

The Commissioner's court in and for Sabine County, Texas met in Regular Session June 10th, 1935, with the following members present to-wit: Edw. Harper County Judge, T. R. Smith, Commr. Prect. No. 1, E. C. Smith, Commr. Prect. No. 2, P.H. McGown, Commr. Prect. No. 3, R. W. Chapman, Commr. Prect. No. 4, Geo. W. Russell, sheriff, and Zeda Davidson, Clerk and transacted business as follows, to-wit:

Accounts were allowed and approved as is shown by the Minutes of Accounts allowed:

There being no further business, court adjourned, and later in the same day ^{re-}convened as a Board of Equalization, at which time they heard and considered the protest of those whose property had been raised, allowing them to show cause, if any, why their property should not have been raised.

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

PROTEST:

Hemphill, Texas. June 10, 1935.

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

Now comes W.I. Davis, respectfully protest the valuation assessed for the year 1935, 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 1935, 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) Its 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

290

land and confiscatory in their nature.

(5) The uncontroverted testimony offered on behalf of the Receiver.

Wherefore, said Company gives notice of its protest and of its intention to invoke the aid of the Constitution and Statutes of the State of Texas, guaranteeing that taxation shall be equal and uniform.

Respectfully submitted,

W.I. Davis, Attorney for T.M. Barham, Trustee
of the Estate of Pickering Lumber Company
and Attorney for Pickering Lumber Company.

Endorsed: Filed June 10, 1935.
Zeda Davidson Co. Clerk,
Sabine Co.

* * * * *

PROTEST:

HEMPHILL, TEXAS: JUNE 10, 1935.

TO THE HONORABLE COMMISSIONERS' COURT OF SABINE COUNTY, TEXAS, SITTING AS A BOARD OF EQUALIZATION
HEMPHILL, TEXAS.

Come now, T.M. Barham, Receiver of the Estate of Pickering Lumber Company, 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 1935, 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 1935, 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) Its 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 outover lands are in excess of the true market or intrinsic value of said land and confiscatory in their nature.
- (5) The uncontroverted testimony offered on behalf of the receiver.

Wherefore, said company gives notice of its protest and of its intention to invoke the aid of the Constitution and Statutes of the State of Texas, guaranteeing that taxation shall be equal and uniform.

Respectfully submitted,

W.I. Davis, Attorney for T.M. Barham,
Trustee of the Estate of Pickering
Lumber Company, and Attorney for
Pickering Lumber Company.

Endorsed: Filed June 10, 1935.
Zeda Davidson Co. Clerk,
Sabine Co.

* * * * *



TO THE HONORABLE COMMISSIONERS COURT OF SABINE COUNTY, TEXAS; SITTING AS A BOARD OF EQUALIZATION,

Comes now W.H. Stark, Miriam M. Stark, H.J.L. Stark, Carrie L. Brown, E.W. Brown, Jr., H.L. Brown, R.A. Moore, Brownie Babette Ramsey, joined by her husband, Paul Ramsey, acting by their agent, J. H. Thomason, and complain of the action of your Honorable Court, sitting as a Board of Equalization, in raising the value of the cut-over lands rendered by them by and through their said agent, from Three (\$3.00) dollars per acre to four (\$4.00) Dollars per acre, for the reason that same is unjust, unfair, and discriminatory; that said Board of Equalization failed to hear evidence as to the value of said cut-over lands, and arbitrarily determined the value of same to be Four (\$4.00) dollars per acre as fixed by it; that the reasonable cash market value of said cut-over lands as of January 1st, 1935, as to each and every tract thereof, did not exceed a greater value than Three (\$3.00) dollars per acre.

Wherefore, said parties pray that they be permitted to summon witnesses before said honorable court for the purpose of showing the value of said lands, and be granted a hearing as provided by law.

W.H. Stark.
Miriam M. Stark.
H.J.L. Stark.
Carrie L. Brown.
E.W. Brown, Jr.
H.L. Brown.
R.A. Moore.
Brownie Babette Ramsey.
Paul Ramsey.
By J.H. Thomason, Agent.

State of Texas)
County of Orange) 0 Before me, the undersigned authority, on this day personally appeared J.H. Thomason, known to me to be a credible person, and having been duly sworn deposes and says that he is the agent of the hereabove named parties and is authorized to make this affidavit; that he has read the above and foregoing protest, and it and the facts therein stated are true and correct.

Sworn to and subscribed before me, this the 21 day of June, A. D. 1935.

(L.S.)

J.E. Millikin, Notary Public in and for Orange County, Texas.

Endorsed: Filed June 22, 1935.
Zeda Davidson, Co. Clerk,
Sabine Co.
