Fairhope

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# BALDWIN COUNTY, ALABAMA IN GOVERNMENTAL PERSPECTIVE

· by

Harry T. Toulmin

May 12, 1968

DAPHNE, ALABAMA

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#### I. NATIONAL PERSPECTIVE

A strong tendency toward centralism has characterized our republican form of government in recent years. Our national government has grown strong, and our state and local governments, by comparison, have become weak.

There are those who strive for a more balanced federalism. Some would achieve this via a weakened national government. More knowledgeable people and learned groups advocate the attainment of a proper balance by strengthening our state and local governments. This, they reason, would render less necessary federal intervention into state and local affairs.

The most cogent recent writings on this subject have been those of the Committee for Economic Development and the Advisory Committee on Intergovernmental Relations. These two distinguished groups now have been joined by the strong voice of the United States Chamber of Commerce. Thus, it is that a growing respectability is being accorded earlier concerns registered by political scientists and students of government.

There is appended to these remarks an abbreviated bibliography which lists some of the recent writings referred to above and others, some less recent but equally cogent, which have pertinence to succeeding remarks.

The aforementioned reasoned advocacy of a more balanced federalism and the strengthening of state and local governments is beginning to bear fruit. It is not particularly noticeable in Alabama, but in some parts of the country state constitutions have or are being revised; state governments are being streamlined and strengthened, and local governments are being modernized. Hopefully, this trend will soon spread to Alabama-for its governmental institutions, state and local, are as outmoded as any in the nation.

<sup>1/</sup>The country's two newest states, Alaska and Hawaii, greatly simplified and streamlined their organizational structures. As territories, both had cumbersome and unwieldy structures. Michigan has recently undergone reorganization following adoption of its new constitution.

Other states, including California, Iowa, Ohio, Oregon, Tennessee, and Washington have or are in the process of undertaking similar reorganization. Reorganization studies are now under way in Minnesota, Massachusetts, and Nebraska. A vote on a new and modern constitution for Maryland will be held on May 14.

Over 2,000 cities and towns have adopted the very effective 'council-manager" form of government. Others have adopted the "strong mayor-council" plan in preference to the ineffectual "commission" and "weak mayor-council" plans of government.

The tendency in county government is in the same direction. Over 20 counties in North Carolina have "chief administrative officers," a modification of the "council-manager" form. A total of 39 counties in the United States now have adopted the "council-manager plan."

In the three most innovative areawide local governments recently adopted in the United States, Metropolitan Dade County (Florida) has the "manager" form; the Jacksonville Duval County Consolidated Government (Florida) adopted the "strong mayor" plan, but with a chief administrative officer to aid the mayor; and the Nashville-Davidson County Metropolitan Government (Tennessee) has the "strong mayor" plan.

As basic improvements in the plan of city and county governments occur, refinements in structure and in operating procedures ordinarily follow close behind. Organization and methods studies and procedural simplification surveys are a common occurrence among progressive "council-manager" and "strong mayor-council" cities and counties. The same can be said of recently reorganized and modernized state governments.

#### II. DEVELOPMENT OF BALDWIN COUNTY

With an area of 1,613 square miles, Baldwin County is the largest of the 67 counties in Alabama. It is almost completely surrounded by water. Mobile Bay and the complex confluence of its tributary rivers lie to the west; Little River and Perdido River and Bay are to the north and east; and the Gulf of Mexico forms Baldwin's southern boundary.

The County's situation amidst so much water impeded its development. Prior to the twentieth century, it was accessible almost exclusively by boat. This circumstance both protected the area from uncontrolled growth and contributed to its charm. In the latter part of the nineteenth and early part of the twentieth century, small resort communities were established along Baldwin's extensive coastline. These were frequented by people from across the bay (or bays) and oftentimes from much more distant places. The settling of a few inland and some coastal places by people from the north, and by various ethnic groups from abroad, served to accentuate the region's natural attractiveness.

Baldwin has extensive areas of highly fertile land in its southern portion. Some of the newcomers began its cultivation. It has also extensive timberlands in the north. Yield from this resource began at a much earlier date.

It was in the twentieth century that accelerated development began in Baldwin County. This occurred as rail and highways were constructed to and across the County. A noticeable increase in growth, in the 1920's, followed the opening of a causeway, Cochran Bridge, from Mobile, and its connection by roads through Bay Minette to the north, and through Loxley and Robertsdale to Pensacola and northwest Florida to the east. Long since, this causeway has been four-laned.

By now, a network of paved and unpaved roads and highways has been constructed into heretofore inaccessible portions of Baldwin County's extensive area. The county road system has grown to 1,329 miles, of which 700 miles are paved. The state road system in the County, including new Interstate Highways 65 and 10, now consists of 320 miles of paved highways.

A spur of the Louisville and Nashville Railroad connects the L & N main line southward to Foley, thus serving the highly productive farmlands in South Baldwin. Particularly along this rail line--in Bay Minette, Loxley, Robertsdale, Summerdale, and Foley--a new industrial development is noticeable. It is in greatest prominence around Bay Minette, the connection of the spur with the L & N main railway line.

The development of Gulf Shores and of Gulf State Park now brings large seasonal crowds to South Baldwin. West Baldwin, Mobile Bay's Eastern Shore, has assumed an increasingly suburban character. Its easy accessibility to Mobile, the added four-lane highway from Spanish Fort to Fairhope, and the projected crossing of Mobile Bay by I-10, portend heavy urbanization of the Eastern Shore. Even in sparsely populated portions of North Baldwin, suburbanization, and possibly industrialization, can be foreseen when I-65 eventually crosses the river complex above Mobile Bay.

Urbanization, industrialization, suburbanization, and heavy increases in tourism will definitely transform Baldwin County. Even though inevitable, the change seems regrettable. But the transformation need not be wholly bad. It need not be attended by the shabbiness and blight which is seen in so many other urban areas. Through skillful land use planning and enforcement and talented urban design and through adoption and use of areawide housing, building, and subdivision standards, future development could be made to blend with older charm and with the area's natural beauty. In the process, a clustering of urban growth could be required and enforced in such a way as to protect broad stretches of productive farm and timberland, and industrial selectivity and air and water pollution controls could be employed to forestall what has come to be presumed the inevitable concomitants of industrialization and urbanization.

The extent to which Baldwin is protected from the ravages of "progress" will depend upon the determination of its citizens. Their enlightenment will reflect itself in the calibre of their civic and business associations. But ultimately their wisdom, foresight, and determination must become manifest in the authority and capacity of the governmental institutions which collectively they foster and support.

Today, Baldwin County still has a population of only 55,000. will soar to an estimated 100,000 by 1985. By the year 2000, Baldwin may have upwards of 150,000 year-around inhabitants. Somewhile later, its population will be 350,000.

The latter figure happens to be the approximate present population of neighboring Mobile County. If Baldwin's charm, character, and delightful living are to be preserved, it must do far better, in a governmental sense, than its neighbor across the bay. Desirably, the foundations for tal institutions in Raldwin County should be laid soon

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## III. PRESENT LOCAL GOVERNMENTAL ARRANGEMENTS IN BALDWIN COUNTY

In Baldwin County, there are a county government and 10 municipal governments. In addition, there are a number of unincorporated settlements. Some of the latter, through informal citizen gatherings, maintain a loose, quasi-municipal character. They, and the smaller incorporated towns, often constitute the most attractive communities in the County.

The only inclusive government, of course, is the Baldwin County Government. It is rather awkwardly fashioned to extend some state and other generalized local services to the County as a whole. Organized originally to serve a strictly rural area, it has been patched and expanded to accommodate contemporary needs. The result is not altogether pleasing to the eye, organizationally, or easily understood. The present structure of the county government is shown in Chart 1.2/

If this structure appears weird (and it is), it is no more so than that of most other county governments in the United States. Very few have been streamlined in keeping with modern needs, although, as has been noted, some counties in other states are working hard and even successfully at the task.

<sup>2/</sup>As seen on Chart I, 26 people serve on boards and commissions of the Baldwin County Government. This does not include hospital board members. The judicial system, including justices of the peace and constables, probably engages 40 to 50 employees. The school system has 605 professional and academic personnel, plus an undetermined number of non-academic employees. The former are subject to state-education employment standards. The Road Department has 110 regular employees, but they are state personnel and are under the state merit system. In other operations, the County has 57 regular and about 10 seasonal or part-time employees. Twenty-three of these (in Health and Pension's and Security) are subject to the state merit system.

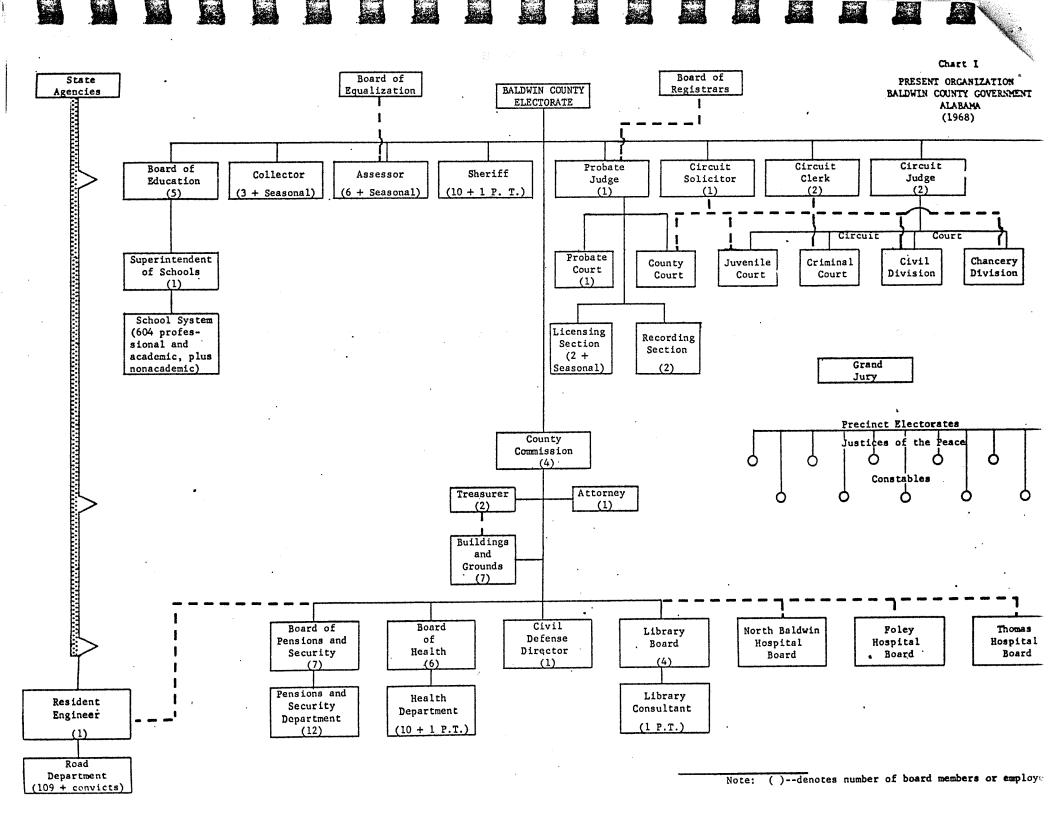
Probably in excess of 800 people, including board and commission members and part-time and seasonal workers, are engaged in county work or functions. Aside from appointive part-time board members, the County Commission has direct authority over only the Treasurer, his secretary, seven custodial and building maintenance employees, and an attorney who is engaged on a retainer basis.

It should be noted further, however, that the Baldwin County Government has certain attributes not readily apparent from looking at an organization chart. Some such attributes many other counties in the United States cannot boast. For example: it is staffed by dedicated officials and employees; it is fiscally sound and solvent; and a number of its functions are applicable both to incorporated and unincorporated areas. The last noted attribute is particularly important, for it reduces the functional duplication of effort between county and municipal governments which complicate affairs of local government elsewhere in the country. In Baldwin County, fortunately, tax assessing and collecting are done on a countywide basis; there is a single school system; and health and welfare functions, under state supervision, are administered countywide by the County.

In a slightly different vein, arrangements for county road construction and maintenance have proved a boon to the County. Baldwin, in 1951, was one of the first counties in Alabama to become "captive" by the State for road purposes; and under state supervision, and with state forces, an obviously good and economical job has been done on county roads. The Road Department, in cooperation with the County Commission, even occasionally lends a hand, on a cost basis, to municipal street departments.

The concerns about the Baldwin County Government, therefore, seem rather more for the future than for the present. In its present form, it will not be able successfully to withstand the stresses and strains which are to come. And even now, it has certain clearly perceived deficiencies. For some of its ailments, the State more than the County is to blame. Special acts of the Legislature, state prescribed procedures, and state-imposed fiscal limitations, oftentimes condition and limit county effectiveness. In any case:

1. The County Commission possesses little authority really to govern Baldwin County, for, via special state statutes and general acts of local application, this is more the prerogative of the State Legislature.



- The ineffectiveness of the County's "commission" form of government is further diminished by several separately elected officers and by excessive reliance upon boards as vehicles of administration.
- 3. Property tax assessments are unscientific and grossly inequitable, and under presently imposed funding limitations for this activity, they must remain so.
- 4. The Sheriff's Department is no more than 50 per cent of optimum strength, and essential elements of law enforcement practice and procedure must be omitted.
- 5. Six vacant positions exist in the Department of Pensions and Security, and casework services are provided at a bare minimum of necessity.
- 6. Even with a recent fourfold increase in appropriations for libraries (to \$10,000 a year countywide), the library program is no more than a county stepchild.
  - 7. State imposed budgeting and accounting procedures require only the most rudimentary fiscal information, and the county budget does not portray program expectations of funds to be expended.
  - 8. Salaries of positions not subject to the state merit system vary widely; executive compensation, in particular (some of which is on a fee basis), ranges from \$12,000 to about \$35,000 annually for positions of equal responsibility.
  - 9. No use is made of data processing equipment, the closest approximation thereto being a billing machine shared by the Collector and Assessor.
- 10. There is no management reporting system, nor really, under the present organizational arrangement, any management to report to.
- 11. The County has no planning capability and very little such authority.
- 12. The County neither prescribes nor enforces housing or building codes or subdivision regulations, even beyond the legal extraterritorial jurisdiction of municipalities.

The 10 incorporated towns and cities in Baldwin County range in size from about 400 to perhaps 8,000 in population. To a considerable extent, their governmental effectiveness is conditioned by their size and economic base. Bay Minette and Fairhope, being larger and more affluent in these respects, generally support more comprehensive services. Most municipalities own and operate one or more utilities, the proceeds of which, in some instances, appreciably augment their otherwise limited resources. None has a satisfactory sewage collection or disposal system; and refuse collection (which may be by contract), and particularly refuse disposal (which is ordinarily by open pit burning), is generally unsatisfactory. None has, in a modern sense, an equipment management and replacement program. Economies of scale are unfeasible in purchasing operations. No municipality has a merit system of employment or can afford modern refinements of personnel practice. Many do not bother to prepare operating budgets. Instead, they proceed on an unplanned fiscal course expending funds for obligations as they arise.

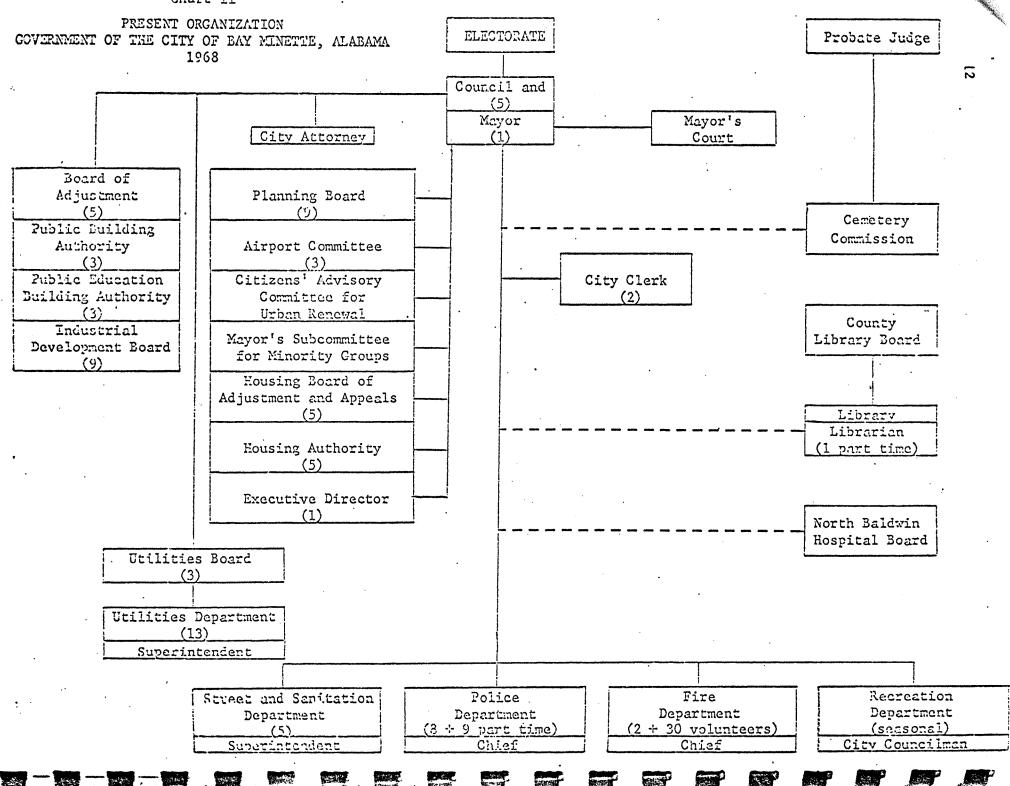
Operational emphasis of the municipalities is largely upon the more imperative needs of city and town residents--street maintenance and betterment, refuse collection, utility operation, and police and fire protection. The latter (fire) service is provided through use of volunteers, most of which groups are quite active.

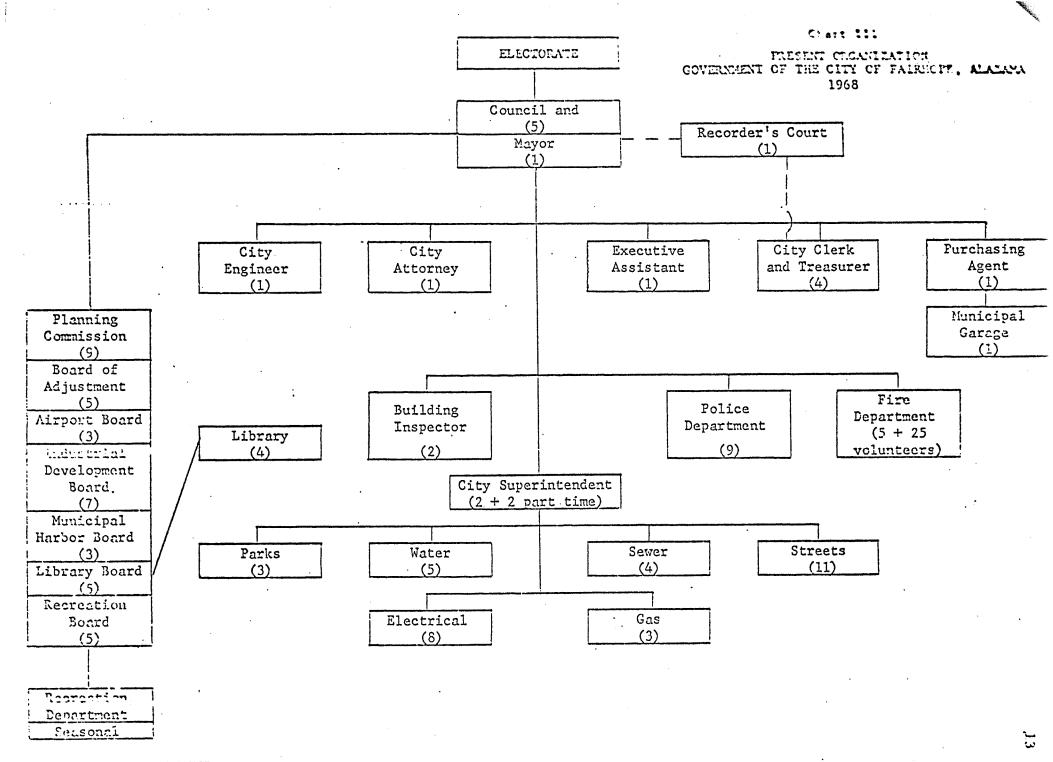
Several municipalities concentrate considerable attention upon summer (or occasionally upon year-around) recreation programs. Fairhope, by virtue of its "Single Tax Colony" bequest, is in a fortunate position with respect to municipal parks, which are 191 acres in extent. Bay Minette and Foley, although much less fortunate, have worked hard at park development. Fairhope has a good library collection and program; Foley has a new library building; and there are also libraries operated on a part-time basis at Bay Minette, Robertsdale, and Gulf Shores. Six towns (and the unincorporated area) have no library service.

Most of the municipalities have planning boards or commissions, and some have even adopted zoning and building codes. Several have secured some planning assistance from the State Planning and Industrial Development

Board, and Fairhope retains a planning consultant. The general situation, however, with respect to municipal planning, zoning, building, and subdivision regulation is unsatisfactory. In consequence, a growing shabbiness and blight is becoming as evident in most of the cities and towns as it is along some roads and highways in the unincorporated area.

The cities and towns operate under the "weak mayor-council" form of government. This plan is about as ineffectual as the "commission" form used by the County. In fact, through assignment of committee chairmanships, the system in the municipalities functions in much the same way as does the "commission" form in the County. Even so, the structure of government in the larger municipalities is more clear-cut than is the case with the Baldwin County Government. This can be seen in Charts II and III which portray, respectively, the governments of Bay Minette and Fairhope. Each of these cities has between 50 and 70 full-time employees. In the smaller towns, the limited numbers of employees and paucity of functions performed are such as to preclude distinguishing an administrative structure of government.





Note: () Number of members and/or employees.

#### IV. IMPROVING LOCAL GOVERNMENT IN BALDWIN COUNTY

In witness of its governmental problems, present and future, Baldwin County has three alternatives: (1) deny or ignore them, (2) admit them but try to follow a course of gradualism in their resolution, or (3) attack them boldly by seeking authority for fundamental reform. While the first two alternatives will have particular appeal, neither will safeguard Baldwin County. Thus, in this presentation, a substantial transformation of local government, in keeping with the third alternative, is outlined.

The course, hereafter suggested, would require for its attainment an amendment to the Alabama State Constitution, applicable at least to Baldwin County, plus a locally ratified and probably a legislatively approved charter. Prefatory to any such sweeping alteration in the foundations of local government in Baldwin County, all manner of civic action would be required. A study in depth of existing governmental arrangements would have to be undertaken. This should be authorized by the Legislature, and it should be conducted by a study commission composed of the top leadership of the County. Staff work for the commission could be secured either from a qualified university or consulting organization.

Upon completion of its basic study, the commission should not be dissolved. Rather, and perhaps with an enlarged membership, it should spearhead effectuation of its proposals: (1) through statewide activity to insure ratification of the required constitutional amendment and (2) through countywide activity to secure local adoption of its proposed new charter of government.

To say that this series of events would be difficult of successful achievement would be a gross understatement. However, a few places
in the United States have succeeded in such endeavors--to the great
benefit of the areas involved. The beneficial results which would accrue
to Baldwin County would be well worth the years of effort required.

Conversely, the consequences of failure to act can be readily perceived in almost any urbanized county of the nation. Very few have undertaken or been successful in basic reform action, and those which have not, are now confronted with serious social and economic disorders as well as the laborious task of redevelopment.

In Baldwin County, the key to the area's protection is the strengthening of its only generalized government, viz., the Baldwin County Government. From this should ensue a corresponding strengthening of constituent municipalities.

To achieve this, the Baldwin County Government should be transformed into a Baldwin City-County Government. As the hyphenated term implies, the new city-couty government should possess both city and county powers. It should also have "home-rule" powers. This means that its governing body should be the primary legislative tribunal for its local affairs. Being, however, an instrumentality of the State (as are all city and county governments), the new government should be subject fully to all general laws of the State. But special acts of the State Legislature, and general laws of local application, should no longer be permissible or applicable either to Baldwin County or the municipalities therein.

Existing municipalities within the County should be aided in all possible ways by the Baldwin City-County Government. Their boundary changes, however, and any proposed municipal consolidations or new incorporations should be subject to review and approval by the Baldwin City-County Government.

In addition to municipal corporations, there should be created (as may be needful in unincorporated areas), neighborhood or village districts with popularly elected neighborhood councils. The regular meetings of such neighborhood councils should provide a forum for the residents of the neighborhood to express and discuss their needs and problems. Neighborhood councils should bring such matters to the attention of the Baldwin City-County Government.

Municipalities and unincorporated neighborhoods should "pay their way" for any supplemental services they receive from the Baldwin City-County Government. In the case of municipalities, this could be accomplished by means of contractual devices or through the creation of separate urban service tax districts. Municipalities, of course, would continue to levy local taxes for the local services they themselves rendered. Organized but unincorporated neighborhoods should constitute separate districts and should be subject to supplemental tax levies consistent with the extra services they received. The Baldwin City-County Government would continue to levy county taxes for general (areawide) services; and it would continue to evaluate and collect property taxes for state, county, and municipal purposes. Property tax assessments, however, should be conducted on a modern, equitable basis.

Some of the services which the Baldwin City-County Government could provide in behalf of the municipalities would be the following:
(1) data processing services, (2) central purchasing, (3) personnel services, and (4) detailed municipal planning and urban design. Through voluntary agreement, other services could be provided, the details and financing of which could be worked out on a contractual or supplemental tax basis.

The Baldwin County Government, as has been noted, already has full countywide authority in certain functional areas, viz., education, health, and pensions and security (social welfare). The Baldwin City-County Government should retain areawide authority for such functions. It might also be permitted by its charter to preempt full authority in other fields. Building regulation and inspection, contractor examining and licensing, public housing development, and sewage and refuse disposal, might be likely activities for its exclusive jurisdiction. Areawide planning would, of course, be done by the city-county government, and municipal governments should be required to conform their detailed plans to the generalized plans adopted by the Baldwin City-County Council.

There is portrayed in Chart IV a projected organizational structure of the proposed city-county government. The chart is premised upon a

"council-manager" form of government. Modification of the chart to conform to a "strong mayor-council" plan, should this be preferred, would merely require substituting the Mayor in the block shown on the chart for the City-County Manager. In this location, the Mayor (on a full-time basis), rather than the City-County Manager, would serve as the government's chief administrative officer.

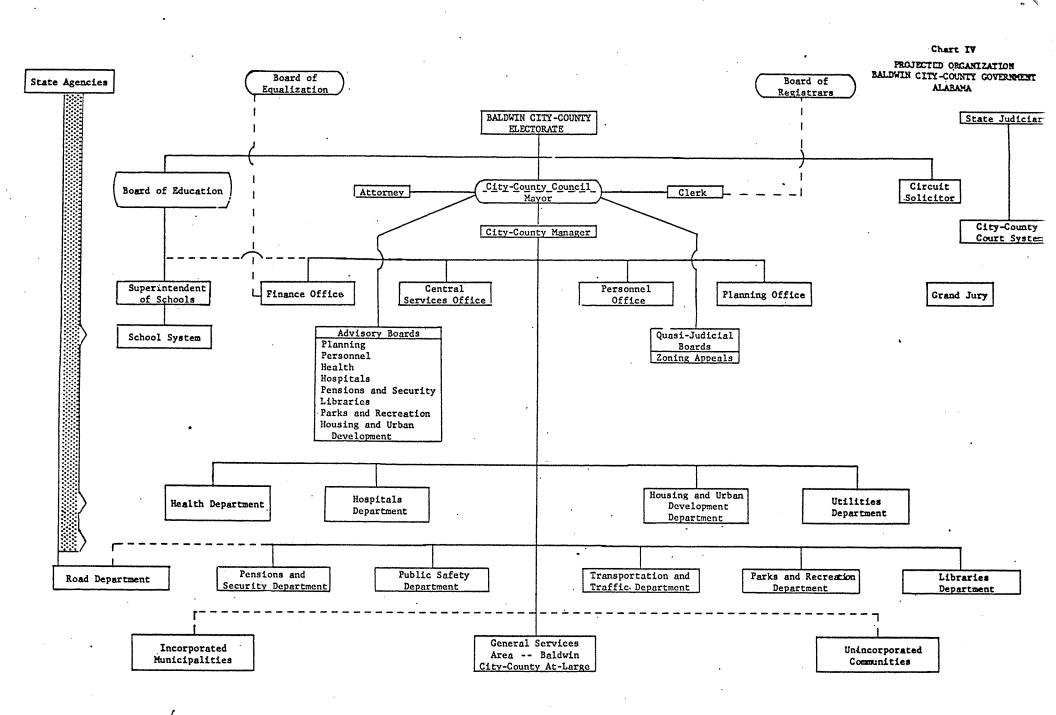
The chart also presumes certain other features for the Baldwin City-County Government:

- 1. Tax assessing and collecting, license administration, purchasing, budgeting, and accounting would be located in the Finance Office.
- Recording of deeds and other instruments, computer services, building and grounds maintenance, and equipment and property management, would be responsibilities of the Central Services Office.
- Personnel functions, including recruitment, classification and pay, and staff training and development, would vest in the Personnel Office.
- 4. The proposed Planning Office would have strong capability not only for generalized physical, economic, and social planning, but also for detailed municipal planning and urban design.
- 5. All administrative boards would be eliminated, but advisory boards would be utilized wherever and whenever they were needed.
- 6. Each operating department would be headed by a single appointive executive. In this regard, the Public Safety Department would be headed by a public safety director-sheriff.
- 7. The city-county government would have branch offices as needed--these to be planned in cooperation with municipalities so that such branch offices ordinarily would be located in municipal civic centers.

The school system would be continued as at present, with the exception that it should be subject to the budgeting, accounting, procurement, personnel (nonacademic employees only), data processing, and planning jurisdiction of the Baldwin City-County Council.

On Chart IV, the city-county judiciary has not been detailed.

Most desirably, this system should be restructured as a part of a total state judicial reorganization. Should such reorganization not occur, the judicial system of Baldwin City-County should be organized under the circuit court judge. His jurisdiction should then encompass not only the divisions of the Circuit Court and the functions of the Juvenile Court, but also those of the County Court, all municipal (recorder) courts, and all justices of the peace and constables.



## Appendix

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- Modernizing State Government. Chamber of Commerce of the United States, 1615 H Street, N. W., Washington, D. C. 20006, 1967.

## Appendix (continued)

- <u>Modernizing State Government</u>. Committee for Economic Development, 711 Fifth Avenue, New York, N. Y. 10022, 1967.
- Proposed Constitution of the State of Maryland. Prepared by the Constitutional Convention for submission to the voters of Maryland on May 14, 1968; distributed as a public service by the Constitutional Convention, Annapolis, Maryland.



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AD VALOREM - TAX ASSESSOR - OWNER

1

The lessee for 99 years from the Fairhope Single Tax Corporation is the owner of the property that he leases for ad valorem tax purposes.

Dear Mrs. Becker:

In your letter of November 27, 1978, addressed to this office you outlined the circumstances of the Fairhope Single Tax Corporation and expressed the following opinion:

"It is my opinion that under the recent constitutional amendment approved on November 7, 1978, amending further Article XI, Section 217, Constitution of Alabama of 1901, as amended by Constitutional Amendment No. 325, and the implementing legislation of the 1978 Special Session, particularly Act No. 135, that the corporation may apply to have the property leased by it and which is being used for Class III purposes (agricultural, forest, single family owner-occupied, and historic buildings and sites) assessed as such and appraised at its 'current use value'."

You ask that this office advise you whether or not this opinion is correct.

The constitutional amendment approved on November 7, 1978, (Act 6 of the Special Session of 1978) provides in pertinent part as follows:

"(a) On and after October 1, 1978, all taxable property within this state, not exempt by law, shall be divided into the following classes for the purpose of ad valorem taxation; . . . Class III all agricultural, forest and single-family owner-occupied residential property, and historical buildings and sites. . . . (j) Not withstanding any other provisions of this section, on and after October 1, 1978, taxable property defined in subsection (a) hereof as Class III property shall, upon application by the owner of such property, be assessed at the ratio of assessed value to the current use value of such taxable property and in the fair and reasonable market value of such property. . . . "

Act 46 which implements the above constitutional amendment defines Class III property as "all algricultural, forest and residential property, and historic buildings and sites . . ." This act further defines residential property as "only real property used exclusively as a single-family dwelling by the owner thereof."

The administrators of the Fairhope Single Tax Corporation have informed me that where land, owned by the corporation is leased, it is always leased for a term of 99 years and the lessee owns all improvements on the land

In view of the foregoing, this request may be reduced to the following two questions:

- 1. Should the real estate (land) owned by the Fairhope Single Tax Corporation and leased for residential, agricultural or forest purposes be assessed as Class III property?
- 2. If the answer to the above question is affirmative, may the corporation act as the agent of the lessees for the purpose of assessment of the property in question and for the purpose of applying for "current use" appraisal as provided in the constitutional amendment and Act 46?

Mrs. Ina H. Becker December 21, 1978 Page 3

I have further been informed by the administrators of the Fairhope Single Tax Corporation that every lease is for 99 years and that when the lessee wishes to transfer his improvements to another person a new 99 year lease is granted to the transferee by the corporation. It has been previously held that where a constitutional provision and a statute define similar terms in the same context and for the same purpose, the constitutional provision will control if there is any difference between such definitions. It is the opinion of this office that the words "single-family owner-occupied" in the constitutional provision above quoted and the words "used exclusively as a single-family dwelling by the owner" in the statute mean the same thing, "used exclusively as a . . . dwelling" being equivalent to "occupied." Therefore, under the provisions of Acts 6 and 46, residential property occupied by the owner and his family is assessed as Class III property. Agricultural and forest property and historic buildings and lites are also assessed as Class III property under the specific provisions of the constitutional amendment and statute.

The word "owner" is quite broad and has been given many meanings, which while similar, are modified by the context in which the word is used. In Black's Law Dictionary, Revised Fourth Edition, p. 1259, among other observations, the following appears: "The word is not infrequently used to describe one who has dominion or control over a thing, title to which is in another. Robinson v. State, 7 Ala.App. 172, 62 So. 303, 306." The term has been defined so as to include one having a possessory right to land or the person occupying or cultivating it. The discussion of the word "owner" in Vol. 30-A of Words and Phrases, Permanent Edition, covers over 100 pages beginning on page 408. Within that extensive discussion are many observations to the effect that "a lessee for 99 years is the owner of property in the constitutional sense" (p. 462) and an "owner" is "one who owns; a rightful proprietor. An owner is not necessarily one owning the fee simple or one having in the property the highest estate it will admit of. One having a lesser estate may be an owner. Baltimore & Ohio Railroad Co. v. Walker, 16 N.E. 475, 45 Ohio St. 577." (pp. 467, 468)

Accordingly, it is the opinion of this office that, for ad valorem tax purposes, the lessee under a 99 year lease from the Fairhope Single Tax Corporation is the owner of the property that he leases. Therefore, if the lessee uses the property leased as his own dwelling place (as a single-family pwner-occupied home in the words of Act 6) it should be assessed as Class III property.

With respect to agricultural and forest property and historic buildings and sites, the status of the "user" as "owner" is immaterial, these kinds of property being Class III as expressly set forth in the constitutional provisions of Act 46.

Mrs. Ina H. Becker December 21, 1978 Page 4

In view of the foregoing, it would be appropriate for the Fairhope Single Tax Corporation to be appointed by each lessee/owner to act as his agent for assessment purposes and for the purpose of applying for current use appraisal.

Yours very truly,

WILLIAM J. BAXLEY

Atturney General

PHILIP C. VAVI

Assistant Attorney General

PCD:mlw .

928-8162

THE PHILOSOPHY OF HENRY GEORGE

Memo

Date Mry 8, 1989.

BY

GEORGE RAYMOND GEIGER, Ph.D.

ASSOCIATE PROFESSOR OF PHILOSOPHY UNIVERSITY OF NORTH DAKOTA

INTRODUCTION BY

JOHN DEWEY

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#### PROGRAM OUTLINE

### E. H. SCHMIDT CORPORATION

BILLY K. SOUTHALL
P. O. BOX 527
BAY MINETTE, ALABAMA 36507
PH: 937-6919

#### 1. AERIAL PHOTOGRAPHY

- A. Contract and Flight Map
- B. Type of Aircraft
- C. Ground Controls
- D. Types of Maps (Baldwin County)
- E. Map Accuracy
- F. Map Scales:
  - 1. Rural = 1'' = 400'
  - 2. Suburban = 1" = 200'
  - 3. Urban = 1'' = 100'
  - 4. Commercial = 1'' = 50'

### 2. PHOTOGRAMMETRIC PRODUCTS

- A. Photo EnLargements
- B. Contact Prints
- C. Screen Transparencies
- D. Photo Mosaic
- E. Orthophoto
- F. Planimetric Maps
- G. Contour Maps
- H. Others

#### 3. OWNERSHIP MAPS AND SYSTEM

- A. Assessment Roll
  - 1. Duplication of Assessor's Records
- B. Work Index Cards
  - 1. Information Required
    - A. Legal Ownership
    - B. Mailing Address
    - C. Deed Book and Page
    - D. Brief Description of Property
    - E. Uniform Numbering System
  - 2. Cross Index Cards
    - A. One Set Geographic
    - B. One Set Alphabetically
- C. Record Research
  - 1. Deed Research
    - A. Copy of Deed attached to Work Card
  - 2. Other Available Records
    - A. Subdivision Plats
    - B. Surveys
    - C. Government Surveys
    - D. Highway Plans
- D. Map Compilations
  - 1. Deeds Plotted onto Base
  - 2. Surveys and Plats Plotted
  - 3. Acreage Compilations
  - 4. Legal Shown
  - 5. Numbering System Established

- E. Final Maps
  - 1. Reproducible Cronoflex
  - 2. State Specification Requirements
  - 3. All Pertinent Information Shown
- F. End Results
  - 1. Statewide Uniform Maps

A. 
$$1'' = 400'$$
 (4 Sections)

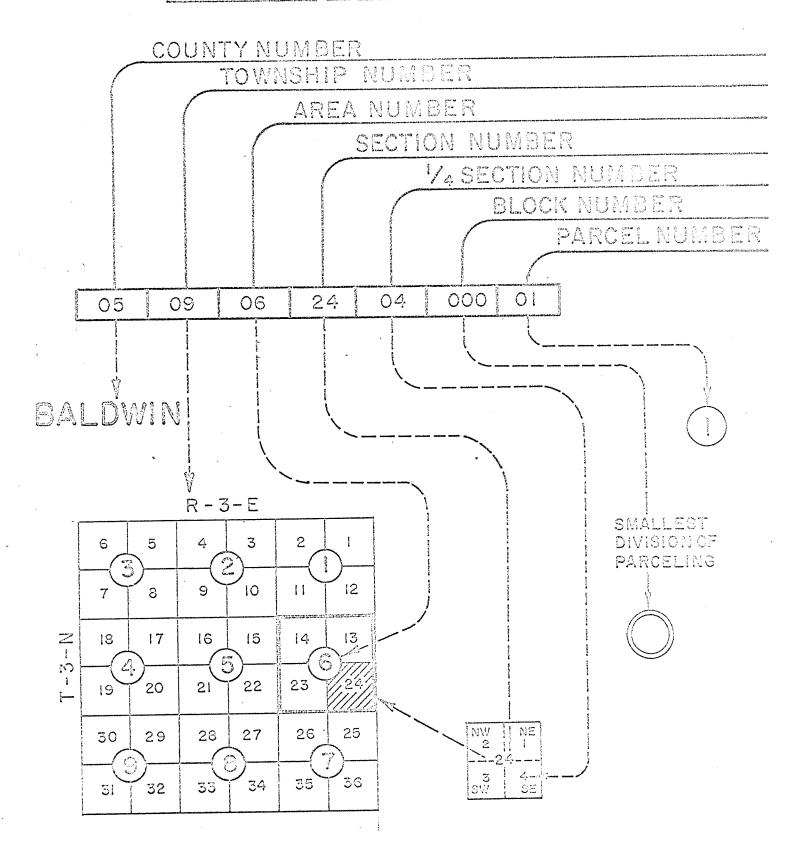
B. 
$$1'' = 200'$$
 (1 Section )

C. 
$$1'' = 100'$$
 (% Section )

D. 
$$1'' = 50' (\frac{1}{44} \text{ Section})$$

- 2. Uniform Numbering System
  - A. (See Attachment)
- 3. Appraisal and Tax Base
- 4. Reproducible Products
- 4. QUESTION AND ANSWER PERIOD.

## STATEMINE MARCHINE STATEM



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#### Aspects of Single Tax Colony

ECONOMIC AND LEGAL ASPECTS OF THE SINGLE TAX COLONY

G. T. Stewart Troy State University Troy, Alabama

During the late 1800's, Henry George enlisted many ardent supporters at home and abroad for his single tax doctrine. His followers succeeded in starting many single tax colonies in the U.S.A. and abroad (2). Although several single tax colonies are still in existence, the oldest and largest one in the United States is located in Fairhope, Alabama, some 25 miles east of Mobile.

The idea behind Henry Georga's single tax was fairly simple. He believed that all taxes except on land values tended to discourage productive effort by decreasing the rewards going to labor and capital. Thus, he favored the abolition of all taxes except those on land values. Henry Georga also believed that a tax on land value would make land available for use and thus discourage speculation in land. Those withholding land from use would be forced through taxation to either make production use of land themselves or to allow others to do so.

Although the Fairhope Single Tax Corporation was founded on the principles enunciated in Henry George's book, Progress and Poverty, the colony is not now a true single tax colony, nor can it ever be. The Fairhope Single Tax Corporation is a private corporation with legal authority to rent its lands. The corporation cannot abolish all other taxes, nor can it levy a tax on land values. Thus the Fairhope Single Tax Colony is a simulation of the single tax principle in a society with a multitude of taxes. It has been properly called an enclave for single tax. The founders of the Fairhope Single Tax Colony were not financially able to acquire enough land in a single region to form a continuous area; therefore, corporation land is frequently surrounded by deeded property. The corporation owns approximately 20 percent of all the land inside Fairhope and less than one-half of one percent of the property in the county.

Single tax is simulated by a corporation by allowing, as a credit against rent payments, receipts for taxes paid by lessees to state, county, town, or school districts upon personal property and lessehold improvements. These credits for taxes are allowable up to the smount of rent. Thus, some tenants find that they owe no rent after allowances for personal property taxes. The corporation admitted in its annual statement that, "In 1965, the rent charged 26 percent of lessees was too little to pay their taxes and the corporation tax on land."

Those who advocate the single tax maintain that it is far superior to the present system in use in most of the United States. If there are many advantages of the single tax, the simulated single tax experiment should be able to demonstrate these advantages to outsiders and to the residents of Fairhope Single Tax Colony. The author has used both personal interviews and a mail questionnairs in an attempt to determine the advantages and disadvantages of the Fairhope Single Tax Colony. Naturally,

## Journal of the Alabama Academy of Science

conventional methods of research, including an analysis of the statement issued by the corporation, were used to substantiate the findings from interviews and questionnaires.

An analysis of the annual statements of the Fairhope Single Tax Corporation during the period 1964-67 revealed that taxes paid by the corporation for lessess were approximately 46 to 55 percent of all rent collected. Public improvements, which consist mainly of expenditure on lands and highways and contributions to the Organic School, approximated 12 to 16 percent. Thus during the period 1964-67, the corporation returned almost two-thirds of all rent payments to lessees in the form of refunds of taxes paid and expenditure on public improvements.

Returning two-thirds of rent payments directly or indirectly to lessees is insignificant if land rents are high. In other words, the higher the land rents, the more the corporation could spend on public improvements. Land rents, however, are not high in Fairhope. According to the opinion of Dr. C. A. Gaston and economists who have studied land rents in Fairhope, the single tax colony has never collected the full economic rent on its lands (1). Moreover, it seems highly unlikely even after the increase in rents in 1967 that the capital values assigned to the land are high enough to reflect true market values for the land. In 1967, land rents were set so as to yield the corporation 6.645 percent on the unimproved value of the land. Since the corporation returns to lessees almost two-thirds of their rent in tax payments and public improvements, the net rent collected is about two percent of the relatively low capital values assigned to the land.

In view of the fact that the corporation has always spent part of its rent receipts to improve highways adjacent to corporation land, it would seem that the city should have more roads than cities of comparable size. An analysis of data provided by the state highway department, however, revealed that Fairhope does not have more highways than cities of comparable size. Likewise, a visual inspection of the roads in Fairhope did not impress the author.

Rent receipts not used to pay taxes for lessees and to buy public improvements are used to defray the cost of running the corporation and to some extent to accumulate a surplus. In recent years, the fear of higher real estate taxes has prompted the corporation to accumulate a rather large cash reserve. Lessees are, in effect, being forced to save toward a higher tax liability which may never be realized. This policy, while it seems justified by the circumstances, reduces the amount the corporation would otherwise spend for public improvements. During the period 1964-67, the forced saving amounted to only approximately 2 to 6 percent while the cost of administering the scheme averaged 12 to 15 percent, and taxes imposed upon the corporation amounted to 13 to 16 percent.

While it may be argued that the taxes imposed upon the corporation were just another means of paying taxes which are spent for the benefit of all, the administrative costs incurred by the corporation impose an added cost upon the people of Fairhope. The existence of the corporation

### Aspects of Single Tax Colony

means that a part of the resources of the community must be devoted to the administration of the single tax scheme. This is especially true since the corporation creates additional work rather than replacing attorneys and real estate agents.

The added cost of running the single tax colony as a percentage of rent receipts seems unusually high when measured by the experience of some cities in collecting property taxes. Dick Netzer has estimated that the average cost of collecting property taxes ranges from 1 to  $l_2^1$  percent of the revenue collected (5). It thus appears that the Fairhope Single Tax Colony is too small to realize the economies which usually accompany a large scale operation. For economy of operation, the colony should be many times as large as it is. Some economists, however, believe that a high cost of administering a land tax is to be expected. According to David McCord Wright, countries which have tried land taxation have found that the cost of administering the tax is out of proportion to the revenue collected (3).

Despite the apparent high cost of administering the single tax scheme, it would seem that the people of Fairhope benefit from the scheme. In order to determine the opinions of the people of Fairhope regarding the single tax scheme, the author mailed approximately 340 questionnaires to residents of Fairhope in January, 1969. Of this number, 110 were completed and returned. One tabulation of the replies to the questionnaire is shown in Table 1.

The respondents were almost evenly divided between those who rent single tax property and those who own deeded property. Approximately 60 percent of the residents of Fairhope reside on corporation land while almost 50 percent of the replies were from this group. A city with single tax property interwoven with deeded property is an unfavorable place to test a social experiment such as the single tax. Henry George expressed the opinion in 1889 that, "the single tax cannot be fairly tried on a small scale in a community not subject to single tax (7)."

When questionnaires were tabulated in two groups—those who rent and those who own property—the differences in the opinions of these two groups were immediately apparent (Table 1, questions 2, 3 and 4). Persons living on single tax land believed in the principles upon which the Fairhope Single Tax Colony was founded, and they believed that the corporation has helped them and their city. Landowners, in general, did not believe that people who rent property benefit, nor did they believe that the city has benefited. Moreover, as might be expected, landowners did not believe in the principles upon which the Fairhope Single Tax Corporation was founded.

A healthy, but vocal minority of respondents not only believed that the Fairhope Single Tax Corporation had not benefited the city but they also expressed the opinion that the corporation had held back the progress of the city. The opinions reported and expressed by these few respondents seemed to be in direct opposition to the opinions of some of the friends of the single tax colony. Dr. C. A. Gasten, chief spokesman and secretary of the corporation, expressed the opinion that, "Fairhope has outdistanced all of them (cities near Fairhope) in growth."

TABLE 1. Responses to single tax questionnaire.

	QUESTIONS		REPLIES (I)		
			Lessees	Lendownders	Total
ı.	Do you rent property from Fairhope Single Tax	Yes	100.0	0.0	46.1
•	Corporation?	Ио	,′0.0	100.0	53.9
,	Do you believe in the principles upon which	Yes	71.4	25.0	47.5
•	Fairhope Single Tax Corporation is founded?	Bo	28.6	75.0	52.5
3.	Do you believe that the city of Fairhope has	Yes	64.2	27.8	45.8
	benefited from Fairhope Single Tax Corporation?	Eo	<b>3</b> 5.8	72.2	54.2
۵.	Do you believe that persons occupying Fairhope	Yes	64.2	36.5	50.5
٠,	Single Tax Corporation land benefit?	No	<b>35.8</b>	63.5	49.5
ς	Do you believe that all taxes except taxes on	¥es	31.3	20.0	25.8
	land value should be abolished?	No	68.7	80.0	74.2
6.	Do you believe that the taxes collected from a	Yes	28.3	15.0	20.8
•	tax on land value would be sufficient to support government?	No	71.7	85.0	79.2
7.	If you had a choice, would you prefer to rent	Rent	34.6	5.0	18.8
• •	or buy land?	Buy	65.4	95.0	81.2
8.	Do you believe that it is easier to rent or	Rent	64.6	45.5	54.4
	purchase property?	Purchase	35.4	54.5	45.6
9.	Are you familiar with the ideas expressed by	Yes	61.5	46.0	53.9
. •	Henry George?	No	38.5	54.0	46.1

### Aspects of Single Tax Colony

Dr. Paul L. Alyea, also, has expressed a similar opinion. He said (1), "Just as the urban community of Fairhope has outdistanced its neighbors, that proportion of the area within the municipality belonging to the single tax corporation has been developed more intensively, and with greater uniformity, than has much of the remainder of the city."

Dr. Gaston is correct in asserting that Fairhope has grown faster than nearby cities. Table 2 indicates that the compound percentage change in Fairhope's population during the 1920-60 period has not only exceeded that of the nearby cities of Bay Minette and Daphne but also that of the state as a whole.

TABLE 2. Percentage change in population for Alabama and selected cities, 1920-1960.

Area	Compound percentage
Alabama	0.8
aldwin County	2.2
ay Minette	4.0
aphne	3.1
airhope	4.4
obile ·	3.1

Since this table is based upon percentage changes, the figures are strongly influenced by the different magnitude of the bases.

Source: (6).

Fairhope has also been able to surpass cities of similar size in other measures of aconomic development such as educational achievement and family income. For a city its size, Fairhope had the highest median school years completed (12.2 years) and also the highest percent of families (10 percent) with incomes of over \$10,000 in 1960. Although it seems improper to say the city has no poverty, Fairhope had one of the lowest percentages of families with incomes of under \$3,000 in 1960 (6). The income measures seem rather unusual for a city with one of the lowest percentages of persons employed in manufacturing.

Dr. Alyea's contention that Fairhope Single Tax Corporation land has been more intensely utilized is borne out by the fact that the 20 percent of the land inside Fairhope owned by the corporation contains approximately 50 percent of the assessed value of real estate in the city. Moreover, the less than one percent of the land owned by the corporation in the county contains approximately 5 percent of the assessed value. Single tax property is of declining importance because the corporation is not buying more land and most of its lands within Fairhope are already in use. It seems evident that the more intensive use of corporation land is no doubt due to the single tax doctrine.

If nearby cities were similar to Fairhope, it would be easy to

### Journal of the Alabama Academy of Science

compare them with Fairhops. While Fairhops has only the advantage of the single tax colony, Daphne is more advantageously located and Bay Minette has a higher proportion of persons employed in manufacturing. Despite the apparent advantages enjoyed by both Daphne and Bay Minette, Fairhope has been able to surpass them in growth. Notwithstanding opinions expressed by respondents to the contrary, it seems inescapable that some of Fairhope's achievements must be due to the Fairhope Single Tax Colony. The apparent sconomic advantage of renting land may have attracted some persons to Fairhope who would have settled elsewhere.

Since the corporation pays state and local taxes (real estate and automobile taxes), for its lessess not to exceed the annual rent charged, it would seem evident that there is an economic advantage in renting land. However, only slightly over 60 percent of those living on colony land believe that they receive a benefit from living on corporation land. One respondent went so far as to outline in detail the nature of the economic benefit he receives. He said, "The 50' X 100' Single Tax city lot on which my \$8,000 home is constructed would readily bring \$2,000 on the real estate market. A yearly interest of 5% for this sum would amount to \$100-my current yearly "rent" amounts to \$70 per year-a savings of \$30 for not owning deeded property. The Single Tax Corporation also pays my property taxes for being a lesses, which would possibly amount to \$50 per year, thus, I am earning a total of \$80 a year by not having deeded property."

Although persons benefit economically from renting land, they may prefer to buy rather than rent. This is exactly what some respondents said. While only 50 percent of all respondents believe that persons renting single tax land benefit, slightly over 80 percent of all respondents prefer to buy (Table 1, questions 4 and 7). Many persons who believe that it is easier to acquire rental land still prefer to buy (questions 7 and 8). The advantage of the easy access to single tax property may only be slight since land can be easily purchased with borrowed funds.

Some persons who believe that they benefit from renting land may not be giving consideration to the fact that landowners frequently profit from rising land values. Of course, the avowed purpose of the corporation is to prevent land speculation. In general, the corporation has been successful in preventing speculation in its lands. One person interviewed probably expressed a view held by many regarding land speculation. He said at his age he preferred to rent land, but if he were younger he would prefer to buy land as an invastment.

Early in the century, officials of the corporation privately bought land for the avowed purpose of demonstrating how sinful speculating in property can be. In addition to the universal tendency to speculate in land, land ownership frequently is viewed as a mark of social and political status rather than as a source of wealth or as a means of production.

The economic benefit of renting land may also be offset by the fact that some persons resent the control of land by the corporation. A 99 year lesse gives one as much legal control over the lessed land as land

### Aspects of Single Tax Colony

which is owned, with two exceptions: to mortgage property and to transfer lease contracts the lesses must get the approval of the corporation. In most cases the approval of the corporation is given in a routine manner. The corporation does reserve the right to refuse approval of transfer of lease contracts where coople are attempting to make a profit from holding corporation land. In puts the corporation in the position of determining if a profit is to make a profit from the transfer of the lease. It would not be difficult to understand that many would prefer to transfer their leaseholds without disclosing all of this information to the corporation. Moreover, since property taxes have been rather low and stable in Alabama, the more requent increases in land rents by the corporation is no doubt resented by some. On the other hand, if property taxes were increased frequently or were higher, more people in Fairhope might prefer single tax land.

Responses to other questions on the questionnaire provided few surprises. As might be expected, a majority of respondents did not believe in the single tax doctrine or that such a tax would be sufficient to support all government (Table 1, questions 5 and 6). Despite the relative simplicity of the single tax doctrine, only slightly over half of the respondents believed they are familiar with the ideas expressed by Henry George (question 9). Surprisingly, persons who profess an understanding of the works of Henry George also prefer to buy rather than rent. This fact may indicate that Henry George's followers today are correct in supporting land value taxation rather than a drastic alteration of the institution of private ownership of property,

### CONCLUSION

The Fairhope Single Tax Corporation is attempting to simulate a single tax through renting its lands and allowing as credits against rent payments taxes paid on personal property and leasehold improvements.

The more intensive use of corporation land and the fact that Fair-hope has surpassed other cities in growth seem to lead to the conclusion that the people of Fairhope do benefit from the single tax colony.

Despite the fact that many persons benefit economically from the single tax colony, this economic benefit is apparently offset by the desire to own property. Regardless of the multitude of benefits flowing from the single tax scheme, it is simply out of step with the personal desires of most of the residents of Fairhope who prefer to own land. If a social experiment is to be successful, it must take into account the personal preferences of individuals.

### **ACKNOWLE UCHENT**

The author is indebted to Dr. H. J. Cervera for helpful discussions and comments at various stages of the research.

# Journal of the Alabama Academy of Science

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September 18, 1973

Professor of Real Estate Auburn University Auburn, Alabama

Dear Sir:

In reply to your request that I comment on the Fairhope Single Tax Corporation I would like to say that I came to Fairhope in 1953. Soon I purchased a house and took a lease to the 70' x 132' lot on which it stood, the improvements costing a total of \$6,000.00. At the present time the lot would be worth approximately \$4,000.

The interest on the \$4,000, which I do not have to have invested, at.6% would amount to \$240 per year. The present rent I pay on my lot is \$76.60 this year. My taxes amount to \$53.43 and are paid by the Corporation from my rent. I would have to pay these taxes no matter what property I held so the net cost in rent is \$23.17 per year and that subtracted from the interest on land investment money would leave a net gain to me of \$216.83 per year. It would seem I am being paid to live on my own property.

In addition, the amount of rent paid above the taxes is used by the Single Tax Corporation for public improvements and needs of the community, with no part of the income going to the members of the corporation as return on investment in any way, only for services actually performed.

Also the corporation provides free burial space for its lessees and has provided over 60 acres of public parks along the Bay front for the City of Fairhope. It has also been the main support of the Public Library and aided the local schools. This helps make Fairhope a wonderful place to live.

This gives a brief summary of my experience with the Fairhope Single Tax Corporation. I hope it will be of help to you.

·Sincerely,

Cicero D. Snow

# THE ATTORNEY GENERAL

STATE OF ALABAMA · MONTGOMERY, ALABAMA 3613



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> L. B. SULLIVAN Executive Assistant

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WILLIAM L. THOMPSO!
Assistant Attorneys Gener
Revenue Department

Mrs. Ina H. Becker
Tax Assessor
Baldwin County
P. O. Box 451
Bay Minette, Alabama 36507

AD VALOREM - TAX ASSESSOR - OWNER

The lessee for 99 years from the Fairhope Single Tax Corporation is the owner of the property that he leases for ad valorem tax purposes.

Dear Mrs. Becker:

In your letter of November 27, 1978, addressed to this office you outlined the circumstances of the Fairhope Single Tax Corporation and expressed the following opinion:

"It is my opinion that under the recent constitutional amendment approved on November 7, 1978, amending further Article XI, Section 217, Constitution of Alabama of 1901, as amended by Constitutional Amendment No. 325, and the implementing legislation of the 1978 Special Session, particularly Act No. 135, that the corporation may apply to have the property leased by it and which is being used for Class III purposes (agricultural, forest, single family owner-occupied, and historic buildings and sites) assessed as such and appraised at its 'current use value'."

Mrs. Ina H. Becker December 21, 1978 Page 2

You ask that this office advise you whether or not this opinion is correct.

The constitutional amendment approved on November 7, 1978, (Act 6 of the Special Session of 1978) provides in pertinent part as follows:

"(a) On and after October 1, 1978, all taxable property within this state, not exempt by law, shall be divided into the following classes for the purpose of ad valorem taxation; . . . Class III all agricultural, forest and single-family owner-occupied residential property, and historical buildings and sites. . . . (j) Not withstanding any other provisions of this section, on and after October 1, 1978, taxable property defined in subsection (a) hereof as Class III property shall, upon application by the owner of such property, be assessed at the ratio of assessed value to the current use value of such taxable property and in the fair and reasonable market value of such property. . . . "

Act 46 which implements the above constitutional amendment defines Class III property as "all algricultural, forest and residential property, and historic buildings and sites . . ." This act further defines residential property as "only real property used exclusively as a single-family dwelling by the owner thereof."

The administrators of the Fairhope Single Tax Corporation have informed me that where land, owned by the corporation is leased, it is always leased for a term of 99 years and the lessee owns all improvements on the land.

In view of the foregoing, this request may be reduced to the following two questions:

- 1. Should the real estate (land) owned by the Fairhope Single Tax Corporation and leased for residential, agricultural or forest purposes be assessed as Class III property?
- 2. If the answer to the above question is affirmative, may the corporation act as the agent of the lessees for the purpose of assessment of the property in question and for the purpose of applying for "current use" appraisal as provided in the constitutional amendment and Act 46?

Mrs. Ina H. Becker December 21, 1978 Page 3

I have further been informed by the administrators of the Fairhope Single Tax Corporation that every lease is for 99 years and that when the lessee wishes to transfer his improvements to another person a new 99 year lease is granted to the transferee by the corporation. It has been previously held that where a constitutional provision and a statute define similar terms in the same context and for the same purpose, the constitutional provision will control if there is any difference between such definitions. It is the opinion of this office that the words "single-family owner-occupied" in the constitutional provision above quoted and the words "used exclusively as a single-family dwelling by the owner" in the statute mean the same thing, "used exclusively as a . . . dwelling" being equivalent to "occupied." Therefore, under the provisions of Acts 6 and 46, residential property occupied by the owner and his family is assessed as Class III property. Agricultural and forest property and historic buildings and sites are also assessed as Class III property under the specific provisions of the constitutional amendment and statute.

The word "owner" is quite broad and has been given many meanings, which while similar, are modified by the context in which the word is used. In Black's Law Dictionary, Revised Fourth Edition, p. 1259, among other observations, the following appears: "The word is not infrequently used to describe one who has dominion or control over a thing, title to which is in another. Robinson v. State, 7 Ala.App. 172, 62 So. 303, 306." The term has been defined so as to include one having a possessory right to land or the person occupying or cultivating it. The discussion of the word "owner" in Vol. 30-A of Words and Phrases, Permanent Edition, covers over 100 pages beginning on page 408. Within that extensive discussion are many observations to the effect that "a lessee for 99 years is the owner of property in the constitutional sense" (p. 462) and an "owner" is "one who owns; a rightful An owner is not necessarily one owning the fee simple or one having in the property the highest estate it will admit of. One having a lesser estate may be an owner. Baltimore & Ohio Railroad Co. v. Walker, 16 N.E. 475, 45 Ohio St. 577." (pp. 467, 468)

Accordingly, it is the opinion of this office that, for ad valorem tax purposes, the lessee under a 99 year lease from the Fairhope Single Tax Corporation is the owner of the property that he leases. Therefore, if the lessee uses the property leased as his own dwelling place (as a single-family owner-occupied home in the words of Act 6) it should be assessed as Class III property.

With respect to agricultural and forest property and historic buildings and sites, the status of the "user" as "owner" is immaterial, these kinds of property being Class III as expressly set forth in the constitutional provisions of Act 46.

Mrs. Ina H. Becker December 21, 1978 Page 4

In view of the foregoing, it would be appropriate for the Fairhope Single Tax Corporation to be appointed by each lessee/owner to act as his agent for assessment purposes and for the purpose of applying for current use appraisal.

Yours very truly,

WILLIAM J. BAXLEY
Attorney General

PHILIP C. DAVIS

Assistant Attorney General

PCD:mlw

# Conversation with Charles McBee - 6 April 1981



- 1. He has not received official word but reappraisal will be effective 1 October 1981 (1982 Tax Bill).
- 2. Has finished pricing improvements. Is finishing pricing land.
  - a. Results yet to go to Montomery office.
  - b. Proofing procedures to take place between now and 1 Oct. (Check against land sales)
- 3. Basis is market value
  - + They are ignoring current use.
  - + Expect the legislature to pass another current use but this is applied by the Tax Assessor.
- 4. Because of the short deadline they will **not** go by leasehold this year. But might get it done by next year (1982)
- 5. The notification we will get will be the appraisal sheets.

August 25, 1980

To: Mr. Gale Rowe

From: W. C. Lucey

Subject: Board of Equalization

Mr. Sam Dyson advised me that he had had word from the State that this Board is a reconized legal entity.

What has not been published is that when you receive a notice of reassessment and if you feel it is too high you have 10 days to request a hearing.

After the request is in you may have to wait quite a while to meet with the Board but unless you act within ten (10) days from receiving notice you will not be priviledged to appear before the Board.

William C. Lucev. President

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# PETROLEUM TAX REVENUES PER COUNTY (AMOUNT GENERATED/AMOUNT RETURNED) FY 80-81

County	Amount Generated	Amount Returned	% Returned of Amount Generated	% Generated of State Total
Autauga	\$2,106,356.01	\$1,058,458.74	50%	0.9%
Baldwin	5,731,394.65	1,606,545.37	28%	2.3% -
Barbour	1,518,574.65	1,028,193.51	68%	0.6%
Bibb	1,077,698.15	891,503.26	83%	0.4%
Blount	2,792,217.92	1,096,560.41	39%	1.1%
Bullock	538,849.05	859,804.25	160%	0.2%
Butler	1,371,615.83	1,019,859.37	74%	0.6%
Calhoun	8,033,749.81	2,545,666.34	32%	3.3%
Chambers	2,375,834.55	1,244,633.90	52%	1.0%
Cherokee	1,445,095.22	919,800.64	64%	0.6%
Chilton	2,081,916.87	1,069,663.46	51%	0.9%
Choctaw	1,053,205.01	934,761.50	89%	0.4%
Clarke	1,592,054.08	1,093,719.18	69%	0.6%
Clay	1,028,711.87	<b>872</b> ,998.12	85%	0.4%
Cleburne	906,246.16	847,550.61	94%	0.4%
Coffee	2,718,738.49	1,221,378.34	45%	1.1%
Colbert	3,649,477.81	1,453,046.65	40%	1.5%
Conecuh	881,753.04	920,115.66	104%	0.4%
Coosa	734,794.19	842,060.25	115%	0.3%
Covington	3,208,601.28	1,208,833.42	38%	1.3%
Crenshaw	1,053,205.01	881,665.52	84%	0.4%
Cullman	4,580,217.10	1,497,311.91	33%	1.9%
Dale	2,718,738.49	1,503,786.38	55%	1.1%
Dallas	2,718,738.49	1,540,963.56	57%	1.1%
DeKalb .	3,600,491.53	1,333,719.12	37%	1.5%
Elmore	2,914,683.62	1,201,248.79	41%	1.2%
Escambia	2,400,327.69	1,221,905.85	51%	1.0%
Etowah	6,882,572.23	2,150,792.34	31%	2.8%
Fayette	1,273,643.26	929,519.97	73%	0.5%
Franklin	1,934,958.04	1,050,060.85	54%	0.8%

	•		•	
County	Amount Generated	Amount Returned	% Returned of Amount Generated	% Generated of State Total
Geneva	1,690,026.62	1,018,443.79	60%	0.7%
Green	514,355.93	842,029.91	164%	0.2%
Hale	759,287.33	923,871.85	122%	0.3%
Henry	1,028,711.87	882,835.84	86%	0.4%
Houston	5,143,559.32	1,562,541.14	. 30%	2.1%
Jackson	3,331,066.98	1,289,836.32	39%	1.4%
Jefferson	39,874,831.29	11,978,436.71	30%	16.3%
Lamar	1,126,684.44	899,655.36	80%	0.5%
Lauderdale	5,657,915.25	1,742,695.51	31%	2.3%
Lawrence	1,910,464.91	1,102,547.40	58%	0.8%
Lee	4,090,354.32	1,636,058.03	40%	1.7%
Limestone	3,135,121.85	1,328,267.69	42%	1.3%
Lowndes	710,301.04	877,281.76	124%	0.3%
Macon	1,175,670.69	1,063,972.83	90%	0.5%
Madison.	13,250,788.52	1,856,936.05	14%	5.4%
Marengo	1,298,136.40	1,048,184.05	81%	0.5%
Marion	1,983,944.30	1,048,032.85	53%	0.8%
Marshall ·	4,678,189.68	1,525,142.43	33%	1.9%
Mobile	21,088,593.19	5,649,080.80	27%	8.6%
Monroe	1,371,615.83	1,002,127.48	73%	0.6%
Montgomery	11,928,158.97	3,305,372.90	. 28%	4.9%
Morgan	6,098,791.75	1,936,932.94	32%	2.5%
Perry	685,807.90	915,731.87	134%	0.3%
Pickens	1,273,643.26	993,402:47	78%	0.5%
Pike	1,665,533.51	1,067,304.68	64%	0.7%
Randolph	1,298,136.40	961,994.76	74%	0.5%
Russell	2,988,163.02	1,386,111.04	46%	1.2%
St. Clair	3,257,587.56	1,113,659.10	34%	1.3%
Shelby	4,604,710.25	1,554,333.95	34%	1.9%
Sumter	808,273.61	940,703.48	116%	0.3%
Talladega	3,208,601.28	1,698,463.70	53%	1.3%
Tallapoosa	2,424,820.84	1,205,198.60	50%	1.0%
Tuscaloosa	7,715,338.98	2,493,983.19	32%	3.1%

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County	Amount Generated	Amount Returned	% Returned of Amount Generated	% Generated of State Total
Walker	4,629,203.38	1,557,217.17	34%	1.9%
Washington	1,317,615.83	929,362.17	71%	0.5%
Wilcox	734,794.19	930,280.62	127%	0.3%
Winston	1,494,081.52	936,238.20	63%	0.6%

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# 1110 Alasana 1979-1982

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P. O. Box 31005 Birmingham, Alabama 35222 (205) 322-2404

# The GOVERNOR



Fob James, an industrialist from Opelika, serves as the Governor of Alabama.

Born and raised in Lanett, James attended Auburn University where he received a B.S. degree in Civil Engineering. A member of the Auburn Varsity Football Team, James was selected as an All-American halfback and as the "Most Valuable Player" in the Southeastern Conference in 1955.

After service in the U.S. Corps of Engineers, he gained experience in construction engineering, before establishing his own business, Diversified Products Corporation in Opelika in 1962.

Governor James and his family are members of the Emmanuel Episcopal Church in Opelika.

# The SENATE

The 35 member Senate in 1979 will include 12 former Senators, 10 former House members, and 13 freshmen. All 35 in 1979 are Democrats, and 28 or 80 percent, list college attendance or graduation. By occupation, attorneys in the upper chamber will number 13, with two accountants, two educators, a physician, a veterinarian, a farmer-cattleman, three employees of major industry, and twelve who list a business vocation. The new Senate has an average age of 42 years and includes three Blacks, two of whom are former Senators.



PRESIDENT OF THE SENATE Lt. Gov. George McMillen Jr.; b. Oct. 11, 1943; U. Virginia graduate; ettorney; Church of Christ; 1550 First National-Southern Natural Bldg., Birmingham 35203, (B) 328-2927.



Sen. Chip Bailey, U. Ala. grad.; insurance/investments; 120 East Main St., Dothan 36301, (B) 793-3300.



Sen. Bishop N. Barron; b. July 16, 1924; Alabama graduato, attorney/CPA; Baptist; Box 221, Montgomery 36101, (B) 265-3581.



Sen. Charlie Britnell, b. Feb. 6, 1931; Lipscomb Coll., B.S.; N. Texas St., M.Ed.; adv. study, U. Ala. college counselor; Bt. 2, Box 308, Russellville 35653, (B) 993-5331.



Sen. H.L. (Sonny) Callahan, b. Sept. 11, 1932; president, warehousing firm; Catholic; Box 1208, Mobile 36601, (B) 457-6671.



Sen. U.W. Clemon, b. April 9, 1943; Miles College/Columbia University grad; attorney; Church of God; 1628 Castleberry Way, Birmingham 35214, (B) 324-4445



Sen. John W. "Doug" Cook, b. June 14, 1934; Auburn and Birmingham School of Law; transportation executive; Methodist; 2471 Monte Vista Dr., Vestavia 35216, (B) 841-2733.



Sen. Ryan deGraffenreid, Jr.; Alabama and Cumberland Law grad.; attorney; 48 Academy Dr., Tuscaloosa 35401, (B) 752-3506.



Sen. Bobby Denton, b. August 13, 1936; business-Bobby Denton Co.; 119 Tremont Dr., Tuscumbia 35674, (8) 383-4785.



Sen. Michael A. Figures; attorney; 1407 Davis Ave., Mobile 36603, (B) 432-1692.



Sen. Bob Glass, b. June 17, 1942; businessman; Protestant; Box 625, Theodore 36582, (B) 473-3565.



Sen. Earl Goodwin, Alabama grad.; industrialist; Independent Protestant; Box 886, Selma 36701, (B) 872-6261.



Sen. Robert I. Gulledge, grad. LSU School of Banking; banker; Box 429, Robertsdale 36567, (8) 947-7361.



Sen. Robert B. (Bob) Hall, b. June 24, 1943; Samford grad.; junior college professor; Baptist; 2601 Carson Road, Birmingham 35215, (B) 853-1200.



Sen. Don Harrison, b. Nov. 24, 1947; Auburn grad./Cumberland School of Law; attorney; 3723 Malabar Rd., Montgomery 36116, (B) 269-9159.



Sen. G.J. (Dutch) Higginbothan, b. Feb. 22, 1920; businessman; Baptist; Box 2545, Opelika 36801, (B) 297-4981.



Sen, Donald Holmes, b. Feb. 10, 1944; Auburn grad.; accountant; Methodist; 918 South Leighton, Anniston 36201, (B) 236-5888.



Sen. Larry H. Keener, b. Jan. 1, 1944; attended Jacksonville State; L.L.B. Cumberland School of Law, attorney; 816 Chestnut St., Gadsden 35901, (B) 547-6328.



Sen. Roo Kirkland, Jr., b. Nov. 16, 1947; Auburn and Jones Law grad; attorney; Box 646, Brewton 36426, (B) 867-6644.



Sen. James Lemaster, b. Nov. 13, 1938; U. Ala. grad., contractor/farmer; Rt. 2, Box 228, Scottsboro 35768, (B) 574-6095.



Sen. T.D. (Ted) Little, b. June 21, 1942; Alabama graduate; attorney; Baptist; Box 342, Auburn 36830, (B) 887-3472.



Sen. Albert McDonald, b. Aug. 15, 1930; Auburn grad.; farmer/cattleman; Baptist; 6800 Madison Pike, Huntsville 35806, (B) 353-4356.



Sen. Charles B. Martin, b. July 12, 1931; engineer; Methodist; 1716 Camelia Dr., S.W., Decatur 35601, (B) 552-2522.



Sen. J. Wallace Miller, b. April 25, 1927; Auburn grad.; veterinarian/radio station owner; Baptist; Box 765, Enterprise 36330, (B) 347-2278.



San. Hinton Mitchem, b. May 18. 1938; Georgia grad.; operates tractor company; Presbyterian; Box 297, Aibertville 35950, (B) 878-1631.



Sen. Mac Parsons, b. Feb. 23, 1943; Jacksonville State & Birmingham School of Law; attorney; 105 Haughton Ave., Hueytown 35020, (B) 251-6971.



Sen. J. Richmond Pearson, b. Jan. 10, 1930; Howard University grad.; attorney; Methodist; P.O. Box 11135, Birmingham 35202, (B) 252-8961.



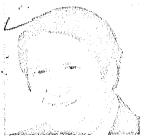
Sen. Lister Hill Proctor, b. Jan. 5, 1938; Jacksonville/Alabama grad.; attornéy; Baptist; 121 N. Norton Avo., Sylacauga 35150, (B) 249-8527.



Sen. Edward D. Robertson, b. Oct. 16, 1930; farmer/factory worker; Baptist; Box 331, Northport 35476, (B) 339-2814.



Sen. Bill Smith, b. Nov. 19, 1938; businessman; Methodist; 2203 Colice Rd., S.E., Huntsville 35801, (B) 533-3822.



Sen. Fints E. St. John III, b. Aug. 4, 1933; Alabama grad.; attorney; Episcopalian; 108 3rd St. S.E., Cullman 35055, (B) 734-3542.



Sen. Cordy Taylor, b. Feb. 22, 1925; Alabama grad.; CPA; Box 596, Prattville 36067, (B) 365-2828.



Sen, John A, Teague, b. July 9, 1944; real estate — ins.; Baptist; 9 Cliff Rd., Childersburg 35044, (B) 378-5566.



Sen. Paschal P. (Pat) Vacca, b. Sept. 6, 1901; Alabama grad; attorney; Methodist; 1617 Mountain Dr., Tarrant 35217, (B) 324-6615.



Sen. Mike Weeks, b. July 19, 1942; attended Alabama; insurance; Box 322, Troy 36081, (B) 566-1652.



Sen. Dewey A. White Jr., b. Jan. 28, 1923; U. Virginia grad; pediatrician; Presbyterian; 16 Spring St., Birmingham 35213, (B) 934-3580.

# Legislative Roster and District Maps

# Alabama Senate Districts



# 1979 ROSTER OF THE SENATE OF ALABAMA

GEORGE McMILLAN, Lieutenant Governor State Capitol, Montgomery

McDOWELL LEE, Secretary
Montgomery

DISTRICT NO. 1		DISTRICT NO. 18
Robby Denton	413 Highway 43 South.	Lister Hill Proctor 121 North Norton Ave. Sylacausa 35150
200	Tuscumbia 35674	Lister Hill Proctor 121 North North Sylacauga 35150
DISTRICT NO. 2	Worthwest Alahama State	John A. Teague P. O. Box 427, Childersburg 35044
Charge Brines	Junior College, Phil Campbell 35851	DISTRICT NO. 20
		Donald G. Holmes 1915 Robinhood Dr.
district no. 3		Oxford 36203
Charles B. Martin	P. O. Box 2204, Decatur 35602	
		DISTRICT NO. 21 T. D. "Ted" Little P. O. Box 342, Auburn 36630
district no. 4	7 0 7 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	Y. D. "led" Little 1. O. Don't day
Finis St. John	P. O. Drawer K, Cullman 35055	DISTRICT WO. 22
DISTRICT NO. 5		C t "Thutch" Higginhotham 2602 Savage Drive,
Paberi (Bab) Hell	2601 Carson Road,	Phenix City 36867
Moner (roun) rues	Birmingham 35215	
		DISTRICT NO. 23 Mike Weeks 510 Park Street, Troy 36081
DISTRICT NO. 6	77 7 7 7 7 7 11 1000 25750	Mike Weeks
Albert McDonald	Route 1, Madison 35758	400 to 11 6 10 10 to 11 10 10 10 10 10 10 10 10 10 10 10 10
and a superior of the state of		DISTRICT NO. 24 Chip Bailey P. O. Box 6791, Dothan 36302
DISTRICT NO. 7	Suite 410, Central Bank Building.	Chip baney
Little additions	Huntsville 35801	DISTRICT NO. 25
		Wallace Miller 100½ No. Main, Enterprise 36330
DISTRICT NO. 8	2 72 000 0 31-1-1-2000	I CANADA MANAGA MA
James Lemaster	Route 2, Box 228, Scottsboro 35768	DISTRICT NO 26
and the contract of the contra		Don Harrison 516 S. Perry St., Montgomery 36104
DISTRICT NO. 9	P. O. Box 297, Albertville 35950	
ERHRENT BELLEGISCHE		DISTRICT NO. 27
DISTRICT NO. 10		Bishop N. Barron 229 S. McDenough, Montgomery 36194
Larry H. Keener	. 816 Chestnut St., Gadsden 35901	Manual array
	•	DISTRICT NO. 28
DISTRICT NO. 11	en a m. Page & Thombachara 35709	Cordy Taylor P. O. Box 596, 839 S. Mercarial Drive.
Dewey White	P. O. Box 7865A, Birmingham 35223	
man a common transport to the same		DISTRICT NO. 23 Earl Goodwin P. O. Box 886, Selma 36701
DISTRICT NO. 12	town 929.36 Fronk Nelson Blug.	Earl Goodwin
ruscher D. Ach 4	Birmingham 35203	DISTRICT MO. 30
		Lifted & REB WAR A READ WAY
district no. 13	mere The American Street Printers	Edward D. "Big Ed" Robertson F. C. 1202 334. Northport 35476
J. Richmond Pears	onCitizens Federal Building, P. O. Box 11135, Birmingham 35202	
	1. 0. 100. 11100, 200.	DISTRICT NO. 31
DISTRICT NO. 14		Reo Kirkland, Jr. P. O. Box 646, 102 St. Joseph. Brewton 36426
Mac Parsons	821 City Federal Bullomg,	
	Birmingham 35203	DISTRICT NO. 32
		Robert L. "Bob" Gulledge P. O. Box 429, Robertsdale 36567
DISTRICT NO. 15	a to seen stat Tabiliana	
U. W. Clemon	Suite 1600, 2121 Building. Birmingham 35214	DISTRICT NO. 33
	жено венетору	Michael A. Figures 1407 Davis Avenue, Mobile 36603
DISTRICT NO. 16	<b>;</b> .	DESTRICT NO. 34
Ryan deGraffenrie	ed, Jr. P. O. Hox 2427, Tuscaleosa 35401	H. L. "Sonny" Callahan P. O. Box 1208, Mobile 36801
•	Tuscatoosa 35401	And hide Schooling Sections
was a management a second of the first		DISTRICT NO. 65
DISTRICT WO. 17	P. O. Box 6223-A, Terrant 35217	Bob Glass State Legislative Office, 602 Belair Blvd.
Tand Cook	THE WAR SHOWN STREET STREET	Suite 17, Mobile 36606

# Alebarra House Districts



# 1979

# ROSTER OF THE HOUSE OF REPRESENTATIVES

JOE C. McCORQUODALE, JR.
Speaker
RICHARD S. MANLEY
Speaker—Pro-Tempore
JOHN W. PEMBERTON
Clerk Of The House

# Listed by District Number, County, Name and Address

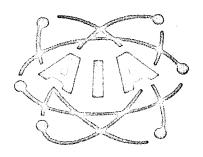
Lynn Greer Rt. 3, Box 102, Rogersville 35652	20—Madison Robert E. Albright 2024 Stanhope Dr., N.E., Huntsville 35811
2—Lauderdale Nelson R. Starkey, Jr. 158 Cedarcrest Drive, Florence 35630	Nation  Martha Jo Smith 1700 Big Cove Rd., S.E., Huntsville 35801
3-Lauderdale, Colbert, Franklin Tom Column	22—Madison, Jackson Albert Hall P. O. Box 275, Gurley 35748
4—Colbest, Franklin  J. W. (Joe) Goodwin 310 Ford Road,  Muscle Shoals 35660	23—Jackson Cecil Shavers 722 Market St., Scottsboro 35768
5—Franklin, Marion Wayne Cobb Rt. 4, Hamilton 35570	24—Jackson, DeKalb J. David Stout Rt. 7, Fort Payne 35367
5—Lamar, Marion, Fayette Charles T. Gilmer P. O. Box 665, Vernon 35592	25—DeKalb, Marshall T. Euclid Rains
7-Lawrence, Morgan S. R. (Sam) Letson P. O. Box 156-B. Moulton 35650	26—Marshall Phillip B. (Phil) Kelley
S.—Morgan; Robert E. Pation	27—Blourt, Etowah, Marshall Bob Harvey
9—Morgan Temmy Ed Roberts Brookwood Street, P. O. Box 1298, Hartselle 35640	23—Efowah Joe Ford 117 Arcade St. E., Gadsden 35963
10-Morgan, Cullman Steve Cooley	29—Elowah Bill Drinkard
H. Cullman, Winsten W. C. "Bill" Bowling Rt. 2, Hanceville 35077	20-Etowah, Cherokee H. H. (Bill) Adams Rt. 3, Box 257, Piedmont 36272
12	31—Jefferson W. J. (Bill) Cabaniss
13—Walker Alvis Naramore Rt. 10, Jasper 35501	32Jefferson
14—Jefferson, Blount Farl Cheatwood Rt. 1, Box 932, Warrior 35180	George Scibels 4016 10th Ave., So., Birmingham 35222
15—Jefferson Activer Payne 2825 2nd, St., N.W., Birmingham 35215	33—Jefferson Robert C. Gafford 5345 Division Ave., Birmingham 35212
18—Limesione Tennny Carter Rt. 2, Box 72, Elkmont 35620	34—Jesserson John E. Amari 816 Shelton St., Birmingham 35215
17-Limestone, Madison James P. (Jim) Smith 108 South Side Square*, Huntsville 35601*	35—Jefferson Jack Biddle, III 2256 Pinehurst Dr., Gardendale 35971
13—Madison Frank H. Riddick 7804 Landerdale Rd., S.W.,	36—Jefferson Hoyt W. Trammell Rt. 15, Box 247, Birmingham 35224
Huntsville 35802  12_Aindison Gichard Greigt 4007 Nelson Dr., Huntsville 35810	37—Jefferson James R. Bennett Dept. of Public Affairs, B'hom Southern College, 800-8th Ave., West, Birmingham 35204

# REPRESENTATIVES

J8—Jefferson Ronald E. Jackson 1324 Elmwood St., Richingham 38211	62-Tallapoosa, Chambers Eldon Sharpe 304 So. Broadmax, Dadeville 36853
39—Jeilerson William Fred Horn	63—Tallapoosa, Lee, Chambers Pete Turnham 606 Moores Mill Rd., P. O. Box 1592, Auburn 36830
Birmingham 35211 40-Jefferson J. Fred Olive, II 1612 27th. St. W., Birmingham 35218	64—Chambers, Lee Shelby Dean Ward P. O. Box 689, Opelika 36801
41—Jefferson C. Howard Nevett 5028 Parkway Ave., Fairfield 35064	65—Lee, Russell, Barbour Charles W. Whatley Rt. 5, Box 296, Opelika 36801
42—Jeilerson Hugh Boles 1036 Normandale Circle, Hueytown 35020	66—Russell Charles Adams P. O. Box 967, Phenix City 36867
43—Jefferson Jerome Tucker 1603 N. 34th Ave., Birmingham 35207	67—Macon, Bullock Thomas Reed Drawer EE, Tuskegee Institute, Tuskegee 36088
44-Jefferson A. L. (Tony) Harrison	68—Pike, Coffee, Bullock, Barbour James E. Ray 104 Woodland Circle, Troy 36081
45—Jefferson Earl F. Hilliard P. O. Box 11385, Birmingham 35202	59—Dale, Barbour, Menry James G. Sasser 1208 Skipperville Rd., Ozark 36360
Park Barton P. O. Box 338, Tuscaloosa 35401	76—Houston, Henry, Barbour George H. Grimsley Rt. 1, Columbia 36319
47—Tuscoloosa Roy Johnson 4501 20th St., N.E., Tuscaloosa 35401	71—Houston Joe Carothers, Jr Rt. 8, Box 33, Dothan 36301
49—Tuscaloesa, Bibb Walter Owens 107 Court Sq. West, Centreville 35042	72.—Dale R. Nolan Williams
48—Tuscoloosa, Jefferson Astrury Howard 1930 Excter Ave., Bessemer 35020 56—Jefferson	73—Geneve, Covington, Houston Gene Daniels Rt. 2, Box 207, Samson 38477
M. Duane Lewis 732 Costlewood Dr., Bessemer 35020	74—Covingion, Coffee Jimmy W. Holley
J. T. "Jabo" Waggoner, Jr. 1829 Mission Rd., Birminghom 35216	75—Covington Seth Hammett P. O. Box 1418, Andalusia 36420
52—Jefferson, Shelby, Talladogn Ouis H. Moere, Jr. P. O. Box 44, Sterrett 35147	76—Elmors Jack B. Venable P. O. Box 736, Tallassee 38073
53—Chilica, Shelby Curlis Smith	77—Monigomery Charles D. Langford 352 Dexter Ave., Monigomery 33104
56—Coosa, Talladaga Honaid G. Johnson Hobson Piaza Pharmacy, Sylacauga 35150	76—Monigomery, Cronsbaw Cecil Wyatt P. O. Box 1, Ramer 36059
35—Telludega Wallace Shoemaker 15 Cliff Rd., Childersburg 35044	79—Monigornary Bob McKee P. O. Box 424, Monigomery 36102
56-St. Clair, Calhoun A. J. Blake	35—Montgomery Alvin HolmesP. O. Box 6064, Montgomery 36106
67—Cultious Gerald Willis Rt. 2, Box 266, Piedmont 36272	93Novinocaery
Bobby C. Crew Rt. 10, Box 842, Anniston 36201	Larry Dixon Jackson Hospital Foundation, 1235 Forest Ave., Montgomery 36166 82 Montgomery, Rutsugs, Elmors, Lowndes
55—Calhoun James M. Campbell P. O. Box 2003, Amniston 36202	E. A. Grouby, Jr. 128 Quait Run, Frantyme 20001
86—Clay, Claburne, Talladega Gerald O. Dial Box 275, Lineville 36266	83.—Wilcox, Lowndon, Dallos William D. Edwards Rt. 1, Box 188, Fort Deposit 36932
61—Randolph, Chambers Richard Laird Bonner Dr., Roanoke 36274	Etic O. Cates, Jr Rt. 2, Box 320, Greenville 36937

# REPRESENTATIVES

85—Dallas, Autauga	95—Baldwin, Mobile
William F. "Noopie" Cosby, Jr	John McMillan, Jr P. O. Box 174, Stockton 36579
86—Dallas, Perry, Marengo	96—Washington, Mobile
Leigh Pegues 204 East Early St., Marion 36756	J. E. Turner General Delivery, Citronelle 36522
87—Marengo, Sumter, Hale, Greene Richard S. (Rick) Manley P. O. Drawer U, Demopolis 36732	97—Mobile V. M. Parker 504 Woodlove Dr., Chickasaw 36611
88—Greene, Pickens, Tuscaloosa, Hale	98—Mobile
George Clark Box 6, Eutaw 35462	Cain J. Kennedy 111 Lovejoy Loop, Prichard 36610
83—Tuscaloosa, Pickens Earl Mitchell P. O. Box 22, Northport 35476	99—Mobile James E. Buskey 2207 Barretts Lane, Mobile 36617
90—Sumter, Choctaw Preston "Mann" Minus, Jr	J. Thomas (Tommy) Sandusky 2113 Knollwood Dr., Mobile 36609
91—Escambia	101—Mobile
L. Brooks Hines 805 Evergreen Ave., Brewton 36426	Ann Bedsole25 Edgefield Rd., Mobile 36608
92—Clarke, Monroe	102—Mobile
Joe C. McCorquodale, Jr. P. O. Box 535,	Mary S. Zoghby 2862 Hilburn Dr., Mobile 36606
93—Monroe, Conecul, Escambia J. E. (Jimmy) Warren P. O. Box 207,	103-Mobile Gary Cooper P. O. Box 25, Mobile 36605 We are Cooper 1205 Hlennon and 114-Mobile Cooper Stewart  412 S. Shan Dr. Mobile 36600
Castleberry 36432  94—Baldwin  Walter E. Penry, Jr	George Stewart



<u>:</u> -

# The HOUSE of REPRESENTATIVES

## Speaker of the House 1975-78



Rep. Joe C. McCorquodale, Jr., b. Dec. 2, 1920; Alabama grad; insurance/lumber business; Box 535, Jackson 36545, (B) 246-231 The 105 member House in 1979 will include 55 returning from the previous House, and 50 freshmen. The new House will count 11 Blacks, 4 females and 4 Republicans. By occupation, 13 are attorneys, 16 engaged in education, 10 in farming, 3 in government, two housewives, two retired, one minister, and 58 employed by industry or engaged in business. The average age is 43 years, and 82, or 78 percent, list attendance or graduation from college. (The new Speaker had not been elected at time of this printing.)



Rep. H.H. "Bili" Adams; b. Feb. 3, 1923; farmer/businessman; Baptist; Rt. 3, Box 257, Piedmont 36272, (B) 927-8155.



Rep. Charles H. Adams, b. Feb. 16, 1934; Troy State grad; salesman; Baptist; 4007 27th Ave., Phenix City 36867, (B) 298-0661.



Rep. Robert E. Albright, b. April 9, 1936; Auburn grad; vocational counsellor; Baptist; 2024 Stanhope Dr., Huntsville 35811, (B) 539-3435.



Rep. John E. Amari, b. August 7, 1948; Montevallo grad; attorney; 816 Shelton St., Birmingham 35215, (B) 836-6266.



Sep. Park Barton, Troy State grad; attorney; 26 Bellview Dr., Tuscaloosa 35401, (B) 349-2737.



Rep. Ann Bedsole; attended U. Ala./Denver Univ.; housewife; 25 Eggetield Rd., Mobile 36608, (H) 342-5904.



Rep. Jim Bennett, b. Jan. 3, 1939; Jacksonville State grad; post graduate studies U. Missouri, U. Ala.; college administrator; 2915 16th Way, South, Birmingham 35209, (B) 328-3331.



Rep. Jack Biddle III, b. Feb. 7, 1929; Samford grad; contractor; Methodist; 2256 Pinehurst, Gardendale 35071, (B) 631-4599.



Rep. A.J. Blake, b. April 21, 1946; attended Massey-Draughn Business College; home builder; Rt. 1, Box 206A, Peli City 35125, (B) 338-3589.



Rep. Hugh Boles, b. May 27, 1921; Howard College, B.S., Samford, M.S.; educator, Baptist; 1036 Normandale Cir., Hueytown 35020, (B) 853-1200.



Rep. W. C. "BIII" Bowling, b. Sept 4, 1927; Auburn grad; instructor; Rt. 2, Hanceville 35077, (B) 352-6503.



Rep. Carl C, Brakefield; b. Feb. 14, 1924; attended Howard College; insurance/real estate; Methodist; Box G, Carbon Hill 35549, (B) 924-9012.



Rap. James E. Buskoy, b. April 10, 1937; Colorado grad; educator; Protestant; 2207 Barretts Lane, Mobile 36617, (B) 471-2497.



Rop, William J. Cabaniss, Jr.; Vanderbilt grad; industrialist; 3812 Forest Glen Dr., Birmingham 35213, (B) 942-2491.



Rep. James Marshall Campbell, b. Nov. 22, 1942; Emory Univ., B.A., LL.B.; attorney; Box 2003, Anniston 36202, (B) 238-8543.



Rep. Joe Carothera Jr., b. Sept. 15, 1938; Auburn Igrad; teacher/farmer; Methodist; Rt. 8, Box 33, Dothan 36301, (B) 792-3060.



Rep. Tommy Carter, b. Nov. 26, 1934; research technician; Church of Christ; Route 2, Elkmont 35620, (B) 552-2795.



Eric O. Cates, Jr., b. May 28, 1918; farmer; Methodist; Rt. 2, Box 222, Greenville 36037, (B) 382-3363.



Rep. Kenneth Earl Cheatwood, b. Nov. 22, 1928; electrical engineer; Rt. 1, Box 932, Warrior 35180, (H) 647-7086.



Rep. George Clark, b. Jan. 27, 1947; Alabama grad; attorney; Presbyterian; P.O. Box 6, Eutaw 35462, (B) 372-3306.



Rep. Wayne Cobb, b. June 22, 1931; grad. degree; educator, Bt. 4, Hamilton 35570, (B) 921-3177.



Rep. Tom C. Coburn, telephone technician; Methodist; 1107 E. 3rd St., Tuscumbia 35674, (B) 383-6591.



Rep. Steve Cooley, U. Ala., grad; attorney; Box 402, Cullman 35055, (B) 739-3527.



Rép. Gary Cooper, Mobile; b. Oct. 2, 1936; Notre Dame grad; insurance executive; Catholic; 1208 Palmette St., Mobile 3604. (b) 433-2697.

Tronge Kennedy 1205 Monnen acho Inolice, al 36603



Rep. William Francis (Noopie) Cosby, Jr.; Livingston grad: government employee: 201 Ruth St., Selma 36701, (H) 875-2613.



Rep. Bobby C. Crow, b. Jan. 26, 1932; Jacksonville State, grad; telephone repairman; Rt. 10, Box 842, Anniston 36201, (B) 236-9077.



Rep. Gene Daniels, Troy St., B.S.; U. Tenn., M.S.; farmer/ teacher: Rt. 2, Box 207, Samson 36477, (H) 898-7912.



Rep. Gerald Dial, b. Nov. 17, 1937: Livingston grad; businessman: Baptist; Box 275, Lineville 36266, (B) 396-5964.



Rep. Larry Dixon, b. August 31, 1942; Wash, St. grad; administrator, 820 East Fairview, Montgomery 36106, (B) 832-4935.



Rep. Bill Drinkard; real estate; 809 Randall, Gadsden, AL 35901, (B) 442-3811.



Rep. W.D. (Bill) Edwards, b. July 7, 1916; Auburn grad; cattleman; Methodist; Rt. 1, Fort Deposit 36032, (B) 227-4222.



Rep. Joe M. Ford, b. Oct. 3. 1937; Jacksonville State grad; college administrator; 117 Arcade, Gadsden 35901, (B) 546-0484 Ext. 230.



Rep. R.C. (Bob) Gafford, UAB grad; auto parts business; Baptist; 5345 Division Ave., Birmingham 35212, (B) 252-0219.



Rep. Charles T. Gilmer, b. Feb. 25, 1933; Auburn, B.S., Troy State, M.S.; real estate; Box 665, Vernon 35592, (B) 695-9600.



Rep. G.W. (Joe) Goodwin, b. Feb. 28, 1929; Florence grad; businessman; Methodist; 310 Fort Road, Muscle Shoals 35660, (B) 383-1250.



Rep. Lynn Greer, b. Nov. 20, 1941; Auburn grad; businessman; Baptist; Box 279, Rogersville 35652, (B) 247-5635.



Rep. Richard Gregg, b. July 18, 1945; manufacturing exec.; Baptist; Box 26, Huntsville 35804, (B) 533-3524.



Rep. George H. Grimsley, M.S. degree; school administrator/ farmer; Rt. 1, Columbia 36319, (8) 983-5521.



Rep. Ed Grouby, b. Nov. 22, 1927; Troy SI, grad; businessman; 126 Quail Run, Prattville 36067, (B) 365-5618.



Rep. Albert Hall; b. Sept. 7, 1936; auto parts business; Rt. 1, Box 275; Gurley 35748, (B) 776-2420.



Rep. Seth Hammett, b. June 24, 1946; Auburn grad; college administrator; Box 1418, Andalusia 36420, (B) 222-6591.



Rep. Taylor Freeland Harper, b. Nov. 25, 1944; U. Sou. Miss. grad; grocer/farmer; Box 208, Grand Bay 36541, (8) 865-6214.



Rep. A.L. (Tony) Harrison, b. Aprii 19, 1944; Alabama grad; management consultant; Methodist; 1630 4th Avenue North, Birmingham 35203, (B) 324-7912.



Rep. Bob Harvey; b. May 16, 1936; retailer; Baptist; Rt. 4, Box 342, Oneonta 35121, (B) 274-2357.



Rep. Earl F. Hilliard, b. April 9, 1942; Morehouse/Samford grad; attorney; Protestant; 1605 8th Avenue North, Birmingham 35203, (B) 322-3344.



Rep. Leon Brooks Hines, b. May 13, 1947; Washington & Lee graduate; reattor; Methodist; 218 Belleville, Brewton 36426, (B) 867-5418.



Rep. Jimmy W. Holley, b. July 30, 1944; Troy grad; high school principal; Church of Christ; Rt. 3, Box 191-E, Elba 36323, (B) 897-2909.



Rep. Alvin Holmes, b. Oct. 26, 1939; Alabama State grad; Baptišt; Box 6064, Montgornery 36106, (B) 263-4040.



Rep. William Fred Horn, b. June 26, 1925; Montevallo grad; educator, 333 16 Ave. S.W., Birmingham 3524-4601.



Rep. Asbury Howard Sr., b. Jan. 18, 1907; retired; Baptist; 4½ N. 20th Street, Bessemer 35020, (8) 428-9646.



Rep. Ronald E. Jackson, b. July 8, 1948; Alabama grad; attorney; Baptist, 406 N. 21st Street, Birmingham 35203, (B) 322-3344.



Rep. Ronald G. Johnson, Fla. St. and Auburn grad; pharmacist; Oglotreo Plaza Pharmacy, Sylacauga 35150, (B) 249-0317.



Rep. Roy W. Johnson, b. Dec. 31, 1945; U. Ala., M.S.; school principal; 4501–20th St., NE, Tuscaloosa 35401, (B) 758-7025.



Rep. Phil B. Keily, b. Jan. 5, 1947; Alabama grad; engineer; Baptist; Rt. 2, Box 466, Guntersville, (B) 582-3822.



Rep. Cain J. Kennedy, b. April 2, 1937; George Washington University grad; attorney; Baptist; 111 Lovejoy Loop, Prichard 36610, (8) 452-2235.



Rep. Richard J. Laird, soifemployed; 24 Main St., Roanoke 36274, (B) 863-2312.



Rep. Charles D. Langford, b. Dec. 12, 1922; Tennessee State A&I grad. attorney; 352 Dexter Ave., Montgomery 36104, (B) 269-2563.



Rep. S.R. "Sam" Letson, b. Dec. 25, 1940; attended Calhoun Jr. College; farmer; Rt. 3, Box 156-B. Moulton 35650, (B) 974-4321.



Rep. Duane Lewis; b. Dec. 20, 1942; U. Ala. grad; businessman; Methodist; 732 Castlewood Dr., Bessemer 35020, (B) 425-2481.



Rep. Richard S. (Rick) Manley, b. June 23, 1932; Alabama grad; attorney; Methodist; P.O. Drawer U, Demoppolis 36732, (B) 289-1384.



Rep. Bob McKee, b. April 18, 1936; Alabama Christian grad; insurance agent; Box 424, Montgomery 36102, (B) 265-1516.



Rep. John M. McMillan, Jr., b. July 6, 1941; sawnill owner; Southwestern College grad; Presbyterian; Box 79, Stockton 36579, (B) 937-5578.



Rep. Preston "Mann" Minus, Jr., b. Nov. 28, 1946; Livingston grad; banker/farmer; Box 312, Livingston 35470, (B) 652-9636.



Rep. Earl Mitchell, attended U. Ala.; funeral director; 13 Gold Star Acres, Northport 35476, (B) 345-4444.



Rep. O.H. (Sonny) Moore, b. June 11, 1942; automobile dealer; Baptist; Box 156, Leeds 35094.



Rep. Alvis Naramoro, b. Feb. 11, 1931, businessman; Nazarene Church; Rt. 10, Box 91, Jasper 35501, (B) 384-5174.



Rep. C. Howard Nevett, b. April 27, 1940; Clark College grad, grad study Samford U., U. Ala., ITC Seminary; Baptist minister; 324 59th St., Fairfield 35064, (B) 785-4143.



Rep. J. Fred Olive, II, attended U. Ala.; steel expediter; 1612 27th St., West, Birmingham 35218, (B) 783-2596.



Rep. Walter Owens, b. Sept. 11, 1931; Alabama grad; insurance man; Baptist; 107 Court Sq. W., Controville 35042, (8) 926-9031;



Rep. V.M. Parker, Business College; retired; 504 Woodlore Dr., Chickasaw 36611, (H) 457-2571,



Rep. Robert E. "Bob" Patton, b. Sept. 29, 1936; Athens College, grad; realtor; 1509 17th Ave., SW, Decatur 35601, (B) 350-2161.



Rep. Arthur Payne, b. June 5, 1946; Auburn, B.S.; UAB, M.B.A.; administrator (UAB); 2825 2nd St., NW; Birmingham 35215, (B) 934-3837.



Rep. R. Leigh Pegues, b. April 10, 1927; Alabama grad; college administrator; Baptist; Judson College, Marion 36756, (B) 683-6161.



Rep. Walter E. Penry, Jr., attended USA and Faulkner Jr. College; engine foreman/merchant; Rt. 2, Box 286, Daphne 36526, (B) 947-7446.



Rep. T. Euclid Rains, b. Nov. 24, 1920; Jacksonville State grad; farmer; Rt. 1, Box 326, Albertville 35950, (H) 659-2843.



Rep. James E. Ray, Auburn grad; engineer; Box 533, Troy 36081, (B) 566-3661.



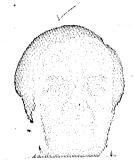
Rep. Thomas Reed, b. Sept. 17, 1927; Tuskegee Inst. grad; businessman; Methodist; Drawer EE, Tuskegee Inst. 36086, (B) 727-0775.



Rep. Frank Riddick, b. June 30, 1929; Auburn grad; realtor; Church of Christ; 7804 Lauderdale Rd., S.W., Huntsville 35802, (B) 534-5656.



Rep. Tommy Ed Roberts, b. Oct. 19, 1940; businessman; Baptist; Box. 1298, Hartselle 35640, (B) 773-2184.



Rep. J.T. (Tommy) Sandusky, b. March 28, 1934; Auburn grad; equipment company exec: Berst; Box 9118, Mobile 36609, (B) 661-6863.



Rep. James G. Sasser, b. Sept. 2, 1927; Troy State/Alabama grad; educator; Methodist; Box 1008, Ozark 36360, (B) 774-5113.



Rop. George Soibels, b. July 16, 1913; U. Va. grad; consultant and former Birmingham Mayor; Episcopalian; 4016 10th Ave. South, Birmingham 35222 (B) 595-5012.



Rep. Eldon Sharpe, Auburn grad; tax assessor; Courthouse, Dadoville 36853, (B) 825-4269.



Rep. Cecil Shavers, b. May 27, 1924; County Commissioner; Protestant; 722 Market St., Scottsboro 35768, (B) 574-2763.



Rop, Wallace Shoemaker, b. Dec. 8, 1931; Auburn grad; pharmacist; Methodist; 15 Cliff Road, Childersburg 35044, (B) 378-7761.



Rep. Curtis Smith, b. Dec. 18, 1932; Auburn grad; vocational center counselor; Baptist; Rt. 3, Box 118, Clanton 35045, (B) 755-3190.



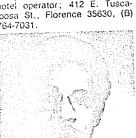
Rep. James P. "Jim" Smith, b. Oct. 17, 1950; grad UAH and Alabama; attorney; 108 South Side Square, Huntsville 35801, (B) 534-8485.



Rep. Martina Jo Sraltia, b. Sept. 7, 1944; attended Montevallo, U. Ala.; real estata broker; Methodiot; 219 West Clinton, Huntaville 35801, (B) 539-6441.



Rep. Nelson R. Starkey, Jr., b. June 12, 1929; UNA grad; grad study, Miss. St.; restaurant/hotel operator; 412 E. Tuscaloosa St., Florence 35630, (B) 764-7031.



Rep. Jerome Tucker, b. Jan. 16, 1946; Alabama / Cumberland grad; attorney; Baptist; 1722 2121 Building, 8th Ave., North, Birmingham 35203, (B) 252-9203.



Rep. James T. "Jabo" Waggoner, Jr., Birmingham Southein grad; banker; 1829 Miss on Rd., Birmingham 35216, (B) 251-4500.



Rop. R. Notan Williams, Newton; b. Aug. 15, 1941; graduate Troy/Livingston; farmer; Baptist; Rt. 2, Newton 36352, (H) 299-3455.



Rep. George Stewart; attended Spring Hill College and Livingston Univ.; realtor; 4413 South Shan Dr., Mobile 36609, (B) 666-6459.



Rep. J.E. Turner, b. August 16, 1937; farm equipment dealer; General Delivery, Citronelle 36522, (8) 675-0360.



Rep. Shelby Ward, b. Aug. 15, 1938, attended Auburn; housewife, Baptist; Box 689, Opelika 36801, (H) 745-2865.



Rep. Gerald Willis, b. Jan. 1, 1940; lumberman; Rt. 2, Box 286, Piedmont 36272, (B) 447-9038.



Rep. J. Davis Stout, b. July 27, 1947; Jax St., B.A., U. Ala. M.A.; newspaper editor; Methodist; Rt. 7, Fort Payne 35967, (H) 845-0614.



Rep. Pete Turnham, Auburn grad; school supply business; Baptist: Box 1592, Auburn 36830, (B) 821-4500.



Rep. J.E. (Jimmy) Warren, b. Sept. 8, 1934; business college; chemical worker; Methodist; Box 207, Castleberry 36432, (B) 966-5566.



Rep. Cecil Wyatt, b. Jan. 23, 1932; Troy State grad; businessman; Baptist; Box 1, Ramer 36069, (B) 562-9221.



Rep. Hoyt W. Trammell, b. Oct. 11, 1916; electrician; Methodist; Rt. 15, Box 247, Birmingham 35224, (H) 787-3391.



Rep. Jack B. Venable, b. Feb. 25, 1939; Auburn grad; newspaper owner/editor; Baptist; Box 736, Tallassee 36078, (B) 283-6568.

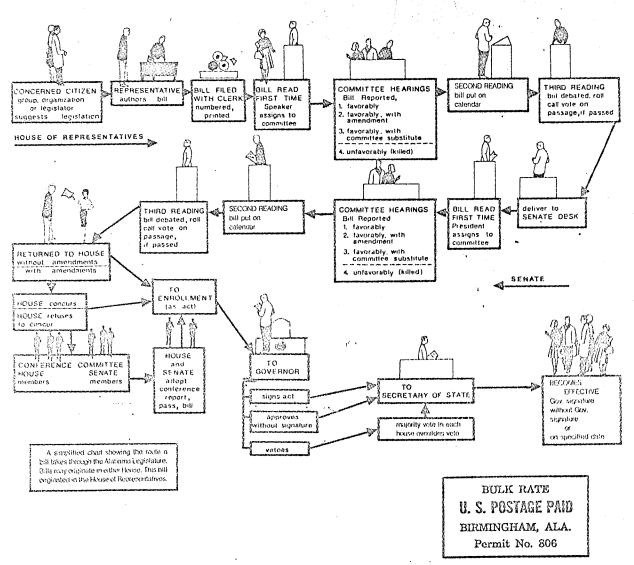


Rep. Charles W. Whatley, b. Feb. 2, 1945; Aubum grad; dairy farmer; Methodist; Rt. 5, Box 296, Opelika 36801. (B) 745-4969.



Rep. Mary S. Zoghby; advertising executive; 2862 Hilburn Dr., Mobile 36606, (B) 438-1578.

### How a bill becomes law



MR. THOMAS G. GREAVES, JR.
HAND, ARENDALL. BEOSOLE, GREAVES,
& JOHNSTON
P. O. BOX 123
MOBILE, AL 36601

### THE ATTORNEY GENERAL

STATE OF ALABAMA · MONTGOMERY, ALABAMA 3613



WILLIAM J. BAXLEY
ATTORNEY GENERAL

GEORGE L. BECK Deputy Attorney General

> L. B. SULLIVAN Executive Assistant

WALTER S. TURNER
Chief Assistant Attorney General

TOM CORK
Confidential Assistant

JACK D. SHOWS Chief Investigator December 21, 1978

HERBERT I. BURSON, J
JAMES R. PAYNE
B. FRANK LOEB
PHILIP C. DAVIS
RON BOWDEN
JOHN J. BRECKENRIDG
WILLIAM L. THOMPSO
Assistant Attorneys General Revenue Department

Mrs. Ina H. Becker
Tax Assessor
Baldwin County
P. O. Box 451
Bay Minette, Alabama 36507

AD VALOREM - TAX ASSESSOR - OWNER

The lessee for 99 years from the Fairhope Single Tax Corporation is the owner of the property that he leases for ad valorem tax purposes.

Dear Mrs. Becker:

In your letter of November 27, 1978, addressed to this office you outlined the circumstances of the Fairhope Single Tax Corporation and expressed the following opinion:

"It is my opinion that under the recent constitutional amendment approved on November 7, 1978, amending further Article XI, Section 217, Constitution of Alabama of 1901, as amended by Constitutional Amendment No. 325, and the implementing legislation of the 1978 Special Session, particularly Act No. 135, that the corporation may apply to have the property leased by it and which is being used for Class III purposes (agricultural, forest, single family owner-occupied, and historic buildings and sites) assessed as such and appraised at its 'current use value'."

Mrs. Ina H. Becker December 21, 1978 Page 2

You ask that this office advise you whether or not this opinion is correct.

The constitutional amendment approved on November 7, 1978, (Act 6 of the Special Session of 1978) provides in pertinent part as follows:

"(a) On and after October 1, 1978, all taxable property within this state, not exempt by law, shall be divided into the following classes for the purpose of ad valorem taxation; . . . Class III all agricultural, forest and single-family owner-occupied residential property, and historical buildings and sites. . . . (j) Not withstanding any other provisions of this section, on and after October 1, 1978, taxable property defined in subsection (a) hereof as Class III property shall, upon application by the owner of such property, be assessed at the ratio of assessed value to the current use value of such taxable property and in the fair and reasonable market value of such property. . . . "

Act 46 which implements the above constitutional amendment defines Class III property as "all algricultural, forest and residential property, and historic buildings and sites . . ." This act further defines residential property as "only real property used exclusively as a single-family dwelling by the owner thereof."

The administrators of the Fairhope Single Tax Corporation have informed me that where land, owned by the corporation is leased, it is always leased for a term of 99 years and the lessee owns all improvements on the land.

In view of the foregoing, this request may be reduced to the following two questions:

- 1. Should the real estate (land) owned by the Fairhope Single Tax Corporation and leased for residential, agricultural or forest purposes be assessed as Class III property?
- 2. If the answer to the above question is affirmative, may the corporation act as the agent of the lessees for the purpose of assessment of the property in question and for the purpose of applying for "current use" appraisal as provided in the constitutional amendment and Act 46?

Mrs. Ina H. Becker December 21, 1978 Page 3

I have further been informed by the administrators of the Fairhope Single Tax Corporation that every lease is for 99 years and that when the lessee wishes to transfer his improvements to another person a new 99 year lease is granted to the transferee by the corporation. It has been previously held that where a constitutional provision and a statute define similar terms in the same context and for the same purpose, the constitutional provision will control if there is any difference between such definitions. It is the opinion of this office that the words "single-family owner-occupied" in the constitutional provision above quoted and the words "used exclusively as a single-family dwelling by the owner" in the statute mean the same thing, "used exclusively as a . . . dwelling" being equivalent to "occupied." Therefore, under the provisions of Acts 6 and 46, residential property occupied by the owner and his family is assessed as Class III property. Agricultural and forest property and historic buildings and sites are also assessed as Class III property under the specific provisions of the constitutional amendment and statute.

The word "owner" is quite broad and has been given many meanings, which while similar, are modified by the context in which the word is used. In Black's Law Dictionary, Revised Fourth Edition, p. 1259, among other observations, the following appears: "The word is not infrequently used to describe one who has dominion or control over a thing, title to which is in another. Robinson v. State, 7 Ala.App. 172, 62 So. 303, 306." The term has been defined so as to include one having a possessory right to land or the person occupying or cultivating it. The discussion of the word "owner" in Vol. 30-A of Words and Phrases, Permanent Edition, covers over 100 pages beginning on page 408. Within that extensive discussion are many observations to the effect that "a lessee for 99 years is the owner of property in the constitutional sense" (p. 462) and an "owner" is "one who owns; a rightful proprietor. An owner is not necessarily one owning the fee simple or one having in the property the highest estate it will admit of. One having a lesser estate may be an owner. Baltimore & Ohio Railroad Co. v. Walker, 16 N.E. 475, 45 Ohio St. 577." (pp. 467, 468)

Accordingly, it is the opinion of this office that, for ad valorem tax purposes, the lessee under a 99 year lease from the Fairhope Single Tax Corporation is the owner of the property that he leases. Therefore, if the lessee uses the property leased as his own dwelling place (as a single-family owner-occupied home in the words of Act 6) it should be assessed as Class III property.

With respect to agricultural and forest property and historic buildings and sites, the status of the "user" as "owner" is immaterial, these kinds of property being Class III as expressly set forth in the constitutional provisions of Act 46.

Mrs. Ina H. Becker December 21, 1978 Page 4

In view of the foregoing, it would be appropriate for the Fairhope Single Tax Corporation to be appointed by each lessee/owner to act as his agent for assessment purposes and for the purpose of applying for current use appraisal.

Yours very truly,

WILLIAM J. BAXLEY
Attorney General

PHILIP C. DAVIS

Assistant Attorney General

PCD:mlw



# Fairhope Single Tax Corporation

Robert G. Mason 1 Gayfer Court Fairhope, AL 36532

Dear Lessee(s),

On 30 December 1983 a protest was submitted to the Board of Equalization re: the 1984 appraisal valuation on your property. This was based on your written or oral comments to the FSTC office.

Experience indicates that appraisals, specifications, drawings, building permits data, expert testimony (professional appriasers or others qualified), photographs and the like are very helpful when presenting your case to the Board.

If you have any questions, please ask.

Sincerely,

Gale W. Rowe Secretary

GWR/myb

Robert G. Mason

5/46/03/370/0/601/002.524

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1983	appiaised value	38, 294, 470.00
1981	10	37,869,631.00
1980	* C	19, 569, 920,00
1979	11	19, 790,002,00

STATEMENT

### The Independent

**Gulf Coast Media** 

P.O. Box 509

Robertsdale, Al., 36567 PHONE: 947-7318

- Fairhope Single Tax
- 236 Fairhope Avenue
- Fairhope, Al. 36532

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Thank You

#### CODES

- R The Independent
  - The Baldwin Times
- Eastern Shore Courier
- The Onlooker
- The Islander
- The Bulletin

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#### HARRY D'OLIVE PROBATE JUDGE

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FOR RECORD

Harry D'Olive JUDGE OF PROBA

.. **€** 63602

### HARRY D'OLIVE PROBATE JUDGE

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Mangood Corporation

155 WICKS ST. • GRAYSLAKE, ILLINOIS 60030

PHONE 312/223-4801 CABLE: STREETAMCO

TLX. 6871111

ORIGINAL NVDICE INVOICE

SLSMN 56007

FILE # 10548 BOX 88700 CHICAGO, IL 60680-1

CUSTOMER NO. DATE INVOICE NO. 357520 4/16/87 702490 PAGE 9-PARTS

CUSTOMER ORDER NUMBER

SOLD FAIRHOPE SINGLE TAX CORP 340 FAIRHOPE AVE FAIRHOPE AL 36532

SALES ORDER NUMBER ORDER DATE FAIRHOPE SINGLE TAX CORP 340 FAIRHOPE AVE FAIRHOPE ΔL 36532

ORDER DATE C908624 3/12/87 GALE ROWE 3/06/87 DATE REQUIRED DATE SCHEDULED SLS CODE 1 SLS CODE 2 SLS CODE 3 SLS CODE 4 PROG STATE TAXABLE **PROJECT NUMBER** 3/30/87 3/30/87 Z=X=90 YES TERMS FREIGHT TERMS 2% 10 NET 30 F.O.B. UPS PREPAID DESTINATION SPECIAL INSTRUCTIONS

DESCRIPTION	PARTNUMBER	SHIPPED	QUANTITY.	ORDERED	UNIT PRICE	UNIT. OF ISSUE		EXTENDED AMOU
RATCHET OPER SPR	9304600		2	2	NC			NC
RATCHET PRES SP	9304700	2		2	,85	EA		1,70
ARM ASM	9305104	1		1	42,50	EΔ		42.50
SHIP DATE 4/15/87 ALABAMA 1.5% STATE	WEIGHT=1#		,	· .				NC
* PARTIAL SH 2 - ITEMS		·* W	458		INVOI	CE T	TOTAL	.66 44.86
FAIRHOPE SINGL			· .				7	

FAIRHOPE SINGLE TAX CORP.

ADEQUATE PUBLIC REVENUE WITHOUT TAXATION FAIRHOPE, AL 36532

2531

Oct. 26, 19 87

PAY TO THE STREETER RICHARDSON, MANGOOD CORP. ----**\_\_\_\_\_\_ \$** 44.86

FORTY FOUR DOLLARS & 86/00

CENTRAL BANK

FAIRHOPE SINGLE TAX CORP.

BALDWIN COUNTY/ FAIRHOPE, ALABAMA (75)

**TREASURER** 

W # 581

"OO2531" "O65104611" O11 O2675"

Frederik J



### INVOICE

PLEASE REMIT TO

FILE # 10548
P.O. BOX 88700
CHICAGO, IL 60680-170

1

Mangood Corporation

155 WICKS ST. • GRAYSLAKE, ILLINOIS 60030
PHONE 312/223-4801 CABLE: STREETAMCO

14/10XX(9,10) 651(253X DUNS: 00-514-2682

TLX. 6871111

SLSMN COM L. 56007 K

CUSTOMER NO. DATE INVOICE NO.

357520 5/08/87 702947 PAGE

Q=PARTS

S FAIRHOPE SINGLE TAX CORP 340 FAIRHOPE AVE FAIRHOPE AL SHIP FAIRHOPE SINGLE TAX CORP 340 FAIRHOPE AVE FAIRHOPE LD 36532 36532 TO Ò SALES ORDER NUMBER ORDER DATE **CUSTOMER ORDER NUMBER** ORDER DATE 0908624 3/12/87 GALE ROWE 3/06/87

DATE REQUIRED	DATE SCHEDULED	SLS CODE 1 S	SLS CODE 2 SLS CODE	3 SLS CODE 4	PROG	STATE	TAXABLEY		P	ROJECT NUMBER
3/30/87	3/30/87					Z=X=90	YES	AL		
TERMS	C	:/C		SHIP VIA		A DESCRIPTION		FREIGHT TERMS		F.O.B.
2% 10 NET	30	UP	25				PRI	EPAID		DESTINATION
CDECIAL									-	

INSTRUCTIONS

PART NUMBER		QUANTITY		UNIT PRICE	UNIT OF ISSUE	EXTENDED AMOUN
DESCRIPTION /	SHIPPED	BACK ORD.	ORDERED	OHITTHOL	ISŠUE	EXTENDED AMOUN
RATCHET OPER SPR 9304600	2		2	3,05	EA	6.10
SHIP DATE 5/7/87 WEIGHT-1#						NC
ALABAMA 1.5% STATE SALES TAX	<b>h</b> 3		ji ş			.09
* PARTIAL SHIPMENT*	7 # 3		\$1 50 50	INVOI	CE TOTAL	6.19
		10	in di			
	E. S. E.	549				
		100	434			
	ai a i					
						1 . A. W.
기를 하고 있다. 이 전에 가는 사람들이 되었다. 경우 그 이 등 사용하다 경우 나는 사람들이 되고 있다.						



#### ORIGINAL INVOICE

#### INVOICE

FILE # 10548 P.O. BOX 88700 CHICAGO, IL 6 60680-170

PLEASE REMIT TO

Mangood Corporation

155 WICKS ST. • GRAYSLAKE, ILLINOIS 60030

PHONE 312/223-4801 CABLE: STREETAMCO

T(V(X)(9)(0) 651/2532 DUNS: 00-514-2682

TLX. 6871111

SLSMN 56005 COM

CUSTOMER NO. DATE INVOICE NO. 357520 5/11/87 703000

PAGE 1

5-SERV/IN HOUSE

FAIRHOPE SINGLE TAX CORP 340 FAIRHOPE AVE FAIRHOPE AL FAIRHOPE SINGLE TAX CORP 340 FAIRHOPE AVE FAIRHOPE Ō AL 36532 36532 D T T 0 Ò SALES ORDER NUMBER ORDER DATE **CUSTOMER ORDER NUMBER** ORDER DATE 0507301 4/30/87 GALF ROWE 4/29/87

DATE REQUIRED	DATE SCHEDULED	SLS CODE 1 SLS	CODE2 SLS CODE3 SLS CODE4 PROG	STATE	TAXABLEY	PROJECT NUMBER
5/13/87	5/13/87			Z-Z-90	YES AL	
TERMS	C	C/C	SHIP VIA		FREIGHT TERMS	F.O.B.
NET 15		UPS			PREPAID & CHGS	SHIP POINT
SPECIAL						

INSTRUCTIONS REPAIR AND RETURN RG 4-87-0841 REF: C908624

PART NUMBER		QUANTITY	The sections		UNIT PRIOR UNIT				
DESCRIPTION /	SHIPPED	BACK ORD.	ORDERED	UNIT PRICE	UNIT OF ISSUE	EXTENDED AMOUN			
9304700 REPAIR RATCHET PRESSURE SPRING	2		2	NC	EΔ	NC			
REPAIR OF ARMATURE YOKE 9305104	1		1	ИC	EΔ	МC			
REPAIR OF ARMATURE ASSEMBLY	1		1	МС	EΛ	NC			
SALE OF DIAPHRAM ASSY 9101406	1		1	60.00	EΔ	60,00			
SHIPPING & HANDLING						1.67			
SHIP DATE 5/7/87 WEIGHT-1#						11C			
ALABAMA 1.5% STATE SALES TAX						.90			
*** GRDER SHIPPED COMPLETE		32.		INVOI	CE TOTAL	62,57			
		. 134	ž .						
W \$ 433									

Corp Copy

#### FAIRHOPE SINGLE TAX CORPORATION

ADMINISTERING

#### FAIRHOPE SINGLE TAX COLONY

ESTABLISHED 1895 336-340 FAIRHOPE AVE. FAIRHOPE, ALABAMA 36532 TELEPHONE (205) 928-8162

March 8, 1979

Mrs. Lionel S. Simpson 208 Perdido Fairhope, Al. 36532

Dear Mrs. Simpson:

In response to our conversation on Tuesday, March 6, 1979, I am enclosing a sketch made by our Superintendent of Lands and Highways and our Estimator during an inspection of the site on March 7th.

As you can see from the sketch, the gulley is still 12 feet from Single Tax land and from the land which is leased to you, therefore it is the responsibility of the present owner.

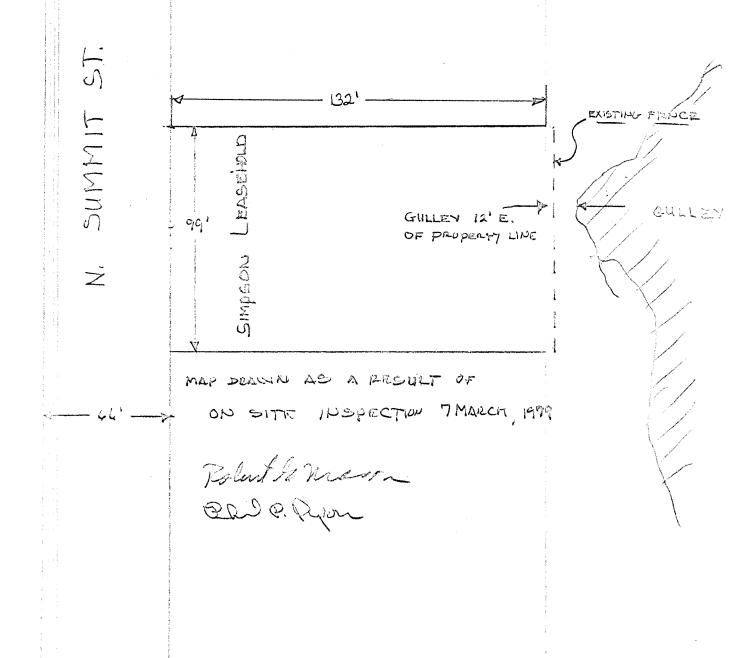
We appreciate your bringing this matter to our attention.

Yours truly,

FAIRHOPE SINGLE TAX CORPORATION

Sary G. Godard Secretar

Enclosure DWG:MG:bn



54639800 July 1

						132'	nucion criver mente de la constancia de	Chamber and Children		
		132'			construction different transfer				132'	
is anyone observe a firm and	3,8'	LOT 19			700 de la constitución de la con	LOT 13	Sec. Sec. Co. Co. Co. Sec. Sec. Sec. Sec. Sec. Sec. Sec. Sec	23'		
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C ( "V 13) this can always a man construction of the construction	6'	LOT 14	, 99		1/3		1991	66'	LOT 1	ς. 
makes and other than the substitution of the s		/32			40,	LOT 7	The state of the s	4	132' OAK RETE MARK	

1 4<sub>0</sub>

Estate Bek. Wood stake found at NOV ear lot 2. Storm pipe at 2. Fron pipe at not ear lot 2. Found plowed up and was ripland by W. W. & & a. 4. 4. 4. 3-28-42

#### COUNCIL PROCEEDINGS FAIRHOPE SINGLE TAX CORP. May 1, 1958

Council met in regular session with Pres. J. E. Gaston presiding; present M. O. Berglin, R. H. Brown, Sam Dyson, Marvin Nichols and O. M. Rockwell.

The minutes of the meeting of Apr. 17 were read and approved.

Bids on the Bancroft St. drainage project from J. E. Woolley and Joe Schneider & Son, of Fairhope and Cargile Construction Co., of Mobile were opened.

It was moved and carried to accept the low bid of Joe Schneider & Son, subject to proposal reservations of owner.

The financial report for April was presented, accepted and ordered placed on file.

Bills were allowed as follows:

ash, off. sunds.			-	-	-		-			-	_		_		****		•••	-	-	-	-	 ***	9.36
Bank of Fairhope,	dap	pox	***		_	₩.	-		-	-		****				***			_	*****	_	 _	5.50
Courier, pub min.	ete		***					494			_	***	•	-	-			***	_		_	 	11.04

Applications for land, all from corporation members, were approved as follows:

Elof M. Tuveson, E. 35.68 ft. lot 4 and W. 48.16 ft. lot 5, blk. 9; and E. 17.84 ft. lot 5 and all lot 6, blk. 9, Golf Course Subdv.

Cecil Pitman, lot 2 and W. 17.84 ft. lot 3, blk 9; E. 48.16 ft. lot 3 and W. 35.68 ft. lot 4, blk. 9; lot 10, blk 2; and lot 11 and E. 23.36 ft. lot 12, blk. 2, Golf Course Subd\*.

M. Dyson Building Co., Inc., lot 8, blk 2; and lot 9, blk. 2, Golf Course Subdv.

Lessees' transfers were approved as follows:

Subject to contract, Sam Dyson to Niel M. and Martha G. MacNichol, in joint-tenancy, lot B, blk. 6, Golf Course Subdv.

## COUNCIL PROCEEDINGS FAIRHOPE SINGLE TAX CORP. Nov. 7, 1957

Council met in regular session with Pres. J? E. Gaston presiding; present M. O. Berglin, R. H. Brown, Sam Dyson, Marvin Nichols and O. M. Rockwell.

The minutes of the meeting of Oct. 17 were read and approved.

The financial statement for October was presented, accepted and ordered placed on file.

Bills were allowed as follows:

Cash, off sunds	2.63
/Stevens Appliance, clock 4	1.64
Gulf States Publications, art wk 40	0.00
Harry Raske, photos 40	.17
Harry Creamer & Sons, wk Fig St 40	.72
Courier, pub. min, ets 204	

Sam Dyson, lot 8-B, blk 6, Golf Course Subdv.

Cecil A. and Joyce Mynelle Mattingly, in joint-tenancy, lot 8 A, blk. 6, Golf Course Subdv.

Applications being made by M. Dyson Building Co. and Cecil Pitman, both holding membership rights, for lot 1, blk. 6, Golf Course Subdv., it was moved and carried to approve issuance of the lease to the highest bidder on or before 5:00 p. m., Monday, Nov. 11.

Lessees' transfers were approved as follows:

Subject to interests of record lessees, Wade and Erma Van Dore, Fred E. Warner to Rose W. Byers and Lyle L. Klug, in joint-tenancy, lot 5, blk.

Approved By Fairhope Lingle Tay Corporation Lummany of Property Improvements December 31, 1979 . Page lof amount 1/6/66 Approve Trigleside with assessment 2/3/66 Approve Petition for the bland Year 242140 768109 289/630 Marsky ave Ray mendaces are- Right of way for road 13/2000 1976 Est Block 3, Division 2 - Orasinge

Tot Lincoln Street - Lewer wat

Alaction 16 Server project

Mannaly Rose - James Paring wat

Mannaly Rose - James Paring wat Mckens 4/5/2 June 169939 1005/5 Gallere Cuted Orchards Subolis - Paving water ser Derly Jane - paving water Weers Brast - Lewer singest Lection 16 Lewer singest Magnalia Beach - fram server My Fig Fig to let suffer - Reliminary engine Not A 1665162 12/29/20 Greens Moryly Notables 1650775 84200 33 553257