

IN THE CIRCUIT COURT OF BALDWIN COUNTY, ALABAMA

P. H. HARRIS IN HIS CAPACITY AS
DEPUTY TAX ASSESSOR OF ALABAMA

VS.

THE MAGNOLIA SPRINGS LAND COMPANY,
A CORPORATION

MC. 42

Comes P. H. Harris in his capacity as Deputy Tax Assessor of Alabama and moves the Court to strike from the files the bond of appeal as filed herein and to dismiss said appeal from out this court and for grounds of motion sets down and assigns the following separate and several grounds, separately and severally, namely, to-wit:

1. Said appeal is void
2. Said appeal was taken contrary to law.
3. Said appeal is unauthorized by law.
4. Said appeal was not taken in conformity to the Laws of Alabama in such cases made and provided.
5. Said appeal was taken contrary to the Laws of Alabama in such cases made and provided.
6. Said appeal was not taken within the time allowed by law.
7. Said appeal was not perfected within the time allowed by law.
8. For that the purported appeal taken from the assessment in this cause is abortive and of no legal effect.
9. For that the attempted appeal in this cause is spread upon the dockets of this court without warrant or authority by law.
10. No appeal bond, approved as provided by law was filed in this cause.
11. No appeal bond, conditioned as required by law, was filed in this cause.
12. No appeal bond as provided by law was filed with P. H. Harris in his capacity as Deputy Tax Assessor of Alabama appealing from the assessment as finally fixed for taxation by said P. H. Harris as Deputy Tax Assessor of Alabama.
13. For that it affirmatively appears from the face of the record in this cause that no bond has been filed in this cause as required by law.
14. For that it affirmatively appears from the face of the record in this cause that no bond approved, as required by law, has been filed in this cause.

15. The attempted appeal in this cause is a nullity.
16. The purported appeal bond filed in this cause is of no legal effect.
17. This court has no jurisdiction to try the issues of this cause.
18. The requirements of law by which this court could assume or take jurisdiction of this cause have not been met.
19. There is no issue before the court.
20. There is nothing in the record of this court in this cause with which P. H. Harris as Deputy Tax Assessor of Alabama could take issue.
21. The purported appeal bond filed in this cause is for an insufficient amount.
22. This court takes judicial knowledge of the fact that the purported appeal bond as filed in this cause is for an inadequate amount.
23. This court has no jurisdiction of this cause.
24. This court has no lawful right to try, hear or determine this cause.
25. Said bond is not, as to the surety or sureties thereon unqualifiedly conditioned to pay all costs created by the appeal and abide and perform whatsoever judgment this court may render in the premises.
26. The surety or sureties on the bond are not bound thereby in excess of One Hundred Dollars.
27. No application for an appeal from the assessment as finally fixed for taxation by P. H. Harris in his capacity as Deputy Tax Assessor of Alabama has been filed with said Deputy Tax Assessor as required by law.
28. For that no objections were filed to said assessment before the same was made final.
29. For that within 20 days from and after notice of said assessment given as provided by law The Magnolia Springs Land Company or its agent or attorney did not appear in person before P. H. Harris in his capacity as Deputy Tax Assessor of Alabama and make or file objections to said assessment.
30. For that no objections to said assessment as appealed from was made as required by law on a basis of appeal.
31. For that conditions precedent to a statutory review of said assessment by P. H. Harris in his capacity as Deputy Tax Assessor of Alabama were not complied with by The Magnolia Springs Land Company before taking said attempted appeal.
32. For that The Magnolia Springs Land Company did not comply with the provisions of Section 162 of the Revenue Code of Alabama (Acts of 1923 page 152, Section 39) before filing its appeal bond in this cause.
33. For that The Magnolia Springs Land Company has attempted to appeal to this court from said assessment without first appearing in person before the Deputy Tax Assessor of Alabama and then and there presenting its objection or objections to said assessment.

54. For that The Magnolia Springs Land Company has attempted to appeal from said assessment to this court without first appearing in person before the Tax Assessor within the time allowed by law.

P. H. Harris
IN HIS CAPACITY AS DEPUTY TAX
ASSESSOR OF ALABAMA.

Amzi G. Barber
AMZI G. BARBER SPECIAL COUNSEL
FOR P. H. HARRIS AS DEPUTY TAX
ASSESSOR OF ALABAMA.

Thomas Caffery
SOLICITOR FOR BALDWIN COUNTY,
ALABAMA.

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No 42 **RECORDED**

RECORDED

Filed Aug 2nd 1934.
W. A. Stone.
Clerk.

STATE OF ALABAMA,
BALDWIN COUNTY.

KNOW ALL MEN BY THESE PRESENTS:- That the MAGNOLIA SPRINGS LAND COMPANY, a Corporation, as Principal, and the undersigned, Frank W Boykin and Alphonse Lucas as Sureties, are held and firmly bound unto the State of Alabama in the penal sum of One Hundred Dollars (\$100.00), for the payment of which, well and truly to be made, we bind ourselves, our and each of our heirs, executors, successors and administrators, jointly and severally, firmly by these presents.

Sealed with our seals and dated this the 28 day of March, 1934.

THE CONDITION OF THE ABOVE OBLIGATION IS SUCH:- That Whereas, the above bound, the Magnolia Springs Land Company, a Corporation, has appealed from the assessment of escaped taxes made on, to-wit, the 7th day of February, 1934, by P. H. Harris, Deputy Tax Assessor of Alabama, said Assessment being for the use and benefit of Baldwin County and State of Alabama, said appeal being returnable to the Circuit Court of Baldwin County, Alabama.

NOW, THEREFORE, if the said the Magnolia Springs Land Company shall prosecute such appeal to effect, or upon failure to do so to pay all costs created by said appeal, and damages flowing therefrom, and which may be adjudged against it by the Circuit Court on such appeal, and to abide and perform whatsoever judgment said Court may render in the premises, then the above obligation to be void, otherwise to remain in full force and effect.

THE MAGNOLIA SPRINGS LAND COMPANY,
A Corporation

BY [Signature] SEAL
its President.

Alphonse Lucas SEAL

A Jury trial is demanded.

Hyatt, George & Olson
As its Attorneys.

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Taken and approved this

30th day of March, 1934.

W. A. Stacy
Clerk Circuit Court of
Baldwin County, Alabama.

Jury 4.2
RECORDED
RECORDED

APPEAL BOND.

STATE OF ALABAMA,

Plaintiff,

-VS-

THE MAGNOLIA SPRINGS LAND
COMPANY, a Corporation,

Defendant.

IN THE CIRCUIT COURT-LAW SIDE

STATE OF ALABAMA

BALDWIN COUNTY.

Filed March 30th, 1934

M. A. Stone
Clerk.

LAW OFFICES
HYBART, HEARD
& CHASON
BAY MINETTE, ALABAMA