

General Counsel for Model Land Company  
Local Counsel for Florida East Coast Railway Co.  
Counsel for St. Augustine Improvement Company  
Counsel for St. Augustine Gas & Electric Light Co.  
General Counsel for Chulabota Company  
Local Counsel for Okeechobee Company

WM. WHITWELL DEWHURST  
ATTORNEY AT LAW  
OFFICES 8 AND 10 MUNICIPAL BUILDING

ST. AUGUSTINE, FLA. June 13-21

655  
1060

Mr J.E.Ingraham  
President

Dear Sir:

Mr Pepper writes under date of 10th that within the Southern Drainage District the lands in Tp 55 are high lands which do not need drainage and are not benefited by the drainage to be effected by the statute, and asks that my opinion be asked as to procedure to have these lands "eliminated" from the district, such opinion to be sent to day. The matter is too large to be determined off hand, and it is not essential to determine it at this moment.

I advise that Mr Pepper take the ground that the tax on the Company's 1 lands not benefited is unconstitutional and can not be collected, and will be contested-- I feel a strong belief that the Legislature has no power to create sub-drainage districts in the territory which it has included in the Everglades Drainage District nor has it power to assess a new tax in addition to the tax assessed for reclamation by the State Board of Drainage. I understand that you favor sub-drainage districts and may not want to attack the tax on lands in Tp 55 on this ground. If lands that I own shall be put into a sub-drainage district I shall attack the tax as unconstitutional.

I good ground to resist the tax on the lands in Tp 55 is that the Legislature under the "gentlemens agreement" as to local bills is guilty of an abuse of discretion equivalent to fraud, and its acts are null.

For the present Mr Pepper should take ground that the tax can not be enforced and will be resisted, and later we will work out a method of procedure to either have the lands eliminated or no tax imposed.

Yours

*W. Dewhurst*  
Atty