Geo. E. Cole & Co., Stationers and Printers, Chicago

255) The Grantor &, John E. J. Erlando 24 Amanda Erlando his wife of the \_\_\_\_ City of Chicago \_\_\_\_ in the County of \_\_\_\_ Cook \_\_\_\_ and State of \_\_\_\_\_\_for and in consideration of the sum of Four Hundred fifty (\$ 450.) \_\_\_\_\_ Dollars, in hand paid, Convey\_and Warrant\_to\_\_\_\_\_C. B. Sheldow,\_\_\_\_ \_\_\_\_ County of Baldwin of the\_\_\_\_\_ and State of \_\_\_\_\_\_ Alabama\_\_\_\_\_ the following described Real Estate, to-wit: The South west quarter of the South west quarter of Section thirteen (13) township siy (6) South. Ranger two (7) East. - in the County of Baldwon situated in the in the State of Relation hereby releasing and waiving all rights under and by virtue of the Homestead Exemption Laws of the State of Illinois. Subject to tayes levied after the year 1912, Dated, This Third day of January A. D. 19/3 & T Eslando Stall John amanda Erland Seal. Seal. Seal. Seal. Seal. Seal.

State of Illucoio ss. County of Coord

J. Joseph Stars a notary Cublic in and for said County, in the

State aforesaid, In Thereby Certify, That John E.J. Erlands and Erlands his wife, who are

Given under my hand and hotarial ....seal, this Third day of January A. D. 19/3. oseph Stark notary Public march 20th A. D. 19/3. Commission expires...

Court in and for obate Court Office of the Judge Bu ige of STATE OF ALABAMA. BALDWIN COUNTY J. H. H. SMITH. ounty, do hereb washiled in this WARRANTY DEEL STATUTORY FORM. DEARBORN ST., teal Estate and Routi amanda Erland 2034 Lincoln Avenu P.J. WEBER GEO. E. COLE & COMPANY, 118-118 N. CHICAGE Ø 10 0

### TO THE HONORABLE JOHN D. LEIGH, JUDGE OF THE CIRCUIT COURT OF

BALDWIN COUNTY, ALABAMA.

Your petitioner, Wall-Hay-Wall Lumber Company, Inc., a corporation organized under the laws of the State of Alabama, having its principal place of business in Mobile, Alabama, shows unto Your Honor that it owns a large tract of land in Baldwin County, Alabama, a more particular description of which is set forth as "EXHIBIT A", attached hereto and made a part hereof. Your petitioner further shows unto Your Honor that J. R. Hammet, Tax Adjuster for Baldwin County, Alabama, valued said property for assessment for \$191,213.00, and the Tax Assessor of Baldwin County, Alabama, gave your petitioner notice, on the first day of May, 1920, that the said property had been so valued, and that the County Tax Adjuster would be in his office at the Court House, at Bay Minette, Alabama, on Monday, June 7th to 19th, 1920, inclusive, to hear objections to said valuation and to correct any error therein.

Your petitioner further shows unto Your Honor that your petitioner appeared before the said Tax Adjuster on, towit, the With day of June, 1920, at his office in the Court House of Baldwin County, Alabama, and there made objection to the said valuation, and the said objection was then and there heard by the said Tax Adjuster and the said Tax Adjuster, after hearing the same, found the valuation placed on said property was 60% of the reasonable cash value thereof and dedined to re-adjust said valuation or in any way to correct the same, and thereupon overruled the objection of your petitioner's objection was overruled; that your petitione, acting through its attorney, then and there **appealed** from the original valuation made by said tax adjuster to the County Commissioners of Baldwin County, Alabama, and notified the said Tax Adjuster of said appeal and requested him to certify said appeal to the County Commissioners, which he promised to do. Your petitioner further shows unto Your Honor that when the said County Commissioners of Baldwin County met on the 19th day of July, 1920, no certificate of said appeal had been made by the said Tax Adjuster and the said Board of County Commissioners, therefore, declined to take cognizance of the said appeal. Your petitioner thereupon made application to the State Tax Commission at Montgomery, Alabama, for an order requiring the said Tax Adjuster to certify said appeal to the said Board of County Commissioners of Baldwin County, Alabama, which said application was granted and which said notice was given by the State Tax Commission, but the said Tax Adjuster of Baldwin County declined to obey the instructions of the said State Tax Commission and notified your petitioner that his assessment for this year had been passed on and settled;

-2-

WHEREFORE your petitioner shows unto Your Honor that he has been unjustly and illegally denied his right of appeal from the said ruling of the said J. R. Hammet, <sup>T</sup>ax Adjuster of Baldwin County, to the County Commissioners of Baldwin County;

WHERFORE he pespectfully prays that a writ nisi may be issued to the said J. R. Hammet to appear before the Honorable Circuit Court of Baldwin County, Alabama, at such time and place as may be designated, in order to show cause why a writ of mandamus should not be issued to him, whereby he may be compelled to certify your petitioner's said appeal to the said Board of County Commissioners of Baldwin County, Alabama, and that your petitioner may have such other and further relief as he may be entitled to receive, the premises considered, as in duty bound it will ever pray.

STATE OF ALABAMA ) COUNTY OF MOBILE )

Personally appeared before me, Lillie A. Booth, a Notary Public in and for said State and County, J. Blocker Thornton, who, upon oath, deposes and says that he is the agent of the Wall-Hay<sup>\*</sup>Wall Lumber Company, Inc., and as such is authorized to make this affidavit, and that the allegations contained in the above and foregoing petition are true.

J. Blocher Thornton,

Subscribed and sworn to before me this 14th day of August, 1920.

Sillie and South

## BALDWIN COUNTY.

TOWNSHIP 3 NORTH, RANGE 2 EAST:

	on 1.	
	1.	S. 2.
n	2.	
Ħ	2.	E. 2 S.E. 4.
11	11.	All of Section in Baldwin County.
12		Entire Section.
18 12		Entire Section.
11		N.E. Fractional 1.
17		S.E. 4.
11		All of Section in Baldwin County.
11	22.	All of Section in Baldwin County.
	NH0	ATT OT RECOTOR TH DESTENTI COURSE
Π	23 & 26	(That piece of land formerly belonging to the (Harris plantation lying west of Frank Hohnson (Slough in Fractional S. W. $\frac{1}{4}$ of Section 23, (and North and West of Mimms Lake in N. W. $\frac{1}{4}$ (of Section 26, adjoining Tom Booth Plantation (and Alex Williams homestead.
11	24.	All the N. E. & North and West of Hollow Creek.
17		N.E. 2 of the N. W. 2.
77		N. 2 of Section.
n		N. E. 2 East of River.
11		Fletcher Tract.
		Thompson Tract.
ü	40.	Mimms Tract.

TOWNSHIP 3 NORTH, RANGE 3 WEST :

Section	5.	W. a of S. W. 4. S. a of Section. N. a of Section.
11	6.	S. 1 of Section.
17	7.	N. 1 of Section.
11	7.	Se Ve te
11	7.	W. Z of S. E. L.
17	8.	W. 2 of S. E. 4. S. E. 4 of N W. 4.
TT	8.	Se E. Te
17	18.	Whof Who SEL of NWL.
11	18.	SEZ OF NWZ.
11	18.	S. W. Z Of NEZ.
п	18.	N tof S E t.
n	18.	S. E. & of S. E. 4.

TOWNSHIP 4 NORTH, RANGE 3 EAST:

Section	17.	All of S. W. 1 on Baldwin County side of
n		Alabama River.
"	18.	All of Section on Baldwin County side of
19	19.	Alabama River (known as Tate Shoals). All of Section on Baldwin County side of
'n		Alabama River.
11	20.	Subdivision A (Being all West 1 on Baldwin
17		County side of Alabama River).
	20.	Subdivision B (Being all East 1 on Baldwir
		County side of Alabama River).

Page 2.

Section	21.	
17	21.	County side of Alabama River). West 2 of Subdivision B (Being all West 2
-		West ½ of Subdivision B (Being all West ½ of West ½ of S. E. ¼ and West ½ of West ½ of N. E. ½ in Baldwin County).
19	22.	All of Section South of Little River.
11	27.	N. W. to
IT	27.	S. W. + of N. E. +.
n n n	27.	S. W. A of N. E. A. N. E. A of N. E. A.
11	28.	N. W. 4.
H.	28.	W. tof N. E. t.
н	28.	W. 1 of N. E. 2. N. E. 2 of N. E. 2.

Commencing on the east bank of the Alabama River at or near the dividing line of Section Thirty (30) and Section Thirtyone (31) in Township four (4) North, Range three (3) East, North from a point fifty-five and a half (55½) chains west from the southeast corner of Section thirty-one (31) being the west boundary line of a supposed five hundred (500) acres sold by 0. Sibley to F. Earle, November 16, 1854, (as reference see Book "C" of Deeds, page 117), running thence south on said west boundary to the one-half section line east and west of Section six (6), Township three (3) North, Range three (3) East, running thence west on said line to the southwest corner of the east one-half of the Northwest quarter (E½ of NW½) of Section one (1), Township three (3) North, Range two (2) East, thence North to the line dividing Townships three (3) and four (4) in Range two (2) East to the East bank of the Alabama River at the mouth of a false bayou or slough, the said River being the west and North boundary of the land surveyed, and east, south and partly west by the lines run.

Embracing in the above survey lands as described as follows: East half of Northwest quarter ( $\mathbb{H}_2^+$  of NW $\frac{1}{4}$ ) and Northeast quarter (NE $\frac{1}{4}$ ) of Section one (1), Township three (3) North, Range two (2) East, West half of Northwest quarter (W $\frac{1}{2}$  of NW $\frac{1}{4}$ ) of Section six (6), Township three (3) North, Range three (3) East, West half of Northwest quarter (W $\frac{1}{2}$  of NW $\frac{1}{4}$ ) and West half of Southwest quarter (W $\frac{1}{2}$  of SW $\frac{1}{4}$ ) of Section thirty-one (31), Township four (4) North, Range three (3), East, also so much of the east half of the Northwest quarter (E $\frac{1}{2}$  of NW $\frac{1}{4}$ ) and the East half of the Southwest quarter (E $\frac{1}{2}$ of SW $\frac{1}{4}$ ) of Section thirty-one (31), Township four (4) North, Range three (3) East, and the East half of the Northwest quarter (E $\frac{1}{2}$  of NW $\frac{1}{4}$ ) of Section six (6), Township three (3) Range three (3) East, as lies west of the line projected North and South from a point west fifty-five and a half (55 $\frac{1}{2}$ ) chains from the Southeast corner of Section thirty-one (31), Township four (4) North, Range three (3) East, and known as the West line of the Earle purchase as before described and all of Section thirty-six (36), Township four (4) North, Range two (2) East, east of the river excepting what may be taken therefrom to make one hundred (100) acres, including fractional Section twenty-five (25), Township four (4) North, Range two "EXHIBIT A"

Page 3.

(2) East, Fractional Section thirty (30), Township four (4) North, Range three (3) East, lying east of the Alabama River and that portion of Section thirty-one (31) west of the Earle line between the Alabama River and Sibley's Lake which is sold to Francis Earle, said one hundred (100) acres lying between Sibley Lake and Alabama River, containing eight hundred and forty-eight (848) acres.

# STATE OF ILLINOIS, SS.

magistracy, that

I, ROBERT M. SWEITZER, County Clerk of the County of Cook, DO HEREBY CERTIFY

that I am the lawful custodian of the official records of Motaries Public of said County, and as such officer am duly authorized to issue certificates of

whose name is subscribed to the proof of acknowledgment of the annexed instrument in writing, was, at the time of taking such proof of acknowledgment, a Notary Public in and for Cook County, duly commissioned, sworn and acting as such and authorized to take acknowledgments and proofs of deeds or conveyances of lands, tenements or hereditaments, in said State of Illinois, and to administer oaths; all of which appears from the records and files in my office; that I am well acquainted with the handwriting of said Notary and verily believe that the signature to the said proof of acknowledgment is genuine; and further, that the annexed instrument is executed and acknowledged according to the laws of the State of Illinois.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seal of the County of Cook at my office in the City of Chicago, in the said County, this......

day of 191

COUNTY CLERK.

KEEFE, COLES & COMPANY, PRINTERS, CHIGAGO

Mobile, Alabama, January 12th, 1921.

Hon. T. W. Richerson, Bay Minette, Alabama.

My dear Mr. Richerson:-

Your letter addressed to Messrs. Harry T. Smith and Caffey, together with the cost bill of Wall-Hay-Wall Lumber Co. versus J. R. Hannett for \$10.25, has been referred to me for attention. If you can cite me to any law that this tax bill should be paid by the plaintiff when the case was won by him, or without an order of the court so ordering the bill to be paid, I will have Wall-Hay-Wall to remit you promotly. I was present at this trial, and no such order was entered by the Judge that the plaintiff should pay the court cost.

Thanking you for your prompt and courteous attention to this inquiry, I am,

Sours very truly, J. Blocher Thoraton



# J. R. HAMMET

BALDWIN COUNTY TAX ADJUSTER

Daphne, Ala. Aug. 13th, 1920

Mr. J. Blocker Thornton, Mobile, Ala.

My dear Mr. Thornton:-

After giving the case of Wall-Hay-Wall Lumber Company due consideration, I have decided, that as far as I am concerned, their assessment for this year has been passed on and settled.

Yours very truly,

AAtaun 21.

Baldwin County Tax Adjuster.

#### COPY.

Montgomery, Ala. Aug. 5th, 1920.

- Hon. J. R. Hammett, Tax Adjuster, Bay Minette, Ala.

Dear Sir:-

Mr. J. Blocker Thornton of Mobile representing the Wall-Hay-Wall Lumber Company Inc., states to this Commission that when he was in your County, failing to agree with you on a tax valuation, that he notified you at the time that he would take an appeal and that he wrote notice of the appeal on either the tax assessment list or on some book or paper of yours and signed the same.

In the judgment of the Commission this is unquestionably legal notice of an appeal, and Mr. Thronton is entitled to have this case certified to the Commissioners' Court for a hearing. From what Mr. Thornton said, I inferred that you and the Commissioners' Court are of the opinion that an appeal must be taken by some sort of notice to the Court of County Commissioners'. An appeal could not be taken in this way. A notice to the Court of County Commissioners' would not be a legal notice of an appeal and would not require you to certify a case up for hearing. All notice of appeal must be give to the Adjuster, and any written notice to the Adjuster undoubtedly complies with all the law requires.

If Mr. Thornton's statement is in accordance with your understanding of the facts, it will be necessary for you to certify this case to the Commissioners' Court of your County, in order that it may be heard as provided by the law. When the case is so certified and set for hearing, Mr. Thornton should receive notice.

Yours very truly,

JSM/R

Chairman.



#### STATE OF ALABAMA

#### TAX COMMISSION

MONTGOMERY

August 5th, 1920.

Mr. J. Blocker Thornton,

Mobile, Ala.

Dear Sir:-

I am in receipt of your letter of the 3rd inst. in reference to the Baldwin County assessment of the Wall-Hay-Wall Lumber Company, Inc.

On account of the great volume of work calling for urgent and immediate attention, I overlooked the matter of advising the Tax Adjuster of Baldwin County that you were entitled to have your case heard before the Court of County Commissioners'. I have today written Mr. Hammett the Tax Adjuster, and am enclosing you a copy of my letter.

I am sorry that I overlooked this matter if it has caused you any inconvenience, though, of course, the result is not altered by the delay.

Yours very truly,

Chairman.

JSM/R Enc.

Mobile, Alabama, August 11th, 1920.

Mr. Roy Hammett,

Daphne, Ala.

Dear Sir: -

Not hearing from you in reply to my letter of the 6th instant, addressed to you at Bay Minette, Ala., I enclose a carbon copy of same to your home address at Daphne.

Kindly advise me of your stand in the matter, either advising me that you refuse to entertain the appeal or that you will act in accordance with Mr. Mooring's instructions.

Thanking you for your prompt attention to this matter, I am,

Yours very truly,

JBT-AS

Mobile, Alabama, August 6th, 1920.

Hon. Roy Hammett, Tax Adjuster, Baldwin Co., Bay Minette, Ala.

Dear Mr. Hammett: -

On June 11th last I appeared before you in response to written notice issued to Wall-Hay-Wall Lumber Co., Inc., in reference to the matter of their assessment. The matter was gone into and discussed as to the proper assessment. You over ruled my suggestions as to valuation. I told you then and there that I would take appeal; I asked you whether or not you had any forms or procedure for taking an appeal. You stated none whatever: "Enter your objections in this book and appeal will be granted you", and I complied with your suggestions.

The matter of assessing property before a county adjuster is the work of a layman; no formality, no proceeding in writing, or any act to taking appeal from your ruling is necessary, except that notice be given you within ten days after your over ruling the proposed assessment. This was done then and there, and written under your assessment "Objected and Protested", and I was much surprised to learn through Jufge Voltz that you had failed to certify my appeal to the County Commissioners.

I have before me a copy of the letter written you by Hon. John S. Mooring. Kindly advise me by return mail whether or not you will certify the matter of appeal to your County Commissioners so that in case of your declination or refusal appropriate legal proceedings may be started.

I have no desire to litigate this matter and if it is feasible, or within your powers, to consider the proper assessment of this property, I will be glad to come before you with a complete estimate of this property procured during the months of June and July last, made by Messrs. Talley and Newbold. There are 1000 to 1500 acres in old fields without any timber at all thereon, and more than that area under water, of lakes and streams, as shown in the estimate and maps which I have had prepared for the appeal, which you assured me would be granted when I was before you on the llth of June last. If this privilege or hearing can be granted by you a true, accurate and correct assessment of this property can be arrived at.

Thanking you for your prompt attention to this matter, I am,

Yours very truly,

JBT-AS

24

State of Alabama, Baldwin County.

Circuit Court of Baldwin County,

To.J.R.Hammett,Tax Adjuster of <sup>B</sup>ald win County,Alabama, You are hereby cited to appear before the Circuit Court of Baldwin County,Alabama,on the 26th, day of August,1920, at 1.30 P.M. at the Court House in Bay Minette,Alabama, then and there to show cause ,if any ,why a Writ of Mandamus should not be issued commanding you to certify to the Court of County Commissioners of Baldwin County,Alabama,the appeal of Wall-Hay-Wall Lumber Company,Inc.from the valuation fixed by you upon the property of the Wall-Hay- Lumber Company, Inc, for taxation and to do such other things as may be requisite and proper to transmit said cause to the said County Commissioners for a hearing of sadd appeal.

Witness hand this 17th day of August, 1920.

Clerk of the Circuit ourt of Baldwin

County, Alabama.

WALL-HAY-WALL LUMBER CO., INC.

J. R. HAMMET, TAX ADJUSTER OF BALDWIN COUNTY, ALABAMA,

-VS-

TO J. R. HAMMET, TAX ADJUSTER OF BALDWIN COUNTY, ALABAMA:

WHEREAS it has been lately represented to us, the Circuit Court of Baldwin County, before our Judge, the Hon. John D. Leigh, on the part of the Wall-Hay-Wall Lumber Company, Inc., that you, as Tax Adjuster of Baldwin County, Alabama, having valued the property of the Wall-Hay-Wall Lumber Company, Inc. and notice thereof having been given, and the said Wall-Hay-Wall Lumber Company, Inc. having appeared on the day set for the hearing and objected thereto, and said objections having been overruled by you, and the valuation finally fixed by you, the Wall-Hay-Wall Lumber Company, desiring to take an appeal from your said valuation to the Court of County Commissioners of Baldwin County, Alabama, gave notice of said appeal, but that you failed to certify said appeal to the Court of County Commissioners of Baldwin Gounty, Alabama;

WHEREUPON, we, the said Circuit Court of Baldwin County, Alabama, and I, the said John D. Leigh, Judge of said court, being willing that justice should be done in the premises do command that you, the said J. R. Hammet, Tax Adjuster of Baldwin County, Alabama, forthwith certify the said appeal of the said Wall-Hay-Wall Lumber Company, Inc. to the Commissioners Court of Baldwin County, Alabama, according to the statute in such cases made and provided, or in default thereof that you make known to us, the said Circuit Court of Baldwin County, Alabama, before John D. Leigh, the Judge thereof, at the Court House of Baldwin County, Alabama, on the 26th day of August, 1920, at the hour of 1:30 P. M. why you have not done the same, and have you then and there this writ.

-2-

WHEREFORE, in accordance with the orders and directions of the said Circuit Court, I, T. W. Richerson, Clerk of the said Circuit Court of Baldwin County, Alabama, do hereby issue this writ in the name of the Circuit Court of Baldwin County, Alabama, and do set the seal of said court and my hand this // day of August, 1920.

Circuit Court of Baldwin Clerk

lerk of the Circuit Court of Baldwin County, Alabama. WALL -HAY-WALL LUMBER CO

VS.

APPLICATION FOR MANDAMUS.

J R HAMMETT. County Tax Adjuster.

PLEAS AND ANSWER OF RESPONDENT.

#### For

Comes the respondent and for plea and answer to the original petition filed in this case and to each and every paragraph thereof severally and separately says.

Ist.

Respondent admits the truth of allegations contained in Paragraph one of said petition ending with the words " to correct any error therein"

#### 2nd.

Respondent admits the truth of the allegations of P aragraph Two down to and inclusive of the words " And thereupon overuled the objections of petitioner" but denies that petitioner then and there appealed from the original valuation made by said tax commissioner to the County Commissioners of Baldwin County Alabama, and de**hies** that petitioner notified the T ax adjuster of said appeal and that he requested him to certify said appeal to the County Commissioners, and de nied that he promised to do so.

Respondent denies the balance of said paragraph two down to and inclu sive of the words " had been passed on and settled"

3rdd. respondent for plea to each and every paragraph of said original petition severally and separately says that the petitioner the Wall- Hay-Wall Lumber Company did not appeal from the the valuation as fixed by the County Tax Adjuster within the time allowed by law.

### 4th.

Respondent for plea to each and every patagraph of said petition severally and separately says that the petitioner Wall Hay Wall Lumber Company have never appealed from the valuation as fixed by the county Tax Adjuster after objections made by said petitioner.

AP Haumel Resp ondent

State of Alabama. Baldwin Cpunty.

Personally appeared before me Frank S Stone a Notary Pub lic in and for said County and State J R Hammett who is known to me and who after being by me duly sworn doth depose and say under oath that he is County Tax Adjuster for Baldwin County, Alabama, and that the allegations in the above and forgining answer and pleas are true.

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Sworn to and subscribed before me this August 26th. 1920.

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Notary Public Baldwin County Alabama.

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sighters and the stable is colding only. Is then

WALL-HAY-WALL LUMBER COMPANY, INC., a corporation, Petitioner.

-VS-

CIRCUIT COURT OF BALDWIN COUNTY.

J. R. HAMMET, Tax Adjuster of Baldwin County, Alabama Res pondent .

This cause coming on to he heard upon the petition of Wall-Hay-Wall Lumber Company, Inc., for a writ of mandamus against J. R. Hammett, as Tax Adjuster of Baldwin County, Alabama, and it appearing from the said petition that the petitioner is entitled to the relief prayed;

IT IS HEREBY ORDERED that the Clerk of the Circuit Court of Baldwin County forthwith issue to the said J. R. Hammet, Tax Adjuster as aforesaid, a writ nisi, by which he shall be cited to appear before the Circuit Court of Baldwin County, Alabama, on the 26th day of Rugust 1920 9 at the Court House in Bay Minette, Alabama, then and there to show cause. if any he may, why a writ of mandamus should not be issued commanding him to certify to the Court of County Commissioners of Baldwin County, Alabama, the appeal of Wall-Hay-Wall Lumber Company, Inc. from the valuation fixed by the said Tax Adjuster upon the property of the Wall-Hay-Wall Lumber Company. Inc. for taxation, and to do such other things as may be requisite and proper to transmit said cause to the said County Commissioners for a hearing of such appeal.

Made this the 16th day of August, 1920. the ircuit Baldwin County.