

MONDAY, September 2nd, A.D.1929.

The Board of County Commissioners of Walton County, Florida, met in regular session also pursuant to a recess of August 31st, 1929, on this Monday, September 2nd, A.D.1929, at the Clerk's office in the town of DeFuniak Springs, Florida, with the following members present and participating, - W. I. Stinson, Chairman, Angus Green, R L Jones, W M Infinger and J J Ward, being all the members of said Board, and M T Fountain, Clerk of said Board, together with S.M. Preacher, County Assessor of Taxes.

The meeting was called to order by the Chairman, due notice of this meeting having been given in the issues of the DeFuniak Herald and The Breeze as required by law, the Chairman announced that all those present who were owners or agents of the owners of property would be heard by the Board and that any and all complaints as to the valuations <sup>of</sup> the property raised by the County Assessor of Taxes, could be made and would be given due consideration:-

Thereupon a number of persons appeared in person or by letter and stated facts as to the valuations of their property and after hearing all of the complaints from such owners and agents as were present and after giving due consideration to their statements made and the facts presented the Board decided to adhere to the valuations made by the County Assessor of taxes (S.M.Preacher), also decided to adhere to the valuations made by the Board of County Commissioners sitting in their capacity as a Board of Tax Equalization, except in the following cases:-

Description	Sec.Tp.Rge.Acres	Owner	Assessed or raised to	Reduced to
Lots 13,14,15 in DeFuniak Springs		D A Gillis	\$1000.	\$900.00
S 40 ft of Lots 564-576 DeFuniak Spgs		Z D Adair	200	100.00
Lot 1 Except S 14 acres	12 3S 20 80	J J Kennedy	800	320 00
Lot 2	12 3S 20 82	Mary C Harrison	820	540 00
W <sup>1</sup> / <sub>4</sub> NE <sup>1</sup> / <sub>4</sub> , All lying N of R R in W <sup>1</sup> / <sub>4</sub> SE <sup>1</sup> / <sub>4</sub>	29 3N18 145	A L Cottrell	1950	1285 00
E <sup>1</sup> / <sub>4</sub> NW <sup>1</sup> / <sub>4</sub> All NE <sup>1</sup> / <sub>4</sub> SW <sup>1</sup> / <sub>4</sub> lying N of Spanish Trail	29 3N 18 88	Alfred H Smith	1350	1000 00
NW <sup>1</sup> / <sub>4</sub> SW <sup>1</sup> / <sub>4</sub> , S <sup>1</sup> / <sub>2</sub> SW <sup>1</sup> / <sub>4</sub>	8 1N 19 120	D S Sellars	320	240 00
All	18 1N 19 640	D S Sellars	1920	1280 00
E <sup>1</sup> / <sub>2</sub> SE <sup>1</sup> / <sub>4</sub> , NW <sup>1</sup> / <sub>4</sub> , NE <sup>1</sup> / <sub>4</sub> SW <sup>1</sup> / <sub>4</sub>	20 1N 19 480	D S Sellars	1200	960 00
W <sup>1</sup> / <sub>2</sub> NW <sup>1</sup> / <sub>4</sub> , SW <sup>1</sup> / <sub>4</sub> SE <sup>1</sup> / <sub>4</sub> , SW <sup>1</sup> / <sub>4</sub>	30 1N 19 280	D S Sellars	700	560 00
NE <sup>1</sup> / <sub>4</sub> , E <sup>1</sup> / <sub>2</sub> NW <sup>1</sup> / <sub>4</sub> , N <sup>1</sup> / <sub>2</sub> SE <sup>1</sup> / <sub>4</sub> , E <sup>1</sup> / <sub>2</sub> SE <sup>1</sup> / <sub>4</sub> SE <sup>1</sup> / <sub>4</sub> , E <sup>1</sup> / <sub>2</sub> NW <sup>1</sup> / <sub>4</sub> SE <sup>1</sup> / <sub>4</sub> SE <sup>1</sup> / <sub>4</sub> , W <sup>1</sup> / <sub>2</sub> of N <sup>1</sup> / <sub>2</sub> of SW <sup>1</sup> / <sub>4</sub> of SE <sup>1</sup> / <sub>4</sub> , NE <sup>1</sup> / <sub>4</sub> of SW <sup>1</sup> / <sub>4</sub> , N <sup>1</sup> / <sub>2</sub> of SE <sup>1</sup> / <sub>4</sub> of SW <sup>1</sup> / <sub>4</sub>	32 1N 19 420	D S Sellars	950	840 00
All	2 1N 20 640	D S Sellars	8000	6400 00
N <sup>1</sup> / <sub>2</sub> of NW <sup>1</sup> / <sub>4</sub> , SE <sup>1</sup> / <sub>4</sub> of NW <sup>1</sup> / <sub>4</sub> , NE <sup>1</sup> / <sub>4</sub> of SW <sup>1</sup> / <sub>4</sub>	4 1N 20 160	D S Sellars	820	640 00
SW <sup>1</sup> / <sub>4</sub>	8 1N 20 160	D S Sellars	720	640 00
S <sup>1</sup> / <sub>2</sub> of N <sup>1</sup> / <sub>2</sub> , SW <sup>1</sup> / <sub>4</sub> of SE <sup>1</sup> / <sub>4</sub> , NW <sup>1</sup> / <sub>4</sub> of SW <sup>1</sup> / <sub>4</sub> , S <sup>1</sup> / <sub>2</sub> of SW <sup>1</sup> / <sub>4</sub>	14 1N 20 320	D S Sellars	960	640 00



Description						
N $\frac{1}{2}$	18	1N 20 320	D S Sellars	\$920.	\$640 00	
All	20	1N 20 640	D S Sellars	2860	1280 00	
All	22	1N 20 640	D S Sellars	1920	1280 00	
N $\frac{1}{2}$ , SE $\frac{1}{2}$	24	1N 20 480	D S Sellars	1440	960 00	
SW $\frac{1}{2}$ of NE $\frac{1}{2}$ , S $\frac{1}{2}$ of NW $\frac{1}{2}$ , SE $\frac{1}{2}$	26	1N 20 280	D S Sellars	1260	840 00	
N $\frac{1}{2}$ of NE $\frac{1}{2}$ , NW $\frac{1}{2}$ , N $\frac{1}{2}$ of SW $\frac{1}{2}$	28	1N 20 320	D S Sellars	1440	940 00	
E $\frac{1}{2}$ of E $\frac{1}{2}$	35	1N 20 160	D S Sellars	720	320 00	
NE $\frac{1}{2}$ , E $\frac{1}{2}$ of NW $\frac{1}{2}$ , N $\frac{1}{2}$ of SE $\frac{1}{2}$	56	1N 20 400	D S Sellars	1600	800 00	
SE $\frac{1}{2}$ of SE $\frac{1}{2}$ , NE $\frac{1}{2}$ of SW $\frac{1}{2}$ , W $\frac{1}{2}$	6	2N 20 320	D S Sellars	960	640 00	
SW $\frac{1}{2}$ of NE $\frac{1}{2}$ , S $\frac{1}{2}$ of NW $\frac{1}{2}$ , NW $\frac{1}{2}$ of SW $\frac{1}{2}$	28	2N20 160	D S Sellars	520	640 00	Raised to
NW $\frac{1}{2}$	32	2N 20 160	D S Sellars	400	640 00	Raised to
N $\frac{1}{2}$ of NE $\frac{1}{2}$ , SE $\frac{1}{2}$ of NE $\frac{1}{2}$ , NE $\frac{1}{2}$ of SE $\frac{1}{2}$	18	3N 20 160	D S Sellars	1200	800 00	Reduced to
W $\frac{1}{2}$ of SE $\frac{1}{2}$ , W $\frac{1}{2}$ of SW $\frac{1}{2}$	1	1N 21 160	D S Sellars	480	320 00	
NW $\frac{1}{2}$	2	1N 21 160	D S Sellars	720	640 00	
E $\frac{1}{2}$ of NW $\frac{1}{2}$ , NE $\frac{1}{2}$ of SW $\frac{1}{2}$ , NW $\frac{1}{2}$ of SE $\frac{1}{2}$	4	1N 21 160	D S Sellars	720	640 00	
NW $\frac{1}{2}$ of NE $\frac{1}{2}$ , E $\frac{1}{2}$ of NW $\frac{1}{2}$ , NE $\frac{1}{2}$ of SW $\frac{1}{2}$	8	1N 21 160	D S Sellars	720	640 00	
E $\frac{1}{2}$ of NE $\frac{1}{2}$ , N $\frac{1}{2}$ of SE $\frac{1}{2}$	12	1N 21 160	D S Sellars	480	640 00	
SW $\frac{1}{2}$	22	1N 21 160	D S Sellars	720	640 00	
W $\frac{1}{2}$	34	1N 21 320	D S Sellars	1440	1280 00	
SE $\frac{1}{2}$	24	2N 21 160	D S Sellars	720	540 00	
NE $\frac{1}{2}$ , SW $\frac{1}{2}$	36	2N 21 320	D S Sellars	1440	1280 00	
SW $\frac{1}{2}$ of NE $\frac{1}{2}$ , NW $\frac{1}{2}$ of NW $\frac{1}{2}$ , S $\frac{1}{2}$ of NW $\frac{1}{2}$	5	3N 21 160	D S Sellars	400	640 00	Raised to
SE $\frac{1}{2}$	18	4N 21 160	D S Sellars	560	480 00	Reduced to
SE $\frac{1}{2}$ of NE $\frac{1}{2}$ , NE $\frac{1}{2}$ of SE $\frac{1}{2}$ , S $\frac{1}{2}$ of SE $\frac{1}{2}$ , NW $\frac{1}{2}$	20	4N 21 320	D S Sellars	1120	960 00	
NW $\frac{1}{2}$ , S $\frac{1}{2}$	28	4N 21 480	D S Sellars	2400	1440 00	
N $\frac{1}{2}$ , N $\frac{1}{2}$ of SE $\frac{1}{2}$ , SE $\frac{1}{2}$ of SE $\frac{1}{2}$	30	4N 21 440	D S Sellars	1760	1320 00	
NW $\frac{1}{2}$	36	4N 21 160	D S Sellars	880	480 00	
SE $\frac{1}{2}$ of SW $\frac{1}{2}$	1	1S 21 40	D S Sellars	100	80 00	
SE $\frac{1}{2}$	2	1S 21 160	D S Sellars	640	480 00	
NW $\frac{1}{2}$ of SE $\frac{1}{2}$ , N $\frac{1}{2}$ of SW $\frac{1}{2}$ , SW $\frac{1}{2}$ of SW $\frac{1}{2}$	7	1S 21 160	D S Sellars	400	320 00	
NW $\frac{1}{2}$ of NE $\frac{1}{2}$ , N $\frac{1}{2}$ of NW $\frac{1}{2}$	12	1S 21 120	D S Sellars	300	240 00	
S $\frac{1}{2}$ of NE $\frac{1}{2}$ , S $\frac{1}{2}$ of NW $\frac{1}{2}$	20	1S 21 160	D S Sellars	640	480 00	
W $\frac{1}{2}$ of NE $\frac{1}{2}$ , SE $\frac{1}{2}$ of NE $\frac{1}{2}$ , N $\frac{1}{2}$ of SE $\frac{1}{2}$ , SW $\frac{1}{2}$ of NE $\frac{1}{2}$	9	3N 18 560	H E Wickersham	1680	2240 00	Raised to
N $\frac{1}{2}$	16	3N 18 320	H E Wickersham	960	1280 00	
SW $\frac{1}{2}$	28	3N 19 160	Unknown	400	640 00	

Note:- The last three items which is now owned by D S Sellars and in which he agreed/raise the value without protest.

The question of valuation for tax purposes of the tracts of land now assessed to F J Britton & E P Rodwell, et al. Trustees was considered and after considerable discussion and comparisons, it was moved by Comr. Angus Green and seconded by Comr. R L Jones and duly carried by unanimous vote, ordered that this tract of land approximately 18,000 acres be placed on the tax books for the 1929 tax purposes at \$3.00 per acre, except 160 acres in farms in Sec. 8-5N-18 (near Darlington) at \$4.75 per acre, and 300 acres in farm near Yakee, Section 26-2N-19 at \$3.75 per acre, and further ordered that the Tax Collector is instructed to allow Britton Lumber Co. a \$7000.00 deduction on valuation in their personal property taxed at Lakewood for the year 1928, also to allow them a deduction of \$137.72 on their real estate tax arrived at in following manner:

Sec. 8-2N 20 320 acres tax	\$55.68	Sec 10 2N 20 560 acres tax	\$97.44
11 2N 20 440 "	76.56	12 2N 20 40 "	6.96
14 2N 20 480 "	87.84	16 2N 20 640 "	117.12
22 2N 20 160 "	29.28	24 2N 20 600 "	109.80
25 2N 20 40 "	7.32	34 2N 20 320 "	56.56
36 2N 20 240 "	43.92	31 2N 20 160 "	29.28
Tax as assessed			\$719.76 less 1/3 off of
\$719.76 to make land figure at \$2. per acre instead of \$3.00			239.92
Sec. 19 3N 21 240 acres tax 71.04-- 1/2 of 71.04 to make land figure at \$2.00 per acre instead of \$4.00	\$35.52, Board agreed to reduce (1) to 2.50 per acre		119.96
	(2) to 3.00 "		17.76
			\$137.72

The following communication was received from the Gulf Power Company and ordered that the new return be accepted and the Tax Assessor ordered to adhere to the new values agreed upon between the Board and the Gulf Power Co. as contained in the following communication,-

GULF POWER COMPANY, PENNSACOLA, FLORIDA. August 31st, 1929.

Board of County Commissioners, Walton County, DeTuniak Springs, Fla.

Attention of Mr. W. I. Stinson, Chairman.

Gentlemen:- We note that your Board of County Commissioners will be in session on September 2nd to adjust tax valuations, and we would like to call your attention to our tax situation.

There was an error in the 1928 assessment roll as it affects our property which was



formerly owned by S C Kennedy & Company. The legal description of this property being the North 1/2 of Lots 656-657 and the W 30 feet of Lot 658. This Ice Plant was assessed for the year 1927, as follows:

Land and Buildings	\$1,400.00
Machinery - personal	5,100.00
Total for entire plant	\$6,500.00

On the 1928 roll the land was raised by the Assessor to \$7,500.00, and the machinery and personal property was left at \$5100.00, making a total assessment of \$12,600.00 on this property.

We believe that it was the intention of the Assessor to raise the entire property to \$7,500.00, which is satisfactory to us, and we have paid the tax on this amount; however, we feel that \$5,100.00 creates a double assessment, and would appreciate your consideration in the cancellation of this amount.

We would request that you disregard the return filed by us for 1929 and assess the Ice Plant and Ice Cream Plant, as follows:

Land and Buildings	\$5,000.00
Machinery	5,500.00
3 Automobiles	600.00
Total	\$9,100.00

We would request also that you disregard our return for 1929 on our Electric and Water Plants and assess them, as follows:- The legal description of the property is: East 20 feet Lot 658 and all of Lots 659-660 and 661.

Land and Buildings	\$4,000.00
Water Plant and Distribution System	20,000.00
Electric Substation and Distribution System in DeFuniak Springs	9,000.00
Distribution line outside of DeFuniak Springs	1,000.00
Merchandise	800.00
2 Automobiles	200.00
	\$35,000.

We have discussed with your Mr. W.I. Stinson, the over-valuation on the Ice Plant for 1928 and if we have not made our position clear, we feel that he can do so. We have also discussed with him our 1929 return, and after learning from him the basis of assessment in your County, we thought it advisable to offer you the above values for assessment, instead of the return made by us. The new values submitted herewith are \$12,300.00 more than the return and we think the new values as set up are more in line with other values in the County. We would also request that your Assessor assess our personal property, Water Plant, Electric Plant and Ice Plant (including Ice Cream Plant) separately, as this will enable us to prorate to each department its share of tax.

We shall appreciate your consideration in the above and if there is any further explanation necessary, we shall be glad to co-operate with you in any way for working it out.

RWW:H.

Yours very truly,

R. W. Williamson, Vice Pres. & Gen. Mgr.

Mr. F. T. Nolin appeared before the Board in regard to his personal property and the Assessor was instructed to reduce the value of one mule.

Mr. L I Smith, advised the Board by letter in regard to his personal property and the Assessor agreed to give it due consideration.

Mr R C Walden, advised the Board by letter in regard to his real estate here in DeFuniak Springs, but the Board thought his value was in line with others.

There being no further complaints, the Board recessed until Thursday, Sept. 5th, 1929.

Approved



Chairman.

Attest



Clerk