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

the Comm spioner's court, re-conveined, was a board of equalization June 16, 1930 and remained in session for three days, during which time all persons appearing before the hoard were heard and final values agreed upon. Court adjourned as a borad of equalization of June 18, 1930. The following persons representing their respective corporations ask and obtained leave 48 the Court to file protest against the action of the court of placing avalue of five dollars and fifty cents, person, on all out over land in the county.

the first cut over land consided by the count we ather belonging to stark and brow

595

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

wier long leaf lumber Company, Lirby Lumber Company, John L. Lirby, The Southwestern settlement and Development Company, ask leave of the court to be permitted to file their wirtten protest and have same redorded in the minutes of the Court against the action of the court in declaring the price of \$5,50, per acre to be final.

Sample Line Carling

Came Now, the Southwestern Settlement and Development Company (Not Incorporated); Houston Cil Company of Texas, "irby Tumber Company and Republic Freduction Company, and filed this their protest against the action of the Commissione st Court of Sabine County, sitting as a Board of Equalization, in reising the rendered value of the property embraced in the rendition filed by them with the Honorable C. M. Bennett, Tax Essessor 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 reising 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 pers nal 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 pupposes at not exceeding fifty per cent of its reasonable cash market value. The action of the Commissioners' Court sitting as a soard of Equalization in assessing personal property and farm lands at not exceeding fifty per cent of their real of cash market value, and assessing the property of the Southwestern settlement and nevelopment Company (Not incorporated) et al., at its full value, or more than its full value, constituting 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 COMPANYOF TEXAS,
KIRBY LUMBER COMPANY,
Republic Production Company,
By W. E. Merrem, Agent.

Houston, texas, June 24, 1930.
Honorable commissioners Court of Sabine County, Titting as Coard of Equalization:

Now comes hirby Lumber Company, a priva e corporation, whose principal office is in nouston, State of Taxas, acting herein by and through its undersigned and a Tax Commissioner, pursuant to the right reserved at the mearing 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 exas, as covered by its rendition to the Tax Assesser 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 County for Taxas, and the constitution of the United States, and are therefore fillegal and void.

Hames: W. Judge R. T. Dent memphill, Texas. KIRBY LUMBER COMPANY;
By H; M. Seaman, Land and Tax Commissioner.

1980 : मान के विकास के विकास के किया कराया किया कर किया कर किया है है । oune 24, 1950. Houston, Texas, June 24, Henorable Commissioners Sitting as Board of Equalization:

Now comes Southwestern "umber Company of "ew erspy, a private corporation, whose principal office is in versey vity, state of new versey, acing herein by and through its undersigned agent, pursuant to the right reserved at the mearing before you on the 17th inst. and respectively motests 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 discriming tory and have been fixed contrary to the provisions of the laws and constitution of the state of Texas, and the consitution of the united States, and are therefore illegal and void.

HMS:W oc Judge Dent memphill, exas.

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

une 24, 1930. ssioners our t of Houston, Texas, une 24 Honorable Commissioners sitting as woard of Equalization:

Now comes Airby Lumber Company, a private corporation, with its principal office in ... Houston, State of Texas, and Fickering -umber Company, a private Corporation, with its principal office, in "ansas City, "tate of Missouri, acting herein by and through their undersign ed Land & Lax Commissioner and a gent, respectively, pursuant to the right reserved at the hearing before you on the 17th dast., and respectfully protests against the valuations assess ed for the year 1930, on proprty 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 consitution of the "tate of Texas, and the consitution of the United States, and are therefore illegal " ري هروجو مره خريبي المتعديق أن التنافق الحريب

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HMS:W Judge Dent, memphill, -exas.

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

une 24, 1930. Houston, Texas, une 24, Honorable Commissioners. itting as soard of Equalization:

mula, smrth inde tallier i la la m

Now comes "irby "umber Company, a private corporation, whose principal office is in ." Houston, "tate of Mexas, and "r. John H. Kirby of "ouston, "tate of Texas, acing herein by and through its and his under signed land and lax 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, btate of Texas, as covered by the renditions jointly made by said Alaby Tumber Company, and r. ohn a. Lirby, to the Tax assessor of said county for the year 1950 for the reason that said valuations are excessive and discriminatory and have been fixed, contrary to the provisions of the laws and consitution of the state of rexas, and the confi stitution of the inited states, and are therefore illegal and void.

HMS:W oc Judge Dent, nemphill, texas.

KIRBY TUMBER COMPANY By H. . . Seaman, Land & Tax Commissioner JOHN H. KIRBY, Dyn, n. Alnbi, Agent.

Texas, une 24, 1930. Houston Honorable Sitting as Board of Equalization;

ow come a southwestern Pumber Company of New Jersey, a private corporation, principal office in ersey vity, tate of sew ersey, and lickering Lumber Company, Pta te of Missouri, acting herein by an through their undersigned agent, pursuant to the right reserved at the hearing the 17th inst., and respectfuly protest against the valuations assessed for the year 1950, on propertyrendered jointly by the said companies, lying and being situated in the county of Dabine, tate of exas, as covered by their renditions to the Tax Assessor of said County for the year 1930, for the reason that said value from are excessive and discriming tory and have been fixed contrary to the provisions of the laws and constitution of the state or Texas, and the constitution of the inited btates, and are therefore illegal and void.

SOUTHWESTERN LUMBER COMPANY OF NEW JERSE Hv H: M. Seoman, Agent. HMS:W. By H. m. Segman, Agent. PICKEHING LUMBER COMPANY

H.m.s.:W. Andrew Constitution memphill, rexas.

wo further business; court adjourned.

ву д. м. - seaman, Agent.