
BOARD OF EQUALIZATION, SECOND SESSION. June 16, 1930.

The Commission's court, re-convened, as a board of equalization June 16, 1930, and remained in session for three days, during which time all persons appearing before the board were heard and final values agreed upon. Court adjourned as a board of equalization of June 18, 1930. The following persons representing their respective corporations ask and obtained leave of the Court to file protest against the action of the court of placing a value of five dollars and fifty cents, per act, on all cut over land in the county.

The first cut over land considered by the court was that belonging to Stark and Brown.

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On motion of J. A. Hyden, second by J. D. Edgar, the price of \$5.50 per acre was made final, thereafter all out over land were made final at a basis of \$5.50 per acre.

Wier Long Leaf Lumber Company, Kirby Lumber Company, John H. Kirby, The Southwestern Settlement and Development Company, ask leave of the court to be permitted to file their written protest and have same recorded in the minutes of the Court against the action of the court in declaring the price of \$5.50, per acre to be final.

State of Texas) TO THE HONORABLE COMMISSIONERS' COURT OF SABINE COUNTY, TEXAS SITTING
County of Sabine) AS A BOARD OF EQUALIZATION, IN RE 1930 ASSESSMENTS:

Came now, the Southwestern Settlement and Development Company (Not Incorporated), Houston Oil Company of Texas, Kirby Lumber Company and Republic Production Company, and filed 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 G. M. Bennett, Tax Assessor of said Sabine County, on the 30th day of April, A. D. 1930, for the following reasons:

1. The values shown opposite the various items of property shown on said renditions represent the actual cash market value of said property on January 1st, 1930, 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.

Houston, Texas, June 24, 1930.
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 17th inst., and respectfully protests against the valuations assessed for the year 1930, 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 1930, 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.

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HMS:W.
cc Judge R. D. Dent,
Memphill, Texas.

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

Houston, Texas, June 24, 1930.
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 17th inst. and respectively protests against the valuation assessed for the year 1930, on its cut-over lands lying and being situated in the County of Sabine, State of Texas, as covered by its renditions to the Tax Assessor of said County, for the year 1930, 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.

HMS:W
cc Judge Dent,
Memphill, Texas.

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

Houston, Texas, June 24, 1930.
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 Land & Tax Commissioner and agent, respectively, pursuant to the right reserved at the hearing before you on the 17th inst., and respectfully protests against the valuations assessed for the year 1930, 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 1930, 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.

HMS:W
cc Judge Dent,
Memphill, Texas.

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

Houston, Texas, June 24, 1930.
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 and Tax Commissioner and Agent, pursuant to the right reserved at the hearing before you on the 17th inst., and respectfully protest against the valuations assessed for the year 1930, 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 1930, 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.

HMS:W
cc Judge Dent,
Memphill, Texas.

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

Houston, Texas, June 24, 1930.
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, acting herein by and through their undersigned agent, pursuant to the right reserved at the hearing before you on the 17th inst., and respectfully protest against the valuations assessed for the year 1930, 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 1930, 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.

H.M.S.:W.

H.M.S.:W.
cc. Judge Went,
Memphill, Texas.

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

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

No further business, court adjourned.

County Judge, Sabine County, Texas.