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June 6, 1929.

SUBJECT: Southern Drainage District Taxes.

Mr. J. W. Hoffman, Vice-Pres.,
Model Land Company,
St. Augustine, Fla.

Dear Sir:

I had a conference this morning with Mr. Conrad in his office, particularly with reference to having the 1929 assessment of the Southern Drainage District, cancelled. We explained to Mr. Conrad that the suggestion or request for this action was a friendly one on the part of the Model Land Company and other property owners who had spoken to us about the matter, and was made in the spirit of cooperation in assisting to relieve the confiscatory tax burden that at the present time is bearing down on Florida property owners. Mr. Conrad stated that he agreed with us and wanted to do everything possible to carry out such a policy and felt like the record of the Southern Drainage District would bear out the contention that the Supervisors have always had this point in mind and it was this motive that caused them to put a Bill thru the Legislature authorizing them to leave off the assessment for the year 1927. He states he does not see how the assessment for 1929 could now be cancelled or left off, even tho it was deemed desirable to do so, as the assessment is made under directions of the Act passed by the Legislature and has been filed and has been in effect since January 1st of this year, and, as a matter of fact, the Southern Drainage District has collected some 1929 taxes already in cases where back tax certificates have been redeemed by property owners.

He states further that on account of less than 50% of last year's taxes being collected it is necessary to raise more money this year to take care of last year's unsettled obligations, and that after they decided to make an assessment for 1929 they have obligated themselves for and actually started some other work which must be paid for.

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He stated, however, that if it was the wishes of the property owners after they were acquainted with all the circumstances and facts that no tax be levied for 1930 and possibly 1931, he was in favor of carrying out this policy, but before deciding definitely to leave off the assessment for any year in the future he thought that either the Supervisors of the District or the property owners should have an understanding or agreement with the Board or Supervisors of the General Drainage District of the State that the State assessment would not be raised. He seems to have a feeling of certainty that where the State Drainage Board discovers a zone or area of property that is not carrying very much of a tax load from special districts, etc., that the State then raises their rate on these lands to equalize the general burden with other properties within their knowledge. He states that in a conference with the State Drainage Board sometime ago regarding tax rate they almost insisted that he should make a levy of not less than \$1.00 per acre in order to equalize levies made by the State and also other drainage districts.

If what Mr. Conrad and Mr. Siegel tell me is true, and I have no reason to doubt their statements, it would seem that the 1929 assessment may have to remain, and my suggestion at the present time is that the property owners favor the return of Mr. Conrad as a Supervisor at the next election and that we attempt to get the property owners to pass a resolution requesting the Supervisors to omit any tax for the year 1930, and if this idea meets with your approval I believe it would be worth while for us to go to the trouble of having a suitable resolution already prepared in advance and suggest that you have drafted such a resolution, incorporating the points you would like to have brought out for the Model Land Company and the Perrine Grant Land Company. I believe I will be able to handle the property owners for the support of such a policy.

Yours very truly,

PEPPER AND POTTER, INC.

By:

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