

The Equalization Board convened in regular session, May 24, 1921, with the following members present as follows, to-wit:-

W. C. Arnold, County Judge
S. W. Bright, County Clerk,
J. A. Ragan, Com. m' Prect. # 1.
J. M. Ball, " " # 2.
S. H. Hall, " " # 3.
A. T. Mathews, " " # 4.
G. W. Alford, Sheriff,
J. H. Travis, Tax Assessor.

The equalization was opened by G. W. Alford, Whereas, upon the convening of the Board

of Equalization, it was agreed that, in order to make the 1921 tax rolls stand up to the 1920 standard of valuation, occasioned by discrepancies occurring account slump in lumber and account timbered lands reverting back to cut-over lands, that all assessments for 1921 be based on 1920 valuation plus 10%; however, upon investigation it was found that the 1920 assessments were too low, and that same plus the 10% would not make up said discrepancies and maintain the roads and bridges in the county.

It was, therefore, moved and seconded by the Court that the question as to whether said assessment for 1921 be based on 1920 valuations and adjustments on both real and personal property, plus 30% be adopted by the Board, and after taking a vote on same the members of the Board stood as follows:

For 1920 Valuation and
Adjustment plus 30% -----

(A. T. Mathews
S. H. Hall
J. M. Ball)

Against 1920 valuation &
Adjustment Plus 30% -----

(J. A. Ragan)

It is therefore, ordered that all assessment for the year 1921 on both real and personal property be based on 1920 valuation and adjustment plus 30% and that be uniform in every instances.

Attest *S. W. Bright*
County Clerk

W. C. Arnold
County Judge