

CERTIFICATE OF DISCHARGE OF PROPERTY FROM FEDERAL TAX LIENS #2895 & #2896

WHEREAS, E. G. Riley of Simpsonville, County of Greenville, State of South Carolina, is indebted to the United States for unpaid internal-revenue taxes in the sum of Nine Hundred Thirty-Eight & 30/100 dollars (\$ 938.30) lawfully assessed against him, the said E. G. Riley, for the years 1948 & 1949 on the IR Assessment lists #A-513010 & #A-513011 list for April, 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 \_\_\_\_\_ in \_\_\_\_\_ with the Clerk of the United States District Court for the \_\_\_\_\_ District of \_\_\_\_\_ and also on August 29, 1951 in Greenville, South Carolina with the Register of Deeds of 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 certain lot of land in School District 285, Chicks Springs Township, Greenville County, S.C., on the south side of the (old) National Highway No. 29, within the western limits of the city of Greer, and being a portion of Lot.No. 71, of the W.H.Brockman estate, according to plat thereof by Dalton and Neves, June 1926, and having the following courses and distances, to wit :

"Beginning at an iron pin on the margin of said highway, corner lot No.72, and thence along line of that lot S-4-35 W-eighty (80) feet to iron pin; thence a new line N 86-00 ~~and~~ W-forty (40) feet to iron pin; thence N-4-35 E-eighty (80) feet to iron pin, new corner on said highway; thence S-86-00 E-forty (40) feet to the beginning corner."

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 Four Hundred Seventy-Five & No/100 dollars (\$ 475.00) 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 Four Hundred Seventy-Five and no/100 dollars (\$ 475.00) 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;