

W. S. AND S. B. JENNINGS
ATTORNEYS AND COUNSELLORS AT LAW
JACKSONVILLE, FLA.

*Talked with Taylor on phone
to have to let the State know tomorrow
what the decision is. States he is
taking matter up with Supervisor.
8/5/19*

August 3, 1919.

655721

Mr. Frank J. Pepper,
Model Land Company,
Miami, Florida.

Dear Mr. Pepper:-

SOUTHERN DRAINAGE DISTRICT.

I am in receipt of your telegram which reads:

"Conrad & Highleyman have instructed Secretary Blackwell to give me receipt for Model and Perrine taxes without attorneys fees. In case Taylor refuses I am holding until I hear further from you."

Confirming further advices, will advise that in my opinion:

First, no attorneys fees are chargeable under the law prior to the final decree in the case fixing attorneys fees, which has not been done. The law reads "reasonable attorneys' fees," and reasonable attorneys' fees can only be fixed by the court after a hearing and proof, which has not been held and no findings or adjudication or fixing of reasonable attorneys' fees has been made in this case. Therefore, the tender of the taxes prior to the fixing of attorneys' fees entitles you to a receipt therefor without the payment of attorneys' fees.

Second, you should not be required to pay advertising fees, for the reason that advertising costs have not accrued. You write under date of the 31st ulto., as follows: "I understand the delinquent list will not be ready for the printer for possibly another week." This confirms information that was given to me while in your city, and therefore will advise that it is my opinion that no publisher's charges are due and should not be required of you. It has been customary, though perhaps not fully authorized by law, that in the matter of delinquent tax sales where the list has been furnished the printer and progress has been made in setting up the type, thus involving the services and labor incident to publishing the list, that allowances have been made in such instances for the full term of the publication, notwithstanding the money was paid, say, the first week. But on the other hand, I know of no instance, no rule and no law that requires a taxpayer to pay advertising costs before the delinquent list has been placed in the hands of the printer.

I note from your telegram that Mr. Conrad and Mr. Highleyman have instructed the Secretary to give you a receipt,

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as stated, without attorneys' fees. I assume this carries also the question of printer's fees, but if not I think the receipt should be without printer's costs. It may be that the receipt should be issued by Mr. McClendon, Tax Collector, instead of the Secretary. Therefore, I suggest that you pay the money over to the County Tax Collector and obtain his receipt therefor, without attorney's fees and without printer's costs, and if he declines the tender, ask him to give you a receipt or acknowledgment that you tendered the payment of the taxes on the stated list, without attorney's fees and without publisher's fees, and return the vouchers to the Model Land Company with the receipt of tender.

Yours very truly,

H. S. Jennings

WSJ/t