139

BOOK 171 Mit 208

STATE OF ALABAMA
SHELBY COUNTY

Before the undersigned authority, personally appreared, Handy Ellis, who is known to me and who being by me first duly sworn, deposes and says:

I was acquainted with Mr. J. W. Letson and his wife Eugenia

E. Letson. Both of these people are dead. Mr. J. W. Letson died on

December 23, 1932 and his Will was probated in the Probate Court of

Shelby County, Alabama, soon thereafter. By the terms of his Will,

he bequeathed to his wife, Eugenia E. Letson all real, personal or

mixed property of which he died seized and possessed, and his wife

Eugenia E. Letson was appointed executrix of the Will and I represented

her in the administration of this estate.

Mrs. Eugenia E. Letson died intestate on the 13th day of May, 1950 and I was appointed administrator of her estate which was administered in the Probate Court of Shelby County, Alabama and there has been a final settlement of my administration of her estate.

Tax sale record 10 page 397 in the Probate Court of Shelby County, Alabama shows that for the year 1930 the SEL of SEL, Section 4, Township 22, Range 1 East was assessed against Towner unknown" and that on September 7, 1931 the property was sold for the 1930 taxes and the State of Alabama became the purchaser. However, there is written on said Tax Sale record the following:

"Sold in error paid on by Adams
State sold to R.D. Spivey 5/17/37 and was in error.
Refunded money to R. D. Spivey 7/17/37 "

As shown by tax sale record 10 page 399 the aforementioned land was sold for 1930 taxes and was purchased by J. W. Letson. The sale was held on September 7, 1931.

It appears, therefore that there were two sales on September 7, 1931. The first tax sale record shows that Adams had assessed the property that year and paid the taxes and that the sale was void. Likewise the sale to J. W. Letson was void because the taxes were assessed and paid by Mr. Adams, who was evidentally J. W. Adams who then had a deed and was later willed to Sallie Harkins.

As shown by Deed Book 95 at page 465, the tax deed was issued to Eugenia E. Letsnn on September 8, 1933 in which the land in question was conveyed.

I knew both Mr. and Mrs. Letson who were next door neighbors of mine and we were good friends and neither of them ever took any possession of the forty acres at any time and have not been assessing it for taxes.

Mr. J.W. Adams the owner of said property willed it to Sallie Harkins who is the present owner and she has been in possession of it and paid taxes on it since the death of Mr. Adams which occurred on February 21, 1942. Mr. J. W. Adams was in possession of it and assessed it for taxes up to the time of his death.

Under the facts recited, it clearly appears that the heirs of J. W. Letson nor his wife Eugenia E. Letson (the heirs being the same) have no interest whatsoever in the property.

I represented Mrs. Sallie Harkins in the probate of the Will of J. W. Adams and it was probated in the Probate Office of Shelby County, Alabama.

Handy Ellis

Sworn and subscribed to before me this 7th day of February, 1955.

Notary Public, State of Alabama at Large