

2164

March 12, 1971

Alabama State Department of Revenue
Ad Valorem Tax Division
Montgomery, Alabama 36102

Gentlemen:

I am interested in clearing title to the E $\frac{1}{2}$ of NE $\frac{1}{4}$ and the SW $\frac{1}{4}$ of NE $\frac{1}{4}$, Section 20, Township 24 South, Range 12 East, Shelby County, Alabama, minerals and mining rights excepted. I represent Mr. B. B. Curry and others, who are the heirs at law and next of kin of Mrs. Nannie C. Moore, the record owner of said property.

Our tax records here in Shelby County show two tax sales involving this property, one being a sale to the State of Alabama under assessment of James Smith for non-payment of 1930 taxes. I have verified that 80 acres of said property, being the E $\frac{1}{2}$ of NE $\frac{1}{4}$ of said Section 20, Township 24, Range 12 East, were double assessed and taxes paid for 1930 by Nannie C. Moore, and I am enclosing original and two copies of certificates of the Tax Assessor and of the Tax Collector of Shelby County, showing this double assessment, and I request that the tax sale be cancelled as to said 80 acres.

It is my belief that there was probably a double assessment for 1930 for the SW $\frac{1}{4}$ of NE $\frac{1}{4}$ of said Section 20, Township 24, Range 12 East, but I have been unable to locate a double assessment, and I would like to know what your records show about this sale and whether or not the State claims any interest in said SW $\frac{1}{4}$ of NE $\frac{1}{4}$ as a result of said sale for 1930 taxes. The other tax sale which I have found here in Shelby County relates only to said SW $\frac{1}{4}$ of NE $\frac{1}{4}$ of Section 20, Township 24, Range 12 East and was under assessment of J. E. Dexter for 1910 taxes. Our records show a sale under said 1910 assessment to the State of Alabama, and I would like to know whether or not this sale has been cancelled or redeemed and whether or not the State claims any present interest in said property.

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Thank you very much for your consideration concerning these matters.



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Shelby Cnty Judge of Probate, AL
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Sincerely Yours,

HEAD AND HEAD

Oliver P. Head

OPH/em
Enc.

STATE OF ALA. SHELBY CO.
CERTIFY THIS
INSTRUMENT WAS FILED
1971 MAR 19 PM 11:45
U.S.C. FILE NUMBER OR
REC. NO. & PAGE AS SHOWN ABOVE
Done P. Head
JUDGE OF PROBATE

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