LEATHERWOOD WALKER & MANN OCT 1 1951

CERTIFICATE OF DISCHARGE OF PROPERTY FROM FEDERAL TAX LIENS

Star Cleane	rs and Laundry	•		_
WHEREAS, / E. R. F	ull, and B. M.	Bull of	Greenville,	County
of Greenville States for unpaid internal-revenue (\$23,102,01) lawfully assess for the years 1942-43,44,45,47 for the years 19 on the Incomp	State of	South Carolina	are	to the Thirty
States for unnaid internal-revenue	tower in the	Twenty-th	ree thousand one	to the United
(# 00 300 ca	e tax.es In the s	um of /hundr	ed_two_and_01/100	dollars
(\$23,102,01] lawfully assess	ed against the	\mathbf{m}_{-} , the said $\frac{\mathbf{Sta}}{\mathbf{r}}$	r cleaners and La E. R. Bull, and F	.unary, !MBull .
for the years on the Income	• −W/E Assessm	ometra lickfor 10	1.0 1010 1050 e	1061

WHEREAS, to secure the collection of said tax es __ e notice of the lier of the United States against were all the property and rights to property of the said taxpayer was filed on _July 26, 1948 and Oct.12,1948 in __ Greenville, S. C. __ with the Clerk of the United States District Court for the Western District of __ South Carolina __ and also on _July 26, 1948 and Oct. 20, 1948 in __ Greenville, S. C. __ with the __ Register of Mesne Conveyance, __ County of __ Greenville __ , as authorized by law; and

WHEREAS, it appears that the lien of the United States for the said taxes.... has attached to certain property described as:

"All that piece, parcel or lot of land, situate, lying and being on the south side of West Stone Avenue, Greenville, S. C., and being more particularly described as follows:

"BEGINNING at a point on the south side of West Stone Avenue at joint corner of 10-foot alley and the W. A. Bull lot, thence along Stone Avenue in an easterly direction 204.5 feet, more or less, to the east boundary of the lot formerly owned by Carrie J. Willis, thence along said east boundary in a southerly direction 196.8 feet, more or less, to the rear corner thereof, thence along the rear boundary thereof and the rear boundaries of the two original lots owned by W. P. Bull, in a westerly direction, a total of 295 feet, more or less, to the western extremity of said lots, thence in a northerly direction along the west boundary of said property to the corner of the lot formerly owned by W. A. Bull and willed to him by the aforesaid Walter P. Bull, thence in an easterly direction 56.4 feet along the rear boundary of the said W. A. Bull lot in an easterly direction, thence in a northeasterly direction 40.2 feet along the aforesaid W. A. Bull line to the edge of the 10-foot alley first mentioned, thence along said alley 102.3 feet, more or less, to the point of beginning on Stone Avenue, being the property known as Star Cleaners and Laundry property and passing under the will be [sic] W. P. Bull to E. R. and B. M. Bull, excepting the Carrie J. Willis portion, which was acquired by the Star Cleaners and Laundry, a partnership, after the death of the aforesaid W. P. Bull.

"Also all fixtures and equipment belonging to and used in connection with the operation of Star Cleaners and Laundry. "

The judgment liens above referred to and from which the above property is released, are designated and on file in the office of the Clerk of Court for Greenville County as follows: Judgment well & 12,211, Judgment well & 12,212, Judgment well & 12,227, Judgment well & 12,366, Judgment well F 444, and Judgment well F 723.

WHEREAS, section 3674 (b) of the Internal Revenue Code reads as follows:

"(b) Part payment.—Subject to such regulations as the Commissioner, with the approval of the Secretary, may prescribe, the collector charged with an assessment in respect of any tax may issue a certificate of discharge of any part of the property subject to the lien if there is paid over to the collector in part satisfaction of the liability in respect of such tax an amount determined by the Commissioner, which shall not be less than the value, as determined by him, of the interest of the United States in the part to be so discharged. In determining such value the Commissioner shall give consideration to the fair market value of the part to be so discharged and to such liens thereon as have priority to the lien of the United States."

and

WHEREAS, the Commissioner of Internal Revenue has determined that the value of the interest of the United States in the foregoing property, under and by virtue of its aforesaid tax lien, amounts to the sum of Seven thousand and no/100 = - dollars (\$ 7,000.00) and has authorized the issuance, under the provisions of section 3674 (b), Internal Revenue Code, of a certificate discharging the property from the tax lien of the United States upon payment of the sum of Seven thousand and no/100 = - dollars (\$ 7,000.00) to be applied in part satisfaction of the liability in respect of the tax es hereinbefore mentioned, which sum has been paid to me to be so applied, and the receipt of which sum by me is hereby acknowledged;