

PROTEST

STARK & BROWN

Filed for Record June 27, 1932 at 4 o'clock P.M.

Be it remembered that on this the 27 day of June, A.D. 1932, at a meeting of the Commissioners' Court of Sabine County, Texas, sitting as a Board of Equalization.

Came on to be heard Stark & Brown Interests, of Orange Texas, as to their assessments of their properties and the valuations fixed thereto by the Commissioners' Court of Sabine County, and after a due hearing on each and every tract of land rendered by said Stark & Brown Interest in Sabine County, Texas, and after hearing the evidence thereon, and the decision rendered by the Board of Equalization, the said Stark & Brown Interests, acting by and through its legal representative, protested to the said Court as to the values fixed on each and every tract of land and all personal property rendered by it in Sabine County, and gave said Board of Equalization notice that it would not obive by the decisions of said Board and would in due course of time take such legal proceedings as required by law to contest said valuations and the taxes levied thereon against the properties in a court of competent jurisdiction.

W.E.Gray, Agent for Stark & Brown Interests.

PROTEST
WIER LONG LEAF LUMBER CO.

Filed for Record June 27, 1932 at 4:30 o'clock P.M.

Be it remembered that on this the 27 day of June, A.D. 1932 at a meeting of the Commissioners' Court of Sabine County, Texas, sitting as a Board of Equalization.

Came on to be heard the Wier Long Leaf Lumber Company, a corporation, as to its assessments of its properties and the valuations fixed thereto by the Commissioners' Court of Sabine County, and after a due hearing on each and every tract of land rendered by said Company in Sabine County, Texas, and after hearing the evidence thereon and the decision rendered by the Board of Equalization, the said Wier Long Leaf Lumber Company, acting by and through its legal representative, protested to the said Court as to the values fixed on each and every tract of land and all personal property rendered by it in Sabine County, and gave said Board of Equalization notice that it would not abide by the decisions of said Board and would in due course of time take such legal proceedings as required by law to contest said valuations and the taxes levied thereon against the properties in a court of competent jurisdiction.

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R. B. Cameron, Agent for the Wier Long Leaf
Lumber Company.

PROTEST

Filed for Record June 27, 1932 at 4:30 o'clock P.M.

TEMPLE LUMBER COMPANY)

THE State of Texas)

County of Sabine)

To the Commissioners' Court of Sabine County, sitting as a Board of Equalization:

Comes now Temple Lbr. Co. and enters a protest against the valuation of 5 per acre placed on its cut over lands in said County as a basis for taxation for the year 1932, and says:

1. That the members of said Court are disqualified to act as a Board of Equalization because: (a) Each is the owner of property situated in said County and subject to taxation for said year, and must fix the value of such property as well as of that of all other property in the County, wherefore they have a direct substantial interest in the matter to be adjudicated, and to sit as judges therein denies these protestants due process of law, and the equal protection of the law in violation of the XIV Amendment to the Constitution of the United States.

(b) This Court is the financial agent of Sabine County and as such it devolves upon them to provide the revenue necessary to meet its current expenses and pay the principal and interest on its bonded indebtedness, and the rate of taxation for the several purposes being by law fixed at a maximum above which this court can not go, and having certain fixed sums that must be raised to meet its obligations, the only adjustable element being that of value, this court, by reason of its representative capacity, is disqualified to sit in a judicial capacity to fix such values, and to do so denies these protestants due process of law in violation of the XIV Amendment to the Constitution of the United States.

2. That the value of the property of these protestants has not been ascertained by the authority or in the manner provided by law and that the values to which protestants' property has been raised are arbitrary, excessive and unequal when compared with other property of the same kind and of equal value.

3. This court sitting as a Board of Equalization is without jurisdiction to now sit for fixing values finally, because no first meeting was had as required by law.

4. (a) That there was in said County on the 1st day of January, A.D. 1932 and subject to taxation for said year, a large sum in cash and on hand or on deposit with Banks etc., and subject to check or draft, including certificates of deposit, none of which is listed for taxation as required by law.

(b) That there was, on said date, in said county and subject to taxation for said year a large sum in value of notes secured by Deed of Trust on lands in said County, none of which notes are listed for taxation for said year.

(c) That there was, on said date, in said County and subject to taxation for said year a large sum of value of Vendor's Lien notes outstanding against the lands of said County, none of which are listed for taxation for said year.

(d) That there were on said date in said County and subject to taxation a large number of live stock and poultry listed for taxation at a less per cent of its value than the percentage of value placed on protestant's lands.

(e) That there was on said date in said County and subject to taxation a large amount

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of credits other than of Bankers, none of which has been listed as required by law.

(f) That there were many merchants of said County none of whom filed a sworn itemized list of the articles of merchandise, as required by Article 7184 R.S. that said merchandise has been rendered for and accepted at a less percentage of its value than protestant's lands.

(g) That the values of improved farms along the Highways of said County were listed and have been accepted for a less percentage of their cash market value than has been placed on protestant's lands.

All of which was and is wilfully knowingly and systematically done and all of which is in violation of the XIV Amendment to the Constitution of the United States.

5. That protestants' said lands have a cash market value, and that placed thereon by said Board of Equalization for this year is for in excess of said cash market value.

6. That said Board of Equalization has arbitrarily fixed the value upon its said property at a sum and figure previously assented to, agreed upon and determined regardless of the cash market value known and shown to exist, and have refused to consider evidence as to such market value or to be governed thereby.

Wherefore this protestant prays that this Board of Equalization hold hold itself disqualified to proceed further herein, that its property be placed upon the tax rolls at the sum for which it was rendered, and that all other taxable property in said County be placed upon said rolls at a like value and the tax burden be adjusted and equalized as required by law, and for general relief.

TEMPLE LUMBER COMPANY.

By D.C. Kenley, Agent.

PROTEST

Filed for Record June 28, 1932. at 4:30
o'clock P.M.

SOUTHWESTERN SETTLEMENT AND DEVELOPMENT COMPANY

The State of Texas,

County of Sabine. TO THE HONORABLE COMMISSIONERS' COURT OF SABINE COUNTY, TEXAS, SITTING AS A BOARD OF EQUALIZATION, IN RE 1932. 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 renditions filed by them with the Honorable A.G. Pratt, Tax Assessor of said Sabine County, on the 30th day of April A.D. 1932, 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, 1932, and the action of the Commissioners' Court sitting as a Board of Equalization, in raising said values is 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

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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 and 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. Merren, Agent.

PROTEST | Filed for record June 28, 1932 at 4:30 o'clock P.M.
KIRBY LUMBER COMPANY | June 28, 1932.

Honorable Commissioners' Court of Sabine County, Sitting as a Board of Equalization
Hemphill, Texas.

Now comes Kirby Lumber Company, a Texas, corporation, acting herein by and through its undersigned Agent, and respectfully protests against the valuations assessed for the year 1932 on its lands lying and being situated in Sabine County, Texas, as covered by its rendition to the Tax Assessor of said County for the year 1932, 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.

PROTEST |
KIRBY LUMBER COMPANY | Filed for Record June 28, 1932, at 4:30 o'clock P.M.
SOUTHEAST TEXAS MINERAL CO. | June 28, 1932

Honorable Commissioners' Court of Sabine County,
Sitting as a Board of Equalization,
Hemphill, Texas.

Now comes Kirby Lumber Company, and Southeast Texas Mineral Company, Texas corporations, acting herein by and through its undersigned Agent, and respectfully protests against the valuations assessed for the year 1932 on its lands lying and being situated in Sabine County, Texas, as covered by its rendition to the Tax Assessor of said County for the year 1932, 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
SOUTHEAST TEXAS MINERAL CO.
By: H.M. Seaman, Agent.

PROTEST | Filed for Record June 28, 1932, at 4:30 o'clock P.M.
SOUTHWESTERN LUMBER CO. OF NEW JERSEY | June 28, 1932.

Honorable Commissioners' Court of Sabine County,
Sitting as a Board of Equalization,
Hemphill, Texas.

Now comes Southwestern Lumber Company of New Jersey a New Jersey Corporation, acting herein by and through its undersigned Agent, and respectfully protests against the valuations assessed for the year 1932, on its lands lying and being situated in Sabine County, Texas, as covered by its rendition to the Tax Assessor of said County for the year 1932, 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 CO. OF NEW JERSEY

BY: H. M. SEAMAN.

PROTEST | Filed for Record June 29, 1932, at 2:25 o'clock P.M.
PICKERING LUMBER COMPANY | Hemphill, Texas, June 29, 1932.

To the Honorable Commissioners Court Sabine County, Texas
Sitting as a Board of Equalization.
Hemphill, Texas.

Now comes Pickering Lumber Company, a Delaware corporation, having a permit to do business in the State of Texas and Geo. B. Hicks, Ancillary Receiver of said Company, both acting herein by and through the undersigned attorney, and respectfully protest against the valuation assessed for the year 1932, on its lands and properties lying and being situated in Sabine County, Texas, as embraced in its rendition to A.G. Pratt, Tax Assessor, of Sabine County, for the year 1932, for the reason that said valuation are discriminatory, excessive and in excess of the true cash market value of said property as shown by all of the testimony adduced upon the yearing before this Honorable Court, and have been fixed contrary to the provisions of the laws and the Constitution of the State of Texas as well as contrary to the provisions of the Constitution of the United States, and are therefore illegal and void.

PICKERING LUMBER COMPANY

Geo. B. Hicks, Ancillary Receiver of Pickering Lbr. Co.
By: W. T. Davis, Attorney.

PROTEST | Filed for Record July 29, 1932, at 2:25 o'clock P.M.
MRS. MINTA POLLY, Administratrix | Estate O.H. Polly, Deceased. | Hemphill, Texas, June 29, 1932.

To The Honorable Commissioners Court Sabine County, Texas,
Sitting as a Board of Equalization.
Hemphill, Texas.

Now comes Mrs. Minta Polly administratrix of the estate of O.H. Polly deceased, acting herein by and through the undersigned attorney, and respectfully protest against the valuations assessed for the year 1932, on the lands and properties belonging to said estate, lying and being situated in the County of Sabine, State of Texas, as embraced in her rendition to A.G. Pratt, Tax Assessor, of Sabine County, for the year 1932, for the reason that said valuation are discriminatory, excessive and in excess of the true cash market value of said property, as shown by all of the testimony adduced upon the hearing before this Honorable Court and have been fixed contrary to the provisions of the Laws and the Constitution of the State of Texas as well as contrary to the provisions of the Constitution of the United States, and are therefore illegal and void.

Mrs. Minta Polly, administratrix of the estate of
O.H. Polly, Deceased.
By: W. I. Davis, Attorney.

Protest. | Filed for Record June 29, 1932 at _____
Mr. and Mrs. J.W. Minton |

To the Honorable Commissioners Court of Sabine County, Texas.
Sitting as a Board of Equalization.
Hemphill, Texas.

Now comes J.W. Minton & Wife, acting herein by and through the undersigned attorneys, and respectfully protest against the valuations assessed and fixed by you for the year 1932, on their lands and properties lying and being situated in Sabine County, Texas, embraced in their rendition to A.G.Pratt, County Tax Assessor of Sabine County, for the year 1932, for the reason that said valuations are discriminatory, excessive and far in excess of the true cash market value of said property as shown by the testimony adduced upon the hearing before this court, by its own members, and said valuations have been fixed contrary to the provisions of the Laws and the Constitution of the State of Texas as well as contrary to the provisions of the Constitution of the United States and because the testimony of the members of said Court and board and of the County Tax Assessor shows that no money was assessed or rendered by anyone in Sabine County for 1932, and said valuations are therefore illegal and void.

J. W. Minton
Mrs. J.W. Minton
By: Minton & Minton, Attorneys.

PROTEST

J.F. CLARK | Filed for Record June 29, 1932.
Hemphill, Texas, June 29, 1932.

To The Honorable Commissioners Court of Sabine County, Texas,
Sitting as a Board of Equalization,
Hemphill, Texas.

Now comes J.F.Clark, acting herein by and through the undersigned attorneys, and respectfully protest against the valuations assessed and fixed by you for the year 1932, on his lands and properties lying and being situated in Sabine County, Texas, embraced in his rendition to A.G.Pratt, County Tax Assessor of Sabine County, for the year 1932, for the reason that said valuations are discriminatory, excessive and far in excess of the true cash market value of said property as shown by the testimony adduced upon the hearing before this court, by its own members, and said valuations have been fixed contrary to the provisions of the Laws and the Constitution of the State of Texas as well as contrary to the provisions of the Constitution of the United States and because the testimony of the members of said Court and board and of the County Tax Assessor shows that no money was assessed or rendered by anyone in Sabine County for 1932, and said valuations are therefore illegal and void.

J. F. Clark,
By: Minton & Minton, Attorneys.

PROTEST | Filed for Record June 29, 1932.

MINTON & MINTON | Hemphill, Texas, June 29, 1932.

To the Honorable Commissioners Court of Sabine County, Texas,
Sitting as a Board of Equalization,
Hemphill, Texas.

Now comes Minton & Minton, acting herein by and through the undersigned attorneys, and respectfully protest against the valuations assessed and fixed by you for the year 1932, on their lands and properties lying and being situated in Sabine County, Texas, embraced in their rendition to A.G.Pratt, County Tax Assessor of Sabine County for the year 1932, for the reason that said valuations are discriminatory, excessive and far in excess of the true cash market value of said property as shown by the testimony adduced upon the hearing before this court, by its own members, and said valuations have been fixed contrary to the provisions of the Laws and the Constitution of the State of Texas as well as contrary to the provisions of the Constitution of the United States and because the testimony of the members of said court and board and of the County Tax Assessor shows that no money was assessed or rendered by anyone in Sabine County for 1932, and said valuations are therefore illegal and void.

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MINTON & MINTON

BY: MINTON & MINTON ATTORNEYS.

PROTEST | Filed for Record June 29, 1932.

MINTON & LEWIS | Hemphill, Texas, June 29, 1932

To The Honorable Commissioners Court of Sabine County, Texas,
Sitting as a Board of Equalization.
Hemphill, Texas.

Now comes Minton & Lewis, acting herein by and through the undersigned attorneys, and respectfully protest against the valuations assessed and fixed by you for the year 1932, on their lands and properties lying and being situated in Sabine County, Texas, embraced in their rendition to A.G. Pratt, County Tax Assessor of Sabine County, for the year 1932, for the reason that said valuations are discriminatory, excessive and far in excess of the true cash market value of said property as shown by the testimony adduced upon the hearing before this court, by its own members, and said valuations have been fixed contrary to the provisions of the Laws and the Constitution of the State of Texas as well as contrary to the provisions of the Constitution of the United States and because the testimony of the members of said court and board and of the County Tax Assessor shows that no money was assessed or rendered by anyone in Sabine County for 1932, and said valuations are therefore illegal and void.

MINTON & LEWIS

BY MINTON & MINTON ATTORNEYS.

PROTEST | Filed for Record June 29, 1932.

C. H. DANIELS | Hemphill, Texas, June 29, 1932.

To The Honorable Commissioners Court of Sabine County, Texas,
Sitting as a Board of Equalization.
Hemphill, Texas.

Now comes C.H. Daniels, acting herein by and through the undersigned attorneys, and respectfully protest against the valuations assessed and fixed by you for the year 1932, on his lands and properties lying and being situated in Sabine County, Texas, embraced in his rendition to A.G. Pratt, County Tax Assessor of Sabine County, for the year 1932, for the reason that said valuations are discriminatory, excessive and for the excess of the true cash market value of said property as shown by the testimony adduced upon the hearing before this Court, by its own members, and said valuations have been fixed contrary to the provisions of the Laws and the Constitution of the State of Texas as well as contrary to the provisions of the Constitution of the United States and because the testimony of the members of said County and Board and of the County Tax Assessor shows that no money was assessed or rendered by anyone in Sabine County for 1932, and said valuations are therefore illegal and void.

C. H. DANIELS.

BY: MINTON & MINTON ATTORNEYS.

PROTEST | Filed for Record June 30, 1932.

THE GILMER COMPANY |

Honorable Commissioners' Court of Sabine County, Texas,
Sitting as a Board of Equalization,
Hemphill, Texas.

Now comes The Gilmer Company, a Texas corporation, acting herein by and through its undersigned President and Agent, and respectfully protests against the valuations assessed for the year 1932, on its lands lying and being situated in Sabine County, Texas, as covered

by its rendition to the Tax Assessor of said County for the year 1952, for the reason that said valuations are excessive and discriminatory and based on arbitrary conduct by the Court without evidence of any such value as fixed, 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.

THE GILMER COMPANY

By: H.S. Filson, President and Agent.