

The Commissioners' Court re-convened as a Board of Equalization June 24th, 1929, and remained in session up to and including June 27th, 1929, during which time all persons appearing before the Board were heard and adjustments agreed upon.

The Court adjourned as a Board of Equalization on June 27th, 1929.

R. K. DeWitt
County Judge, Sabine Co., Texas

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Protest was filed with the Court as a Board of Equalization with reference to the values of cut over lands, which lands were raised by the Board from \$5.00 to \$5.50 per acres. Said protests are herein recorded as received:

State of Texas } TO THE HONORABLE COMMISSIONERS' COURT OF SABINE COUNTY, TEXAS SITTING
County of Sabine } AS A BOARD OF EQUALIZATION, IN RE 1929 ASSESSMENTS:

Comes now, the Southwestern Settlement and Development Company (Not Incorporated), Houston Oil Company of Texas, Kirby Lumber Company and Republic Production Company, and file this their protest against the action of the Commissioners' court of Sabine County, sitting as a Board of Equalization, in raising the rendered value of the property embraced in the rendition filed by them with the Honorable C. M. Bennett, Tax Assessor of said Sabine County, on the 30th day of April, A. D. 1929, for the following reasons;

1.

The values shown apposite the various items of property shown on said rendition represent the actual cash market value of said property on January 1st, 1929, and the action of the Commissioners' Court sitting as a Board of Equalization, in raising said values in arbitrary and contrary to the law, which provides that property for tax purposes shall not be valued in excess of its reasonable cash market value.

2.

The tax records of Sabine County show that personal property generally, situated in Sabine County, is assessed at a value of about fifty per cent of its cash market value, and that the improved farm lands and all other taxable property generally, in Sabine County, is being valued for tax purposes at not exceeding fifty per cent of its reasonable cash market value. The action of the Commissioners' Court sitting as a Board of Equalization, in assessing personal property and farm lands at not exceeding fifty per cent of their real or cash market value, and assessing the property of the Southwestern Settlement and Development Company (Not Incorporated) et al, at its full value, or more than its full value, constitutes an act of discrimination against the said Southwestern Settlement & Development Company, et al, and in favor of the owners of other taxable property in said County, said action being a violation of the provision of the Constitution of the State of Texas, which provides that taxation shall be equal and uniform.

Respectfully submitted.

SOUTHWESTERN SETTLEMENT & DEVELOPMENT
COMPANY (NOT INCORPORATED)
HOUSTON OIL COMPANY OF TEXAS,
KIRBY LUMBER COMPANY,
REPUBLIC PRODUCTION COMPANY,
By W. E. Merrem, Agent.

HONORABLE COMMISSIONERS COURT OF SABINE COUNTY
SITTING AS BOARD OF EQUALIZATION:

Now comes Kirby Lumber Company, a private corporation, whose principal office, is in Houston, State of Texas, acting herein by and through its undersigned and Tax Commissioner pursuant to the right reserved at the hearing before you on the 25th inst. and respectfully protests against the valuations assessed for the year 1929, on its cut over lands lying and being situated in the County of Sabine, State of Texas, as covered by its rendition to the Tax Assessor of said County, for the year 1929, for the reason that said valuations are excessive and discriminatory and have been fixed contrary to the provisions of the laws and constitution of the State of Texas, and the constitution of the United States, and are therefore illegal and void.

KIRBY LUMBER COMPANY.
By H. M. Seaman, and Tax Commissioner.

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HONORABLE COMMISSIONERS COURT OF SABINE COUNTY,
SITTING AS BOARD OF EQUALIZATION:

Now comes Southwestern Lumber Company of New Jersey, a private corporation, whose principal office is in Jersey City, State of New Jersey, acting herein by and through its undersigned agent, pursuant to the right reserved at the hearing before you on the 25th last, and respectfully protests against the valuations assessed for the year 1929, on its cut over lands lying and being situated in the County of Sabine, State of Texas, as covered by its rendition to the Tax Assessor of said County for the year 1929, for the reason that said valuations are excessive and discriminatory and have been fixed contrary to the provisions of the laws and constitution of the State of Texas, and the constitution of the State of Texas and the constitution of the United States, and are therefore illegal and void.

SOUTHWESTERN LUMBER COMPANY OF NEW JERSEY,
By H. M. Seaman, Agent.

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HONORABLE COMMISSIONERS COURT OF SABINE COUNTY,
SITTING AS BOARD OF EQUALIZATION:

Now comes Kirby Lumber Company, a private corporation, with its principal office in Houston, State of Texas, and Pickering Lumber Company, a private corporation, with its principal office in Kansas City, State of Missouri, acting herein by and through their undersigned Agent, pursuant to the right reserved at the hearing before you on the 25th last, and respectfully protests against the valuations assessed for the year 1929, on property rendered jointly by the said Companies, lying and being situated in the County of Sabine State of Texas as covered by their renditions to the Tax Assessor of said County for the year 1929, for the reason that said valuations are excessive and discriminatory and have been fixed contrary to the provisions of the laws and constitution of the State of Texas, and the constitution of the United States, and are therefore illegal and void.

KIRBY LUMBER COMPANY,
By H. M. Seaman, Agent.

PICKERING LUMBER COMPANY,
By H. M. Seaman, Agent.

HONORABLE COMMISSIONERS COURT OF SABINE COUNTY,
SITTING AS BOARD OF EQUALIZATION:

Now comes Kirby Lumber Company, a private corporation whose principal office is in Houston, State of Texas, and Mr. John H. Kirby of Houston, State of Texas, acting herein by and through its and his undersigned Land & Tax Commissioner and agent, pursuant to the rights reserved at the hearing before you on the 25th last, and respectfully protests against the valuations assessed for the year 1929, on its and his lands lying and being situated in the County of Sabine, State of Texas, as covered by the renditions jointly made by said Kirby Lumber Company and Mr. John H. Kirby, to the Tax Assessor of said County, for the year 1929, for the reason that said valuations are excessive and discriminatory and have been fixed contrary to the provisions of the laws and Constitution of the State of Texas, and the constitution of the United States, and are therefore illegal and void.

KIRBY LUMBER COMPANY,
By H. M. Seaman, Land & Tax Commissioner

JOHN H. KIRBY,
By H. M. Seaman, Land & Tax Commissioner
& Agent.

HONORABLE COMMISSIONERS COURT OF SABINE COUNTY.
SITTING AS BOARD OF EQUALIZATION:

Now comes Southwestern Lumber Company of New Jersey, a private corporation, with its principal office, in Jersey City, State of New Jersey, and Pickering Lumber Company, a private corporation, with its principal office in Kansas City, State of Missouri, act in herein by and through their undersigned Agent, pursuant to the right reserved at the hearing before your on the 25th inst., and respectfully protests against the valuations assessed for the year 1929, on property rendered jointly by the said Companies, lying and being situated in the County of Sabine, State of Texas, as covered by their renditions to the Tax Assessor of said County for the year 1929, for the reason that said valuations are excessive and discriminatory and have been fixed contrary to the provisions of the laws and constitution of the State of Texas, and the constitution of the United States, and are therefore illegal, and void.

SOUTHWESTERN LUMBER COMPANY OF NEW JERSEY,
By H. M. Seaman, Agent.

PICKERING LUMBER COMPANY,
By H. M. Seaman, Agent.