

On this the 19th day of June, 1933, the Commissioner's court met with all members thereof of present, as a Board of Equalization, to hear reasons by any whose property has been raised and to allow them the opportunity to show cause, if any they can, why such raises should not be made final.

Valuations were raised and lowered as per Minutes of Board of Equalization, Vol. 2, and the following Protests were filed, to wit:

PROTEST: Filed June 20th, 1933.

6/20.1933.

Honorable Commissioners' court of Sabine County, sitting as a Board of Equalization, Hemphill, Texas.

Now comes Kirby Lumber Co., & Southeast Texas Mineral Co. Texas, corporations, acting herein by and through its undersigned agent, and respectfully protest against the valuations assessed for the year 1933, on their property lying and being situated in Sabine County, Texas, as covered by their rendition to the Tax assessor of said County for the year 1933, 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 June 20th, 1933.

6-20/1933.

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 1933 on as covered by its rendition to the Tax Assessor of said County its property, lying and being situated in Sabine County, Texas, for the year 1933, 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 United States and are therefore illegal and void.

Kirby Lumber Company, By H.M. Seaman, agent.

PROTEST: Filed 6-20-1933.

6-20-1933.

Honorable Commissioners' court of Sabine County, sitting as a Board of Equalization, Hemphill, Texas.

Now comes Southwestern Lumber Co. 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 1933, on its property lying and being situated in Sabine County, Texas, as covered by its rendition to the Tax Assessor of said County for the year 1933, 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 Corp of New Jersey, By H.M. Seaman, agent.

PROTEST: Filed June 20, 1933.

6-20-1933.

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 1933 on its property lying and being situated in town of Bronson, Sabine County, Texas, as conveyed by its rendition to the Tax Assessor of said County for the year 1933, 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: June 22, 1933.

STATE OF TEXAS }

COUNTY OF SABINE)

To the Honorable Commissioners' court of Sabine County, Texas, sitting
as a Board of Equalization, in Re 1933, Assessment;

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. 1933, 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, 1933, 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 less than 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 less than 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 less than 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. Merren, Agent.

PROTEST: Filed June 23, 1933.

Hemphill, Texas, June 22nd, 1933.

To the Honorable Commissioners Court of Sabine County, Sitting as a Board of Equalization:

In response to your notice of May 29th, 1933, raising the values on property rendered by us for taxation for the year 1933, we hereby most respectfully protest at your action in making such raise on the following ground: -

1. The property was duly rendered by us to the County Tax Assessor at its full cash valuation.

2. No objection was made by the Tax Assessor to the rendition made by us and no representation has been made by him, so far as we can ascertain, to this board that such property was not

rendered at its full cash valuation.

3. No evidence has been produced before your honorable Board that the property rendered by us is worth more than the value placed thereon by us at the time of its rendition.

4. We further protest at the raise because the raise places it beyond its actual value on the 1st day of January A.D. 1933, in violation of the constitution of the United States and the State of Texas and of the Statutes of the State of Texas.

5. Because the County of Sabine and its Tax Assessor and Commissioners Court acting as a Board of Equalization, have uniformly overlook and failed to assess a large portion of the property situated in Sabine County, in the 1st day of January, A.D. 1933.

6. Because the lands of Sabine County have not been properly classified and assessed according to their actual cash market value as provided by Statute.

7. Because the property in Sabine County on which taxes are to be assessed for the year 1933 has not been equalized in this, that all out-over lands regardless of their cash market value or their intrinsic value have been arbitrarily valued at \$4.50 per acre, when in fact many of such lands are worthless and others worth more than said arbitrary figures.

Very respectfully yours,

Mrs. C.W. Fuller.

PROTEST: Filed June 21st, 1933.

Be it remembered that on this the 21st day of June A. D. 1933, at a meeting of the Commissioner's court of Sabine County, Texas, sitting as a Board of Equalization, came to be heard Stark and Brown, as to its assessments of its properties and the valuation fixed thereto by the Commissioner's court of Sabine County, Texas, 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 Stark and Brown acting by and through its legal representatives 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 decision of said Board of equalization 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.

J.H. Thomason, Agent for Stark & Brown.

PROTEST: Mrs. A.D. Hamilton. Filed June 20, 1933.

Honorable Commissioners Court of Sabine County, sitting as a Board of Equalization;

Now comes Mrs. A.D. Hamilton, acting herein by and through her attorney, and respectfully protests against the valuation assessed for the year 1933 on her land, lying and being situated in Sabine County, Texas, as covered by her rendition to the Tax Assessor of said county for the year 1933, 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.

Mrs. A.D. Hamilton.
By T.B. Hamilton, her attorney.

PROTEST: Mr. Jno. L. Werner: Filed June 20, 1933;

Honorable Commissioners court of Sabine County, sitting as a Board of Equalization;

Now comes T.B. Hamilton, acting herein by and through his attorney, and respectfully protests against the valuation assessed for the year 1933 on his land, lying and being situated in Sabine County, Texas, as covered by his rendition to the Tax Assessor of said County for the year 1933, 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.

John L. Weiner, by T.B. Hamilton, his attorney.

PROTEST: The G.E. Pratt Estate: Filed June 21, 1933.

Honorable Commissioners court of Sabine County, Sitting as a Board of equalization;

Now comes D. G. Mann, Jr, acting herein as Trustee for said estate, and respectfully protests against the valuation assessed for the year 1933, on their land lying and being situated in Sabine County, Texas, as covered by their rendition to the Tax Assessor of said County for the year 1933, 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.

The G.E. Pratt, Estate,
By D.G. Mann, Jr, Trustee.

PROTEST: FILED June 21st, 1933.

Be it remembered that on this the 21st day of June, A. D. 1933, at a meeting of the Commissioner's court of Sabine County, Texas, sitting as a Board of Equalization, came to be heard the Wier Long Leaf Lumber Company, a corporation, as to its assessments of its properties and the valuation fixed thereto by the Commissioner's court of Sabine County, Texas, 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 representatives 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 give said Board of Equalization notice that it would not abide by the decision of said board of Equalization 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 the court of competent jurisdiction.

R.B. Cameron, agent for the
Wier Long Leaf Lumber Co.

PROTEST: Filed June 24th, 1933; Hemphill, Texas, June 22, 1933.

To the Honorable Commissioners court of Sabine County, Texas, sitting as a Board of Equalization, Hemphill, Texas:

Now comes George R. Hicks, ancillary Receiver of Pickering Lumber Company, and said Pickering Lumber Company, a Delaware Corporation, having a permit to do business in the State of Texas both acting herein by and through the undersigned attorney, and respectfully protest against the valuation assessed for the year 1933, on the lands and properties of Pickering Lumber Company lying and being situated in Sabine County, Texas, and embraced in its rendition to A.G. Pratt, Tax Assessor of Sabine County, Texas, for the year 1933, for the reasons that said valuations are discriminatory, excessive and in excess of the true cash market value of said properties as shown by all the testimony adduced upon the hearing before this honorable court and having been fixed without the introduction of a scintilla of testimony, 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,
George R. Hicks, Ancillary receiver of
Pickering Lumber Company,
By W.F. Davis.

PROTEST: Filed June 24, 1933; Hemphill, Texas, June 22, 1933.

To the Honorable Commissioners Court of Sabine County, sitting as A board of Equalization of said County; Hemphill, Texas;

100

Now comes Mrs. Minta Polley, administratrix of the Estate of O. H. Polley, deceased, appearing by and through her attorney and respectfully protests against the valuations assessed for the year 1933 on the lands belonging to the Estate of O. H. Polley, situated in Sabine County, Texas, and embraced in the attached rendition to A. G. Pratt, Tax Assessor of Sabine County, for the year 1933, for the reason that said valuations are discriminatory, excessive and in excess of the true cash market value of said property as shown by all the testimony adduced upon the hearing before this Honorable court, and have been fixed contrary to the provisions of the constitution and laws of Texas, as well as to the constitution of the United States, and are therefore illegal and void.

Minta Polley, Administratrix of the Estate of O. H. Polley, by W. I. Davids, attorney.

On motion by P. H. McGown, second by R. W. Chapman, vote unanimous, it is ordered by the court that lands owned by Mrs. Minta Polley, Bickering Lumber Company and W. I. Davis, in Sabine County, be valued at \$4.50 per acre.

On motion by P. H. McGown, second by E. C. Smith, vote unanimous, it is ordered by the court that the Board of Equalization be closed, this the 24th day of June, 1933.

Attest:

Zeda Davidson
County Clerk.

Edwin Harper
County Judge.

H. E. White
Commr. Prec. No. 1.

E. C. Smith
Commr. Prec. No. 2.

P. H. McGown
Commr. Prec. No. 3.

R. W. Chapman
Commr. Prec. No. 4.