

STATE OF ALABAMA, EX REL  
ORPAH M. HALL AND LAUDA  
LEAK,

VS.

C. S. TOMPKINS, G. H. BURNS  
J. E. GASTON AND J. B. CHIL-  
RESS, as Members of the Board  
of Review of Baldwin County,  
Alabama.

IN THE CIRCUIT COURT OF  
BALDWIN COUNTY, ALABAMA.

AT LAW

NO. 160

This proceeding is submitted for judgement and decree on the petition, answer of the respondents, and an agreed statement facts, from which it appears that the only point at issue between the parties is whether or not a taxpayer may by agent or attorney file protest or objection to the valuation placed on his property by the Tax Assessor and Board of Review. Section 186 of Revenue Laws of Alabama provides that "any taxpayer" may file objections in writing to the assessed valuation. The respondents contend that the taxpayer in person, and not through agent or attorney, must sign this written protest; that a protest in the name of the taxpayer, but in fact, signed by attorney, is not sufficient; is not a protest, and confers no jurisdiction on the Board of Review to hear and pass on the protest. An examination of the section referred to shows that this written protest is not required to be signed by any one, either the taxpayer or his attorney.

Respondents support their contention by an opinion rendered by Attorney General Knight, and which opinion-if a correct statement of the law- would justify the Board of Review in refusing to hear and pass upon the protest filed in this instance. It appears that this protest purports to be signed in the name of the taxpayer, but was actually signed for him by his attorney. The issue depends upon what the Legislature meant by stating in said section 186 that "any taxpayer" might file objection. The Legislature itself has answered this question for us so clearly and plainly that there can be no misunderstanding or doubt. In section 189 of the same Act it is provided; "In cases where objection has been made by any taxpayer, his agent or attorney as provided herein," etc. This shows beyond any question that the

Legislature intended to provide that any taxpayer might file objections by and through an agent or attorney as well as in his own proper person. Attorney General Knight approved and signed an opinion to this effect prepared by his able assistant, Judge Evans, in December 1932. The opinion relied upon by the respondents was prepared by Attorney General Knight, without the assistance of Judge Evans, some five months after the publication of the first and correct opinion. The second opinion makes no reference to the former opinion prepared by Judge Evans. See Report of Attorney General 1934, page 95. If the provision of the Revenue Law under consideration were interpreted as contended for by the Board of Review, the said provision would violate the spirit, if not the letter, of section 10 of the Bill of Rights in our constitution which provided that "No person shall be barred from prosecuting or defending before any tribunal in this state, by himself or counsel, any civil cause to which he is a party."

~~My conclusion is that petitioners have a lawful right~~  
to have their objections heard and passed upon by the Board of Review, and that it is the duty of said Board to hear and pass upon said objections.

It is, therefore, the order and judgement of the court that a preemptory Writ of Mandamus be issued by the clerk of this Court as prayed for in the petition.

This.....<sup>25<sup>th</sup></sup>..... day of June, 1935.

F. W. Hare  
Judge.

6  
RECORD.  
Duck  
7. 875  
Min. 8. 295

Fished June 27 1935  
Robert L. Duck  
Chas.

THE STATE OF ALABAMA—JUDICIAL DEPARTMENT

THE SUPREME COURT OF ALABAMA

October Term, 192<sup>35-6</sup>

To the Clerk of the Circuit Court of  
Baldwin County, Greeting:

Whereas, the Record and Proceedings of the Circuit Court  
of said county, in a certain cause lately pending in said Court between  
C. S. Tompkins, et al. etc, Appellant S,  
and  
State ex rel Wm. M. Hall, et al, Appellee S,  
wherein by said Court, at the 1925 Term, 1925 it was considered adversely  
to said appellant S, were brought before our Supreme Court, by appeal taken, pursuant to law, on  
behalf of said appellant S:

Now, it is hereby certified, That it was thereupon considered by our Supreme Court on the  
14th day of November, 192<sup>35</sup>  
on Motion of Appellants, that the said appeal be and stand  
dismissed; and that it was further considered that the appellant and

C. S. Tompkins, G. H. Burns, J. E. Gaston  
and J. B. Childress, as Members of the  
Board of Review of Baldwin County, and  
C. S. Tompkins and G. Mac Humphries,  
sureties on the appeal bond, pay

the costs accruing on said appeal in this Court and in the Court below.

Witness, Robert F. Ligon, Clerk of the Supreme  
Court of Alabama, at the Capitol, this the

14th day of November, 192<sup>35</sup>

Robert F. Ligon  
Clerk of the Supreme Court of Alabama.

THE STATE OF ALABAMA—JUDICIAL DEPARTMENT

THE JUDICIAL DEPARTMENT OF THE STATE OF ALABAMA

October Term, 1925

THE SUPREME COURT OF ALABAMA

October Term, 192<sup>35-6</sup>

1st Div., No. 887

C. S. Tompkins,

et al. — etc.  
Appellant,

v.

State, ex rel Hall,

et al.

Appellee.

From Baldwin Circuit Court.

CERTIFICATE OF DISMISSAL.

The State of Alabama,

Baldwin County.

} Filed

this 15<sup>th</sup> day of Jan 1925

Walter D. Jones  
clerk

Circuit Court, Baldwin County

PLAINTIFF

DEFENDANT

BILL OF COST

CLERK'S FEES		Dollars	Cts.	AMOUNT BROUGHT FORWARD	\$	Cts.
Issuing Summons and Complaint	\$1 25	1	25	Transcript to Supreme Court, 15c per hundred words	11	60
Copies of same, when over 200 words, 15c per 100	4 30	1	30	Copies, 5c per hundred words		
Issuing Alias Summons and Complaint	1 25			Citation to Appellee in Appeal, 20c per hundred words		50
Entering Sheriff's Return on Summons and Complaint	20		20	Certificate with Seal, 50c. Without Seal	25	50
cketing Cause 25c. Ent. Appearance, 20c	45		45	Witness Certificate	25	
Subpoena for Witness	30			Taking Bond Not Above Mentioned	75	
Issuing Certificate of Judgment	50			Entering Order of Court not above named	30	50
ing	10			Administering Oath	25	
ial and Incidents	75			Taking Bond for Costs of Non-Resident Plaintiff	75	
Entering Judgment, or copy of same	30			Copy of any paper not above named, 15c per hundred words		
der for Continuance	10			Filing Writ of Prohibition and Entering Return	15	
uing Execution	50			Issuing Writ of Prohibition	75	
cketing Execution	25			Issuing copies of same, 15c per 100 words	15	15
uing copy of same	50			Filing Mandamus and Entering Return	15	75
Entering Sheriff's Return on Execution, 15c per hundred words	20			Issuing Writ of Mandamus	75	
al Record, 15c per hundred words				Issuing copies of same, 15c per 100 words		75
der for Alias Summons and Complaint	30			Total Clerk's Fees	22	90
der to Dismiss Cause	30			SHERIFF'S FEES		
der to Set Aside Dismissal	30			Serving and Returning Summons	\$1 50	15
der Overruling Motion to Set Aside Dismissal	75			Serving and Returning Subpoenas	65	10
der Granting New Trial	30			Collecting Execution for Costs	1 50	
der Overruling Motion for New Trial	30			Serving and Returning Sci. Fa. Notice, etc.	65	
der Overruling Motion for Continuance	30			Executing Writ of Possession	2 50	
der Overruling Motion to Set Aside Default	30			Levyng Attachment	3 00	
der for Notice to Non-Resident Defendant	30			Entering and Returning Attachment	25	
uing Notice for Publication and Copy 20c per hundred words				Entering and Returning Execution	25	
der to Give Security for Costs	30			Summoning and Returning Garnishee	1 50	
der to Give Additional Bond	30			Taking and Approving Garnishee Bond	75	
der to Execute Writ of Inquiry	30			Serving and Returning Writs	1 50	
der of Sale in Attachment	30			Serving and Returning Summons on Forcible Entry	1 00	
der for Leave to Amend Complaint	30			Executing Writ of Restitution in such cases	2 00	
der for Leave to Amend Pleas	30			Taking and Approving Bonds of Every Kind	1 00	
der for Leave to Amend Writ of Process	30			Taking and Approving Claim Bond	1 00	
der for Attachment for Witness	30			Taking and Approving Forthcoming Bond	1 00	
ing Deposition	10			Taking and Approving Bail Bond	1 00	
uing Commission to Take Deposition	75			Taking and Approving Plaintiff's Detinue Bond	1 00	
uing copy of same, per hundred words	15			Taking and Approving Defendant's Detinue Bond	1 00	
uing Copy of Interrogatories, 15c per hundred words, but not less than	50			Making Deed	2 50	
dorsing each Pet. Deposition Opened	10			Serving Attachment for Contempt of Court	1 50	
king Bond in Garnishment on Summons	75			Collecting Money on Execution		
mons to Garnishee	50			Empanelling Jury	75	
opies of same, 20c per hundred words				Sheriff's Commission for Property Sold under Attachment		
tice to Defendant in Garnishee on Summons, and copy, per hundred words	20			Seizing Personal Property on Writ of Detinue	3 00	
earing Garnishee and Recording Answer, 15c per hundred words, but not less than	50			Total Sheriff's Fees		
ing Attachment	10			RECAPITULATION		
uing Attachment Writ and Taking Bond	1 00			Judgment		
uing Copies of Attachment Writ, 15c per hundred words				Interest		
ing Certiorari and Entering Return	15			Clerk's Fees	22	90
ing Certiorari Bond and Filing Same	75			Sheriff's Fees	12	40
uing Writ of Certiorari	75			Justice's Fees		
uing copies of same, 15c per 100 words				Constable's Fees		
uing Writ of Scieri Facias, or Notice in Nature of	75			Witnesses' Fees		
uing copies of same, 15c per 100 words				Commissioners' Fees		
king Supersedeas Bond and Filing same	75			Printer's Fees		
king Appeal Bond and Filing same	75			Stenographer's Fees	5 00	
TOTAL FORWARDED				Answer of Garnishee		
				Trial Tax	3 00	
				Total		

Received payment this 9 day of Jan. 1936.

ATTEST

Certiorari

Clerk Circuit Court, Baldwin County, Ala.

22.90  
23.05  
2.85  
37.90

37.90  
14.25  
52.15

3790  
1425  
5215

STATE OF ALABAMA, EX REL  
ORPAH M. HALL and LAUDA  
LEAK,

Plaintiffs,

VS.

C. S. TOMPKINS, G. H. BURNS,  
J. E. GASTON and J. B.  
CHILDRRESS, as Members of the  
Board of Review of Baldwin  
County, Alabama,

Defendants.

IN THE CIRCUIT COURT OF  
BALDWIN COUNTY, ALABAMA.

AT LAW.

NO. 160.

Now come C. S. Tompkins, G. H. Burns, J. E.  
Gaston and J. B. Childress, as Members of the Board of Review of  
Baldwin County, Alabama, the Defendants in the above entitled  
cause, by their Attorney, and hereby withdraw their appeal of  
this said cause which has been heretofore appealed to the Supreme  
Court of Alabama.

*J. B. Blachum*  
Attorney for Defendants.

160 **RECORDED**  
NOTICE OF WITHDRAWAL OF APPEAL.

STATE OF ALABAMA, EX REL  
ORPAH M. HALL and LAUDA LEAK,

Plaintiffs.

VS.

C. S. TOMPKINS, G. H. BURNS, J. E.  
GASTON and J. B. CHILDRESS, as  
MEMBERS OF THE BOARD OF REVIEW OF  
BALDWIN COUNTY, ALABAMA,

Defendants.

IN THE CIRCUIT COURT OF  
BALDWIN COUNTY, ALABAMA.

AT LAW.

NO. 160.

Filed this 23 day Oct 1935

Robert S. Ruck

Clerk-Register.



# The State of Alabama {

## Baldwin County--Circuit Court }

TO ANY SHERIFF OF THE STATE OF ALABAMA--GREETING:

Whereas, at a Term of the Circuit Court of Baldwin County, held on the \_\_\_\_\_

25th day of June ~~xxxx~~ Monday 193 5

in a certain cause in said Court wherein State of Alabama, Ex Rel, Orpah M. Hall,  
and Lenda Leak Plaintiff, and C. S. Tompkins, C. E. Burns, J. E. Gaston,  
J. B. Childress, as Members of the Defendant, a judgment was rendered against said

Board of Review

to reverse which Judgment the said Board of Review

has on this day applied for and obtained from this office an APPEAL, returnable to the

~~Indefinite Fall~~ Term of our Supreme Court of the State of Alabama, to

be held at Montgomery, on the 1st day of October, 193 5 next,

and the necessary bond having been given by the said Board of Review of Baldwin

County with C. S. Tompkins,

G. Mac Humphries sureties,

Now, You Are Hereby Commanded, without delay, to cite the said

State of Alabama, Ex Rel, Orpah M. Hall and Lenda Leak,

or Hybart & Chason, attorneys, to appear at the

FALL Term of our said Supreme Court, to defend against the said

Appeal, if they think proper.

WITNESS, Robert S. Duck,  
T. W. Richerson, Clerk of the Circuit Court of said County, this 13

day of July, A. D., 193 5

Attest:

Robert S. Duck Clerk.

Executed July 17 1935  
by serving subpoena Writ  
on John Chason

M. H. Wilkins Sheriff  
By H. V. Luster Deputy Sheriff

Rec in office  
July 13, 1935  
M. H. Wilkins  
Sheriff

168  
**CIRCUIT COURT**

**BALDWIN COUNTY, ALA.**

State of Alabama , Ex Rel,  
Orpah M. Hall, and Lauda Leak

vs. } Citation in Appeal

C. S. Tompkins, G. H. Burns,  
J. E. Gaston, J. B. Childress,  
as members of the Board of Rev  
of Baldwin County, Alabama.

Issued 13 day of July 1935

Moore Ptg. Co., Bay Minette

STATE OF ALABAMA.

BALDWIN COUNTY.

OFFICE OF CIRCUIT CLERK, BALDWIN COUNTY,

ALABAMA.

THE STATE OF ALABAMA:

TO: C. S. THOMPSON, G. H. BURNS, J. E. GASTON, and J. B. CHILDRESS.

As Members of the Board of Review of Baldwin County, Alabama.

WHEREAS, a petition for writ of mandamus was on the 17th day of June, 1935, filed in said Circuit Court by Relators, Mrs. Orpah M. Hall and Mrs. Laude Leak, which said petition is verified by affidavit and from which petition it is made to appear to the Court that Relators are the owners of the following described real estate, situated in Baldwin, County, Alabama, and were the owners of the same, on, to-wit, October 1, 1934, and have owned the same continuously since:

Northeast Quarter of Northeast Quarter, Section 22, Township 3 South, Range Two East, and improvements thereon;

Lot 1, Block 5 Hand Land Company's Addition to Bay Minette, Alabama, and the improvements thereon.

Lot 2, Block 5, Hand's Addition to said Town of Bay Minette, Alabama;

Lot 5, in Block 5, Hand's Addition to Town of Bay Minette, Alabama;

Lots 1 and 2, Block 26, in said Addition to Town of Bay Minette, Alabama, and the improvements thereon;

Lot 8, Block 27, said Addition to the Town of Bay Minette, Alabama;

That certain piece of land beginning at the Northeast corner of Southeast Quarter of Northeast Quarter, Section 15, Township 3 South of Range 2 East, running South 8 Chains, West 10 chains, North 8 chains East 10 chains to point of beginning, being a fractional part of SE $\frac{1}{4}$  of NE $\frac{1}{4}$ , Section 15, Township 3, South Range 2 East, containing eight acres.

And that Relators listed said lands for taxes with the Tax Assessor of Baldwin County, Alabama, sometime between October 1, 1934, and April 1, 1935. And Petition further shows that C. S. Thompson, G. H. Burns, J. E. Gaston and J. B. Childress, as Members of the Board of Review of Baldwin County, Alabama, met on, to-wit, 2nd Monday in April, 1935, at the Courthouse in Baldwin County, Alabama, and sat from day to day until their duties were completed in reviewing, revising, correcting and fixing the assessment values made by the Tax Assessor, and

that said C. S. Thompkins, G. E. Burns, J. E. Gaston and J. B. Childress, as Members of the Board of Review of Baldwin County, Alabama, fixed the assessible value of Relator's property as follows:

Northeast Quarter of Northeast Quarter, Section 22, Township 3, South Range 2 East, forty acres.....	\$700.00
Improvements thereon.....	1100.00
Lot 1, Block 3, Hand Land Company's Addition to Bay Minette, Alabama.....	1000.00
Improvements.....	3600.00
Lot 2, Block 3, Hand's Addition.....	1000.00
Lot 3, Block 3, Hand's Addition .....	1000.00
Lots 1 and 2, Block 26, Hand's Addition.....	1200.00
Improvements.....	300.00
Lot 8, Block 27, Hand's Addition.....	1000.00
Begin at NE corner of SE $\frac{1}{4}$ of NE $\frac{1}{4}$ of Section 15, Township 3 South, Range 2 East, run South 8 chains, West 10 chains, North 8 chains, East 10 chains to beginning, being a fractional part of SE $\frac{1}{4}$ of NE $\frac{1}{4}$ , Section 15, Township 3 South, range 2 East, eight acres.....	150.00
Improvements.....	25.00

Petition further shows that Relators were not satisfied with the valuation of their property as fixed and entered on the return list as required under the Revenue Law of Alabama, and that they, on, to-wit, 14th day of May, 1935, filed a written protest and objection in writing to such assessed valuation with the Secretary of said Board of Review and set out in said objections filed the description of each item of property and their reasons for making objections to the assessed valuation placed thereon. Said objection as filed by them being as follows:

HALL, Mrs. Orpah M., and  
LEAK, Mrs. LINDA.

IN THE MATTER OF

BEFORE THE BOARD OF REVIEW

BALDWIN COUNTY, ALABAMA.

BEAT NO. 4.

WRITTEN PROTEST AND OBJECTIONS TO  
ASSESSED VALUATION FOR 1935 TAXES.

Come Respondents. Orpah M. Hall and Linda Leak, by Hybert and Chason, as their Attorneys, and files this their written protest to assessed valuations for 1935 taxes as made on and for the real estate in Baldwin County, Alabama, hereinafter described, which stands assessed to this tax payer for 1935 taxes, viz:

Northeast Quarter of Northeast Quarter of section 22,  
Township 3 South of Range 2 East, 40 acres.....\$700.00

Improvements .....1100.00

Lot 1, Block 3, Hand Land Company's Addition to  
Bay Minette.....1000.00

Improvements.....3600.00

Lot 2 Block 3, Hand's Addition.....1000.00

Lot 5, Block 3, Hand's Addition.....1000.00

Lots 1 and 2, Block 26, Hand's Addition.....1200.00

Improvements..... 500.00

Lot 3, Block 27, Hand's Addition.....1000.00

Begin at NE corner of S½ of E½ of Section 15, Township 3  
South, Range 2 East, run South 6 chains West 10  
Chains, North 8 Chains, East 10 Chains to beginning,  
being a fractional part of S½ of E½ of Section  
15 Township 3 South, Range 2 East, 8 Acres..... 150.00

Improvements..... 25.00

and assign as reason for grounds for making of these ob-  
jections and protests the following:

1. For that said assessed valuations are excessive.

2nd. For that said assessed valuations are in excess  
of 60% of the fair and reasonable market value of the property.

3rd. For that said assessed valuations are in  
excess of 60% of the fair market value of said property,  
taking into consideration their location, whether they are  
vacant or occupied, or, if in use, the rent derived there-  
from, their proximity to local advantages and the amount and  
character of improvements thereon.

WHEREFORE, the above named tax payers file this  
their written protest and objection, and pray that this  
Board take jurisdiction of said assessment, and that upon  
the hearing hereof and consideration of the evidence sub-

mitted, the Board will find that the assessed valuation of said property should be reduced and that the same be by this Board reduced to and fixed at a valuation which will fairly and truly represent 80% of the fair and reasonable market value of the above property.

MRS. ORPHEE M. HALL and  
MRS. LAURA LEAK,  
As Tax Payers.

BY: HYBART & CHASON  
As their Attorneys.

Petition further shows that on, to-wit, First Monday in June, 1935, said C. S. Thompkins, G. H. Burns, J. E. Gaston and J. B. Childress, as Members of the Board of Review of Baldwin County, Alabama, began to sit at the Courthouse in Baldwin County, Alabama, for the purpose of taking up objections to valuations or assessments that had been filed in writing by any tax payer as provided under the Revenue Laws of Alabama.

And Petition further shows, that on, to-wit: June 11, 1935, Relators, at a seasonable time, attempted to appear before said C. S. Thompkins, G. H. Burns, J. E. Gaston and J. B. Childress, as Members of the Board of Review of Baldwin County, Alabama, then and there sitting in the Courthouse at Bay Minette, Baldwin County, Alabama, through their Attorneys, Hybart & Chason to take up their said objections to said assessed valuation made against their said property for 1935. And that the said C. S. Thompkins, G. H. Burns, J. E. Gaston and J. B. Childress sitting as the Board of Review of Baldwin County, Alabama, failed and refused to consider their said objections to said fixed or assessed valuation on their said lands.

WHEREAS, on the 17th day of June, 1935, Hon. F. W. Haro, Judge of said Circuit Court, indorsed his order or fiat on said petition directing the Clerk of the Circuit Court of Baldwin County, Alabama, to issue the alternative writ of mandamus from this Court as prayed for in said petition and to make said writ returnable to the Court House at Bay Minette, Baldwin County, Alabama, at 11:00 o'clock A. M. on the 25th day of June, 1935.

WHEREAS, on the 25th day of June, 1935, the  
aforesaid cause coming on be heard on the petition of Relators,  
answer of defendants and agreed statement of facts and on the  
Alternative Writ of Mandamus and the same being duly considered by  
the court, it was the order and judgement of the court that a  
preemptory Writ of Mandamus be issued as prayed for in said petition.

Now therefore you the said C. S. Thompkins, C. J.  
Burns, J. E. Gaston, J. B. Childress, as Members of the Board of  
Review of Baldwin County, Alabama, are hereby commanded to forthwith  
proceed to hear and pass upon the objection made by Relators, Mrs.  
Orpah M. Hall and Mrs. Landa Leak to the assessment of their said lands  
and permit the said Mrs. Orpah M. Hall and Mrs. Landa Leak in person  
or by agent or attorney to appear before you, sitting as the Board  
of Review of Baldwin County, Alabama, and produce evidence in support  
of their said objection to said assessments or valuation placed  
thereon and to examine, under oath, Relators, Mrs. Orpah M. Hall  
and Mrs. Landa Leak or any other witnesses under oath as to the  
fair and reasonable market value of the property of Relators, Mrs.  
Orpah M. Hall and Mrs. Landa Leak so listed and if it is found  
from the evidence that the valuation of the said property is in-  
correct as provided for under the Revenue Laws of Alabama that  
the valuation or assessment be corrected so that it would show  
60% of a fair and reasonable market value.

Witness my hand this the 27th day of June, 1935

Robert L. Duck  
Clerk of Circuit Court, Baldwin County.

*Copy.*  
WRIT OF MANDAMUS.

STATE OF ALABAMA

EX REL

MRS. ORPAH M. HALL and MRS.  
LAUDA LEAK,

-VS-

C. S. TOMPKINS, G. H. BURNS,  
J. E. GASTON and J. B. CHILD-  
RESS, as Members of the Board  
of Review of Baldwin County,  
Alabama.

IN THE CIRCUIT COURT--AT LAW

STATE OF ALABAMA

BALDWIN COUNTY.

Issued June 27, 1935

*Robert S. Leach*  
Clerk.

LAW OFFICES  
HYBART, ~~GEARTE~~  
& CHASON  
BAY MINETTE, ALABAMA



STATE OF ALABAMA, EX REL,  
ORPAH M. HALL and LAUDA  
LEAK,

Plaintiffs,

VS.

C. S. TOMPKINS, G. H. BURNS,  
J. E. GASTON and J. B. CHILD-  
RESS, as Members of the Board  
of Review of Baldwin County,  
Alabama.

Defendants.

IN THE CIRCUIT COURT OF  
BALDWIN COUNTY, ALABAMA.

AT LAW. NO. 160.

Now come C. S. Tompkins, G. H. Burns, J. E. Gaston  
and J. B. Childress, as Members of the Board of Review of Baldwin  
County, Alabama, the Defendants in the above entitled cause, and  
appeal to the Supreme Court of Alabama from the Order and Judgment  
of the Circuit Court of Baldwin County, Alabama, rendered on June  
25, 1935, granting a Preemptory Writ of Mandamus.

J. B. Blackburn  
Attorney for Defendants.

SECURITY FOR COSTS.

We, C. S. Tompkins, G. H. Burns, J. E. Gaston and  
J. B. Childress, as Members of the Board of Review of Baldwin County  
Alabama, as Principals, and C. S. Tompkins and  
M. Mac Humphreys, as Sureties, do hereby  
jointly and severally acknowledge ourselves as security for all the  
costs of the appeal taken by the said Defendants in this cause.

C. S. TOMPKINS, G. H. BURNS, J. E.  
GASTON and J. B. CHILDRESS, as  
Members of the Board of Review of  
Baldwin County, Alabama.

By J. B. Blackburn  
As their Attorney.

C. S. Tompkins  
M. Mac Humphreys

Taken and approved on this the 5<sup>th</sup>  
day of July, 1935.

L. W. Hare  
Judge.

7 160  
APPEAL AND SECURITY FOR COSTS.

STATE OF ALABAMA, EX REL,  
ORPAH M. HALL and LAUDA LEAK,  
Plaintiffs,

VS.

C. S. TOMPKINS, G. H. BURNS,  
J. E. GASTON and J. B. CHILDRESS,  
as Members of the Board of Review  
of Baldwin County, Alabama.  
Defendants.

IN THE CIRCUIT COURT OF  
BALDWIN COUNTY, ALABAMA.

AT LAW.

NO. 160.

Filed on this the 3<sup>d</sup> day of July,  
1935.

*Robert S. Blackburn*  
*Circuit Clerk*

J. B. BLACKBURN  
ATTORNEY AT LAW  
BAY MINETTE, ALABAMA

STATE OF ALABAMA, EX REL  
ORPAH M. HALL and LAUDA  
LEAK,

VS.

C. S. TOMPKINS, G. H. BURNS,  
J. E. GASTON and J. B. CHILD-  
RESS, as Members of the Board  
of Review of Baldwin County,  
Alabama.

IN THE CIRCUIT COURT OF  
BALDWIN COUNTY, ALABAMA.

AT LAW. NO. 160.

#### AGREED STATEMENT OF FACTS.

IT IS AGREED between Messrs. Hybart and Chason, Attorneys for Orpah M. Hall and Lauda Leak, and J. B. Blackburn, Attorney for C. S. Tompkins, G. H. Burns, J. E. Gaston and J. B. Childress, as Members of the Board of Review of Baldwin County, Alabama, that this cause be and it is hereby submitted for decision on the following Agreed Statement of Facts:

1. C. S. Tompkins, G. H. Burns, J. E. Gaston and J. B. Childress are the members of the County Commission of Baldwin County, Alabama, as as such make up and constitute the Board of Review of Baldwin County, Alabama.

2. That Orpah M. Hall and Lauda Leak own the following described property in Baldwin County, Alabama:

Northeast Quarter of Northeast Quarter of Section 22, Township 3 South, Range Two East, and improvements thereon;

Lot 1, Block 3 Hand Land Company's Addition to Bay Minette, Alabama, and the improvements thereon;

Lot 2, Block 3, Hand's Addition to said Town of Bay Minette, Alabama;

Lot 3, in Block 3, Hand's Addition to Town of Bay Minette, Alabama;

Lots 1 and 2, Block 26, in said Addition to Town of Bay Minette, Alabama, and the improvements thereon.

Lot 8, Block 27, said Addition to the Town of Bay Minette, Alabama.

That certain piece of land beginning at the Northeast corner of Southeast Quarter of Northeast Quarter, Section 15, Township 3 South of Range 2 East, running South 8 chains East 10 chains to point of beginning, being a fractional part of  $SE\frac{1}{4}$  of  $NE\frac{1}{4}$ , Section 15, Township 3 South, Range 2 East, containing eight acres.

That they owned the said property on to-wit, October 1, 1934, and that this property was listed by them for taxation by the Tax Assessor of Baldwin County, Alabama, between October 1, 1934 and April 1, 1935.

3. C. S. Tompkins, G. H. Burns, J. E. Gaston and J. B. Childress, as members of the Board of Review of Baldwin County, Alabama, met on the second Monday in April, 1935, at the Court House of Baldwin County, Alabama, and sat from day to day until their duties as such Board of Review as prescribed by Section 184 of the Revenue Laws of the State of Alabama for the year 1929, (Acts 1923, page 152, Section 54) were completed, and that while sitting as such Board of Review, together with the Tax Assessor, they fixed the assessment values of the property belonging to the said Orpah M. Hall and Lauda Leak by reviewing and approving the assessment values made by the Tax Assessor in making the assessment of the said parties, this assessment not having been approved by the State Tax Commission, a description of the said property and the assessable values being as follows:

Northeast Quarter of Northeast Quarter of Section 22, Township 3 South Range 2 East, forty acres.....	\$ 700.00
Improvements thereon.....	1100.00
Lot 1, Block 3, Hand Land Company's Addition to Bay Minette, Alabama.....	1000.00
Improvements.....	3600.00
Lot 2, Block 3, Hand's Addition.....	1000.00
Lot 3, Block 3, Hand's Addition.....	1000.00
Lots 1 and 2, Block 26, Hand's Addition.....	1200.00
Improvements.....	300.00
Lot 8, Block 27, Hand's Addition.....	1000.00
Begin at Ne corner of SE $\frac{1}{4}$ of NE $\frac{1}{4}$ of Section 15, Township 3 South, Range 2 East, run South 8 chains, West 10 chains, North 8 chains, East 10 chains to beginning, being fractional part of SE $\frac{1}{4}$ of NE $\frac{1}{4}$ Section 15, Township 3 South, Range 2 East, eight acres.....	150.00
Improvements.....	25.00

4. The said Orpah M. Hall and Lauda Leak were

not satisfied with the values of their property as fixed by the Board of Review and on to-wit, May 14, 1935, their Attorneys, Hybart and Chason, filed a written protest and objections in writing to such assessment with the Secretary of the said Board of Review, the original of which is hereto attached and made a part hereof as though fully incorporated herein.

5. The said Board of Review began to sit at the Court House of Baldwin County, Alabama, for the purpose of hearing objections to valuations that had been filed by the taxpayers as provided by the laws of Alabama, on the 1st Monday in June, 1935, and on to-wit, June 11, 1935, while the said Board of Review was in session, the said Orpah M. Hall and Lauda Leak attempted to appear before the said Board through their Attorneys, Hybart and Chason, to take up their said protest and objections to the assessed valuation made against their property for 1935, and the said Board of Review failed and refused to consider their said protest and objections for the reason that it was not signed by the said taxpayer or taxpayers, and because the said written protest and objections were not signed by the taxpayers, they, as such Board of Review, had no jurisdiction of the case and assigned as their authority therefor a Report of the Attorney General of the State of Alabama, a copy of which is hereto attached, marked Exhibit "A" and made a part hereof as though fully incorporated herein.

6. It is further agreed that this matter can be determined by deciding whether the protest and objections of the taxpayer as herein referred to, must be signed by the taxpayer, or can it be signed by the taxpayer's Attorney?

Respectfully submitted,

ORPAH M. HALL and LAUDA LEAK,

By Hybart & Chason  
As their Attorneys.

C. S. TOMPKINS, G. H. BURNS, J.  
E. GASTON and J. B. CHILDRESS,  
As Members of the Board of Re-  
view of Baldwin County, Alabama.

By J. B. Blackman  
As their Attorney.

HALL, MRS. ORPAH M., and  
LEAK, MRS. LAUDA.

IN THE MATTER OF.

BEFORE THE BOARD OF REVIEW

BALDWIN COUNTY, ALABAMA.

BEAT NO. 4.

WRITTEN PROTEST AND OBJECTIONS TO  
ASSESSED VALUATION FOR 1935 TAXES.

Come Mesdames. Orpah M. Hall and Lauda Leak, by Hybart & Chason, as their Attorneys, and file this their written protest to assessed valuations for 1935 Taxes, as made on and for the real estate in Baldwin County, Alabama, hereinafter described, which stands assessed to this tax payer for 1935 Taxes, viz:-

Northeast Quarter of Northeast Quarter of  
Section 22, Township 3 South of Range 2  
East, 40 acres.....\$700.00

Improvements.....1100.00

Lot 1, Block 3, Hand Land Company's Addition  
to Bay Minette.....1000.00

Improvements.....5600.00

Lot 2, Block 3, Hand's Addition.....1000.00

Lot 3, Block 3, Hand's Addition.....1000.00

Lots 1 and 2, Block 26, Hand's Addition.....1200.00

Improvements..... 300.00

Lot 8, Block 27, Hand's Addition.....1000.00

Begin at NE Corner of SE $\frac{1}{4}$  of NE $\frac{1}{4}$  of Section  
15, Township 3 South, Range 2 East, run  
South 8 chains, West 10 chains, North 8  
chains, East 10 chains to beginning, being  
a fractional part of SE $\frac{1}{4}$  of NE $\frac{1}{4}$  of Section  
15, Township 3 South, Range 2 East, 8 acres... 150.00

Improvements..... 25.00

and assign as reasons or grounds for the making of these objections and protests the following:-

1st. For that said assessed valuations are excessive.

2nd. For that said assessed valuations are in excess of 60% of the fair and reasonable market value of the property.

3rd. For that said assessed valuations are in excess of 60% of the fair market value of said property, taking into consideration their location, and whether they are vacant or are occupied, or, if in use, the rent derived therefrom, their proximity to local advantages and the amount and character of improvements thereon.

WHEREFORE, the above named tax payers file this their written protest and objection, and pray that this Board take jurisdiction of said assessment, and that upon the hearing hereof and consideration of the evidence submitted, the Board will find

(page two)

that the assessed valuation of said property should be reduced and that the same be by this Board reduced to and fixed at a valuation which will fairly and truly represent 60% of the fair and reasonable market value of the above property.

MRS. ORPAH M. HALL and  
MRS. LAUDA LEAK,  
As Tax Payers,

By Hyatt T. Hanson  
their Attorneys.

EXHIBIT "A"

"May 18 1933

Mr. John C. Curry,  
State Tax Commission,  
C A P I T O L.

Only taxpayer may file protest  
authorized by Section 56, Acts  
1923, p. 152.

Opinion by Assistant Attorney  
General Moore.

Dear Sir:

I have your letter of April 3, 1933, in  
which you state as follows:

"Under the provisions of Section 56,  
page 152, Acts 1923, taxpayers are  
authorized to file written objections  
with the Board of Review protesting  
the values placed on their property  
for assessment. This section would  
indicate that such objections should  
be prepared and filed by the tax payer.  
The question has arisen as to whether  
or not such written objections could  
be signed for the taxpayer by an agent  
or an attorney.

"Please advise us whether or not writ-  
ten objections signed for the taxpayer  
by an agent or attorney would meet the  
requirements of the law. We understand  
that the appearance of the taxpayer in  
support of the protest may be by agent or  
attorney, but we do not find any author-  
ity for an agent or an attorney to sign  
the name of the taxpayer to the written  
protest or to sign the protest as agent  
or attorney."

In reply I beg to advise that Section  
56, Acts 1923, p. 152 (1929 Compilation, Section 186, p. 126) pro-  
vides in part as follows:

"xxxx that any taxpayer who is not  
satisfied with the valuations of his  
"property as fixed and entered on the  
return list as required herein, may  
file objections in writing to such as-  
sessed valuations with the secretary of



Mr. John C. Curry,  
State Tax Commission,  
page 2.

said board, on or before the last Monday in May, and the taxpayer shall set out in such objections filed, the description of each item of property and his reason for making objections to the assessed valuation as placed thereon."

This appears to answer your inquiry. The statute provides that "any taxpayer who is not satisfied with the valuations of his property as fixed and entered on the return list as required herein, may file objections in writing to such assessed valuations with the secretary of said board, on or before the last Monday in May, and the taxpayer shall set out in such objections filed, the description of each item of property and his reason for making objections to the assessed valuation as placed thereon."

There seems to be no authority for anyone except the taxpayers to make this protest.

The foregoing is emphasized by Section 57 of the same Act, in which it is provided the "property owner, his agent or attorney" may appear at the hearing of the protest.

Yours very truly,

(Signed) Thomas E. Knight, Jr.

Attorney General.

FHM:B"

RECORDED

*Duck*

7-273

AGREED STATEMENT OF FACTS.

STATE OF ALABAMA, EX REL,  
ORPAH M. HALL and LAUDA LEAK,

V.

C. S. TOMPKINS, et als.

IN THE CIRCUIT COURT OF  
BALDWIN COUNTY, ALABAMA.

AT LAW. NO. 160.

J. B. BLACKBURN

ATTORNEY AT LAW

BAY MINETTE, ALABAMA

STATE OF ALABAMA.

BALDWIN COUNTY.

} OFFICE OF CIRCUIT CLERK, BALDWIN COUNTY,  
} ALABAMA.

THE STATE OF ALABAMA:

TO: C. S. THOMPSONS, G. H. BURNS, J. E. GASTON, and J. B. CHILDRESS.

As Members of the Board of Review of Baldwin County, Alabama.

WHEREAS, a petition for writ of mandamus was on the 17th day of June, 1935, filed in said Circuit Court by Relators, Mrs. Orpah M. Hall and Mrs. Lauda Leak, which said petition is verified by affidavit and from which petition it is made to appear to the Court that Relators are the owners of the following described real estate, situated in Baldwin, County, Alabama, and were the owners of the same, on, to-wit, October 1, 1934, and have owned the same continuously since:

Northeast Quarter of Northeast Quarter, Section 22, Township 3 South, Range Two East, and improvements thereon.

Lot 1, Block 3 Hand Land Company's Addition to Bay Minette, Alabama, and the improvements thereon.

Lot 2, Block 3, Hand's Addition to said Town of Bay Minette, Alabama;

Lot 3, in Block 3, Hand's Addition to Town of Bay Minette, Alabama;

Lots 1 and 2, Block 26, in said Addition to Town of Bay Minette, Alabama, and the improvements thereon;

Lot 8, Block 27, said Addition to the Town of Bay Minette, Alabama;

That certain piece of land beginning at the Northeast corner of Southeast Quarter of Northeast Quarter, Section 15, Township 3 South of Range 2 East, running South 8 Chains, West 10 chains, North 8 chains East 10 chains to point of beginning, being a fractional part of SE $\frac{1}{4}$  of NE $\frac{1}{4}$ , Section 15, Township 3, South Range 2 East, containing eight acres.

And that Relators listed said lands for taxes with the Tax Assessor of Baldwin County, Alabama, sometime between October 1, 1934, and April 1, 1935. And Petition further shows that C. S. Thompkins, G. H. Burns, J. E. Gaston and J. B. Childress, as Members of the Board of Review of Baldwin County, Alabama, met on, to-wit, 2nd Monday in April, 1935, at the Courthouse in Baldwin County, Alabama, and sat from day to day until their duties were completed in reviewing, revising, correcting and fixing the assessment values made by the Tax Assessor, and

that said C. S. Thompkins, G. H. Burns, J. E. Gaston and J. B. Childress, as Members of the Board of Review of Baldwin County, Alabama, fixed the assessible value of Relator's property as follows:

Northeast Quarter of Northeast Quarter, Section 22, Township 3, South Range 2 East, forty acres.....	\$700.00
Improvements thereon.....	1100.00
Lot 1, Block 3, Hand Land Company's Addition to Bay Minette, Alabama.....	1000.00
Improvements.....	3600.00
Lot 2, Block 3, Hand's Addition.....	1000.00
Lot 3, Block 3, Hand's Addition .....	1000.00
Lots 1 and 2, Block 26, Hand's Addition.....	1200.00
Improvements.....	300.00
Lot 8, Block 27, Hand's Addition.....	1000.00
Begin at NE corner of SE $\frac{1}{4}$ of NE $\frac{1}{4}$ of Section 15, Township 3 South, Range 2 East, run South 8 chains, West 10 chains, North 8 Chains, East 10 chains to beginning, being a fractional part of SE $\frac{1}{4}$ of NE $\frac{1}{4}$ , Section 15, Township 3 South, range 2 East, eight acres.....	150.00
Improvements.....	25.00

Petition further shows that Relators were not satisfied with the valuation of their property as fixed and entered on the return list as required under the Revenue Law of Alabama, and that they, on, to-wit, 14th day of May, 1935, filed a written protest and objection in writing to such assessed valuation with the Secretary of said Board of Review and set out in said objections filed the description of each item of property and their reasons for making objections to the assessed valuation placed thereon. Said objection as filed by them being as follows:

HALL, Mrs. Orpah M., and  
LEAK, MRS. LAUDA.

IN THE MATTER OF

BEFORE THE BOARD OF REVIEW

BALDWIN COUNTY, ALABAMA.

BEAT NO. 4.

WRITTEN PROTEST AND OBJECTIONS TO

ASSESSED VALUATION FOR 1935 TAXES.

Come Mesdames. Orpah M. Hall and Lauda Leak, by Hybart and Chason, as their Attorneys, and files this their written protest to assessed valuations for 1935 taxes as made on and for the real estate in Baldwin County, Alabama, hereinafter described, which stands assessed to this tax payer for 1935 taxes, viz:

Northeast Quarter of Northeast Quarter of section 22, Township 3 South of Range 2 East, 40 acres.....	\$700.00
Improvements .....	1100.00
Lot 1, Block 3, Hand Land Compan's Addition to Bay Minette.....	1000.00
Improvements.....	3600.00
Lot 2 Block 3, Hand's Addition.....	1000.00
Lot 3, Block 3, Hand's Addition.....	1000.00
Lots 1 and 2, Block 26, Hand's Addition.....	1200.00
Improvements.....	300.00
Lot 8, Block 27, Hand's Addition.....	1000.00
Begin at NE corner of SE $\frac{1}{2}$ of NE $\frac{1}{4}$ of Section 15, Township 3 South, Range 2 East, run South 8 chains West 10 Chains, North 8 Chains, East 10 Chains to beginning, being a fractional part of SE $\frac{1}{2}$ of NE $\frac{1}{4}$ of Section 15 Township 3 South, Range 2 East, 8 Acres.....	150.00
Improvements.....	25.00

and assign as reason for grounds for making of these objections and protests the following:

1. For that said assessed valuations are excessive.
- 2nd. For that said assessed valuations are in excess of 60% of the fair and reasonable market value of the property.
- 3rd. For that said assessed valuations are in excess of 60% of the fair market value of said property, taking into consideration their location, whether they are vacant or occupied, or, if in use, the rent derived therefrom, their proximity to local advantages and the amount and character of improvements thereon.

WHEREFORE, the above named tax payers file this their written protest and objection, and pray that this Board take jurisdiction of said assessment, and ~~that~~ upon the hearing hereof and consideration of the evidence sub-

mitted, the Board will find that the assessed valuation of said property should be reduced and that the same be by this Board reduced to and fixed at a valuation which will fairly and truly represent 60% of the fair and reasonable market value of the above property.

MRS. ORPAH M. HALL and  
MRS. LAUDA LEAK,  
As Tax Payers.

BY: HYBART & CHASON  
As Their Attorneys.

Petition further shows that on, to-wit, First Monday in June, 1935, said C. S. Thompkins, G. H. Burns, J. E. Gaston and J. B. Childress, as Members of the Board of Review of Baldwin County, Alabama, began to sit at the Courthouse in Baldwin County Alabama, for the purpose of taking up objections to valuations or assessments that had been filed in writing by any tax payer as provided under the Revenue Laws of Alabama.

And Petition further shows, that on, to-wit: June 11, 1935, Relators, at a seasonable time, attempted to appear before said C. S. Thompkins, G. H. Burns, J. E. Gaston and J. B. Childress, as Members of the Board of Review of Baldwin County, Alabama, then and there sitting in the Courthouse at Bay Minette, Baldwin County, Alabama, through their Attorneys, Hybart & Chason, to take up their said objections to said assessed valuation made against their said property for 1935. And that the said C. S. Thompkins, G. H. Burns, J. E. Gaston and J. B. Childress sitting as the Board of Review of Baldwin County, Alabama, failed and refused to consider their said objections to said fixed or assessed valuation on their ~~lands~~. said lands.

WHEREAS, on the 17th day of June, 1935, Hon. F. W. Hare, Judge of said Circuit Court, indorsed his order or fiat on said petition directing the Clerk of the Circuit Court of Baldwin County, Alabama, to issue the alternative writ of mandamus from this Court as prayed for in said petition and to make said writ returnable to the Court House at Bay Minette, Baldwin County, Alabama, at 11: o'clock A. M. on the 25th day of June, 1935.

WHEREAS, on the 25th day of June, 1935, the aforesaid cause coming on be heard on the petition of Relators, answer of defendants and agreed statement of facts and on the Alternative Writ of Mandamus and the same being duly considered by the court, it was the order and judgement of the court that a preemptory Writ of Mandamus be issued as prayed for in said petition.

Now therefore you the said C. S. Thompkins, G. H. Burns, J. E. Gaston, J. B. Childress, as Members of the Board of Review of Baldwin County, Alabama, are hereby commanded to forthwith proceed to hear and pass upon the objection made by Relators, Mrs. Orpah M. Hall and Mrs. Lauda Leak to the assessment of their said lands and permit the said Mrs. Orpah M. Hall and Mrs. Lauda Leak in person or by agent or attorney to appear before you, sitting as the Board of Review of Baldwin County, Alabama, and produce evidence in support of their said objection to said assessments or valuation placed thereon and to examine, under oath, Relators, Mrs. Orpah M. Hall and Mrs. Lauda Leak or any other witnesses under oath as to the fair and reasonable market value of the property of Relators, Mrs. Orpah M. Hall and Mrs. Lauda Leak so listed and if it is found from the evidence that the valuation of the said property is incorrect as provided for under the Revenue Laws of Alabama that the valuation or assessment be corrected so that it would show 60% of a fair and reasonable market value.

Witness my hand this the...27.... day of June, 1935

  
Clerk of Circuit Court, Baldwin County.

6/27/35  
M. H. Wilkins  
Sheriff

ORIGINAL.

WRIT OF MANDAMUS.

STATE OF ALABAMA

EX REL

MRS. ORPAH M. HALL and MRS.  
LAUDA LEAK,

-VS-

C. S. TOMPKINS, G. H. BURNS,  
J. E. GASTON and J. B. CHILD-  
RESS, as Members of the Board  
of Review of Baldwin County,  
Alabama.

IN THE CIRCUIT COURT--AT LAW

STATE OF ALABAMA

BALDWIN COUNTY.

Issued June 27, 1935

Robert A. Hybart  
Clerk.

LAW OFFICES  
HYBART, ~~FEARNS~~  
& CHASON  
BAY MINETTE, ALABAMA

Exacted June 29 1935-  
by serving copy of within Summons and  
Complaint on

C. S. Tompkins  
G. H. Burns  
J. E. Gaston and  
J. B. Childress  
M. H. Wilkins Sheriff  
By C. V. Anderson Deputy Sheriff



STATE OF ALABAMA, EX REL  
ORPAH M. HALL and LAUDA  
LEAK,

VS.

C. S. TOMPKINS, G. H. BURNS,  
J. E. GASTON and J. B. CHILD-  
RESS, as Members of the Board  
of Review of Baldwin County,  
Alabama.

IN THE CIRCUIT COURT OF  
BALDWIN COUNTY, ALABAMA.

AT LAW. NO. 160.

ANSWER.

Now come C. S. Tompkins, G. H. Burns, J. E. Gaston and J. B. Childress, as Members of the Board of Review of Baldwin County, Alabama, and for answer to the Petition in this said cause and to each and every paragraph thereof separately and severally say:

1. They admit that Orpah M. Hall and Lauda Leak own the property described in the said Petition; that they have owned it since October 1st, 1934; that it was regularly assessed by them for taxation; that the Tax Assessor and the said Board of Review fixed the assessable values of said property at the figures outlined in the said Petition, and that a written protest and objections to such assessment was filed with the Secretary of the Board of Review by Messrs. Hybart and Chason, Attorneys for Orpah M. Hall and Lauda Leak on or about May 14, 1935.

2. It is further admitted that the said Board of Review met on the first Monday in June, 1935, for the purpose of taking up and hearing objections and protests to valuations or assessments that had been filed by the respective taxpayers as provided by the Revenue Laws of Alabama, and that on or about June 11, 1935, while the said Board of Review was in session the said attorneys, Messrs. Hybart and Chason, attempted to appear before the said Board of Review on behalf of their clients for the purpose of receiving a hearing on the said Protest and Objections, at which said time the said Board of Review refused to allow a hearing of the said

Protest and Objections for the reason that it was not signed by the taxpayer or taxpayers as required by law and due to this the Board had no jurisdiction of the matter as no proper Protest or Objections had been filed with it within the time required by law.

3. All other and further matters in the said Petition which are not herein specifically answered are hereby denied.

J. B. T. Lackburn

Attorney for C. S. Tompkins, G. H. Burns, J. E. Gaston and J. B. Childress, as Members of Board of Review of Baldwin County, Alabama.

STATE OF ALABAMA }  
BALDWIN COUNTY }

Before me, the undersigned authority, within and for said County in said State, personally appeared C. S. Tompkins, who, after being by me first duly and legally sworn, deposes and says: That he is one of the members of the said Board of Review; that he has read over the foregoing answer; that he has personal knowledge of all matters therein alleged and that the same are true.

C. S. Tompkins

Sworn to and subscribed before me  
on this the 22nd day of June, 1935.

Chas. Simon

Notary Public, Baldwin County, Alabama.

3

RECORDED  
Book  
7-370

ANSWER.

STATE OF ALABAMA, EX REL,  
ORPAH M. HALL and LAUDA LEAK,

VS.

C. S. TOMPKINS, et als.

IN THE CIRCUIT COURT OF  
BALDWIN COUNTY, ALABAMA.  
AT LAW. NO. 160.

Filed on this the 22 day of June,  
1935.

*Robert L. Westbrook*  
Clerk

J. B. BLACKBURN  
ATTORNEY AT LAW  
BAY MINETTE, ALABAMA

STATE OF ALABAMA.

EX REL

Mrs. Orpah M. Hall and  
Mrs. Lauda Leak,

-VS-

C. S. Thompkins

G. H. Burns

J. E. Gaston,

J. B. Childress

As Members of the Board of  
Review of Baldwin County,  
Alabama.

IN THE CIRCUIT COURT OF BALDWIN  
COUNTY, ALABAMA.

AT LAW.

TO THE HONORABLE CIRCUIT COURT OF BALDWIN COUNTY, ALABAMA.

Your Relators, Mrs. Orpah M. Hall and Mrs. Lauda Leak, complaining of the Defendants, C. S. Thompkins  
G. H. Burns, J. E. Gaston & J. B. Childress  
as Members of the Board of Review of Baldwin County, Alabama,  
respectfully show unto your Honor that on, to-wit, October 1, 1934,  
and since, they were and are the owners of the following described  
real estate, situated in Baldwin County, Alabama:

Northeast Quarter of Northeast Quarter  
Section 22, Township 3 South, Range Two  
East, and improvements thereon;

Lot 1, Block 3 Hand Land Company's Addition  
to Bay Minette, Alabama, and the improvements  
thereon;

Lot 2, Block 3, Hand's Addition to said Town of  
Bay Minette, Alabama;

Lot 3, in Block 3, Hand's Addition to Town of  
Bay Minette, Alabama;

Lots 1 and 2, Block 26, in said Addition to Town  
of Bay Minette, Alabama, and the improvements  
thereon.

Lot 8, Block 27, said Addition to the Town of  
Bay Minette, Alabama

That certain piece of land beginning at the Northeast corner of Southeast Quarter of Northeast Quarter, Section 15, Township 3 South of Range 2 East, running South 8 chains, West 10 chains, North 8 chains East 10 chains to point of beginning, being a fractional part of SE $\frac{1}{4}$  of NE $\frac{1}{4}$ , Section 15, Township 3 South, Range 2 East, containing eight acres.

Your Relators further show unto your Honor that the aforesaid property, since October 1, 1934, and prior to April 1, 1935, was listed by them for assessment with the Tax Assessor of Baldwin County, Alabama.

Your Relators further show unto your Honor that C. S. Thompkins, G. H. Burns, J. E. Gaston and J. B. Childress, as Members of the Board of Review of Baldwin County, Alabama, met on, to-wit, the second Monday in April, 1935, at the Courthouse and sat from day to day until their duties were completed in reviewing, revising, correcting and fixing the assessment values made by the Tax Assessor by raising or lowering the assessment of any person, partnership, corporation or association in said County, who had listed its, his or her property for taxation with the Tax Assessor of said County, all in accordance with Section 184 of the Revenue Law of Alabama for the year 1929.

Your Relator further shows unto your Honor that said Board of Review, together with the Tax Assessor, fixed the assessible values of their said property as follows:

Northeast Quarter of Northeast Quarter, Section 22, Township 3 South, Range 2 East, forty acres.....	\$700.00
Improvements thereon.....	1100.00
Lot 1, Block 3, Hand Land Company's Addition to Bay Minette, Alabama.....	1000.00
Improvements.....	3600.00
Lot 2, Block 3, Hand's Addition.....	1000.00
Lot 3, Block 3, Hand's Addition .....	1000.00
Lots 1 and 2, Block 26, Hand's Ad- dition.....	1200.00
Improvements.....	300.00

3rd. For that said assessed valuations are in excess of 60% of the fair market value of said property, taking into consideration their location, and whether they are vacant or are occupied, or, if in use, the rent derived therefrom, their proximity to local advantages and the amount and character of improvements thereon.

WHEREFORE, the above named tax payers file this their written protest and objection, and pray that this Board take jurisdiction of said assessment, and that upon the hearing hereof and consideration of the evidence submitted, the Board will find that the assessed valuation of said property should be reduced and that the same be by this Board reduced to and fixed at a valuation which will fairly and truly represent 60% of the fair and reasonable market value of the above property.

MRS. ORPAH M. HALL and  
MRS. LAUDA LEAK,  
As Tax Payers,

BY: HYBART & CHASON  
As their Attorneys.

FIAT OF THE JUDGE:

The foregoing sworn petition for mandamus having been presented to the Court and read and understood by the Court, and it appearing to the Court that the Petitioners are entitled to the relief, and that mandamus is their appropriate remedy, the said petition is hereby granted. The Clerk of this Court is hereby ordered to issue the alternative writ of mandamus to C. S. Thompkins, G. H. Burns, J. E. Gaston, and J. B. Childress, as Members of the Board of Review, Baldwin County, Alabama, as prayed for in the petition and to make the same returnable to this Court at the Courthouse in Baldwin County, Alabama, on the 25<sup>th</sup> day of June, 1935.

Witness this the 17<sup>th</sup> day of June, 1935.

J. W. Hare  
Judge.

STATE OF ALABAMA,

EX REL

MRS. ORPAH M. HALL and MRS  
LAUDA LEAK

-VS-

C. S. THOMPkins, G. H. BURNS,  
J. E. GASTON and J. B. CHILD-  
RESS, as Members of the Board  
of Review Baldwin County,  
Alabama.

PETITION FOR WRIT OF MANDAMUS  
and FIAT OF THE JUDGE.

Filed June 17, 1935

*Robert L. Leach*  
clerk. Register.

LAW OFFICES  
HYBART, ~~WILSON~~  
& CHASON  
BAY MINETTE, ALABAMA



STATE OF ALABAMA.

BALDWIN COUNTY.

OFFICE OF CIRCUIT CLERK, BALDWIN COUNTY,

ALABAMA.

THE STATE OF ALABAMA:

TO: C. S. THOMPCKINS, G. H. BURNS, J. E. GASTON, and J. B. CHILDRESS,  
As Members of the Board of Review of Baldwin County, Alabama.

WHEREAS, a petition for writ of mandamus was on the 17th day of June, 1935, filed in said Circuit Court by Relators, Mrs. Orpah M. Hall and Mrs. Lauda Leak, which said petition is verified by affidavit and from which petition it is made to appear to the Court that Relators are the owners of the following described real estate, situated in Baldwin, County, Alabama, and were the owners of the same, on, to-wit, October 1, 1934, and have owned the same continuously since:

Northeast Quarter of Northeast Quarter, Section 22,  
Township 3 South, Range Two East, and improvements thereon;

Lot 1, Block 3 Hand Land Company's Addition to Bay  
Minette, Alabama, and the improvements thereon.

Lot 2, Block 3, Hand's Addition to said Town of Bay  
Minette, Alabama;

Lot 3, in Block 3, Hand's Addition to Town of Bay  
Minette, Alabama;

Lots 1 and 2, Block 26, in said Addition to Town of  
Bay Minette, Alabama, and the improvements thereon;

Lot 8, Block 27, said Addition to the Town of Bay  
Minette, Alabama;

That certain piece of land beginning at the Northeast  
corner of Southeast Quarter of Northeast Quarter, Section  
15, Township 3 South of Range 2 East, running South 8  
Chains, West 10 chains, North 8 chains East 10 chains to  
point of beginning, being a fractional part of SE $\frac{1}{2}$  of NE $\frac{1}{4}$ ,  
Section 15, Township 3, South Range 2 East, containing  
eight acres.

And that Relators listed said lands for taxes with the Tax Assessor of Baldwin County, Alabama, sometime between October 1, 1934, and April 1, 1935. And Petition further shows that C. S. Thompkins, G. H. Burns, J. E. Gaston and J. B. Childress, as Members of the Board of Review of Baldwin County, Alabama, met on, to-wit, 2nd Monday in April, 1935, at the Courthouse in Baldwin County, Alabama, and sat from day to day

until their duties were completed in reviewing, revising, correcting and fixing the assessment values made by the Tax Assessor, and that said C. S. Thompkins, G. H. Burns, J. E. Gaston and J. B. Childress, as Members of the Board of Review of Baldwin County, Alabama, fixed the assessible values of Relators' property as follows:

Northeast Quarter of Northeast Quarter, Section 22, Township 3, South Range 2 East, forty acres.....	\$700.00
Improvements thereon.....	1100.00
Lot 1, Block 3, Hand Land Company's Addition to Bay Minette, Alabama.....	1000.00
Improvements.....	3600.00
Lot 2, Block 3, Hand's Addition.....	1000.00
Lot 3, Block 3, Hand's Addition.....	1000.00
Lots 1 and 2, Block 26, Hand's Addition.....	1200.00
Improvements.....	300.00
Lot 8, Block 27, Hand's Addition.....	1000.00
Begin at NE corner of SE $\frac{1}{4}$ of NE $\frac{1}{4}$ of Section 15, Township 3 South, Range 2 East, run South 8 chains, West 10 chains, North 8 Chains, East 10 chains to beginning, being a fractional part of SE $\frac{1}{4}$ of NE $\frac{1}{4}$ , Section 15, Township 3 South, range 2 East, eight acres.....	150.00
Improvements.....	25.00

Petition further shows that Relators were not satisfied with the valuation of their property as fixed and entered on the return list as required under the Revenue Law of Alabama, and that they, on, to-wit, 14th day of May, 1935, filed a written protest and objection in writing to such assessed valuation with the Secretary of said Board of Review and set out in said objections filed the description of each item of property and their reasons ~~therefor~~ for making objections to the assessed valuation placed thereon. Said objection as filed by them being as follows:

HALL, Mrs. Orpah M., and  
LEAK, MRS. LAUDA.

IN THE MATTER OF

) BEFORE THE BOARD OF REVIEW,

) BALDWIN COUNTY, ALABAMA.

)  
BEAT NO. 4.

WRITTEN PROTEST AND OBJECTIONS TO  
ASSESSED VALUATION FOR 1935 TAXES.

Come Mesdames. Orpah M. Hall and Lauda Leak, by Hybart & Chason, as their Attorneys, and files this their written protest to assessed valuations for 1935 taxes, as made on and for the real estate in Baldwin County, Alabama, hereinafter described, which stands assessed to this tax payer for 1935, taxes, viz:-

Northeast Quarter of Northeast Quarter of  
Section 22, Township 3 South of Range 2 East  
40 acres.....\$700.00  
Improvements.....1100.00  
Lot 1, Block 3, Hand Land Company's  
Addition to Bay Minette.....1000.00  
Improvements.....3600.00  
Lot 2 Block 3, Hand's Addition.....1000.00  
Lot 3, Block 3, Hand's Addition.....1000.00  
Lots 1 and 2, Block 26, Hand's Addition.....1200.00  
Improvements..... 300.00  
Lot 8, Block 27, Hand's Addition.....1000.00  
Begin at NE corner of SE $\frac{1}{4}$  of NE $\frac{1}{4}$  of Section  
15, Township 3 South, Range 2 East, run  
South 8 chains West 10 Chains, North 8 Chains.  
East 10 Chains to beginning, being a  
fractional part of SE $\frac{1}{4}$  of NE $\frac{1}{4}$  of Section  
15, Township 3 South, Range 2 East, 8 acres..... 150.00  
Improvements..... 25.00

and assign as reasons or grounds for making of these objections and protests the following:

1. For that said assessed valuations are excessive.
- 2nd. For that said assessed valuations are in excess of 60% of the fair and reasonable market value of the property.
- 3rd. For that said assessed valuations are in excess of 60% of the fair market value of said property, taking into consideration their location, and whether they are vacant or occupied, or, if in use, the rent derived therefrom, their proximity to local advantages and the amount and character of improvements thereon.

WHEREFORE, the above named tax payers file this their written protest and objection, and pray that this Board take jurisdiction of said assessment, and that upon the hearing hereof and consideration of the evidence sub-

mitted, the Board will find that the assessed valuation of said property should be reduced and that the same be by this Board reduced to and fixed at a valuation which will fairly and truly represent 60% of the fair and reasonable market value of the above property.

MRS. ORPAH M. HALL and  
MRS. LAUDA LEAK,  
As Tax Payers.

BY: HYBART & CHASON  
As Their Attorneys.

Petition further shows that on, to-wit, First Monday in June, 1935, said C. S. Thompkins, G. H. Burns, J. E. Gaston and J. B. Childress, as Members of the Board of Review of Baldwin County, Alabama, began to sit at the Courthouse in Baldwin County, Alabama, for the purpose of taking up objections to valuations or assessments that had been filed in writing by any tax payer as provided under the Revenue Laws of Alabama.

And Petition further shows, that on, to-wit: June 11, 1935, Relators, at a seasonable time, attempted to appear before said C. S. Thompkins, G. H. Burns, J. E. Gaston and J. B. Childress, as Members of the Board of Review of Baldwin County, Alabama, then and there sitting in the Courthouse of Bay Minette, Baldwin County, Alabama, through their Attorneys, Hybart & Chason, to take up their said objections to said assessed valuation made against their said property for 1935. And that the said C. S. Thompkins, G. H. Burns, J. E. Gaston and J. B. Childress sitting as the Board of Review of Baldwin County, Alabama, failed and refused to consider their said objections to said fixed or assessed valuation on their said lands.

WHEREAS, on the 17th day of June, 1935, Hon. F. W. Hare, Judge of said Circuit Court, indorsed his order or fiat on said petition directing the Clerk of the Circuit Court of Baldwin County, Alabama, to issue the alternative writ of mandamus from this Court as prayed for in said petition and to make said writ returnable to the Court House at Bay Minette, Baldwin County, Alabama, at 11:00 o'clock A.M. on the 25th day of June, 1935.

NOW, THEREFORE, you the said C. S. Thompkins, G. H. Burns, J. E. Gaston and J. B. Childress, as members of the Board of Review of Baldwin County, Alabama, are hereby commanded to forthwith proceed to hear and pass upon the objections made by Relators, Mrs. Orpah M. Hall and Mrs. Lauda Leak, to the assessment of their said lands and permit the said Mrs. Orpah M. Hall and Mrs. Lauda Leak, in person, or by agent or Attorney to appear before you, sitting as the Board of Review of Baldwin County, Alabama, and produce evidence in support of their said objections to said assessment or valuation placed thereon and to examine under oath Relators, Mrs. Orpah M. Hall and Mrs. Lauda Leak, or any other witnesses under oath as to the fair and reasonable market value of the property of Relators, Mrs. Orpah M. Hall and Mrs. Lauda Leak, so listed, and if it is found from the evidence that the valuation of said property is incorrect as provided for under the Revenue Law of Alabama, that the valuation or assessment be corrected so that it will show 60% of a fair and reasonable market value. Or that you appear before the said Circuit Court of Baldwin County, Alabama, at the Courthouse at Bay Minette, Alabama, at 11:00 o'clock A.M. on the 25th day of June, 1935, and show cause, if any you can, why a preemptory writ of mandamus should not issue commanding you, as such officials aforementioned to do and perform the matters and things prayed for in said petition and herein commanded in the alternative.

Witness my hand this the 12...day of June, 1935.

  
Clerk, Circuit Court, Baldwin County,  
Alabama.

ORIGINAL

7-368

WRIT OF MANDAMUS.

STATE OF ALABAMA,

EX REL

MRS. ORPAH M. HALL and MRS.  
LAUDA LEAK,

-VS-

C. S. THOMPkins, G. H. BURNS,  
J. E. GASTON and J. B. CHILDRESS,  
as Members of the  
Board of Review Baldwin  
County, Alabama.

Issued June 17, 1935

Robert L. Welch  
Register.

LAW OFFICES

HYBART, ~~REDACTED~~  
& CHASON

BAY MINETTE, ALABAMA

Executed June 17, 1935  
by serving copy of within summons and  
Complaint on

Writ of Mandamus  
on C. S. Thompson  
J. H. Burns and  
J. E. Gaston

J. M. Wilkins Sheriff  
By \_\_\_\_\_ Deputy Sheriff

Received by serving copy of within summons and  
Complaint on  
J. B. Childress

W. H. Childress  
Deputy Sheriff