
MINUTES OF THE BOARD OF EQUALIZATION
June 18th, 1934 to June 22nd,
1934, inclusive.

On this the 18th day of June, 1934, the Commissioners' court, with all members present, re-convened as a Board of Equalization to hear reasons by any whose property has been raised and to allow them the opportunity to show causes, if any they can, why such raises should not be made final.

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The valuations of property was raised and lowered, as is shown by Minutes of the Board of Equalization, Vol. 2, and the following written protest were filed, to-wit:

PROTEST: Filed June 18, 1934.

State of Texas }
County of Sabine } To the Honorable Commissioners' court of Sabine County, Texas, sitting as a board of Equalization, in Re. 1934 assessments;

Comes now, the Southwestern Settlement and Development Corporation, 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. 1934, 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, 1934, 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 Corporation, et al, at its full value, or more than its full value, constitutes an act of discrimination against the said Southwestern Settlement and Development Corporation, 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 AND DEVELOPMENT CORPORATION.
HOUSTON OIL COMPANY OF TEXAS.
KIRBY LUMBER COMPANY,
REPUBLIC PRODUCTION COMPANY,
By W. E. Merrem, Agent.

PROTEST: Filed June 22, 1934 at 1 O'clock P.M.

State of Texas }
County of Sabine } To the honorable Commissioners' court of Sabine County, Texas, now comes the Wier Long Leaf Lumber Co., of Wiergate, Newton, County, Texas, through and by their legal agent, W. E. Gray, and enters this a general protest for the entire list of lands rendered by said Wier Long Leaf Lumber Co., as left and placed on your equalization records by said Court this day, the 16th day of June, A. D. 1934.

2d. We beg your honorable county to enter our further protest of each individual tract as placed by your court as your final value. We have this day appeared before your honorable court and have shown by competence evidence and testimony that the said Wier Long Leaf Lumber Co. have rendered all their real estate in Sabine County, Texas, at a fair and equitable price, being at or near the market value of said lands, and if no market value at the real value of said lands which has been proven before your court to be at a price of not greater than \$3.00 per

acre.

3d. It has been proved before your honorable body that all of said real estate holdings of the Wier Long Leaf Lumber Co., in Sabine is cut over land and completely denuded and that said lands has very little value for farming purposes.

4th. We further wish to enter this our protest to said raise on the grounds that your Assessor has failed to place a value on said rendition before action by your Equalization Board as the law requires.

5th. We further protest to the way the vote in said court was taken by the judge to-wit: The vote was taken on all lands in said County, jointly with lands owned by the Wier Long Leaf Lumber Co., with all other lands of whatsoever kind or value in said County; two commissioners voting to place a value on all lands at a general reduction of Fifty cents per acre, thereby leaving out over or denuded pine lands at a value on your tax rolls of four dollars, per acre. Two commissioners and the County Judge voting to place said value on all lands at four dollars and fifty cents per acre. We respectfully request that you have your clerk of said Court file this protest as per agreement made with your honorable body.

W.E. Gray, acting agent for the
Wier Long Leaf Lumber Co.

PROTEST: Filed June 21, 1934.

Hemphill, Texas.
June 21, 1934.

TO THE HONORABLE COMMISSIONERS COURT OF SABINE COUNTY TEXAS SITTING AS A BOARD OF EQUALIZATION:
Hemphill, Texas.

Now comes T. M. Barham, receiver of the property and assets of Pickering Lumber Company of the Western Division of the Western District of Missouri, and Ancillary Receiver of the property and assets of said Company, in the Eastern District of Texas, and Pickering Lumber Company, a Delaware corporation, having a permit to do business in the State of Texas, both acting herein by and through their undersigned attorney, and respectfully protest the valuation assessed for the year 1934, on the lands and properties of Pickering Lumber Company, lying and being situated in Sabine County, Texas, and embraced in its rendition to the tax assessor of Sabine County, Texas, for the year 1934, for the following reasons;

1. Said valuations are excessive;
2. Said valuations are out of proportion to the valuations placed by you upon property in general in Sabine County, Texas.
3. Said properties were arbitrarily valued by the court sitting as a Board of Equalization without regard to their character or classification, and in utter disregard of the testimony offered by the owner for said valuations were arbitrarily made without the introduction on behalf of said Board of any evidence or testimony to support the action of said board.
4. Said valuations on cutover lands are in excess of the true market or intrinsic value of said land and confiscatory in their nature.

Wherefore said ancillary receiver and said Company gives notice of its protest, and of its intentions to rely on the aid of the Constitution and Statutes of the State of Texas, guaranteeing that taxation shall be equal and uniform.

W.E. Davis, Atty for T.M. Barham,
Ancillary receiver, and
Pickering Lumber Co.

PROTEST: Filed June 21, 1934.

TO THE HONORABLE COMMISSIONERS COURT AND BOARD OF EQUALIZATION OF SABINE COUNTY, TEXAS:

W.A. Bridges, comes now and protests the value placed by the Commissioners Court, sitting as a board of Equalization, against the valuations assessed for the year 1934, on the lands and properties of ---- lying and being situated in Sabine County, Texas, and embraced in his rendition to the tax assessor of Sabine County, Texas, for the year 1934, for the following reasons:

One. Said valuations are excessive;

Two. Said valuations are out of proportion to the valuation placed by you upon property in general in Sabine County, Texas.

Three: his said properties were arbitrarily valued by the court sitting as a board of equalization without regard to their character or classification, and in utter disregard to the testimony offered by the owner for said valuations were arbitrarily made without the introduction on behalf of said board of any evidence or testimony to support the actions of said board.

Four Said valuations are in excess of the true market or intrinsic value of said land and confiscatory in their nature;

Wherefore he files notice of his protest and of his intention to evoke the aid of the Constitution and Statutes of the State of Texas, guaranteeing that taxation shall be equal and uniform.

W.I. Davis, Atty. for W.A. Bridges.

PROTEST: Filed June 21, 1934.

To the Honorable Commissioners court and Board of Equalization of Sabine County, Texas.

Minta Polley Admr. comes now and protests the value placed by the commissioners court, sitting as a board of Equalization, against the valuations assessed for the year 1934, on the lands and properties of --- lying and being situated in Sabine County, Texas, and embraced in her rendition to the Tax assessor of Sabine County, Texas, for the year 1934, for the following reasons;

One. said valuations are excessive;

Two. Said valuations are out of proportion to the valuation placed by you upon property in general in Sabine County, Texas.

Three, her said properties were arbitrarily valued by the court sitting as a board of Equalization without regard to their character or classification, and in utter disregard of the testimony offered by the owner for said valuations were arbitrarily made without the introduction on behalf of said Board of any evidence or testimony to support the actions of said Board;

Four; said valuations are in excess of the true market or intrinsic value of said land and confiscatory in their nature.

Wherefore she files notice of her protest and of her intention to evoke the aid of the constitution and statutes of the State of Texas, guaranteeing that taxation shall be equal and uniform.

W.I. Davis, Atty. for Minta Polly. Admr.

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PROTEST: Filed June 21, 1934.

To the Honorable Commissioners court and Board of Equalization of Sabine County, Texas.

W. I. Davis, comes now and protest the value placed by the Commissioners court, sitting as a Board of Equalization, against the valuations assessed for the year 1934, on the lands and properties of -- lying and being situated in Sabine County, Texas, and embraced in his rendition to the Tax Assessor of Sabine County, Texas, for the year 1934 for the following reasons:

One. Said valuations are excessive;

two. Said valuations are out of proportion to the valuation placed by you upon property in general in Sabine County, Texas.

Three. His said properties were arbitrarily valued by the court sitting as a board of Equalization without regard to their character or classification, and in utter disregard of the testimony offered by the owner for said valuations were arbitrarily made without the introduction of behalf of said board of any evidence or testimony to support the actions of said Board;

Four. Said valuations are in excess of the true market or intrinsic value of said land and confiscatory in their nature;

Wherefore he files notice of his protest and of his intention to invoke the aid of the Constitution and Statutes of the State of Texas guaranteeing that taxation shall be equal and uniform.

W. I. Davis.

Protest: Filed July 1, 1934.

June 20, 1934.

Honorable Commissioners' court of Sabine County, setting as a board of Equalization at Hemp-hill.

Now comes Long-Bell Petroleum Company, a La. corporation, acting herein by and through it's undersigned agent and respectfully protests against the valuations assessed for the year 1934, on its minerals, lying and being situated in Sabine County, Texas, as covered by its rendition to the assessor of said County for the year 1934, for the reason that said valuations are excessive and discriminatory and have been fixed contrary to the provisions of the law and Constitution of the State of Texas, and the Constitution of the United States and are illegal and void.

Long-Bell Petroleum Co.,
by Harry Wood, Agent.

At the beginning of the board of Equalization, R. W. Chapman moved that the valuation of the lands stay as they were passed on for the year 1933, but no second or vote was taken on this move.

On motion by H. E. White, seconded by E. C. Smith, for the reduction of taxes in the amount of 50% per acre, as from the valuation in 1933, with H. E. White and E. C. Smith voting for the reduction, and P. H. McGown, R. W. Chapman, and Judge Edw. Harper, voting for the lands to remain in valuation as they went in 1933, it is ordered that, at the present time, all lands remain at present value.

After the protest filed by different Companies and individuals, in writing and in person, and after due consideration of the value of lands, it was motioned by H. E. White, and seconded by E. C. Smith, that the cut-over lands and farm lands be reduced 50% per acre, from what the final value stood in 1933. H. E. White, E. C. Smith, and P. H. McGown, voting for said motion, and R. W. Chapman, voting against said motion. It is therefore ordered that said lands be re-

duced accordingly.

Attest: Zedra Davidson
County Clerk.

Edwin Harper
County Judge.

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

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

P. H. McLean
Commr. Prec. No. 3.

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