

1953

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WYCHE, BURGESS & WYCHE

CERTIFICATE OF DISCHARGE OF PROPERTY FROM FEDERAL TAX LIEN #2915

and Dorothy E.  
WHEREAS, Owen B. Nelligan, Jr., / Nelligan of Greenville, S.C., County  
of Greenville, State of South Carolina, is indebted to the United  
States for unpaid internal-revenue taxes in the sum of <sup>One thousand eight hundred</sup> twelve and 02/100 - - - - dollars  
(\$1,812.02) lawfully assessed against them, the said Owen B. Nelligan, Jr., and  
for the year 1950 on the IT Assessment list for #3200213 for March, 1951; and

WHEREAS, to secure the collection of said taxes a notice of the lien of the United States against  
all the property and rights to property of the said taxpayer was filed on September 6, 1951  
in Greenville, S. C. with the Clerk of the United States District Court for the Western  
District of South Carolina and also on September 21, 1951  
in Greenville, S. C. with the Register of Deeds of Greenville 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 cer-  
tain property described as:

All that piece, parcel or lot of land in Paris Mountain Township, Greenville County,  
State of South Carolina, near the City of Greenville, on the Northwest side of Crestline  
Road shown as the Northeastern part of the major portion of Lot No. 9 according to  
revised plat of Hillendale Heights, recorded in Plat Book Y, at page 113, and more par-  
ticularly shown on plat of property of Donald James Nelligan prepared by C. C. Jones,  
October, 1951, recorded in Plat Book AA, at page 173, and having according to said plat  
prepared by C. C. Jones the following metes and bounds, to-wit:

BEGINNING At a point on Crestline Road at the joint front corner of Lots 9 and 10,  
and running thence along Crestline Road, S. 22-14 1/2 E. 15.3 feet to a point; thence  
turning and running N. 53-46 W. 227.8 feet to a point; thence turning and running N.  
34-26 E. 44.9 feet to a point on the line of Lot No. 10; thence along the line of said  
lot, S. 53-46 E. 222.1 feet to the point of beginning.

Reference is craved to plats of property of E. D. Nelligan and O. W. Nelligan  
recorded in the R.M.C. for Greenville County in Plat Book AA, page 99.

and

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 Two hundred and no/100 - - - - dollars (\$200.00) 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 Two hundred and  
no/100 - - - - dollars (\$200.00) to be applied in part satisfaction of the liability in  
respect of the taxes hereinbefore mentioned, which sum has been paid to me to be so applied, and the  
receipt of which sum by me is hereby acknowledged;