

STATE OF ALABAMA)
BALDWIN COUNTY)

588

TO ANY SHERIFF OF THE STATE OF ALABAMA:

You are hereby commanded to summon THE
GENERAL AMERICAN PRE-COOLING CORPORATION, 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) IN THE CIRCUIT COURT OF
) BALDWIN COUNTY, ALABAMA,
THE GENERAL AMERICAN) AT LAW
PRE-COOLING CORPORATION,)
a corporation,)
Defendant.)
)

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, on 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. Lawson
Attorney General

John W. Saksley
Assistant Attorney General

Edward Thornton
Assistant Attorney General

Ralph L. Jones
Solicitor

may 23rd 1940
W.R. Stuart Sheriff

Executed by serving
a copy of the within
summons + Complaint
on Hugh Dob as
agent for the
General American
Ice Cooling Corp.

This 28th day
of May 1940
W.R. Stuart - Sheriff
By Taylor Wilkins
D.S.,

288
RECORDED

Summons + Complaint

Filed May 27, 1940
R.S. Duck, Clerk

AFFIDAVIT FOR ATTACHMENT

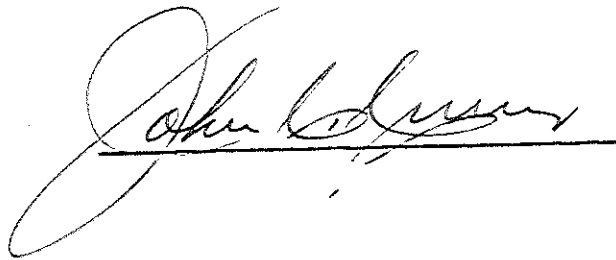
STATE OF ALABAMA,)
)
MONTGOMERY COUNTY.)

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, THE GENERAL AMERICAN PRE-COOLING CORPORATION, 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, THE GENERAL AMERICAN PRE-COOLING CORPORATION, a corporation, is a non-resident of the State of Alabama, with its principal office in Orlando, Florida, 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.

A handwritten signature in cursive script, appearing to read "John L. Dyer", is written over a horizontal line.

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

A handwritten signature in cursive script, appearing to read "W. M. Parker", is written over a horizontal line.

Notary Public, Montgomery County,
Alabama.

NOTICE OF JEOPARDY ASSESSMENT
(Use Tax)

TO: The General American Pre-Cooling Corp., 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

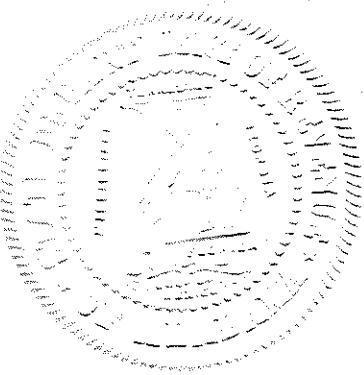
Copy to:
Orlando, Fla.

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 The General American Pre-Cooling Corporation,
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.

Julia Klinge
Secretary of the State Department of Revenue



RECORDED

Filed May 27, 1940
R.S. Dush, Register-Clerk.



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. The Gen. Am. Pre-
Cooling Corp.

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:

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

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

Fred Ball, Jr. Esquire
First National Bank
Montgomery, Ala.

Yours very truly,

J. Edward Thornton
J. EDWARD THORNTON,
Assistant Counsel

No. 588

CIRCUIT COURT

Term, 193-

Judgment

VS.

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

DEAR SIRS: At the

Dollars

recovered a judgment against

recovered a judgment against _____ Dollars, cost of suit, and execution
for the sum of _____
_____ to be made of the goods and chattels, land and tene-

besides _____
was duly issued thereon, commanding any Sheriff of the State that he cause to be
ments of said _____
_____ the amount of the judgment and costs, and the Sheriff has re-
turned said exception indorsed, "No Property Found," and the costs have never been paid. In order to save you the additional ex-
pense 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.

Respectfully yours,

CLERK'S FEES		@	Amount	SHERIFF'S FEES		@	Amount
1	Issuing Summons and Complaint,	\$1.25	125	1	Levying Attachment,	\$3.00	300
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	20	3	Summoning garnishee and return,	1.50	150
4	Entering Sheriff's return or copy thereof	20	25	4	Serving Summons and Return,	65	65
5	Docketing cause, to be charged but once,	25	25	5	Serving Subpoenas,	75	75
6	Entering Appearance	20	10	6	Impanelling jury,	2.50	250
7	Filing pleas, demurrer and other pleadings, for each,	10	75	7	Making deed,	1.50	150
8	Every trial, with or without jury, and its incidents, not including judgments by default, or nil dicit,	75	50	8	Serving Summons, forcible entry, etc.,	5.00	500
9	Entering Continuance, (each)	30	15	9	Executing writ of restitution or possession,	1.50	150
10	Entering Judgment, (each)	30	100	10	Collecting, execution for cost	1.50	150
11	Entering any other order of Court (each)	30	75	11	Serving Sci. Fa. notices, etc.,	1.50	150
12	Issuing Scire Facias, or notice in the nature thereof, (each)	75	50	12	Serving any summons not provided for and return,	1.50	150
13	Issuing Execution or copy thereof; (each)	50	20	13	Serving attachment for contempt, bond,	1.00	100
14	Entering return, or copy thereof, for each 100 words, 15 cents; but in no case less than	20	15	14	Taking and approving	3.00	300
15	Recording award of arbitrators, referees, auditors, etc., for each 100 words,	15	50	15	Seizing personal property in detinue,	5% first \$200.00; 4% to \$500.00; 3% all over \$500.00,	575
16	Issuing execution or attachment thereon, and entering return,	1.00	50	16	Collecting money under execution, 5% first \$200.00; 4% to \$500.00; 3% all over \$500.00,	575	575
17	Taking bond for certiorari supersedeas, or appeal, or copy thereof and filing same,	75	50	17	Selling property attached, same for selling under execution,	575	575
18	Issuing Subpoenas for Witness, (each)	30	50	18	Former Sheriff's fees,	575	575
19	Administering an oath, not relating to a trial pending and certifying the same,	25	50				
20	Issuing Attachment and taking bond, (ea.)	1.00	50				
21	Filing papers in attachment, (each)	10	50				
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	25				
26	Recording each surveyor and surveyor's report or copy thereof, each 100 words 15 cts; but not less than,	25	75				
27	Issuing Commission to take depositions, or copy thereof,	75	50				
28	Making copy of interrogatories accompanying commission,	50	15				
29	Or for each 100 words,	15	10				
30	Filing packages of depositions, (each)	10	75				
31	Indorsing package of deposition, opened (each),	10	50				
32	Issuing writ of ad quod damnum or writ in the nature thereof,	75	15				
33	Recording the return and inquest thereon,	50	75				
34	Or for each 100 words,	15	15				
35	Issuing Writ of certiorari, prohibition, mandamus, or writ in the nature thereof,	75	15				
36	Filing the same and entering return,	15	15				
37	Making a complete record of a cause or copy thereof, for each 100 words,	15	50				
38	Making copy of any paper not herein provided for, for each 100 words,	15	75				
39	Making each certificate requiring the seal of office, and affixing seal,	50	25				
40	Taking any bond not otherwise provided for,	75	5.00				
41	Making necessary certificates not otherwise provided for, (each witness),	25	15				
42	For certifying abstract, in lieu of fees for transcript under section 2851 of the Code,	5.00	05				
43	Record for Supreme Court, for each 100 words	15					
44	Each additional copy thereof, each 100 words	15					
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,	05					
Total Clerk's Fees,				Total Sheriff's Fees,			
675				RECAPITULATION			
				1 Clerk's Fees,			
				2 Clerk's Fees,			
				3 Sheriff's Fees,			
				4 Sheriff's Fees,			
				5 Witness Fees in Circuit Court,			
				6 Justice of the Peace Fees,			
				7 Witness Fees, in Justice of the Peace Court			
				8 Commissioner's Fees,			
				9 Commissioner's Residence,			
				10 Constable's Fees			
				11 Garnishee's Fees,			
				12 Printer's Fees,			
				13 Stenographer's Fees,			
				14 Trial Tax,			
				Total			

ATTACHMENT.

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,

hath complained on oath to me, ROBERT S. DUCK, Clerk of Circuit Court of Baldwin County, Ala.,

that THE GENERAL AMERICAN PRE-COOLING CORPORATION, a Corporation,

is justly indebted to the Plaintiff STATE OF ALABAMA,

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

Plaintiff

Plaintiff

having made affidavit ~~and 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

THE GENERAL AMERICAN PRE-COOLING CORPORATION, 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. S. Duck

Clerk.

My - William Thompson, Deputy Clerk

Executed this
the 28th day of
May 1940 by
Joining into my
possession on
Ford Truck with
Cooling Equipment
Fla 1940 license
Tag 7G.L. 374 and
Driving copy of
attachment on
Hughes Dale as
operator of said
Truck and Cooling
System. 5/28/40

W.R. Short
Okript

W.R. Short
Okript

RECORDED

No. 588

ATTACHMENT

THE STATE OF ALABAMA, Plaintiff,

Vs. { ATTACHMENT

THE GENERAL AMERICAN PRE-
COOLING CORP., a Corp., Defendant

Issued _____, 193____

MOORE PRINTING CO.,

1935 and

Fla 7G.L.-374

Hughes Dale - Driver

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 THE GENERAL AMERICAN PRE-COOLING CORP., a Corp., as Defendant, Civil Number 588, which said property, viz: One Ford Truck, with cooling Equipment, Fla. 1940 License tag 7 GL 374;

was levied on by you on May 28th, 1940.

R. S. Duck
R. S. DUCK, Clerk of the
Circuit Court, of Baldwin
County, Alabama.

By - Hattie Thompson, Deputy Clerk

STATE OF ALABAMA.

BALDWIN COUNTY.

KNOW ALL MEN BY THESE PRESENTS, that we, The General American Pre-Cooling Corporation, a corporation,
L. Irwin, & Herbert Lunsford

are held and firmly bound unto the STATE OF ALABAMA in the sum of THREE HUNDRED EIGHTY (\$380.00), for the payment of which, well and truly to be made, we bind ourselves, our heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents, and we waive all our exemptions against this bond.

Sealed with our seals and dated this the 28 day of May, 1940.

The condition of the above obligation is this: Whereas a writ of attachment issued out of the Circuit Court of Baldwin County at the suit of the State of Alabama against The General American Pre-Cooling Corporation returnable to the next term of the said Circuit Court of said County, has been placed in the hands of the Sheriff of Baldwin County, and has been levied upon the following property, to-wit:

one 1937 Ford Truck with Cooling equipment - Tag No. 7 G. L. 137 H-4940

and Whereas the said property has been delivered to The General American Pre-Cooling Corp. on its entering into this bond;

Now, if the defendant shall fail in the action and the said The General American Pre-Cooling Corporation or the undersigned sureties will return to the Sheriff of said County the specific property attached and above mentioned within thirty (30) days after judgment in said suit, then this obligation to be void, otherwise to remain in full force and effect;

Approved:

W. B. Stuart
Sheriff.

The General American Pre-Cooling Corp.
L. Irwin
Herbert Lunsford

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DEPARTMENT OF FINANCE
DIVISION OF CONTROL AND ACCOUNTS
MONTGOMERY, ALABAMA

10M-4-40