



# MODEL LAND COMPANY

## FLAGLER SYSTEM

OFFICE OF PRESIDENT AND SECRETARY

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ST. AUGUSTINE, FLA.

January 19, 1923.

TAXES, 1922.  
Southern Drainage District.  
Model Land Company. - Perrine Grant Land Co.

Messrs. Pepper & Potter,

Miami, Fla.

Gentlemen:-

Regarding the Southern Drainage District tax for the year 1922, which is, for the first time, included in the general statement of State and County taxes. The Perrine Grant Land Company taxes for the year 1922, which have already been paid Dade County, included \$487.92 Southern Drainage District taxes. The Model Land Company 1922 tax statement includes \$793.72 Southern Drainage District taxes and \$2,425.60 Goulds Drainage District.

Heretofore we have received separate statements from the Southern Drainage District and the Goulds Drainage District and this new method complicates things for us. We are not allowed to make deduction of our special drainage district taxes for income tax purposes, but same are distributed to the lands affected and added to their cost being the nature of a betterment. From this you will see that it is necessary that we have description of the lands to which these special drainage taxes apply. We are unable to make this distribution from the County tax statements as, in many instances, the total acreage assessed to us in a Section, on which the special drainage tax is extended, is not all affected by this special drainage tax, there being only a portion of this acreage on which this special drainage tax is levied. Therefore, we are unable to make distribution of these special drainage taxes to the proper lands from the County tax receipt.

Will you kindly take up with the Secretaries of these special drainage districts, or whoever the proper official may be, and have us furnished with statements giving description of the lands on which these special drainage tax levies are made and amount of tax in order that we may make proper distribution of same.

Yours very truly,

*J. E. Ingraham*

President.

16