

587

STATE OF ALABAMA)
BALDWIN COUNTY)

TO ANY SHERIFF OF THE STATE OF ALABAMA:

You are hereby commanded to summon SHIPPERS
PRE-COOLING SERVICE, INC., a corporation, to appear
within thirty days from the service of this writ in the
Circuit Court, to be held for said County at the place of
holding the same, then and there to answer the complaint
of the State of Alabama.

Witness my hand, this 27 day of May, 1940.

R. S. Duck
Clerk

C O M P L A I N T

STATE OF ALABAMA,

Plaintiff,

vs

SHIPPERS PRE-COOLING
SERVICE, INC.,
a corporation,

Defendant

IN THE CIRCUIT COURT OF
BALDWIN COUNTY, ALABAMA,
AT LAW

COUNT ONE.

The plaintiff claims of the defendant the sum
of, to wit: One Hundred Ninety & no/100 Dollars (\$190.00)

due from it to the plaintiff for an excise tax levied under the provisions of House Bill 83, approved February 28, 1939 (Alabama Use Tax) on the storage, use, or other consumption in this State of tangible personal property of the value of, to wit: Eight Thousand Five Hundred Dollars (\$8,500.00), which said property was purchased at retail on or after the effective date of said Act for storage, use, or other consumption in this State for the period commencing, to wit: April 1, 1940 and ending May 24, 1940, which sum of money with interest thereon from, to wit: May 24, 1940, is still due and unpaid; and plaintiff avers that defendant during said period stored, used, or otherwise consumed in this State tangible personal property of the value of, to wit: Eight Thousand Five Hundred Dollars (\$8,500.00) which said property was purchased at retail without the payment of said excise tax required by law to be paid by defendant therefor; and plaintiff claims of the defendant the further and additional sum of, to wit: Nineteen & no/100 Dollars (\$19.00) due from it as and for the penalty imposed by law for failing to make return of such tax liability during such period and to pay said tax within the time required by said Act.

Thos S. Lawton
Attorney General

John W. Lasky
Assistant Attorney General

J. Edward Thornton
Assistant Attorney General

Ralph L. Jones
Solicitor

W.R. Stuart Sheiff

Summons + Complaint

Executed by serving
a copy of the within
Summons + Complaint
on Frank Persons
as agent for Shypers
Precooling Service Inc.
This 28th day of
May 1940

W.R. Stuart Sheiff

by Taylor Wilkins
D.S.,

Filed May 27, 1940

R.S. Duck, Registrar Clerk

AFFIDAVIT FOR ATTACHMENT

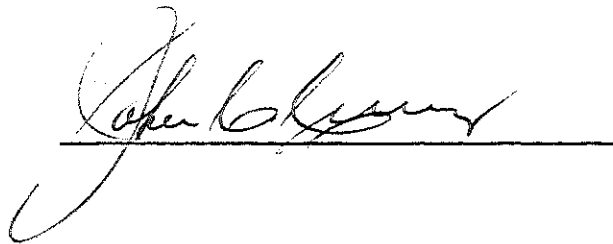
STATE OF ALABAMA,)
)
MONTGOMERY COUNTY.)

Before me, the undersigned authority in and for said County in said State, personally appeared JOHN C. CURRY, who, being by me first duly sworn, deposes and says: that he is the duly appointed, qualified, and acting Commissioner of Revenue of the State of Alabama, and as such officer, has authority to make this affidavit:

That the Defendant, SHIPPERS PRE-COOLING SERVICE, INC., a corporation, is justly indebted to the Plaintiff, State of Alabama, in the sum of, to-wit: \$190.00, which said amount is justly due after allowing all just off-sets and discounts, and that the said Defendant, SHIPPERS PRE-COOLING SERVICE, INC., a corporation, is a non-resident of the State of Alabama, with its principal office in Brownsville, Texas, and that this attachment is not sued out for the purpose of vexing or harassing said Defendant.

That the State Department of Revenue, believing that the collection of said indebtedness being an excise tax levied under the provisions of the 1939 Use Tax Act (Act No. 67) approved February 28, 1939, would be jeopardized by delay, on the 25th day of May, 1940, made a determination of the amount of such tax liability due by the Defendant in the above stated amount, and determined and declared said tax immediately due and payable, pursuant to the provisions of Section 10 of said Act, and a

certified copy of such determination by the State Department of Revenue is hereto attached as "Exhibit A", and made a part of this affidavit.



Sworn to and subscribed
before me, this the 25th
day of May, 1940.



Notary Public, Montgomery County,
Alabama.

NOTICE OF JEOPARDY ASSESSMENT
(Use Tax)

TO: Shippers Pre-Cooling Service, Inc., a corporation
Foley, Alabama.

(Taxpayer)

Notice is hereby given you as follows:

WHEREAS, the State Department of Revenue, pursuant to the provisions of Section X of the Alabama Use Tax Act (Act No. 67, H. 83, approved February 28, 1939), finds that you are liable for the excise tax levied under the provisions of said Act for the period of:

April 1 to May 24, 1940; and

WHEREAS, the Department further finds that you have stored, used or otherwise consumed in this State tangible personal property purchased at retail on or after March 1, 1939, the sales price of which is hereinafter set out; and

WHEREAS, the Department further finds that the amount of such tax due and owing by you for said period is as follows:

<u>Period:</u>	<u>Sales Price:</u>	<u>Tax:</u>	<u>Penalty:</u>	<u>Interest to Date:</u>
<u>April 1 to May 24, 1940</u>	<u>\$ 8,500.00</u>	<u>\$190.00</u>	<u>\$</u>	<u>\$</u>
<u></u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
<u></u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

and

WHEREAS, the Department further finds that the collection of the tax required to be collected and paid to the State of Alabama under the provisions of said Act will be jeopardized by delay;

WHEREFORE, the State Department of Revenue hereby notifies you of such findings, and that the amount hereinabove set out is immediately due and payable. If the said amount specified is not paid within ten days after the receipt of this Notice, such amount becomes final at the expiration of such ten days unless a petition for a redetermination is filed with this Department in accordance with the provisions of said Act, within such ten days.

This Notice is being sent to you by registered mail.

IN WITNESS WHEREOF, the State Department of Revenue, acting by and through John C. Curry, as Commissioner of Revenue, hereunto sets its name and official seal on this the 25th day of May 1940.

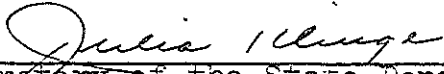
STATE DEPARTMENT OF REVENUE

By (signed) John C. Curry
Commissioner of Revenue

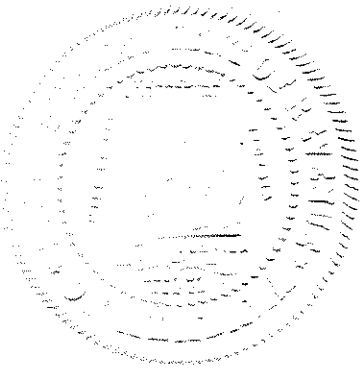
STATE OF ALABAMA,)
)
MONTGOMERY COUNTY.)

I, Julia Klinge, Secretary of the State Department of Revenue, hereby certify that the notice of jeopardy assessment attached hereto constitutes a true and correct copy of the notice of jeopardy assessment made against Shippers Pre-Cooling Service, Inc., a corporation, on the 25th day of May, 1940.

In Witness Whereof I hereunto set my hand and affix the Seal of said State Department of Revenue this the 25th day of May, 1940.



Secretary of the State Department of Revenue



687

RECORDED

Filed May 27, 1942
R.S. Dinch, Clerk

688

ATTACHMENT.

587

The State of Alabama, }
Baldwin County

TO ANY SHERIFF OF THE STATE OF ALABAMA:

WHEREAS, JOHN C. CURRY, duly appointed, qualified and acting
Commissioner of Revenue of the State of Alabama,

bath complained on oath to me, ROBERT S. DUCK, Clerk of Circuit Court of Baldwin County, Ala..
that SHIPPERS PRE-COOLING SERVICE, INC., a Corporation,

is justly indebted to the Plaintiff STATE OF ALABAMA,

in the sum of ONE HUNDRED NINETY & NO/100 (\$190.00) Dollars, and

_____ having made affidavit and Plaintiff
~~given bond~~

elects not to give bond;
~~as required by law, in such cases,~~ you are hereby commanded to attach so much of the estate of
SHIPPERS PRE-COOLING SERVICE, INC., a Corporation,

as will be of value sufficient to satisfy said debt and costs, according to the complaint; and such estate, so attached unless replevied, so to secure, that the same may be liable to further proceedings thereon to be had by the Circuit Court of Baldwin County, Ala., at a term thereof, to be held at the Court House of said County, on _____ Monday of _____ 193_____

next; when and where you must make known to said Court how you have executed this Writ.

WITNESS, my hand, this 27th day of May, 1940 A. D. 193

R. L. Duck

Clerk.

Mr. Arthur H. Hays, Deputy Clerk

Executed by serving a copy of
the following attachment on
L.W. Goldsmith as operator of
Sail Truck & cooling system and
taking into my possession
one 1937 Ford Truck with
cooling equipment.

Jay no 28th 171-24 as 1940

This 28th day of May 1940

W.R. Stuart Sheriff

By A.P. Pruitt Deputy Sheriff

W.R. Stuart
7/24/40
RECORDED

No. 587

ATTACHMENT

State of Alabama, Plaintiff

Vs. { ATTACHMENT

Shippers Pre-Cooling Service, Inc.,

Defendant.

Issued _____, 193

MOORE PRINTING CO.,

1937 762 24 28th 171

L.W. Goldsmith - Driver



JOHN C. CURRY
COMMISSIONER OF REVENUE

JULIA KLINGE
SECRETARY

STATE OF ALABAMA

JOHN W. LAPSLEY
COUNSEL

J. EDWARD THORNTON
ASST. COUNSEL

STATE DEPARTMENT OF REVENUE

LEGAL DIVISION
MONTGOMERY

June 7, 1940

Hon. R. S. Duck
Circuit Clerk
Bay Minette, Alabama.

Re: State v. Shippers Pre-Cooling Serv.

Dear Sir:

This will confirm our conversation with your Assistant this morning, wherein we instructed her to dismiss the above noted case and tax the costs against the State. As we stated over the telephone, proof was furnished this morning which was not available to our field agents to the effect that the equipment in question was purchased prior to the effective date of the Use Tax Act, and therefore, was not subject to said tax.

If you will send us the cost bill in duplicate, duly verified and with a copy of the order of the Court taxing the costs in the case, we will see that the costs are taken care of.

With kind personal regards, I am

jet:k

ccs: Hon. Ralph L. Jones
Circuit Solicitor
Monroeville, Ala.

Messrs. Beebe, Hall
& Beebe,
Bay Minette, Ala.

Yours very truly,

J. Edward Thornton
J. EDWARD THORNTON,
Assistant Counsel

R. S. DUCK

Register and Clerk Of The
Circuit Court, Baldwin County

Bay Minette, Alabama

JUNE 8th, 1940.

TO HON, W. R. STUART, SHERIFF OF BALDWIN COUNTY, ALABAMA:

You are hereby ordered to release the attachment issued out of this Court on May 27th, 1940, in the case of STATE OF ALABAMA, as Plaintiff, versus SHIPPERS PRE-COOLING SERVICE, INC., a Corp., as Defendant, Civil No. 587, which property, viz: One 1937 Ford Truck with cooling equipment, Tag No. 28C171, Texas, 1940, was levied on by you on May 28th, 1940.

R. S. Duck

CLERK OF THE CIRCUIT COURT
OF BALDWIN COUNTY, ALABAMA.

By - Hubert Hargrave, Deputy Clerk

STATEMENT

Foley, Ala., 6-8-, 19340

M. Shipper Presolving Service #1

J. Ramsey Stewart
IN ACCOUNT WITH

Foley Motor Company

AUTHORIZED FORD DEALER

Balance as shown in last statement	
<u>Storage charges on</u>	<u>\$5.00</u>
<u>Truck</u>	
<u>OK</u>	
<u>W.R. Stewart</u>	
<u>6-10-40</u>	

REMITTANCE ADVICE Please Detach Before Depositing Warrant

PREVIOUS BALANCE	DATE ENTERED	P. O. NUMBER	VENDOR'S DATE	DISTRIBUTION		AMOUNT OF INVOICE	%	DEDUCTIONS AMOUNT	BALANCE PAYABLE	
				DEPT	ACCT					
	July 10		July 2	1215	1690	16.50			16.50	1
										2
										3
										4
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										29
										30

THE ATTACHED WARRANT IS IN PAYMENT OF ITEMS LISTED ABOVE. REFERENCE TO THE WARRANT
NUMBER SHOULD BE MADE IN ANY CORRESPONDENCE RELATING TO THIS ACCOUNT.
ADDRESS CORRESPONDENCE TO THE

DEPARTMENT OF FINANCE
DIVISION OF CONTROL AND ACCOUNTS
MONTGOMERY, ALABAMA

THE STATE OF ALABAMA
BALDWIN COUNTY

No. 587

CIRCUIT COURT

Judgment _____ Term, 1931

VS.

Term, 193____, of the Circuit Court of said County,

DEAR SIRs: At the

recovered a judgment against _____ Dollars
for the sum of _____
besides _____ Dollars, cost of suit, and execution
was duly issued thereon, commanding any Sheriff of the State that he cause to be made of the goods and chattels, land and tene-
ments of said _____

the amount of the judgment and costs, and the Sheriff has returned said exception indorsed, "No Property Found," and the costs have never been paid. In order to save you the additional expense of an execution against you, I herewith inclose an itemized statement of the costs which have accrued in said cause, and respectfully request that you will, on receipt of this, remit the amount. If I do not hear from you in a few days I will forward the execution to the Sheriff of your County for collection.

Respectfully yours, _____, Clerk.

CLERK'S FEES			@	Amount	SHERIFF'S FEES			@	Amount
1	Issuing.....	Summons and Complaint,	\$1.25	1 25	1	Levying.....	Attachment,	\$3.00	3 00
2	Issuing.....	copies thereof,	30	30	2	Entering and returning.....	Attachment,	25	25
3	Making every copy thereof, when over 200 words, per 100 words		15	30	3	Summoning.....	garnishee and return,	1.50	1 50
4	Entering.....	Sheriff's return or copy thereof	20	20	4	Serving.....	Summons and Return,	1.50	1 50
5	Docketing cause, to be charged but once,		25	25	5	Serving.....	Subpoenas,	65	65
6	Entering Appearance		20	20	6	Impaneling jury,		75	75
7	Filing.....	pleas, demurrer and other pleadings, for each,	10	10	7	Making deed,		2.50	2 50
8	Every trial, with or without jury, and its incidents, not including judgments by default, or nil dicit,		75	75	8	Serving Summons, forcible entry, etc.,		1.50	1 50
9	Entering.....	Continuance, (each)	10	10	9	Executing writ of restitution or possession,		5.00	5 00
10	Entering.....	Judgment, (each)	30	30	10	Collecting, execution for cost		1.50	1 50
11	Entering any other order of Court (each)		30	30	11	Serving.....	Sci. Fa. notices, etc.,	1.50	1 50
12	Issuing.....	Scire Facias, or notice in the nature thereof, (each)	75	75	12	Serving any summons not provided for and return,		1.50	1 50
13	Issuing.....	Execution or copy thereof; (each)	50	50	13	Serving.....	attachment for contempt,	1.50	1 50
14	Entering return, or copy thereof, for each 100 words, 15 cents; but in no case less than		20	20	14	Taking and approving.....	bond,	1.00	1 00
15	Recording award of arbitrators, referees, auditors, etc., for each 100 words,		15	15	15	Seizing personal property in detinue,		3.00	3 00
16	Issuing execution or attachment thereon, and entering return,		1.00	1 00	16	Collecting money under execution, 5% first \$200.00; 4% to \$500.00; 3% all over \$500.00,			
17	Taking bond for certiorari supersedeas, or appeal, or copy thereof and filing same,		75	75	17	Selling property attached, same for selling under execution,			
18	Issuing.....	Subpoenas for Witness, (each)	30	30	18	Former Sheriff's fees,			5 00
19	Administering an oath, not relating to a trial pending and certifying the same,		25	25	Storage Charge on Juruch				
20	Issuing.....	Attachment and taking bond, (ea.)	1.00	1 00					
21	Filing.....	papers in attachment, (each)	10	10					
22	Issuing.....	Summons for garnishee, (each)	50	50					
23	Swearing and taking examination for Garnishee and recording same, for each 100 words 15 cts; but not less than		50	50					
24	Order to advertise, or order of survey, or copy thereof,		50	50					
25	Certificate of Judgment,		50	50	Total Sheriff's Fees,				
26	Recording each surveyor and surveyor's report or copy thereof, each 100 words 15 cts; but not less than,		25	25	RECAPITULATION				
27	Issuing.....	Commission to take depositions, or copy thereof,	75	75	1	Clerk's Fees,			6 75
28	Making copy of interrogatories accompanying commission,		50	50	2	Clerk's Fees,			9 75
29	Or for each 100 words,		15	15	3	Sheriff's Fees,			16 50
30	Filing.....	packages of depositions, (each)	10	10	4	Sheriff's Fees,			
31	Indorsing.....	package of deposition, opened (each),	10	10	5	Witness Fees in Circuit Court,			
32	Issuing.....	writ of ad quod damnum or writ in the nature thereof,	75	75	6	Justice of the Peace Fees,			
33	Recording the return and inquest thereon,		50	50	7	Witness Fees, in Justice of the Peace Court			
34	Or for each 100 words,		15	15	8	Commissioner's Fees,			
35	Issuing.....	Writ of certiorari, prohibition, mandamus, or writ in the nature thereof,	75	75	9	Commissioner's Residence,			
36	Filing the same and entering return,		15	15	10	Constable's Fees			
37	Making a complete record of a cause or copy thereof, for each 100 words,		15	15	11	Garnishee's Fees,			
38	Making copy of any paper not herein provided for, for each 100 words,		15	15	12	Printer's Fees,			
39	Making each certificate requiring the seal of office, and affixing seal,		50	50	13	Stenographer's Fees,			
40	Taking any bond not otherwise provided for,		75	75	14	Trial Tax,			
41	Making.....	necessary certificates not otherwise provided for, (each witness),	25	25					
42	For certifying abstract, in lieu of fees for transcript under section 2851 of the Code,		5.00	5 00					
43	Record for Supreme Court, for each 100 words		15	15					
44	Each additional copy thereof, each 100 words		05	05					
45	Collecting money on judgments wherein said judgment has not been paid within 30 days after rendition, one half the per cent allowed sheriffs for same services for collecting money on executions,								
Total Clerk's Fees,				6 75	Total Fees,				6 75
					Interest and Damages,				
					Grand Total,				