

CALLAHAN & HARRIS

ATTORNEYS AT LAW

TELEPHONE 61
DECATUR, ALABAMA

April 27, 1922.

R. H. Walker
Athens
Ala.

Dear Sir:

We are enclosing herewith copy of Mr. Rankin's letter to you of April 13th. In our judgment he has fairly and accurately stated the law as to the exemptions to Mrs. W. R. Walker and as to the descent and distribution of the balance of property of Mr. W. R. Walker.

The only thing additional which we could suggest, and which, in all likelihood, is not material here, is the exemption of the life insurance taken out for her benefit to the extent of insurance which an annual premium of \$750.00 would purchase. (Code, 4502).

Very truly yours,

AJH/sh

A handwritten signature in cursive script, appearing to read "Callahan & Harris", written in dark ink.

James G. Rankin
Attorney at Law
Athens, Alabama

April 13, 1922.

Mr. R. H. Walker, Administrator,
Athens, Alabama.

Dear Sir:-

Replying to your inquiry about the disposition the law makes of Mr. Ryan Walker's estate, I beg to inform you as follows:

1st--There is exempt from administration and payment of debts to the widow all wearing apparel of the deceased; all books kept for use in the family (this does not include a law library); all family portraits or pictures; all grain, stores or groceries on hand; all bedding and household and kitchen furniture necessary for the use and comfort of the family. The above are set aside to the widow and become her property absolutely.

2nd--In addition to the articles mentioned above the widow is entitled to personal property of the value of \$1000, to be selected by her at the value fixed by the Appraisers of the estate, which property is also exempt from administration and the payment of debts.

It is provided as to the additional \$1000 of personal property that on final settlement and distribution of the estate the \$1000 so received by the widow shall be credited on her share of the personal property to be distributed. That is her share of personal property on distribution would be reduced in the sum of \$1000, or whatever amount she receives as such additional exemptions.

3rd--All other property, both real and personal--except dower interest in real estate--is subject first to the payment of debts of decedent and charges and costs of administration. The other personal property has to be first exhausted before real estate can be subjected to the payment of debts.

James G. Rankin

*Attorney at Law
Athens, Alabama*

R. H. W., Admr. 2.

4th-- The personal property, if any remains after the payment of all debts and charges of administration will go ~~to~~ entirely to Mrs. Walker. you will, therefore, observe that the provision of the law requiring the \$1000 of additional exemptions to be deducted from the distributive share of the widow on final distribution of the estate has no place for application in this case.

5th--Mrs. Walker is entitled to a real estate or homestead exemption to the extent of not exceeding \$2000.00 in value. This exemption makes the real estate to that extent hers for life where the estate is solvent. If it were insolvent such real estate would vest absolutely in her. Where the homestead occupied by the decedent at the time of his death, after being reduced to its lowest practicable area so as to contain the dwelling house and appurtenances, exceeds \$2000.00 in value, the widow is entitled to have a homestead out of any other real estate owned by her husband, or to have the homestead sold and is entitled to \$2000 of the purchase money to be invested in a homestead which she would hold for life. She is entitled to occupy the homestead of her husband, no matter of what value it might be, free from the payment of rent, until her dower is assigned to her and a homestead exemption or \$2000 in lieu thereof, is set apart to her.

6th--The real estate left by Mr. Walker, subject to the dower interest of Mrs. Walker (hereinafter defined) descends to his brothers and sisters,--subject of course to the payment of debts and costs of administration if the personal property is insufficient to pay such debts and charges.

7th--The dower interest of Mrs. Walker (the estate being solvent) is a life estate in ^{one half of} all the real estate owned by him at the time of

James G. Rankin
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Athens, Alabama

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his death. That is she is entitled to one half of his real estate and the rents and profits thereof for and during the remainder of her life. The dower interest however is subject to being reduced to the extent of whatever separate estate that Mrs. Walker owned at the time of the death of Mr. Walker. For the purpose of ascertaining the amount such dower estate is to be reduced on account of a separate estate owned by the widow, the dower interest is valued at seven years rent of the dower interest (in this case one half of all the real estate) and the value of the separate estate so owned is deducted from that amount, the balance being the dower interest, and can be set aside and allotted to the widow separately. If the real estate be of such a character that the dower cannot be set apart and described by metes and bounds, the property could be sold by a court of equity in order to assign dower.

8th--If it should become necessary to sell any real estate for the payment of debts, Mrs. Walker would be entitled to dower out of such real estate, and only the balance of the proceeds after paying the dower interest could be used for payment of debts. In case of a ^{of real estate} sale, for the payment of debts, where the widow consents to the sale, her dower interest is one sixth of the proceeds of the sale.

9th--On one question that will come up in the administration of this estate I am not prepared to advise you on at this time. That is as to the interest Mr. Walker owned in any partnership. I have not had opportunity to investigate that question yet. My opinion, without investigation (and subject to revision after investigation) is that any partnership real estate would first be liable to payment of partnership debts or liabilities, and the balance, even though it should have

James G. Rankin
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to be converted into money for settlement and division of the partnership assets, would be considered as real estate for the purpose of descent and distribution.

I hope I have made this clear to you, but if there is anything you do not fully understand will be glad to explain more in detail.

Yours truly,