for the sum of $1425.00 which was the highest bid received. After crediting the amount brought by the sale of the property there remained a deficiency of $277.00 plus interest and fees as provided by law. The tax payer, L.H. Bentley thereafter made payments on this deficiency of $150.00 on December 17, 1947 which paid said deficiency together with interest and fees in full. Thereafter on December 24, 1947, Henry J. Willingham, as Collector of Internal Revenue for the Collection District of Alabama filed a certificate of discharge of the tax lien in judgment record E page 253 in the Office of the Judge of Probate of Shelby County, Alabama. However, neither L.H. Bentley nor any other person redeemed the above described real estate from said sale and on September 23, 1948, Mortimer Jordan as United States Collector of Internal Revenue for the District of Alabama executed to E.R. Elliott deed to said property as provided by law, which said deed was recorded on September 28, 1948, in the Office of the Judge of Probate of Shelby County, Alabama, in Deed Book 134 at page 563. It appears from the records in our office that all of the facts recited in said deed are true and correct and that all of the proceedings relative to the levy and sale of said land are substantially in accordancw with the provisions of law as provided by Sections 3700, et seq, Title 26, U.S.C.A.

William D. Jeffers.

Sworn to and subscribed before me this 10 day of January, 1950.

W. Burgin Hawkins

Notary Public

Filed in the office of the Probate Judge the 13th day of January, 1950 at 10 o'clock A.M. and recorded in the Deed Record 141 on page 157 on this the 13th day of January, 1950.

L.C. Walker,

Judge of Probate