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OFFICE OF  
NAPOLEON B. BROWARD DRAINAGE DISTRICT  
FT. LAUDERDALE, FLORIDA.  
January 8, 1918.

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Regarding Tax on Lands not wholly benefited by Drainage Work.

Dear Sir:

Many inquires have come to this office asking if those who own HIGH PINE LAND just inside the East edge of the District will be required to pay the Uniform Tax of twenty-five cents an acre, which is now past due. In at least one case a petition was presented to the Board of Supervisors, praying them to exempt certain lands from taxation.

For the benefit of all who own such lands within the Drainage District, we wish to say that the Supervisors have no discretion in this matter, but that they must be guided entirely by the provisions of the Act under which they are working. This Act distinctly states that all who own land in the District will be required to pay the Uniform Tax of twenty-five cents an acre regardless of whether their land needs drainage or not; however, there is a clause which provides that this Uniform Tax shall be refunded to all whose lands, or parts of which, are so located as not to be benefited by the work of the District.

This refund will be made after the Engineers have completed the surveys in which they are now engaged, and after the Plan of Reclamation has been adopted by the Supervisors and their Chief Engineer. At that time the Circuit Court will be asked to appoint three disinterested Assessors "who shall be freeholders residing in the state of Florida, and who shall not be land owners in said District, nor of kin within the fourth degree of consanguinity to any person owning land in said District." It shall be the duty of these Assessors to view all the lands in the District. Wherever, in their judgment, a tract of land will not be benefited by the Plan of Reclamation adopted, they will instruct the Judge of the Circuit Court to order the Supervisors of the District to refund to the owner of the land the money received as Uniform Tax, and thereafter such lands will not be subject to future taxes levied by the Drainage District.

Owing to the fact that boundaries between low and high land are exceedingly irregular it would be next to impossible to establish arbitrary lines for exempted territory without doing some owners a serious injustice; but a method of elimination, satisfactory to all, is bound to be obtained through this board of disinterested Assessors.

This plan renders the Uniform Tax purely one of benefit. A land owner may have ten acres of land, five of which require drainage and five acres which do not. In that case one-half of his Uniform Tax would be refunded.

This provision will also enable the Supervisors to levy and collect taxes on some land, that, far from being low enough to require drainage, is actually high and dry enough to require irrigation. Inasmuch as a plan of reclamation may properly include irrigation as well as drainage it is not at all improbable that

the one to be adopted by the Napoleon B. Broward Drainage District may do both. In that event some high dry land on the rim of the Glades may come in for extremely valuable benefits.

The provision referred to, in Section 12 of the Act creating the District, reads as follows:

"Provided, that if it shall be ascertained and determined that any tract or lot of land or parts thereof upon which the uniform tax authorized and levied as provided in Section 7 of this Act has been paid, will not be benefited by or receive any benefits from the completion of the plan for improvement, then the uniform tax so paid upon such tract, lot or part thereof, shall be refunded and paid to the person paying same."

According to a Resolution recently passed by the Board of Supervisors this Uniform Tax becomes delinquent Feb. 1, 1918. A penalty of two per cent will be added for each month, or fraction of a month, that the tax remains unpaid after that date. It might be further explained that from the time this Uniform Tax was levied it became a lien upon the land against which it was assessed. Consequently if it remains unpaid it will be a matter of a very short time until the Supervisors will be required by law, not only to impose the delinquency penalty, but also to foreclose the lien. In view of the thoroughly impartial manner in which the adjustment of taxes, on lands not wholly benefited, is provided for, the Supervisors feel it their duty to urge all such land owners to pay this tax before Feb. 1, 1918.

The Engineering parties of the District have completed a total of 363 miles of re-location work, have obtained complete data on the same, and have established elevation stakes every twenty rods on all four sides of each section of land within the five townships where they have been working. They have also established a complete system of bench marks on the Hillsboro, North New River, South New River, and Miami canals, and on the Dixie Highway, approximating 160 miles of bench marks.

In accordance with the most expert advice that they have been able to secure from Engineers of national reputation, the Supervisors have agreed to allow the Engineering corps of the District ample time in which to make all surveys and to gather full information necessary to make up a thoroughly comprehensive Plan of Reclamation before any construction work is begun. To proceed otherwise would be too much like undertaking to build a magnificent edifice before the architect had decided on his plan.

You are invited to call at the office of the Drainage District any time, or to feel free to address inquiries to us. If you have reason to believe that we do not have your correct address please be kind enough to advise us by return mail.

Yours truly,

NAPOLEON B. BROWARD DRAINAGE DISTRICT,

James S. Rickards,

Treasurer and Asst. Sec'y.

JSR/EH