

The Commissioners' court in and for Sabine County, Texas, met in Special Session July 6th, 1936, and re-convened as a board of Equalization, and 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.

Protests were made and considered, and were lowered or raised as shown by Board of Equalization Minutes Vol. 2, and the written protest being as follows:

July 7, 1936.

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

Now comes The Long Bell Petroleum Co., Inc., a corporation, acting herein by and through its undersigned agent, and respectfully protests against the valuations assessed for the year 1936 on its minerals lying and being situated in Sabine County, Texas, as covered by its rendition to the Tax Assessor of said County for the year 1936, 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 Long Bell Petroleum Co. Inc.  
By Hanywood, Agent.

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

Pickering Lumber Company, and T. M. Barham and Clifford Histed, Trustees, of the Estate of Pickering Lumber Company, come now and protest the value placed by the Commissioners' court, sitting as a Board of Equalization on the 6th day of July, 1936, on the properties embraced in the rendition for Pickering Lumber Company for the year 1936, for the following reasons;

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

3. Their 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, that said valuations were arbitrarily made without the introduction on behalf of said Board of Equalization of any evidence or testimony to support the action of said Board.

4. Said valuations on cut-over lands are in excess of the true market or intrinsic value of said land and confiscatory in their nature.

Wherefore, said Pickering Lumber Company, and T. M. Barham and Clifford Histed, Trustees of the Estate of Pickering Lumber Company, give notice of their protest and of their 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, Attorney for Pickering Lumber  
Company and T. M. Barham, and Clifford  
Histed, Trustees of the Estate of said  
Pickering Lumber Company.

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

W. I. Davis comes now and protests the value placed by the Commissioners court sitting as a board of equalization on the 6th day of July, 1936, on the properties embraced in his rendition for the year 1936, for the following reasons;

1. Said valuations are excessive;
2. Said valuations placed by you on the properties embraced in my rendition are out of proportion to the valuation placed by you on the properties in general in Sabine County.
3. My said properties were arbitrarily valued by the Court sitting as a Board of Equalization without regard to their character, classification or reasonable cash market value, and in utter disregard to the sworn testimony offered by me showing the valuation of said property, and were arbitrarily valued by the court without the introduction on behalf of said Board of any evidence or testimony to support the act of said Board.
4. Said valuations are in excess of the true market or intrinsic value of said lands and are confiscatory in their nature.

Wherefore, W. I. Davis, gives notice of his protest and of his intentions 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.