

51650

## Inheritance Tax Certificate

OREGON DEPARTMENT OF REVENUE  
BOX 14110  
SALEM, OREGON 97310

Vol. <sup>M</sup> 78 Page 15119

CERTIFICATE NO. 43522

OREGON PROBATE NO. Unprobated  
COUNTY OF PROBATE Klamath  
DATE OF DEATH April 9, 1978

This certifies that no inheritance tax has been found due from the Estate of  
Ben W. Layman, deceased.

(Oregon Revised Statute 118.250 does not require that the certificate contain an identifying reference to any real property considered in finding no tax liability.)

DATED at Salem, Oregon, this 10th day of July, 1978.

OREGON DEPARTMENT OF REVENUE

By

SS

After recording please return to:  
Parks & Ratliff, Attorneys at Law  
207 Boivin Building  
Klamath Falls, Oregon 97601

(17-3)

150-103-003 (Rev. 3-78)

ORIGINAL

STATE OF OREGON, COUNTY OF KLAMATH; SS.

I hereby certify that the within instrument was received and filed for record on the 14th day of  
July A.D., 19 78 at 8:39 o'clock A M., and duly recorded in Vol. M78,  
of Inheritance Tax Certificate Page 15119.

FEE \$1.00

WM. D. MILNE, County Clerk

By Berntha Shelton Deputy