

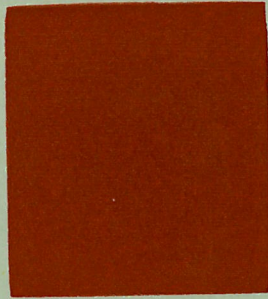
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Fairhope

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BOOKS

*A Selection of Books and Pamphlets
that look beneath the surface
to find the answer to
our social problems*

ROBERT SCHALKENBACH FOUNDATION
50 East 69th Street, New York 21, N. Y.

1959-60

The Robert Schalkenbach Foundation was organized in 1925 under the will of Robert Schalkenbach, a New York printer. Its purpose is to bring about a better understanding of the principles of Henry George and, by this means, aid in preserving our free enterprise system.

The books listed and described in this catalogue are books explaining the theories of Henry George and their application to current conditions, and books concerning George himself. Some, including the books by Henry George, are the Foundation's own publications. The others are included for the contribution they make towards the Foundation's objective, and for the value they will have for the student of social problems.



HENRY GEORGE

Henry George was born in Philadelphia on September 2, 1839.

He was thirty-nine when finally he found the answer to the question, why poverty persists in the midst of abundance. In other words, why the great masses of people fail to benefit economically in proportion to the increase in the world's wealth.

Toward the end of his life George accepted nominations for public office. He ran twice for mayor of New York. The first time he was defeated by the Tammany candidate; the second contest was never decided for he died on October 28, 1897, five days before the election. His death was announced in eight-column headlines in major newspapers in New York. Thousands stood in line outside Grand Central Palace where his body lay in State — thus had the words of Henry George touched his fellow men.

FAIRHOPE

The Story of a Single Tax Colony, 1894-1954

by Paul E. and Blanche R. Alyea

HERE is the inspiring record of a social experiment commenced by twenty-five pioneers who settled on a bleak strip of land to test the principle that man's labor should not be taxed. The difficulties were legion. How the colony survived and today outshines neighboring communities, is a meaningful tribute to the system of taxation applied in this "garden spot on Mobile Bay."

351 PP. CLOTH. INDEXED. \$4.50

THE LABOR QUESTION

Compiled by Harry Llewelyn Davies

A SKILLFUL abridgment of Henry George's *The Condition of Labor*, containing George's convincing analysis of the problem of work and wages, including his views on the industrial strike, the proper wage scale, and other factors entering into the relationship between Labor and Capital. How these two forces might be united under a system insuring to each what is justly his.

48 PP. PAPER. \$.25

MUNICIPAL IMPROVEMENT AND FINANCE

As Affected by the Untaxing of Improvements
and the Taxation of Land Values

by H. Bronson Cowan

ILLUSTRATED WITH 102 photographs, this king-sized brochure gives case histories to show how land-value taxation has helped declining areas to rehabilitate themselves, and aided the development of commercial and residential sections. The author, who spent many years abroad collecting this factual evidence, is Research Director for the International Research Committee on Real Estate Taxation.

55 PP. PAPER. \$3.00

PROGRESS AND POVERTY

SEVENTY-FIFTH ANNIVERSARY EDITION

by Henry George

Progress and Poverty was written as "an inquiry into the cause of industrial depressions and of increase of want with increase of wealth," and to prescribe a remedy. But it was greater than this; it was accepted as a blueprint for a free society and became the cornerstone of a new economic theory which has won a world-wide following. According to John Dewey, no man has the right to regard himself as an educated man in social thought unless he has some knowledge of the ideas which this book contains.

Available in two editions, printed from new plates in 1954 in commemoration of the seventy-fifth anniversary of the book's appearance. A glossary and an expanded index have been added to both editions.

De Luxe Edition. 599 PP. BUCKRAM. FRONTISPIECE, GLOSSARY AND INDEX. \$3.50

Regular Edition. 599 PP. CLOTH. GLOSSARY AND INDEX. \$1.50

Foreign Translations of "PROGRESS AND POVERTY"

TRANSLATIONS of the complete book or one of its abridgments already exist in Danish, French, Dutch, Spanish, Portuguese, Italian and Swedish, and supplies are maintained as consistently as circumstances permit. A new translation of an abridgment into German is expected to be available by July 1959, and publication of an abridgment in modern Hebrew is planned for the end of 1959. Write for list of currently available translations, with prices.

Abridgments of "PROGRESS AND POVERTY"

A. W. Madsen, Ed.

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10 for \$1.00

CONCORDANCE TO "PROGRESS AND POVERTY"

Compiled by Helena Mitchell McEvoy

It took more than twenty years to compile this concordance to the fiftieth and seventy-fifth anniversary editions of Henry George's "Progress and Poverty." Each word appears in alphabetical order between its adjoining two words. This three-word sequence aids in locating any reference sought.

729 PP. CLOTH. \$5.25

OTHER BOOKS BY HENRY GEORGE

PROTECTION OR FREE TRADE?

PERSISTENCE of the belief that Free Trade would result in the American market being swamped with goods produced by "cheap" foreign labor, gives support to the popular belief in Protection.

With that problem demanding solution today, this impartial inquiry examines every argument in favor of tariffs and carries the discussion beyond the point where other writers stop.

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THIS is a prophetic book in which the author discusses the growth of cities and foretells the problems that would stem from these great concentrations of population, the effects that would follow the widespread use of machinery, and the social pressures that would be created in Europe when free land was no longer available in the United States as a refuge for dissatisfied people.

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THE SCIENCE OF POLITICAL ECONOMY

The Science of Political Economy puts in clear and systematic form the main principles of political economy. It analyzes the nature of wealth and how it is produced. Discusses the various phases of production and distribution and outlines the laws which govern them. The law which determines ownership also is defined. Book Five treats of money, as a medium of exchange and measure of value.

This was George's last book, and was published posthumously.

545 PP. CLOTH. INDEXED \$1.50

THE LAND QUESTION

HERE THREE of George's shorter works have been brought together to form one varied and interesting volume:

- (1) *The Land Question*, which considers economic questions existing in Ireland in the Eighteen Eighties.
- (2) *Property in Land*, a notable debate on economic fundamentals between Henry George and the Duke of Argyll.
- (3) *The Condition of Labor*, being George's famous Open Letter to Pope Leo XIII.

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Note: *The Condition of Labor*, English edition, is available separately.

(158 PP. CLOTH) \$.60

A PERPLEXED PHILOSOPHER

IN *Social Statics*, Herbert Spencer included a chapter, "The Right to the Use of the Earth," supporting the principle later to become George's central theme. Subsequently, in *Justice*, Spencer withdrew his earlier utterances on the land question although he did not change his premise.

In *A Perplexed Philosopher*, George challenges the English philosopher's new stand and, in a brilliant commentary, further clarifies his own position on man's relation to the universe.

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LAND TENURE AND LAND TAXATION IN AMERICA

by Aaron M. Sakolski

THIS BOOK traces the evolution of our land-tenure system from colonial times to the present day. Against this picture of how the public domain was wasted by land-grabbers, the author poses questions concerning the crowded cities of today, farm tenancy, and the preservation of our natural resources. Besides these he sets the larger problem of land reform throughout the world. This valuable book gives added meaning to current history.

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A Study of What is "Mine, Thine and Ours"

by John R. Fuchs

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WE CAN ENCOURAGE the accumulation of capital and its use in productive enterprise, or we can tax capital into oblivion and strangle the private enterprise system to death. This is the challenge of these fifteen provocative essays which supply factual information in support of the free private enterprise system as well as convincing philosophical argument.

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HENRY GEORGE IN THE BRITISH ISLES

by *Elwood P. Lawrence*

BY COMBING the British press for its coverage of George's five barnstorming trips to Great Britain, Dr. Lawrence fills in gaps in the history of Henry George's impact on British thinking. How his influence reacted on the masses, on the intellectuals, and on the lawmakers of the land, is part of an informative story, interestingly presented.

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LAND-VALUE TAXATION AROUND THE WORLD

Harry Gunnison Brown

Harold S. Buttenheim

Philip H. Cornick

Glenn E. Hoover

EDITORS

THIS BOOK contains the most recent information on the status of land-value taxation in Denmark, Australia, New Zealand, South Africa and parts of Canada.

Other reports give the history of land-value taxation in countries where it was once practiced in some form, and tell why it was abandoned.

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THIS LIVELY book suggests why, despite the tremendous increase in individual productive power through modern technology, the individual himself has made such relatively little economic progress.

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by *Herbert Spencer*

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THIS DEFINITIVE biography of one of America's most exciting social thinkers and crusaders for reform is also an intellectual and emotional history, vividly re-creating the atmosphere of nineteenth-century America. It shows how George developed in all his facets, how his influence helped social reforms in Britain and pervaded labor and urban reform policies in the United States.

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by *Anna George deMille*

THIS NEW BIOGRAPHY of George, written by his youngest daughter, adds fresh details to the life story of the man who ran for public office because he "wanted to raise hell."

This biography reveals George not only as the world knew him, economic crusader and dazzling personality, but also as a husband and father, a man of simple tastes who counted among his enthusiasms bicycling, ice cream, and a pet monkey.

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ROBERT SCHALKENBACH FOUNDATION
50 East 69th Street, New York 21, N. Y.

The Directors of the Robert Schalkenbach Foundation are not responsible for the opinions expressed in the books, pamphlets, or other material described in this catalogue.

Apr. 16, 1956

Mr. George W. Scott
Fairhope, Alabama

Dear Mr. Scott:

Your letter of March 13 was read at our council meeting April 5. The council regrets the damage suffered by you. A great many of our lessees and many owners of deeded lots suffered considerable damage from the exceptionally heavy rain that caused the erosion on your lot. It is not practical for us to insure our lessees against such damage nor to compensate them when damage occurs.

We feel quite sure that your damage would have been greater except for the partial protection furnished by the concrete curb we constructed at our expense. The damage might have been much less had Orange St. ~~have~~ been paved and guttered so the sand would not have washed onto Liberty St. We hope it may not be long before that street and Pinecrest Lane to the East can be paved to eliminate the sand washing onto Liberty St. and thereby decreasing its water carrying capacity. If this can be done before we have another such rain you should have ample protection against any future damage.

We hope you will forgive our long delay in answering your letter.

Very truly yours,

Secretary

Tuesday
March 13, 1956

Mr. C.A. Gaston
Secretary
Fairhope Single Tax Corporation
Fairhope, Alabama

Dear Mr. Gaston:

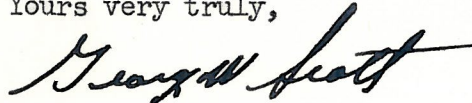
I am a resident of the Fairhope community living at 161 Fig Street. I bought this home and moved to Fairhope because I was attracted by the advantages of living in a community of good people. After acquiring my property I began to improve and beautify it so that I could keep pace with my neighbors and city's efforts to make it a better place in which to live.

Recently I had my lawn graded, top soiled, and seeded. I also put out a number of azalea and camellia bushes. The sewage drain on my street during the recent rains could not properly take care of the water drainage and as a result a portion of my lawn was washed away.

I am a salaried man and my recent move to Fairhope, along with other expenses in connection with this move, has placed a heavy drain on my reserve. It is my sincere request that the facilities of your corporation be made available to remove the clay from my lawn and replace it with top soil and have it re-seeded.

Your co-operation in this matter will be gratefully received.

Yours very truly,

A handwritten signature in cursive script, appearing to read "Woodrow Scott".

Woodrow Scott

FAIRHOPE SINGLE TAX CORPORATION

ADMINISTERING

FAIRHOPE SINGLE TAX COLONY

ESTABLISHED 1895

336-340 FAIRHOPE AVE.

FAIRHOPE, ALABAMA 36532

Jan. 29, 1971

Shell Oil Company
Seismic Party 202
Post Office Box 4
Atmore, Ala. 36502

Attn: Mr. W. P. Streich

Dear Mr. Streich:

At its January 21 regular meeting our Executive Council voted to deny the request of Shell Oil Company for permission to conduct a seismograph survey across land owned by our corporation. Sorry not to have gotten word to you earlier but was tied up with the necessity to get out an annual report for a membership meeting last night.

Sincerely yours,

C. A. Gaston Secretary



W. P. "WALTER" STREICH

Permit Man
Seismic Party 202
SHELL OIL COMPANY

P. O. Box 4
ATMORE, ALABAMA 36502
Ofc. Phone: 368-8148
Res. Phone: 368-2085

**SHELL OIL COMPANY**

SEISMIC PARTY 202

POST OFFICE BOX 4

ATMORE, ALABAMA 36502

January 5, 1971

To the Executive Counsel
Fairhope Single Tax Corporation
336 Fairhope Avenue
Fairhope, Alabama

Attention: Dr. C. A. Gaston, Secretary

Gentlemen:

The Shell Oil Company requests permission to conduct a seismograph survey across property owned by you in the following area:

Sections 14 & 15 - Township 6 South - Range 2 East - Baldwin County, Alabama.
See attached plat showing proposed seismograph survey line marked in red.

Before entry; Shell Oil Company will secure the permission of any individual or corporation holding a valid 99 year lease on Fairhope Single Tax Corporation land that will be subject to traverse providing this permit be granted by Fairhope Single Tax Corporation.

This permit is requested subject to our obtaining any other permits necessary to conduct this survey on your property and agree to indemnify and hold you harmless of any liability or loss resulting from our seismograph operation under this permit.

If agreeable to this request, we would appreciate your signing the enclosed copy in the space provided below and returning it to us, or issuing your own permit letter to us, if you prefer.

Very truly yours,
Shell Oil Company

W. P. Streich
Permit-man

This permit will expire April 1, 1971.

Granted this _____ day of _____, 197__.

By _____

Request for a Seismic permit
Submitted by:

Shell Oil Company
Post Office Box 4
Atmore, Alabama 36502

Scale: 1"=3,000'
Proposed Seismic line marked in red

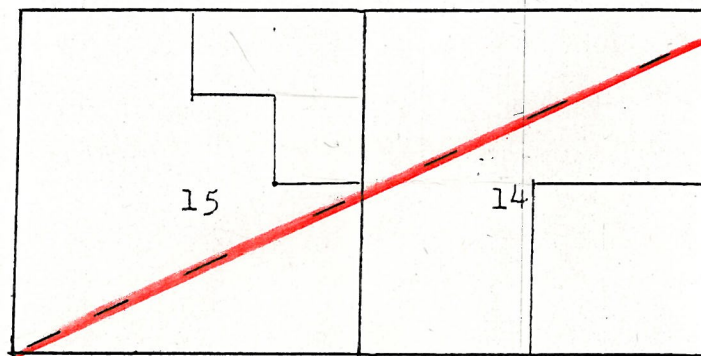
January 5, 1971

For:

Fairhope Single Tax Corporation
336 Fairhope Avenue
Fairhope, Alabama 36532

Attention: Dr. C. A. Gaston
Secretary

Sections 14 & 15
Township 6 South - Range 2 East - Baldwin County, Alabama



SHERRILL OIL COMPANY

W. D. BACH
SECRETARY-TREASURER

DISTRIBUTORS OF PURE OIL COMPANY PRODUCTS

PENSACOLA, FLA.

July 6, 1960

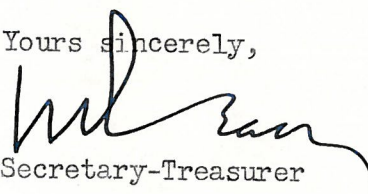
Mr. C. A. Gaston, Secretary
Fairhope Single Tax Corporation
Fairhope, Alabama

Dear Mr. Gaston:

First of all, I want to thank you for helping us get the 1960 valuation on the Klump location reduced from \$4,660.00 to \$1,620.00.

For our records we would like to know what the valuation on this property and also on the Busy Bee were for 1959 and whether or not the valuation on the Busy Bee will be changed in 1960. In giving us these figures, will you please separate the land and building valuations?

Yours sincerely,



Secretary-Treasurer

WDBach:ev

CC: Mr. P. W. Caro

July 12, 1960

Mr. W. D. Bach, Sec-Treas.
Sherrill Oil Company
Pensacola, Fla.

Dear Mr. Bach:

In 1958 your assessment of property on our land was as follows:

Imp on Lot 300 ft sq in SE cor SE $\frac{1}{4}$ of NE $\frac{1}{4}$ Sec. 17
Hollow Tile Filling Station and 2 Rm Fr Hse - - - 1000

Imp on N 88 ft of W 96 ft Lot 1, Blk 10, Div 1
Hollow Tile Filling Station - - - - - 1000

As of Oct. 1, 1958 your new filling station on item one above was under construction but unfinished and we increased the assessed value to 1200. It appears, however that we mistakenly understood that the 2 Rm Fr Hse was being removed along with the old filling station and we dropped it from the 1959 report. The 1959 assessment of the other property remained at 1000.

On the Busy Bee property this year's assessment was increased to 1500. When the assessment is made this fall for 1961 we will have to restore the Fr. Hse to the assessment and we will have to make a new appraisal of the value of the new station. Can you tell us approximately what the new station cost, giving consideration to the fact that the total expenditure included the cost of removing existing structures, etc. and accomodating the work to the maintenance of business during construction?

Our land is not broken down into individual parcels for the purpose of assessment but has all been lumped together at an assessed value for some years now at \$145,600.00 for the land inside the corporate limits of the City of Fairhope. The assessments of our lessees cover improvement (building) value only. For 1960 the Equalization Board has valued our land at \$182,000.00. Their first revaluation was \$436,800.00.

The valuations as fixed by the Board are assumed to be one-fifth (20%) of the full value.

Very truly yours,

Secretary

SHERRILL OIL COMPANY

DISTRIBUTORS OF PURE OIL COMPANY PRODUCTS

PENSACOLA, FLA.

December 24, 1958


Fairhope Single Tax Corporation
Fairhope, Alabama

Gentlemen:

We have remodeled our Busy Bee Garage service station which is on lot 300' square in the NE corner of SE $\frac{1}{4}$ (less streets) of the NE $\frac{1}{4}$ of Sec 17 Twp 6S, Range 2E, and the assessment should be increased to \$5,000.00 to cover the building.

There has been no change in the status of our service station located on the North 88' of the West 96' of Lot 1 Block 10 Division 1 and the assessment should remain the same as last year.

Sincerely,



Accountant

PWC:bm

Oct. 19, 1951

Mr. S. W. Brock
311-319 First National Bank Bldg.,
Mobile, Alabama

Dear Mr. Brock:

A few days ago we received a communication from Grady M. Beasley, Internal Revenue Agent, Birmingham advising that: "Upon examination of your income tax return for the year indicated above (1949), the conclusion has been reached that it should be accepted as filed."

We presume this examination is the one that was being made when you called on us for our file, which we presume you are holding there. We feel sure your presentation of our case was responsible for the favorable conclusion and we wish to assure you of our appreciation of your able service.

Sincerely,

Secretary

Feb. 1, 1951

Smith, Dukes & Buckalew
311-319 First National Bank Bldg.
Mobile, Alabama

Attn: Mr. S. W. Brock

Dear Mr. Brock:

I am enclosing herewith forms from the Federal Government and the State of Alabama for our 1950 income tax returns.

I am also enclosing copies of our 1950 financial reports, though I am not sure that these will be sufficient. If you need a further break-down we can furnish it.

The items of income that need explaining it occurs to me are: 1. The interest received by the Corporation was \$200.00 from the City of Fairhope on warrants and \$150.00 from the Federal Government on "G" bonds. 2. Royalty on Sand Clay was for material furnished to the State and County for highway construction. Prior to the taking of the land for a borrow pit it was leased and paying rent to the corporation for the surface use which is totally destroyed.

In the disbursement items, the Lands, Highways and Property expense includes a paving assessment paid to the City of Fairhope in the amount of \$42.63. The major part of the expense under this heading is identified in the Street Improvements item in the printed report.

I note that when you returned the 1949 reports to us you attached a note stating: "Will write later when the typing department catches up." We didn't hear from you as I recall. I do note however that when you returned the 1948 return you advised us that you were reserving some of our expenditure items for amortization over a period of three years. As I recall in 1949 we also had a deficit of receipts over expenditures and it was possibly concerning this you had intended to write us.

Sincerely yours,

Mch. 3, 1950

Smith, Dukes & Buckalew
311-319 First National Bank Bldg.
Mobile, Alabama

Attn: Mr. S. W. Brock

Dear Mr. Brock:

Please find attached hereto a copy of our 1949 Financial Statement. I am not providing a summary as heretofore but offer the following, believing it will be sufficient. If further information is needed please call me.

The receipts item of Sales, Improvements, Etc., \$236.00 is for tree or clearing value on lands let out to lease during the year. Earlier such items were on lands that had been repossessed from lessees because of rent delinquency and had been treated as delayed rent collections. Such is not now the case. These receipts are largely for natural growth that is of landscape value. I do not know ~~that~~ that this will have any influence on tax liability of the receipt.

Interest received on the Corporation Investments derived from the following sources: Town of Fairhope 4% Warrants, \$373.35, which may not be taxable income, U. S. A. "G" Bonds, \$150.00, and \$3.87 received from an improvements purchase account. I presume none of the interest received by us for the Library is taxable.

Miscellaneous Receipts were as follows: \$26.85 for pecans sold from trees on unleased land, \$33.70 for stumpage value of trees on land used for street right of way, and \$105.40, received from a lessee as the cost of an extra width of sidewalk he wanted in front of his leasehold. I believe all other receipts items are self-explanatory.

Of the disbursements most items are self-explanatory. The item of Corporation Office and Business Expense, 899.25, was for customary expenses such as rent, stationery, postage, janitor service, publications, etc.

Included in the Lands, Highways and Property Expense, there is an item of \$8220.33 paid to the Town of Fairhope to cover an assessment levy for street improvements affecting our lands. There is another item of \$4177.68 that we voluntarily paid a contractor for placing a bituminous surface on a County Road serving our country lands. In cooperation with the Town the streets in the business district were widened and improved. Some existing sidewalk and curb and gutter had to be demolished and new sidewalk and widened sidewalks constructed. Our voluntary contribution to pay the con-

tractor who did the work was \$5055.80. In addition we paid an engineer for surveys and plans, \$1317.00 and contributed to the Town \$664.22 toward expenses incurred by it in connection with this project. While the State Highway Department had its force here the Town and the Colony arranged for additional work that was not a part of the State accepted cost of improvement and maintenance of State Highway 89 and we contributed \$3262.17 to pay the State for this additional work.

The item of Office Equipment, \$426.17 was for the purchase of a new Monroe adding machine, \$345.98, a new stove, \$45.00 and a new electric fan, \$35.19.

The item Improvements Purchased accounts for payments made by us to lessees for pecan trees on land surrendered to us. We expect to resell to others who take up these lands.

The item Land Purchased, \$250.00 was paid for a lot we expect to use for street right of way.

I believe all other items need no explanation, but trust if any further detail is needed you will call me. I am enclosing a published copy of our 1949 annual report which I believe you will find of interest. I wish particularly to call to your attention my comment on the States Docks Commission leasing plan.

Very truly yours,

Secretary

SMITH, DUKES & BUCKALEW

CERTIFIED PUBLIC ACCOUNTANTS

311-319 FIRST NATIONAL BANK BUILDING

MOBILE, ALA.

GILBERT F. DUKES
V. M. BUCKALEW
S. W. BROCK

April 15, 1949

Dr. C. A. Gaston, Secretary
Fairhope Single Tax Corporation,
Fairhope, Alabama.

Dear Doctor Gaston:

We acknowledge receipt of your letter of April 11th, together with your check in payment of our bill for the preparation of your 1948 Federal and State income tax returns.

The increase in our bill over previous years was made on account of conditions with which we are sure you are familiar. The preparation of the 1948 return was complicated somewhat by the unusually large amount of expenditures for improvements; however, we regarded this as one of the problems which we expect to meet, and it did not influence our charge. We had increased our charges on most of our accounts prior to this year, and we trust that the increase we are now making in your charge will meet with your approval.

With kind personal regards, I am

Sincerely yours,



SWB:W

April 11, 1949

Smith, Dukes & Buckalew
314-319 First National Bank Bldg.
Mobile, Alabama

Dear Sirs:

Enclosed find our check for \$100.00 as per your bill of March 17, 1949 for services rendered in connection with the preparation of 1948 Federal and State income tax reports. We note a 33 1/3% increase over the charge for previous years and would appreciate your advising us whether this is a general increase in your charges or whether it is for additional work made necessary by complications in the 1948 returns.

Very truly yours,

Secretary.

Feb. 22, 1949

Smith, Dukes & Buckalew
314-319 First National Bank Bldg.
Mobile, Alabama

Attn: Mr. S. W. Brock

Dear Mr. Brock:

Enclosed find our financial statement for 1949 with summary, which I hope will give all the information you will need to prepare our income tax reports.

You will note the sale of the only building we possessed and on which heretofore we had made a depreciation deduction.

No part of the amount expended in the lands & highways department was in payment of a legal assessment against the land. The street improvements accounted for by these payments were accomplished by agreement with the Town and no levy was made to secure the Town's payment. Probably this year we will make an assessment payment and it will be duly reported as such.

You will note paragraph 2, "Taxes", page 2 of the enclosed report that we have hopes of having no income tax to pay this year. Hope your findings will bear me out. I hope you will be interested to read the entire report. In Fairhope the beneficent influence of the single tax becomes more apparent each year. If its application were state wide I have no doubt Alabama would offer the same contrast to other states Fairhope offers to other Baldwin communities. With sincerest best wishes, I am,

Sincerely yours,

Secretary

PO Box 1378
Mobile 8,

Mch. 8, 1948

Mr. S. W. Brock
Smith, Dukes & Buckalew
Mobile, Alabama

Dear Mr. Brock:

It would appear we may as well wait until our next return to claim depreciation on the School properties so we will go ahead and mail in the 1947 returns with remittances.

It would appear we have overlooked the same possibility with reference to our ownership of the Library buildings and contents. Hope you'll help us to remember these next time.

Yours very truly,

Secretary

SMITH, DUKES & BUCKALEW

CERTIFIED PUBLIC ACCOUNTANTS

314-319 FIRST NATIONAL BANK BUILDING

MOBILE, ALA.

GILBERT F. DUKES
V. M. BUCKALEW
S. W. BROCK

March 5, 1948

Dr. C. A. Gaston,
Fairhope Single Tax Corporation,
Fairhope, Alabama.

Dear Doctor Gaston:

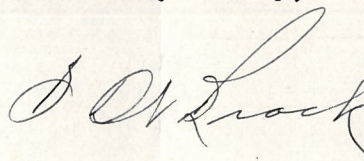
It appears from the information you furnished that depreciation of \$85.10 might have been included in your deductions for the year 1947, resulting in a reduction of tax of approximately \$19.57 Federal and \$2.55 State.

If you so desire, we will amend the return, and include this deduction.

However, the deduction is not lost, as it remains a part of the basis for depreciation deductible in subsequent years.

Awaiting your early advice, I am

Yours very truly,



SWB:W

Mch. 4, 1948

Smith, Dukes & Buckalew
314-319 Fst. Nat'l Bank Bldg.
Mobile, Alabama

Attn: Mr. S. W. Brock

Dear Mr. Brock:

I am in receipt of the 1947 income tax reports and it occurs to me that consideration might have been given to one other item of deduction.

In 1943, for \$2504.05 we bought a \$10,000.00 mortgage on the properties of the School of Organic Education and in 1947, May, we paid the School \$900.00 and took title to the property. It is my thought that we might be entitled to depreciation deduction.

We will await your advice in this matter before mailing in the reports.

Very truly yours,

Secretary

SMITH, DUKES & BUCKALEW

CERTIFIED PUBLIC ACCOUNTANTS

314-319 FIRST NATIONAL BANK BUILDING

MOBILE, ALA.

GILBERT F. DUKES
V. M. BUCKALEW
S. W. BROCK

December 1, 1947

Dr. C. A. Gaston, Secretary
Fairhope Single Tax Corporation,
Fairhope, Alabama.

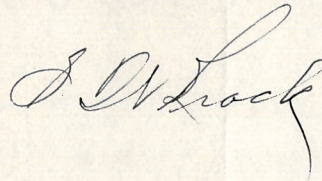
Dear Doctor Gaston:

After returning to Mobile, I talked with Mr. Buckalew regarding the proposed audit of your books for the calendar year 1947.

We will have a man available for this work within a few days, and he can check the work through November 30th before the close of the year, returning some time in January early enough to bring the audit to completion in time for your annual meeting.

I would appreciate your confirming this engagement by return mail.

Sincerely yours,



SWB:W

Dec. 5, 1947

Mr. S. W. Brock
Mobile, Alabama

Dear Mr. Brock:

Your letter arrived on a day that I was in Bay Minette on business so I did not get to see it until Wednesday. Since our constitution charges the trustees with the auditing obligation I did not have the authority to make an engagement.

I have had opportunity to discuss the matter with one of the three trustees and with our executive Council. They advised that I refer the matter to the trustees with a request that an audit be made with the Council's expression of approval of the selection of your firm.

I am enclosing a copy of the constitution and call your attention to article V, Section 8, page 5. You will note the members of the council, including the treasurer and the secretary constitute the officers whose accounts are to be examined by the trustees. I am sure you will appreciate this situation makes it awkward for me to do more than suggest what the trustees might do in the matter of selection of an auditor.

As I stated I have seen one of the trustees, J. O. Stimpson, a fellow-Town councilman, as you know, and he advises me he will try to confer with the others tomorrow, Saturday. The other trustees are M. A. Bowen and A. H. Mershon.

I appreciate your attention to this matter and will advise you as soon as I have something further to report. I wonder if it might not be practical for for you to give some estimate of the probable cost in the event no irregularities develop. I find the Cash Book shows a record of some 1544 receipt entries and the Check Book the drawing of 266 checks for the 1947 year and 97 deposit entries to date.

Sincerely yours,

COPY
Secretary

\$20.00
35.00 + Tax 441

Mch. 5, 1947

Mr. S. W. Brock
Smith, Dukes & Buckalew
Mobile, Alabama

Dear Mr. Brock:

On receipt of your information concerning the matter of being granted a delay in the time for filing our income Tax Reports I decided I better stretch a point and get the information in shape for you.

I believe I have added adequate detail of information concerning the expenditures but a few comments on the receipts may be helpful.

I believe the Tax Certificate \$10.63, which was redeemed was treated as an investment when purchased; also the Bancroft Contract which has been cancelled by repayment. Neither, I believe should be treated as taxable income.

The Town Bond interest collected for the Library \$47.50 is exempt from income tax by statute, I believe. It escaped being turned over to the Library but will be now. The Mason contract on which \$150.00 was paid for the Library is a purchase contract the Library acquired as a bequest.

I am sorry to get this off so late and hope you will find time to attend to it. Please call for any additional information you may require. Appreciatively and with sincere personal regards I am,

Very truly yours,

Secretary

P. S. Our Trustees have asked me to make enquiries concerning your making an audit of our books.

SMITH, DUKES & BUCKALEW

CERTIFIED PUBLIC ACCOUNTANTS

314-319 FIRST NATIONAL BANK BUILDING

MOBILE, ALA. March 3, 1947.

GILBERT F. DUKES
V. M. BUCKALEW
S. W. BROCK

Dr. C. A. Gaston, Secretary
Fairhope Single Tax Corporation
Fairhope, Alabama

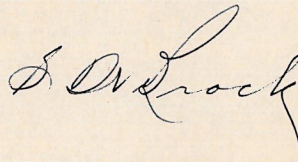
Dear Dr. Gaston:

I am inclosing application for extension of time for filing income tax return for the year 1946, which you should sign before a Notary Public.

In the event the extension is granted it will be necessary to file a tentative return on which an estimate of the tax liability must be made, and a quarter of the tax paid.

If, for any reason, your request is denied let me know right away, and I will come over and get together enough figures to get a return in on time.

Sincerely yours,



SWB

P.S. I am also inclosing a request for an extension of time for filing your 1946 State of Alabama income tax return.

Form 1134
TREASURY DEPARTMENT
Internal Revenue Service

APPLICATION FOR EXTENSION OF TIME FOR
FILING INCOME TAX RETURN

Collector of Internal Revenue,
Birmingham, Alabama.

Fairhope, Alabama
March 3, 1947
(Date)

Sir:

Application is hereby made for an extension of time to
May 15, 1947 within which to file the
Federal income tax return, Form 1120, for the taxable
year ended December 31, 1946.

This extension is necessary by reason of the following facts:

The volume and irregular/nature of the work of our office is
unprecedented, and for that reason the information necessary
for properly preparing our income tax return will not be
available in time for filing before March 15, 1947.

FAIRHOPE SINGLE TAX CORPORATION

Subscribed and sworn to before
me this _____ day of _____
1947, 1944

By _____
(NAME) Secretary

(STREET AND NUMBER)

Signature of Officer Administering
Oath

Fairhope, Ala.
(CITY)

Title

Form 1134
TREASURY DEPARTMENT
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Collector of Internal Revenue,
Birmingham, Alabama.

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March 3, 1947
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unprecedented, and for that reason the information necessary
for properly preparing our income tax return will not be
available in time for filing before March 15, 1947.

FAIRHOPE SINGLE TAX CORPORATION

Subscribed and sworn to before
me this _____ day of _____

By

(NAME)

Secretary

1947
_____, 1944

(STREET AND NUMBER)

Signature of Officer Administering
Oath

Fairhope, Ala.

(CITY)

Title

FAIRHOPE SINGLE TAX CORPORATION

Fairhope, Ala.

March 3, 1947.

State Department of Revenue,
Income Tax Division,
Montgomery, Ala.

Gentlemen:

Due to the pressure of work and the condition of our records, we will be unable to assemble the information from which to prepare our income tax return for the year 1946 before March 15, 1947.

We respectfully request that you grant us an extension of sixty (60) days within which to complete and file the return.

Very truly yours,

FAIRHOPE SINGLE TAX CORPORATION,

BY

Secretary

FAIRHOPE SINGLE TAX CORPORATION

Fairhope, Ala.

March 3, 1947.

State Department of Revenue,
Income Tax Division,
Montgomery, Ala.

Gentlemen:

Due to the pressure of work and the condition of our records, we will be unable to assemble the information from which to prepare our income tax return for the year 1946 before March 15, 1947.

We respectfully request that you grant us an extension of sixty (60) days within which to complete and file the return.

Very truly yours,

FAIRHOPE SINGLE TAX CORPORATION,

BY

Secretary

Mch. 1, 1947

Mr. S. W. Brock
Smith, Dukes & Buckalew
Mobile, Ala.

Dear Mr. Brock:

Thank you for your reminder concerning our 1946 income tax reports. Our office has had a great amount of irregular work laid upon it this year, hence the delay.

I anticipate I may be able to get the necessary material ready in time, but will be crowded to do so.

Would it be possible, without too much trouble, to secure a thirty day delay. I am sure that would give ample time.

Sincerely yours,

Secretary

SMITH, DUKES & BUCKALEW
CERTIFIED PUBLIC ACCOUNTANTS

314-319 FIRST NATIONAL BANK BUILDING

MOBILE, ALA.

February 28, 1947

GILBERT F. DUKES
V. M. BUCKALEW
S. W. BROCK

Dr. C. A. Gaston, Secretary
Fairhope Single Tax Corporation,
Fairhope, Alabama.

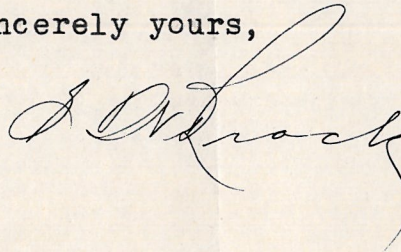
Dear Doctor:

We have two more weeks in which to prepare your income tax returns for the year 1946. I would appreciate receiving your figures by mail, as you let me have them last year. My file shows that the detail last year was excellently prepared, and I was able to prepare the returns without the necessity of a trip to your office.

I would like to have them early enough to check thoroughly, so that if necessary I would have ample time to make the trip over there for additional information.

With warm personal regards for yourself, and
Mr. Wolcott, I am

Sincerely yours,



SWB:W

Mch. 4, 1946

Smith, Dukes & Buckalew
314-319 Fst. Nat'l Bank Bldg.
Mobile, Ala.

Attn: Mr. S. W. Brock

Dear Mr. Brock:

I am in receipt of your letter of March 3. In response I am sending you herewith copies of the annual financial statement I had prepared for you and had intended mailing you much earlier. Pressure of much urgent business is responsible for my procrastination.

I believe the items in the statement together with the Analysis Notes will be adequate for your purposes. As I recall we discussed the possibility of some special treatment of the receipt for the oil, gas and mineral lease, affording us a partial exemption of tax.

Under separate cover I am sending you the return blanks furnished us by the Collector and the Alabama Treasury Dept. I will be available for any special information you may need.

Yours sincerely,

Secretary

SMITH, DUKES & BUCKALEW

CERTIFIED PUBLIC ACCOUNTANTS

314-319 FIRST NATIONAL BANK BUILDING

MOBILE, ALA.

GILBERT F. DUKES
V. M. BUCKALEW
S. W. BROCK

March 3, 1946

Dr. C. A. Gaston, Secretary,
Fairhope Single Tax Corporation,
Fairhope, Alabama.

Dear Doctor Gaston:

You are probably wondering why I have not yet prepared your income tax returns for the year 1945. My file shows that I mailed the completed forms for the year 1944 on March 3, 1945. So, I am somewhat behind schedule.

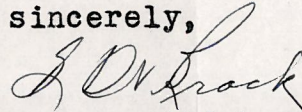
I prepared the 1944 returns from information you enclosed with your letter to me dated Feb. 2, 1945. This information was sufficiently complete that I was able to get up my figures from it, obviating the necessity of making a trip over there.

It would give me a very great lift if I could get my figures for 1945 without having to drive over. If you will let me have similar information within the next few days, I can check them over. Then, if necessary, I would come on over right away, for additional information.

Please excuse the typing errors. Our typists are literally snowed under and I must hunt and peck for myself.

With warm personal regards for yourself and Mr. Wolcott, I am

Yours sincerely,



P. S. Should there be something that you think we should discuss concerning any of the figures be sure to let me know.

July 12, 1945

Mr. S. W. Brock
Smith, Dukes & Buckalew
314-319 Fst. Nat'l Bank Bldg.
Mobile, Alabama

Dear Mr. Brock:

Enclosed find the blank for our Capital Stock Tax Return. We will appreciate your filling this out and returning it to us in ample time to be mailed in before the end of the month.

In estimating the capital stock value it may be well for you to know that the rent charges entered on our books January 1, this year are \$3909.03 greater than on the same date last year. Our collections for the first six months of this year are \$1247.53 greater than for the corresponding period of last year.

Except for the item of about \$1000.00 increase in salary expense, there is no indication that our deductible expenditures will be greatly different from last year. Should you need or desire and further detail of information please write me. With sincere best wishes I am,

Very truly yours,

Secretary.

SMITH, DUKES & BUCKALEW
CERTIFIED PUBLIC ACCOUNTANTS

314-319 FIRST NATIONAL BANK BUILDING

MOBILE, ALA.

GILBERT F. DUKES
V. M. BUCKALEW
S. W. BROCK

February 3, 1945

Dr. C. A. Gaston, Secretary
Fairhope Single Tax Corporation,
Fairhope, Alabama.

Dear Doctor Gaston:

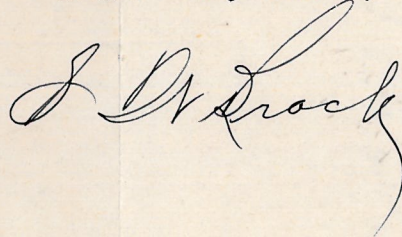
I have your letter of February 2nd with enclosures.

I shall review the figures you sent me, and as soon as my schedule has cleared up I will come over for any additional information I may need to complete the preparation of your income tax returns.

Although we have been working pretty hard, I am feeling fine. I trust that you and your family are enjoying the best of health.

With sincere regards, I am

Yours very truly,

A handwritten signature in cursive script, appearing to read "S. W. Brock". The signature is written in dark ink and is positioned below the typed name "Yours very truly,".

SWB:W

Feb. 2, 1945

Mr. S. W. Brock
Smith Dukes & Buckalew
314-319 Fst. Nat'l Bank Bldg.
Mobile, Alabama

Dear Mr. Brock:

We are expecting you to attend to the preparation of our income tax reports again this year. I am enclosing herewith a copy of our 1944 financial report and an attached summary digest of some of the items. We have the blanks furnished us by the Collector and the state finance department.

Under separate cover I am sending you a copy of the Fairhope Courier in which there appears a copy of my annual report to the membership, which you may find of interest.

Trusting you will again be able to attend to our business for us and hoping you are enjoying good health this winter I am,

Sincerely yours,

Secretary.

SMITH, DUKES & BUCKALEW
CERTIFIED PUBLIC ACCOUNTANTS
314-319 FIRST NATIONAL BANK BUILDING
MOBILE, ALA.

GILBERT F. DUKES
V. M. BUCKALEW
S. W. BROCK

June 28, 1943.

Dr. C. A. Gaston, Secretary,
Fairhope Single Tax Colony,
Fairhope, Alabama.

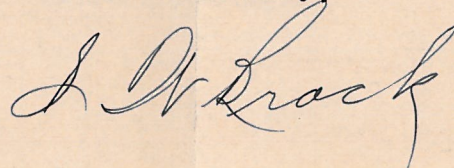
Dear Doctor Gaston:

I am in receipt of your letter enclosing the 1943 Capital Stock tax return, which we will prepare for your corporation in due time for filing.

I enjoyed reading your editorials in the copy of the "Courier" which you so kindly sent to me. The points brought out in these articles were interesting, and I appreciate your thought in passing them on to me.

With best wishes, I am

Yours cordially,



SWB:W

June 17, 1944

Mr. S. W. Brock
Smith, Dukes & Buckalew
314-319 First Nat'l Bank Bldg.
Mobile, Ala.

Dear Mr. Brock:

Please attend to preparing the enclosed Capital
Stock Tax Return for us.

I believe we can safely bring the valuation down
from \$180,000.00 to \$150,000.00. We have made no increase
in our rent rate and increased improvements will add to our
advalorem tax charges. I do not believe it probable that
we will have any heavy collections of old accounts that will
not be offset by tax receipt credits.

It might be safe to reduce to \$120,000 or \$130,000
since we only had a net of a little over \$10,000.00 to off-
set last year.

Very truly yours,

Secretary.

June 14, 1943

Smith, Dukes & Buckalew
Mobile, Alabama

Attn: Mr. S. W. Brock

Dear Mr. Brock:

Enclosed herewith find blank for our 1943 Capital Stock Tax Return which we trust you will fill out and return to us in time for our attention before the same becomes delinquent.

I'm sending you a copy of last week's Courier in which I have two editorials I believe might interest you. Trusting you and family are well and that you are not being too much overburdened with work, with sincere best wishes I am

Very truly yours,

Secretary.

Feb. 12, 1943

Smith, Dukes & Buckalew
314-319 Fst. Nat'l Bank Bldg.
Mobile, Alabama

Attention Mr. S. W. Brock:

Dear Mr. Brock:

I have on my desk Form 1120 and Form 1121 of the Treasury Department and Form 20 of the Income Tax Division of the State Department of Revenue and we are depending on you to attend to these for us.

I note on the instruction sheet accompanying Form 1040 under the heading General Instructions in paragraph J, entitled Information at Source, that persons paying a salary of over \$1200.00 to a married person must make a return on Forms 1096 and 1099. Does this apply as well to corporations? We have made no such report nor have we been furnished with such Form.

Under separate cover I am sending you a copy of the last issue of the Courier in which is published the Town audit and I believe our compositor did a very creditable job with it this time. Am also sending you the January 28 issue of the Courier containing the annual report of the Fairhope Single Tax Corporation. If you have time to read this I believe you will find it of interest. It begins with my report as secretary on the first page and concludes with the Treasurer's report on the second page where you will also find a short editorial at the top of the third column which I believe contains some pertinent facts.

I presume you are being hard pressed to get necessary work done but surely hope you are going to be able to take care of us and I'll hope to see you soon.

Very truly yours,

Nov. 10, 1942

Smith, Dukes & Buckalew
314-319 Fst. Natl Bank Bldg.,
Mobile, Alabama

Attn: Mr. S. W. Brock

Dear Sirs:

We are enclosing blank for our Capital Stock return which we trust you will attend to for us as you have done in the past.

Mr. Brock, in reading over the instructions with reference to exemptions I wondered if there is any liability of our School of Organic Education to file a report. I have no knowledge that any was ever filed in the past?

Trusting that you will get over to make our Town and audit and that I shall have the pleasure of seeing you then I am,

Very truly yours,

Secretary.

SMITH, DUKES & BUCKALEW

CERTIFIED PUBLIC ACCOUNTANTS

314-319 FIRST NATIONAL BANK BUILDING

MOBILE, ALA.

July 24, 1941.

GILBERT F. DUKES
V. M. BUCKALEW
S. W. BROCK

Dr. C. A. Gaston, Secretary,
Fairhope Single Tax Corporation,
Fairhope, Alabama.

Dear Doctor:

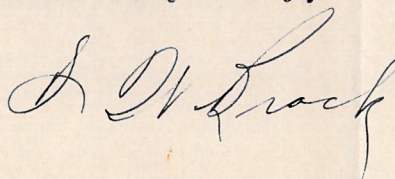
Re: Federal Capital Stock Tax
Returns

We have just received advice that the Secretary of the Treasury has granted a general 60-day extension of the period for filing Capital Stock Tax Returns. The extension makes September 29, the final day for filing such returns.

The extension was granted because of the uncertainty and difficulty of calculating the tax under the contemplated changes in the revenue law, and because the Ways and Means Committee's recommendation to increase the capital stock tax rate from \$1.10 to \$1.25 per thousand dollars of valuation is intended to apply to the taxable year recently concluded for which returns would have been due July 31.

We are accordingly delaying the preparation of your return in the anticipation that the new revenue law will be enacted before the expiration of the extension period.

Yours very truly,



SWB:V

TREASURY DEPARTMENT
Internal Revenue Service
Birmingham, Alabama

F L A S H

PLEASE READ

IMPORTANT NOTICE TO ALL CORPORATIONS

Mr. Morgenthau, Secretary of the Treasury, has just announced from Washington that the time for filing capital stock tax returns by all corporations for the period ended June 30, 1941, has been extended to September 29, 1941. Collectors of Internal Revenue are authorized, under the Secretary's announcement, to accept returns without assertion of penalties for delinquency or of interest, if the returns are filed and tax paid on or before the extended date.

Under the regulations, any corporation, including one which has already filed its capital stock tax return under the assumption that no general extension would be granted, may change the value declared on a return previously filed by filing an amended return, provided such return is received by the Collector on or before September 29, 1941. Each such return should be clearly marked "Amended Return."

Henry J. Willingham

Henry J. Willingham,
Collector

July 2, 1941

Mr. S. W. Brock,
% Smith, Dukes & Buckalew,
Mobile, Alabama,

Dear Mr. Brock:

Enclosed is our blank for the 1941 Return
Of Capital Stock Tax which we trust you will attend
to for us.

Our business is growing quite satisfactor-
ily and our collections are in quite good shape due
to the improved employment and business conditions.
I am, in fact, afraid we are not going to be able to
get as much money spent as we would like to on de-
ducible expenditures. However in these times of
national trial I believe we will be more willing to
see the Federal Government getting a slice.

I hope we are going to get to see you
some this summer though understand your firm is be-
ing quite hard pressed with work and has had to share
its good help with Uncle Sam. Don't work too hard
though and get out of the running yourself, because
that's no help either. With sincere best wishes I
am as ever

Very truly yours,

Secretary.

January 31, 1941

Mr. S. W. Brock,
% Smith, Dukes & Buckalew,
Mobile, Alabama,

Dear Mr. Brock:

I am enclosing a copy of the Treasurer's Report for 1940 and under separate cover I am sending a copy of this week's Fairhope Courier carrying my annual report to the membership.

I am afraid our sins are catching up with us in-so-far as income tax is concerned, and we still have five more of the installments on street improvements to pay. In view of this I am considering making another attempt secure exemption. I believe an amendment will be necessary and I am considering what might be the best grounds on which to seek such an amendment.

It appears to me that a study of these reports makes it apparent that the corporation is accomplishing two things that should have encouragement. It is promoting the practical use of its lands in the interest of the users rather than the corporation and is devoting its income to the public welfare. The latter makes the corporation, in effect, a fiscal agency of government and might justify an appeal to have included in the exempt list: Landlord corporations having no capital stock and devoting their land rentals to the provision of common benefits for the lessees.

I would be glad if you could offer any suggestions along this line, though realizing you might suggest yourself out of a job. We will be expecting you to look after our income tax report again this year. Expect improved business conditions and new businesses in this section will keep you pretty busy but hope you will have time to see us occasionally.

Best regards from

Yours truly,

Secretary.

SMITH, DUKES & BUCKALEW

CERTIFIED PUBLIC ACCOUNTANTS

314-319 FIRST NATIONAL BANK BUILDING

MOBILE, ALA.

May 17, 1940.

Dr. C. A. Gaston, Secretary,
Fairhope Single Tax Corporation,
Fairhope, Alabama.

Dear Doctor Gaston:

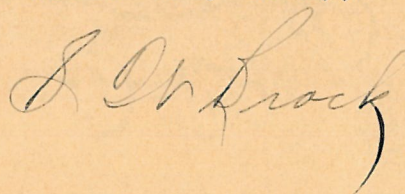
You will find enclosed herewith the letter from the Collector of Internal Revenue, advising you that your claim for exemption was denied by the Commissioner, which you so kindly lent me a few days ago.

I had a copy of this letter made, and sent it to the State Tax Commission in compliance with their request that we let them have it for their information and files.

It appears that they wanted a copy of this letter merely to complete their files with reference to your claim for exemption from the State income tax. However, any correspondence you may receive from them with reference to this claim should be forwarded to me so that I can advise you properly as to its disposition.

With warmest regards, I am,

Yours very truly,



SWB:AL

Enc.

Apr. 11, 1955

Mr. Murray Stuhmiller
1443 Welgold Ave.
Cincinnati, Ohio

Dear Sir:

In reply to your letter of March 29 we are enclosing herewith our constitution, application for land, lease contract and other material we believe you will find of interest. We are also sending a sample copy of the local paper, a three month subscription to which is \$1.00.

Just at the present we have no land that can be leased directly from the Colony but improved leaseholds are always on the market. Except for approval of the lease transfer such transactions are handled through local brokers as you will note in some of the Courier advertisements.

We consider that it is good policy for any prospective purchaser of property in Fairhope to spend a little time here before deciding to make his stay a permanent one. While on the ground he can make a better appraisal of such properties as are offered with the prospect of greater satisfaction in the future.

We believe Fairhope to have many superior qualities and this is testified to by the many who come for a visit and remain with us as well as those who return after trying other locations. However there is no place that is satisfying to everybody. Trusting that we may have the pleasure of meeting you later and assuring you of our desire to be of such service as we may we are,

Very truly yours,

Secretary

Mar 29, 1955

Gentlemen:

Would you please send us information about Fairhope and the single tax arrangement.

Would like to know if there is property available within the limits of the single tax corporation holdings.

Could you send me sample copy of your newspaper, also how much would it cost for a two months subscription.

Yours truly
Murray Stickmiller
1443 Weigand Ave
Cincinnati, 23, Ohio

SMITH, DUKES & BUCKALEW
CERTIFIED PUBLIC ACCOUNTANTS
314-319 FIRST NATIONAL BANK BUILDING
MOBILE, ALA.

May 13, 1940.

Dr. C. A. Gaston, Secretary,
Fairhope Single Tax Corporation,
Fairhope, Alabama.

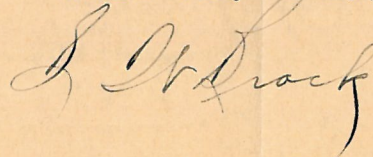
Dear Doctor Gaston:

You will recall that Mr. Beebe made an effort to obtain exemption for your Corporation from the Federal income tax about four years ago. At that time he also sought to obtain exemption from the Alabama income tax, and filed with the State Tax Commission copies of your Constitution, By-Laws, and Articles of Incorporation. The State Department of Revenue desires now to make disposition of the application for exemption as no action was taken after the Federal Government denied the exemption. The State Department of Revenue has written to us, asking that we let them have a copy of the communication from the Bureau of Internal Revenue in which the application for exemption was denied.

If you will furnish me with this letter, I will copy it and write a letter to go along with it, as the letter from the State Department of Revenue requesting this information was sent direct to us.

With kindest regards, I am

Yours very truly,



SWB:AL

May 14, 1940.

Mr. S. W. Brock,
314-319 First Nat'l Bank Bldg.,
Mobile, Alabama,

Dear Mr. Brock:

I enclose herewith the letter you refer to in yours of May 13 and wish to express my appreciation of your attention to this matter.

We have again engaged Mr. Beebe to study into the possibilities of getting the present law amended to provide exemption for our Corporation. I feel that there is good possibility of this if we can properly present the matter.

With kindest regards I am,

Very truly yours,

Secretary.

Oct. 26, 1939

Mr. S. W. Brock,
% Smith, Dukes & Buckalew,
316-319 Fst, Nat'l Bank Bldg.,
Mobile, Alabama,

Dear Mr. Brock:

I enclose for your check a report that I have filled in and if you find it to be in proper order please mail it in the enclosed envelope.

This is the first I had heard of the necessity to make such a report.

Hope to see over here soon making the Town audit. With best wishes to you and family I am,

Very truly yours,

Secretary.

Office of the Collector
Birmingham, Alabama
IT:FHB:

TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

OCT 25 1939

Fairhope Single Tax Corp.
Fairhope, Ala.

500696

Gentlemen:

For your information, all persons, in whatever capacity acting, including lessees or mortgagors of real or personal property, fiduciaries, and employers making payment to another person of dividends, interest, rent, salaries, wages, premiums, annuities, compensation, remunerations, emoluments, or other fixed or determinable gain, profits, and income, are required to render a true and accurate information return to the Commissioner of Internal Revenue, Washington, D. C., on forms 1096 and 1099, setting forth the amount of such gain, profits, and income, and the name and address of the recipient of such payment.

An examination of the records of this collection district fails to disclose that you have filed such a return, or returns, for the year 1939. It may be possible that you filed a return bearing a different name or address from that shown above. In that event, you are asked to print or type the name and address shown on the return, if filed:

In the event you did not file a return, it is requested that you answer the questions one to seven inclusive, listed below, and return this letter, in order that it may be determined whether you are liable to file a return:

1. Did you pay any single person \$1000.00 or more, in salaries, wages, fees or commissions during the year in question? Yes () No () How Many? ()
2. Did you pay any married person \$2500.00 or more in salaries, wages, fees, or commissions during the year in question? Yes () No () How Many? ()
3. Did you pay any individual interest or notes, mortgages, etc., in the amount of \$1000.00 or more during the year in question? Yes () No () How Many? ()
4. Did you pay any individual rents and/or royalties in the amount of \$1000.00 or more during the year in question? Yes () No () How Many? ()
5. Did you pay any individual other fixed or determinable income of \$1000.00 or more during the year in question? Yes () No () How Many? ()
6. Did you pay any individual dividends of \$100.00 or more during the year in question? Yes () No () How Many? ()
7. Did you pay to any person an aggregate amount of \$1000.00 or more, composed of the different types of income listed in questions three to six, inclusive? (Example: \$700.00 under question 3; \$200.00 under question 4; \$50.00 under question 5; \$50.00 under question 6.) Yes () No () How Many? ()

This letter is written in duplicate, so that you may retain the copy for your file and return the original to this office. A self addressed envelope, requiring no postage, is enclosed for your convenience.

Respectfully,

Henry J. Willingham, Collector

By:

F. H. Buck

F. H. Buck

Chief, Income Tax Division

Signature of Taxp

SMITH, DUKES & BUCKALEW
CERTIFIED PUBLIC ACCOUNTANTS
316-319 FIRST NATIONAL BANK BUILDING
MOBILE, ALA.

August 17, 1939

Dr. C. A. Gaston, Secretary,
Fairhope Single Tax Corporation,
Fairhope, Ala.

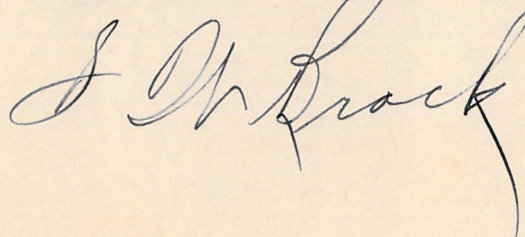
Dear Doctor:

Enclosed is your capital stock tax return which should be signed by yourself and Mr. Wolcott before a notary public and mailed to the Collector of Internal Revenue at Birmingham, together with a check for \$76.00 drawn to the order of the Collector of Internal Revenue. You have until the end of this month to file the return, however, to avoid the possibility of delinquency I suggest that you attend to its execution and filing of it while it has your present attention.

My family and myself enjoyed our stay on the Eastern Shore so much that we are planning on our vacation next year over there. I especially enjoyed the visits I made to your office and the talks and discussions had with you and Mr. Wolcott.

With warmest personal regards, I am

Yours very truly,

A handwritten signature in cursive script, appearing to read "J. W. Brack". The signature is written in dark ink and is positioned below the typed name "Yours very truly,".

July 27, 1939.

Mr. S. W. Brock,
Smith, Dukes, & Buckalew,
316 First Nat. Bank Bldg.,
Mobile, Alabama.

Dear Mr. Brock:

Mr. Morgan gave your message to me and I was very sorry to learn of further family health misfortunes. I hope everything is going to clear up now and that conditions henceforth will be to your entire satisfaction.

I enclose blank for the Capital Stock Tax Return which was received recently.

I believe I have failed to furnish you with duplicates of the Treasurers Monthly Reports and wonder if you would like to have these now for consideration in making out this return, or if it will do to get them up at a later date. We will be glad to see you and counsel with you at such time as is convenient for you.

With every good wish, I am

Sincerely yours,

CAG:NEC

SECRETARY.

SMITH, DUKES & BUCKALEW

CERTIFIED PUBLIC ACCOUNTANTS

316-319 FIRST NATIONAL BANK BUILDING

MOBILE, ALA.

May 18, 1939.

Dr. C. A. Gaston, Secretary,
Fairhope Single Tax Corporation,
Fairhope, Alabama.

Dear Dr. Gaston:

I have your letter of the 17th, and note your objections to the proposal for the acquisition of the improvements by the corporation outlined in my previous letter to you.

At the time of Mr. Wolcott's visit we expressed a doubt that the corporation could assume the obligation under an annuity in which an element of interest was involved or where it might appear that the corporation was acting as an insurer. I have referred to Article XVII, and it appears that you are correctly interpreting its provisions.

The proposal set out in your letter appears sound, provided the purchase price is not too greatly reduced by the charges for insurance, etc., necessary to protect the corporation's equity it acquires as the payments are made. Of course, as you expressed it in your letter, the corporation will be liberal in its appraisal, thus enabling the proceeds of the sale to cover the charges. Before passing from this thought I wish to point out that while the corporation can not pay interest your proposal requires that the vendor pay the corporation interest at the rate of 4% per annum on its equity.

With reference to the option retained for the heirs of the vendor in the event the option is not exercised and the property is offered at public sale, the corporation should have the right to bid for it the same as anyone else. I mention this because of the possibility that the property might, at some future date, have considerable intrinsic worth which some one might possibly acquire at considerably less than a fair price.

The stipulation that the corporation have the right to purchase the membership certificate is not without merit, and I believe it should be incorporated in the agreement. The same may be said in regard to having the lease and the certificate of membership provisionally endorsed and deposited with the corporation.

I appreciate, however, that your prime purpose in discussing this matter with me is that I might have the opportunity of considering it from the income tax angle.

I will state that you need not consider the income tax in this transaction; but the record should be clear as to the elements involved in the acquisition of the property in order that the proper basis for computing recognized gain or loss can be readily determined in the event the property is subsequently disposed of.

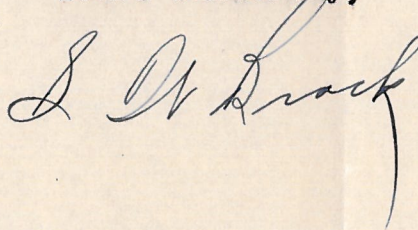
It has been a pleasure to review your proposal, and I believe you can safely proceed along those lines.

I will be glad to discuss the situation further, if something else appears which you might want to discuss with me.

My wife and I are trying to arrange for a vacation in Fairhope during the summer, and we appreciate the expression in your letter, and it will be a genuine pleasure to see both you and Mrs. Gaston while over there.

With very best wishes, I am,

Yours sincerely,

A handwritten signature in cursive script, appearing to read "S. W. Brack". The signature is written in dark ink and is positioned below the typed name "S. W. Brack".

SWB:V

May 17, 1939.

Mr. S. W. Brock,
Mobile, Ala.,

Dear Mr. Brock:-

After writing you yesterday and giving more thought to the matter in question I drew up a resolution and outlined a plan as shown on the enclosed copy.

I am of the opinion that this provision for the purchase of equities would be better than a contract of purchase and would be less complex and less open to possible criticism.

Very truly yours,

Secretary.

May 17, 1939.

Mr. S. W. Brock,
Mobile, Ala.,

Dear Mr. Brock:-

Thank you very much for your prompt attention to the matter brought before you by Mr. Wolcott.

After seeing the proposal worked out it appears that we would be exceeding the authority given us under our charter and our constitution. Particularly is this the case in the assumption by us of an interest bearing obligation which appears to be specifically prohibited in Article XVII of the constitution, nor would we, in my opinion, have the authority to permit the free use of our land by a private individual.

It has occurred to me that much the same result can be accomplished by a plan, free from these objections, as follows: The Corporation would agree to purchase the improvements on a contract providing sixty monthly payments of \$16.66 each. Title to the property would remain with the vendor and in consideration thereof he would pay the rent on the land, at present \$25.40 annually, and pay the Corporation interest at 4% per annum on its equity.

When the vendor ceases to be a party in fact to this agreement upon his death provision should be made for the title to the property to pass to the Corporation provided all sixty payments had been made. But in the event of death before the sixty payments had been made the heirs should have a reasonable time, say 30 to 60 days to exercise an option to acquire the property by paying off the equity of the Corporation plus any charges due it for ground rent or interest. But if such right of option is not taken it should be provided that the Corporation have authority to offer the property for public sale, ~~xxxxxxxxxxxxxxxxxxxx~~ the proceeds of such sale to be used first to pay to the Corporation its equity and all other charges that may be due it for ground rent and interest to the date of sale and such costs of advertising etc., as may be connected with the conduct of the sale, and the payment of the balance, if any to the estate of the deceased.

This provision for sale is necessary, I believe, because we consider that in cases of this character we are going to be liberal in the appraisal on which the contract is based and that we are justified in providing every possible protection of the Corporation's interest after the vendor ceases to be a party in fact to the agreement. It should therefore be made clear that the agreement to make payments is between the Corporation and the vendor exclusive of heirs and assigns.

Customary provision should be made for the protection of the Corporation's equity, through insurance and reasonable care of the property.

15 1255

While the net amount receivable by the vendor in this agreement consultation with members of the family would indicate that it can be ~~amplified~~ augmented by contributions from the family and probably by returns from the use of the property that will make it reasonably adequate. It appears to me that it has sufficient basis in normal business practice to relieve it of the criticism that I feel might readily arise should we adopt the plan outlined by you.

Included in the agreement, I believe, should be the sale to the Corporation of the membership certificate held by the vendor at such price as may be agreed upon, delivery to be upon the death of the vendor, he retaining the rights of membership during his life.

Probably the lease of the vendor and his certificate of membership should be provisionally endorsed and delivered to the Corporation to be held by it with the contract of sale.

I will appreciate any observations you may care to make concerning the outlined proposal and particularly any points of criticism. I will present the plan to the Executive Council at its next meeting, probably the last of this or the first of next week so will appreciate hearing from you before then. I would expect to have any plan adopted by the Council worked into legal form, probably consulting Mr. Beebe in the matter.

Again let me express our appreciation for your previous service as well as for such attention as you can give to this matter. I am particularly interested in having your opinion because of our reliance on you for the handling of our tax matters and the financial aspects of this proposal.

With sincere best wishes and a hope that we will see you in Fairhope for your summer vacation I am,

Very truly yours,

Secretary.

May 17, 1939.

Mr. S. W. Brock,
Mobile, Ala.,

Dear Mr. Brock:-

Thank you very much for your prompt attention to the matter brought before you by Mr. Wolcott.

After seeing the proposal worked out it appears that we would be exceeding the authority given us under our charter and our constitution. Particularly is this the case in the assumption by us of an interest bearing obligation which appears to be specifically prohibited in Article XVII of the constitution, nor would we, in my opinion, have the authority to permit the free use of our land by a private individual.

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Customary provision should be made for the protection of the Corporation's equity, through insurance and reasonable care of the property.

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With sincere best wishes and a hope that we will see you in Fairhope for your summer vacation I am,

Very truly yours,

Secretary.

SMITH, DUKES & BUCKALEW

CERTIFIED PUBLIC ACCOUNTANTS

316-319 FIRST NATIONAL BANK BUILDING

MOBILE, ALA.

May 13, 1939.

Dr. C. A. Gaston, Secretary,
Fairhope Single Tax Corporation,
Fairhope, Alabama.

Dear Dr. Gaston:

Your Mr. Wolcott stopped by the office a few days ago to discuss a proposition you have in mind to acquire some improvements from a lessee of some of the colony's land.

I understood from what Mr. Wolcott told me that the lessee is about 77 years old. The American Experience Table shows that he has a life expectancy of about 5 more years.

One method of handling the payment of the purchase price would be to appraise the improvements and use the appraised valuation as the present value of an annuity for 5 years. To illustrate:

Assume the purchase price to be \$1,000.00 and the interest rate to be 6%. This \$1,000.00, on the basis of these figures, will purchase an annuity for 5 years of \$237.40. To make this more clear we will illustrate it with the following table:

<u>Year of Period</u>	<u>Annuity</u>	<u>Interest</u>	<u>Principal</u>	<u>Purchase Price</u>
				(\$1,000.00)
1	\$ 237.40	60.00	177.40	822.60
2	237.40	49.36	188.04	634.56
3	237.40	38.07	199.33	435.23
4	237.40	26.11	211.29	223.94
5	237.40	13.46	223.94	-0-
	<u>\$ 1,187.00</u>	<u>187.00</u>	<u>1,000.00</u>	

You will note that the payment due to the vendor at the end of each year is \$237.40. This amount could be paid at the rate of \$19.78 ~~per month~~ ^{per year}. This amount, together with the use of the land, which Mr. Wolcott told me the old man would be entitled to during the rest of his life, should be sufficient to provide maintenance for himself and his wife, if their tastes are simple. Should death occur before the end of 5 years his estate would be entitled to the remainder of the purchase price as shown by the above table at or near the time of his death.

If this plan appeals to you I suggest that the old man purchase the annuity from your company, making the sale of the land and the purchase of the annuity two separate transactions.

If this is not a satisfactory arrangement to you I will be glad to discuss other methods that you might possibly be able to suggest.

With very best wishes, I am,

Yours very truly,

S D Brock

A.S.

Any difference in the purchase price would change the amount of the annuity. I will be glad to make any recomputation necessary

SWB:V

S D Brock

TOWN OF FAIRHOPE

Fairhope, Alabama

Your Town Tax for the year 19 38 is now due

Amount \$ 8.15

Geo. W. Morgan, Tax Collector

Mr.

Ben Lischer

City

To Mrs Marie Mantuffel

1380 Home Pl

11.60 Dec 10

5.79 " 27

31.19

5.79

25.40

TOWN OF FAIRHOPE

Esirhohe Visions

Your Town Tax for the year 19 22 is now due

Amount \$ 25.40

Geo. W. Morgan, Tax Collector

Mr.

Do not forget to pay this
to the collector
at the office

SMITH, DUKES & BUCKALEW

CERTIFIED PUBLIC ACCOUNTANTS

316-319 FIRST NATIONAL BANK BUILDING

MOBILE, ALA.

May 13, 1939.

Dr. C. A. Gaston, Secretary,
Fairhope Single Tax Corporation,
Fairhope, Alabama.

Dear Dr. Gaston:

Your Mr. Wolcott stopped by the office a few days ago to discuss a proposition you have in mind to acquire some improvements from a lessee of some of the colony's land.

I understood from what Mr. Wolcott told me that the lessee is about 77 years old. The American Experience Table shows that he has a life expectancy of about 5 more years.

One method of handling the payment of the purchase price would be to appraise the improvements and use the appraised valuation as the present value of an annuity for 5 years. To illustrate:

Assume the purchase price to be \$1,000.00 and the interest rate to be 6%. This \$1,000.00, on the basis of these figures, will purchase an annuity for 5 years of \$237.40. To make this more clear we will illustrate it with the following table:

<u>Year of Period</u>	<u>Annuity</u>	<u>Interest</u>	<u>Principal</u>	<u>Purchase Price</u>
				(\$1,000.00)
1	\$ 237.40	60.00	177.40	822.60
2	237.40	49.36	188.04	634.56
3	237.40	38.07	199.33	435.23
4	237.40	26.11	211.29	223.94
5	237.40	13.46	223.94	-0-
	<u>\$ 1,187.00</u>	<u>187.00</u>	<u>1,000.00</u>	

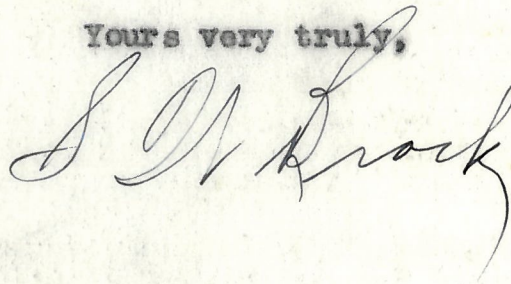
You will note that the payment due to the vendor at the end of each year is \$237.40. This amount could be paid at the rate of \$19.78 ^{per mo} This amount, together with the use of the land, which Mr. Wolcott told me the old man would be entitled to during the rest of his life, should be sufficient to provide maintenance for himself and his wife, if their tastes are simple. Should death occur before the end of 5 years his estate would be entitled to the remainder of the purchase price as shown by the above table at or near the time of his death.

If this plan appeals to you I suggest that the old man purchase the annuity from your company, making the sale of the land and the purchase of the annuity two separate transactions.

If this is not a satisfactory arrangement to you I will be glad to discuss other methods that you might possibly be able to suggest.

With very best wishes, I am,

Yours very truly,

A handwritten signature in cursive script, appearing to read "S. W. Brock". The signature is written in dark ink and is positioned below the typed name "S. W. Brock".

SWB:V

SMITH, DUKES & BUCKALEW
CERTIFIED PUBLIC ACCOUNTANTS
316-319 FIRST NATIONAL BANK BUILDING
MOBILE, ALA.

May 13, 1939.

Dr. C. A. Gaston, Secretary,
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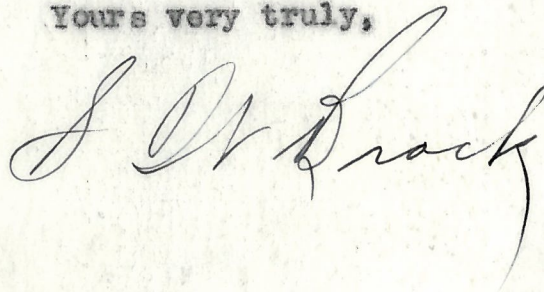
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If this is not a satisfactory arrangement to you I will be glad to discuss other methods that you might possibly be able to suggest.

With very best wishes, I am,

Yours very truly,

A handwritten signature in cursive script, appearing to read "J. W. Drack". The signature is written in dark ink and is positioned below the typed name "Yours very truly,".

SWB:V

SMITH, DUKES & BUCKALEW

CERTIFIED PUBLIC ACCOUNTANTS

316-319 FIRST NATIONAL BANK BUILDING

MOBILE, ALA.

April 13, 1939.

Dr. C. A. Gaston, Secretary,
Fairhope Single Tax Corporation,
Fairhope, Alabama.

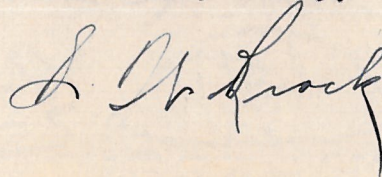
Dear Dr. Gaston:

Inclosed is the reply I have drafted to the letter from the Internal Revenue Agent in Charge at Nashville, requesting additional information with reference to the credit for dividends taken on the corporation's return for the year 1937.

Please have Mr. Wolcott sign this letter in his capacity as Treasurer.

With very best wishes, I am,

Yours very truly,



SWB:V

April 14, 1939.

Mr. Marsh T. Polk,
Internal Revenue Agent in Charge,
Nashville, Tennessee.

Dear Sir:

Reference OA:McB.

We have your letter of April 7th requesting additional information concerning the credit for contract restricting dividend payments in connection with your audit of this corporation's income tax return for the year 1937.

In its return the corporation reported gross rents of \$27,064.89, and of this amount \$2,757.35 was received from leases executed subsequent to April 30, 1936.

Trusting that this is the information desired, we are,

Yours very truly,

FAIEHOPE SINGLE TAX CORPORATION,

By

Its Treasurer.

March 21, 1939.

Smith, Dukes & Buckalew,
317-319 Fst. National Bk. Bldg.,
Mobile, Alabama.

Dear Sirs:-

Will you kindly call the attention of Mr.
Brock to the attached letter of enquiry from the
Internal Revenue Service, Nashville, Tenn.

Very truly yours,

Secretary.

SMITH, DUKES & BUCKALEW

CERTIFIED PUBLIC ACCOUNTANTS

316-319 FIRST NATIONAL BANK BUILDING

MOBILE, ALA.

March 13th, 1939.

Dr. C. A. Gaston, Secretary,
Fairhope Single Tax Corporation,
Fairhope, Alabama.

Dear Doctor:

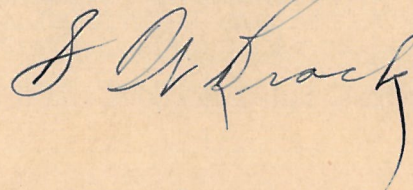
I am enclosing the Federal and State Income Tax returns for your corporation and you will note that the tax liability is \$145.14 and \$33.44 respectively.

The original of the Federal return should be executed and mailed to the Collector of Internal Revenue, Birmingham, Alabama, and the check for the tax should be made payable to him. One of the green copies must accompany the original return, and the other green return is to be retained for your files.

The original of the State return is all that is required to be filed, and it should be properly executed and mailed to the State Department of Revenue, Income Tax Division, Montgomery, Alabama with a check for the tax payable to the Treasurer of the State of Alabama.

With sincere good wishes, I am,

Yours very truly,



SWB:T

encls.

July 5, 1938.

Smith, Dukes & Buckalew,
Mobile, Ala.,

Attention Mr. S. W. Brock,

Gentlemen:

I enclose herewith form for 1938 Return of
Capital Stock.

I wish to call to your attention paragraph
four of the accompanying letter addressed to "All Do-
mestic Corporations." It may be that we will be able
to revise our return to give us a more favorable stat-
us and I trust that you will give this matter such at-
tention as you consider it warrants.

Perhaps the changes in the law effected by
the recent Congress will make it desirable to make
some changes and if there is any information you need
from my office I shall be glad to supply it.

I hope you will get over here for a vacation
during the summer and if you do that you will surely
call on me. With sincere personal regards I am

Very truly yours,

Secretary.

March 8, 1938

Mr. S. W. Brock
Smith Dukes & Buckalew
Mobile, Ala.

Dear Mr. Brock:

We were pleased to get the income tax reports and
I have forwarded them on to their respective destinations.

It is a great satisfaction to feel assured that these
matters are properly handled and we will expect your bill
for services at your convenience.

I do not recall having received the paper for making
the federal corporation return and the payment of the tax.
Don't let us get behind on it.

With kindest personal regards and appreciation of
your services I am

Very truly yours,

Secretary

CAG/mg

SMITH, DUKES & BUCKALEW

CERTIFIED PUBLIC ACCOUNTANTS

316-319 FIRST NATIONAL BANK BUILDING

MOBILE, ALA.

March 7, 1938.

Dr. C. A. Gaston, Secretary,
Fairhope Single Tax Corporation,
Fairhope, Ala.

Dear Dr. Gaston:

I am inclosing herewith the Federal and State of Alabama Income Tax Returns for the year 1937 for the Fairhope Single Tax Corporation. The Federal return must be filed in duplicate; however, only one copy is required to be signed. Please sign the original as Secretary and have Mr. Wolcott sign as ~~Treasurer~~ and have the signatures acknowledged by a Notary Public.

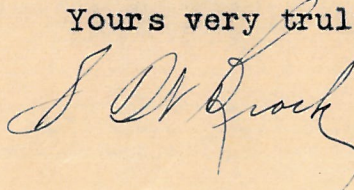
Your check for \$46.33, payable to the Collector of Internal Revenue, should be attached to the original and ~~duplicate~~ and mailed to the Collector of Internal Revenue Birmingham, Ala.

Only one copy of the State return is required to be filed. This return should be signed by yourself and Mr. Wolcott before a Notary Public and mailed to the State Tax Commission, Income Tax Department, Montgomery, Alabama. No tax is shown to be due by this return.

Be sure that these returns are mailed early enough to reach their destinations on or before March 15, 1938.

With kindest personal regards, I am,

Yours very truly,



SWB:V

SMITH, DUKES & BUCKALEW

CERTIFIED PUBLIC ACCOUNTANTS

316-319 FIRST NATIONAL BANK BUILDING

MOBILE, ALA.

March 8, 1938.

Dr. C. A. Gaston, Secretary,
Fairhope Single Tax Corporation,
Fairhope, Alabama.

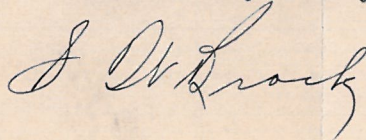
Dear Doctor:

Your letter acknowledging receipt of the income tax reports is at hand and I note that you make reference to a Federal Corporation Return and that you request that I not permit you to fail to file it on time.

The Federal Income Tax Return which was just sent to you is the only Federal report due by you before March 15, 1938. If you have in mind the Federal Capital Stock Tax Report you will not have to file it until after June 30, 1938. I have this report on my list for preparation after June 30, and I can assure you that it will be prepared in ample time for filing.

Assuring you of my pleasure in being of service to you, I am,

Yours very truly,



SWB:V

Feb. 10, 1938

Smith, Dukes & Buckalew
Certified Public Accountants
Mobile, Ala.

Attn: Mr. S. W. Brock

Gentlemen:

I enclose income tax blanks furnished us
by the state and federal departments.

My recollection is that you got all the
information you needed while you were here but
if there is any further data you need I shall be
glad to supply it.

I append hereto a copy of the Treasurer's
report for December and there is some question in
my mind as to whether you took credit for us for
all the tax payments that were made by our checks
during that month. These had been listed in the
Sundries column instead of the tax column and
amounted to \$202.10. There was also the payment
of the Corporation's taxes to the Town of Fairhope
amounting to \$1446.25 and a refund \$3.77.

I send also the annual report as present-
ed by the treasurer and the report for the month
of January 1938.

Very truly yours,

Secretary

CAG/mg
ENCS.

August 21, 1937.

Smith, Dukes & Buckalew,
Mobile, Alabama,
Attention Mr. Brock,

Dear Mr. Brock:

The enclosed statement arrived last week from the Treasury Dept., Birmingham and I am sending it to you to check over and advice us.

I am pleased to advise you that our treasurer, Mr. Wolcott and I discussed with the council on Aug. 2nd, the matter of engaging your firm to attend to our Corporation returns to the Federal and state government for corporation and income tax purposes and the proposal was favorably received.

At the same time payment for this year's services in the amount of seventy-five dollars was approved. Mr. Wolcott got off the following morning on his vacation trip and failed to write you a chek before leaving but I can assure you the matter will be promptly attended to on his return the first of September.

Very truly yours,

Secretary.

SMITH, DUKES & BUCKALEW

CERTIFIED PUBLIC ACCOUNTANTS

316-319 FIRST NATIONAL BANK BUILDING

MOBILE, ALA.

August 26, 1937.

Mr. C. A. Gaston, Secretary,
Fairhope Single Tax Corporation,
Fairhope, Alabama.

Dear Mr. Gaston:

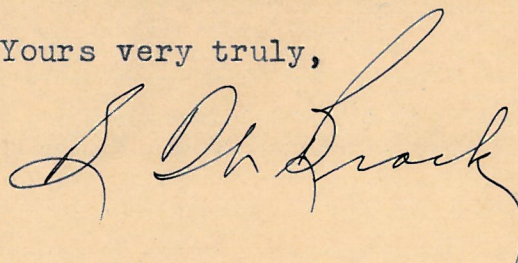
I am in receipt of your letter of August 21, with inclosures and wish to advise you that the Notice and Demand for Income Tax in the amount of \$18.63 from the Collector of Internal Revenue is in order and you should send the Collector of Internal Revenue the corporation's check for the additional tax plus 19 cents additional interest due to your failure to pay this demand within 10 days.

The \$18.63 represents the difference between 4 months interest at 6% on the total tax of \$1,355.81 and the interest as computed by us on the first and second installments. Our method of computing the interest would have been correct had the return not been delinquent.

I am pleased to know that the Council has seen fit to engage us to take care of your income tax matters in the future. In accordance with our agreement we are billing the corporation in the amount of \$75.00 for the preparation of the income tax returns for the year 1936 and are inclosing our invoice herewith.

With kindest personal regards, I am,

Yours very truly,



P.S.

The Notice and Demand from the Collector of Internal Revenue should be properly signed and returned with the remittance in payment of the tax.

SECOND NOTICE AND DEMAND FOR INCOME TAX

BALANCE FORWARD	DATE	CHARGE	LAST CREDIT	UNPAID BALANCE	ACCOUNT NUMBER AND REMARKS
	8-23-37	657.14			Jul40102 '37 List
		Int 13.14	1364.29	18.63	Income '36
		EP 698.67			
		Int 13.97			

<p>Fairhope Single Tax Corp Fairhope, Ala.</p>	<p>Date of First Notice: <u>8-12-37</u></p> <p>Date of This Notice: <u>8-23-37</u></p>
--	--

COLLECTOR'S PAID STAMP

The records of this office indicate that you are delinquent in making payment of the unpaid balance of tax and/or interest shown above.

It therefore becomes my duty to demand that this unpaid balance be paid, together with interest computed at the rate of 6 per cent per annum from the date prescribed for its payment to the date of payment, which interest has been incurred by failure to pay the unpaid balance within the prescribed time. If payment of the amount due the Government is not received within ten days from the date of this notice and demand, the Law provides that collection with costs may be made, if necessary, by seizure and sale of property.

Please return this notice or a copy thereof with your remittance to the COLLECTOR OF INTERNAL REVENUE at Birmingham, Ala.

Unpaid balance..... \$ 18.63

Delinquency interest computed from to

Total unpaid balance and interest thereon due as of the
date indicated above..... \$

Harwell L Davis
Collector of Internal Revenue.

August 26, 1937

Mr. Harwell G. Davis
Collector of Internal Revenue
Birmingham, Ala.

Dear Sir:

I regret very much the delay
in remitting the amount of income tax
balance.

Your communication arrived
after our Treasurer had gone out of
the state on his vacation and I held
the matter up pending his return the
first of September, and unless delay
until that date will cause a more
serious penalty than payment of the
6% as noted in your communication, I
ask your permission to make such delay.

Respectfully,

Secretary

CAG/mg

SMITH, DUKES & BUCKALEW
CERTIFIED PUBLIC ACCOUNTANTS
316-319 FIRST NATIONAL BANK BUILDING
MOBILE, ALA.

November 2, 1937.

Mr. C. A. Gaston, Secretary,
Fairhope Single Tax Corporation,
Fairhope, Alabama.

Dear Mr. Gaston:

I have your letter of October 22 and apologize for my delay in my reply.

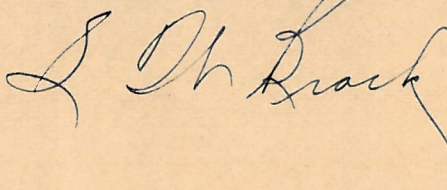
I am returning the inclosure with reference to the assessment of income tax for the year 1935 by the State Tax Commission. This assessment is in order and I suggest that you compute the interest at the rate of 6% from March 15, 1936 to date and draw your check for this amount, plus the tax of \$62.12, and remit without further delay.

With reference to the penalty asserted by the Internal Revenue Department on account of the delinquency in the filing of your 1936 Federal Income Tax Return, I would be pleased if you would let me know what Mr. Beebe was able to accomplish toward having it waived. If he is unsuccessful we might want to request a conference with representatives of the Department and see if we can have any success in having it waived.

Your suggestion that I check the Treasurer's monthly report to date in regard to the current year with a view to advising you in the matter of the income tax liability is good, and if you will furnish me with these reports I will be glad to give them my attention.

With kindest personal regards, I am,

Yours very truly,



SWB:V

Oct. 22, 1937.

Mr. S. W. Brock,
Mobile, Ala.,

Dear Mr. Brock:

I am enclosing a letter and statement recently received from the State Tax Commission. I consider that under the law we are liable for the payment of this tax as set forth in the bill but I thought it best to send it to you first.

About the 15th of this month we received a communication from the office of the Commissioner of Internal Revenue, Treasury Department, Washington, advising us that the information submitted in explanation of the delay in filing our corporation income and excess-profits tax return for the year 1936 had been given careful consideration and it had been determined that liability to the 35% penalty of \$338.98 was incurred as the result of the late filing of the return. The letter further states that "In view of the foregoing, payment of the amount due should be made upon receipt of notice from the Collector of Internal Revenue for your district."

Since Mr. Beebe arranged for the delay I forwarded the letter to him and he said he felt sure that he could take care of the matter satisfactorily. While I have some doubt of his success we have not yet received notice from the Collector of Internal Revenue in this district.

I have thought that it might be well for you to check up on our monthly treasurer's reports to the present date, with a view to advising us in the matter of getting in proper shape before the end of the year. If you are coming over on business for the Town at any time soon you could do so then or, if you prefer I can furnish you with copies with all reports made to date and with future reports as they are made.

With kindest personal regards, I am,

Very truly yours,

Secretary.

THEASURY DEPARTMENT
WASHINGTON

Office of
Commissioner of Internal Revenue

Oct. 13, 1937

Address reply to
Commissioner of Internal Revenue
And refer to

IT:Cl:P1
PMC-29274

Fairhope Single Tax Corporation

Fairhope, Alabama.

Sirs:

Reference is made to the statement submitted in explanation of the delay in filing your corporation income and excess-profits tax return for the year 1936.

The information submitted has been given careful consideration and it has been determined that liability to the 25% penalty of \$338.96 was incurred as the result of the late filing of the return.

In view of the foregoing, payment of the amount due should be made upon receipt of notice from the Collector of Internal Revenue for your district.

Respectfully,

CHAS. T. RUSSELL,

Deputy Commissioner,

By

T. F. Hauley
Head of division.

Nov. 22, 1937.

Smith, Duke & Buckalew,
Mobile, Ala.,
Attention Mr. Brock,

Dear Mr. Brock:

I enclose herewith copies of the Treasurer's monthly reports to date and will furnish you with future reports as they are made.

You will note that we have made no payment of taxes on the Corporations real and personal property for the present year. Payment to the county will probably be made this month and will amount, I calculate, to \$3,893.50 and in December, I calculate we will pay the Town of Fairhope \$1,444.75.

It now appears that there may be some relief afforded small corporations by way of increased exemptions but I fear it is hardly safe to depend upon such prospects and it may be desirable to make immediate arrangements for some considerable spending (relatively speaking) before the end of the present year.

The Corporation will appreciate your earnest and careful consideration of its tax problem so that you can advise us of the proper procedure to take to avoid the disbursement of an unreasonable amount outside the confines of our community.

I have received a notice of demand for payment of the excess penalty on last year's income tax in the amount of \$338.96 and have referred it to Mr. Beebe accompanied by a suggestion that he inform you of his actions in attempting to get this penalty remitted. The notice is given under date of Nov. 18, 1937 and advises that interest in the amount of 1 1/2% monthly must be paid if payment is not made in ten days.

With best wishes for a pleasant Thanksgiving,
I am,

Very truly yours,

Secretary.

SMITH, DUKES & BUCKALEW

CERTIFIED PUBLIC ACCOUNTANTS

316-319 FIRST NATIONAL BANK BUILDING

MOBILE, ALA.

December 4, 1937.

Dr. C. A. Gaston, Secretary,
Fairhope Single Tax Corporation,
Fairhope, Alabama.

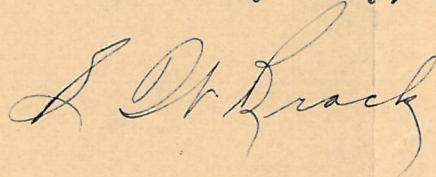
Dear Dr. Gaston:

With reference to your letter of December 3, I wish to advise you that Mr. Beebe did not furnish me with any original of correspondence or other documents received by him in connection with your income tax matter. I have in my file only copies of letters and other papers taken from his file which all have reference to the application for exemption from the income tax which he handled for you.

I will write you again in a few days, after I have had an opportunity to thoroughly analyze the figures for 1937 which you sent me a few days ago.

With warmest personal regards, I am,

Yours very truly,



SWB:V

Dec. 3, 1937

Smith, Dukes & Buckalew
First National Bank Building
Mobile, Ala.

Attn: Mr. Brook

Gentlemen:

Mr. Beebe is unable to find a communication he received from Harwell G. Davis, Internal Revenue Collector, Birmingham, in reference to the payment of income tax by our Corporation. Will you please look through our file and if you find anything send it to Mr. Beebe.

If there are no communications of that nature please so advise me at once.

Very truly yours,

Secretary

CAG/ng

SMITH, DUKES & BUCKALEW

CERTIFIED PUBLIC ACCOUNTANTS

316-319 FIRST NATIONAL BANK BUILDING

MOBILE, ALA.

December 11, 1937.

Dr. C. A. Gaston, Secretary,
Fairhope Single Tax Corporation,
Fairhope, Alabama.

Dear Dr. Gaston:

I am in receipt of your letter of December 9th with the inclosures.

With reference to the second notice and demand for income tax covering the penalty for failure to file your 1936 income tax return on time, I advise that you immediately draw your check for the amount of the notice, plus .6% interest from the time prescribed for the payment to the date of the payment. If the remittance is not made by December 17, you may incur additional costs, as mentioned in the notice.

The next step for us to take is to protest the assertion of this penalty and to file a claim for refund of the payment. We will be glad to take care of this for you after Mr. Beebe has completed his negotiations with the Collector.

We are still unable to locate the letter which you thought might be in our file, and I am sure that it was not left with us.

I have carefully gone over the figures for the year 1937 and it appears that your net taxable income for the year will be approximately \$5,000.00 upon which the following taxes would be due.

<u>Federal Tax</u>		
Excess Profits Tax,	\$ 475.00	
Normal Tax,	<u>438.00</u>	913.00
<u>State Income Tax</u> ,		<u>85.00</u>
<u>Total</u> ,		<u>\$ 998.00</u>

After studying your figures I can see no way of reducing the amount of the taxable income. I would suggest, however, that you make certain that all of the Town taxes due by the corporation on its own holdings and for the account of

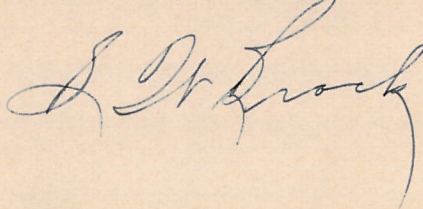
its lessees are paid before the end of the year.

I would like for you to prepare and have ready for me soon after the close of the year, the following information:

1. The proportion of the Town of Fairhope Paving Assessments collected from the lessees and included in your rent receipts. Make a separation between the amount of principal and interest.
2. The amount of certificates paid during the year 1937 and charged to Refunds.
3. Your statements show that you purchased, during the year, land and improvements totaling \$1,440.00. I would like to know the nature of these transactions, i. e., Did you acquire this property by an outlay of cash, or have you treated the acquisition of the land as collections of rent and made duplicate entries on your books showing the rent collection offset by a disbursement for land purchased?

If I can be of any further assistance to you I will be pleased to have you advise me.

Yours very truly,

A handwritten signature in cursive script, appearing to read "L. D. Brock". The signature is written in dark ink and is positioned below the typed name "L. D. Brock".

SWB:V

Dec. 9, 1937

Smith, Dukes & Buckalew
Certified Public Accountants
Mobile, Ala.

Attn Mr. S. W. Brock

Gentlemen:

I enclose herewith the Treasurer's report for November.

We anticipate no considerable income this month and expenditures to the present date, including \$1446.35, have reduced our cash balance to practically nothing though we have a surplus of some \$5000.00 invested in Town of Fairhope securities.

It is of interest to note that the tax paid by our Corporation to the Town amounts to more than one seventh of the entire levy for 1937 totaling \$9437.85 and that a considerable portion of the balance is charged against the rent collections of our Corporation though paid by our lessees.

I enclose a recent notice from the Collector and I fear, despite the efforts of Mr. Beebe, that we must pay it. The letter Mr. Beebe was looking for and about which I wrote you was one that he had clipped to his copy of the book of instructions concerning the law. He gave this book to me in Bay Minette to bring home with me. Later at a conference in our offices here I believe I returned the book to him though it is barely possible that I carried it over to your office when we consulted Mr. Buckalew. The letter was one from Mr. Davis' office consenting to a delay. Please see if it is there.

Very truly yours,

CAG/mg

Secretary

2215 Kimball Pl.
Silver Spring, Md.
Dec. 10, 1957.

Mr. Cornelius Gaston
Fairhope Single Tax Corporation
Fairhope, Alabama

Dear Conny,

About three weeks ago your request for tax information came addressed to my father. As you may know, last spring Dad became very ill and I got power of attorney for him. Consequently I am supposed to tend to his business affairs, but I sure have been remiss about tending to this one. Please tell me what kind of information I am supposed to give you and I'll gladly send it to you.

Please give my best regards to Marge.

Cordially yours
Windy
(W. Wingate Snell)

Jan. 30, 1956

Mrs. Harrison H. Southworth
Fairhope, Alabama

Dear Mrs. Southworth

Our cashier has discovered an error in the receipt I wrote you on January 10.

The items shown on the receipt lack \$6.00 of adding up to the amount for which the receipt was given. A possible explanation is that I gave double credit for the two three dollar poll tax receipts.

We are adjusting our accounts accordingly and will appreciate it if you will call and permit us to correct the receipt you hold.

Sincerely yours,

Our cashier has charged me in an error

Dear Mrs. Southworth:

Secretary

Fairhope, Alabama
Mrs. Harrison H. Southworth

Jan. 30, 1956

Jan. 30, 1956

Mrs. Harrison H. Southworth
Fairhope, Alabama

Dear Mrs. Southworth:

SECRET

Our cashier has caught me in an error

Sincerely yours,

Let me describe to you how
my mistake is. I am sure you will be able to
see the adjusting on your account accordingly and

two other dollar bills for receipts.
A possible explanation is that I have double credited for the
amount to the amount for which the receipt was given.
The items shown on the receipt lack \$2.00 of

cash I wrote you on January 10.
Our cashier has discovered an error in the re-

Dear Mrs. Southworth

Fairhope, Alabama
Mrs. Harrison H. Southworth

Jan. 30, 1956

JOHN SPARKMAN, ALA., CHAIRMAN
RUSSELL B. LONG, LA.
HUBERT H. HUMPHREY, MINN.
GEORGE A. SMATHERS, FLA.
WAYNE MORSE, OREG.
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NORRIS COTTON, N.H.

LEWIS G. ODOM, JR., STAFF DIRECTOR
AND GENERAL COUNSEL
BLAKE O'CONNOR, ASSISTANT STAFF DIRECTOR

United States Senate

SELECT COMMITTEE ON SMALL BUSINESS
(CREATED PURSUANT TO S. RES. 58, 81ST CONGRESS)

March 12, 1963

Mr. C. A. Gaston
Fairhope Single Tax Corporation
340 Fairhope Avenue
Fairhope, Alabama

Dear Mr. Gaston:

I have your letter of March 9th. I shall keep in close touch with the postal authorities concerning the interest of the Fairhope Single Tax Corporation in having its property considered for location of a new Fairhope Post Office.

With best wishes, I am

Sincerely,


John Sparkman

LISTER HILL, ALA., CHAIRMAN

PAT MCNAMARA, MICH.
WAYNE MORSE, OREG.
RALPH YARBOROUGH, TEX.
JOSEPH S. CLARK, PA.
JENNINGS RANDOLPH, W. VA.
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BENJAMIN A. SMITH II, MASS.
CLAIBORNE PELL, R.I.

BARRY GOLDWATER, ARIZ.
JACOB K. JAVITS, N.Y.
WINSTON L. PROUTY, VT.
JOHN G. TOWER, TEX.
LEN B. JORDAN, IDAHO

STEWART E. MCCLURE, CHIEF CLERK
JOHN S. FORSYTHE, GENERAL COUNSEL

United States Senate

COMMITTEE ON
LABOR AND PUBLIC WELFARE

Washington, D. C.
March 8, 1963

Mr. Sam Dyson, Secretary
M. Dyson Building Co., Inc.
Post Office Box 33
Fairhope, Alabama

My dear Mr. Dyson:

I am glad to send on to you the enclosed letter I have just received from the Post Office Department's Memphis Regional Office, assuring thorough consideration will be accorded property held by the Fairhope Single Tax Corporation in connection with the site selection studies now being conducted for the proposed new post office quarters there.

I was glad to contact officials of the Post Office Department about this for you, and if you find I can be of further assistance to you in any way, do not hesitate to call on me.

With kindest regards and all good wishes, I am

Very sincerely,



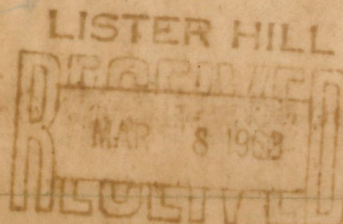
LH:mmmc
Enclosure

cc: Dr. C. A. Gaston, Secretary
Fairhope Single Tax Corporation
Fairhope, Alabama

POST OFFICE DEPARTMENT
MEMPHIS REGIONAL OFFICE
MEMPHIS 1, TENNESSEE

March 7, 1963

Honorable Lister Hill
United States Senate
Washington 25, D. C.



Dear Senator Hill:

This is in reply to your inquiry of February 25, 1963, concerning the use of a leasehold site at Fairhope, Alabama, for the proposed new post office quarters.

A site has not yet been selected. Before a decision is reached, we will certainly thoroughly consider the advantages of using property held by the Fairhope Single Tax Corporation.

Your attachment is returned. We appreciate your interest. If we can be of any service in this or other matters, please call on us.

Sincerely yours,

I. C. Pattison, Jr.
Regional Director

Deputy

Enclosure

cc: Senator's home office

Dear Connie
This Letter
Sent Also to
Bill & Sparkman
Love Dad

February 25, 1963

Honorable George Grant
House of Representatives,
Washington, D. C.

Dear Congressman Grant:

It has come to my attention that the Post Office Department is considering a new building for Fairhope.

We have been informed that the Department will not consider locating on a Fairhope Single Tax Corporation leasehold. Since you have always shown interest in the unique situation here in Fairhope, it is thought that you might be interested in asking the Post Office Department to examine the local situation more carefully to the end, that a Single Tax leasehold be considered equally with any other location.

This matter has been discussed with Dr. C. A. Gaston, Secretary, and other members of the Fairhope Single Tax Corporation and they agree that it would be advantageous to the Government as well as to other interested parties, to approve a Single Tax leasehold for the new Post Office.

We have been informed that several Single Tax Corporation leasehold sites are acceptable to the Post Office Department but are not being considered because of the status of the Single Tax Corporation.

Your consideration in this matter will be gratefully appreciated and we will be grateful for any help you might be able to give us. With best personal regards,

Yours truly,

Sam Dyson, Secretary
M. Dyson Building Co. Inc.

Copy to:
Mr. C. A. Gaston, Secretary
Fairhope Single Tax Corp.
Fairhope, Ala.

LISTER HILL, ALA., CHAIRMAN

PAT MCNAMARA, MICH.
WAYNE MORSE, OREG.
RALPH YARBOROUGH, TEX.
JOSEPH S. CLARK, PA.
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STEWART E. MCCLURE, CHIEF CLERK
JOHN S. FORSYTHE, GENERAL COUNSEL

United States Senate

COMMITTEE ON
LABOR AND PUBLIC WELFARE

Washington, D. C.
February 27, 1963

Mr. Sam Dyson, Secretary
M. Dyson Building Co., Inc.
Post Office Box 33
Fairhope, Alabama

My dear Mr. Dyson:

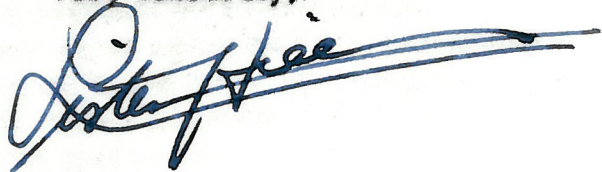
I am in receipt of your letter of the 25th about the plans being made for a new post office at Fairhope, and I know I do not need to assure you I always want to do anything I can for you and the people of Fairhope.

Congressman Grant tells me that you have also written him about the matter and that he has presented the problem to officials of the Post Office Department. I am also contacting them and I shall urge the local situation and the desires of the patrons of the office regarding the selection of a site for the new post office building be accorded every consideration.

As soon as I have any word in the matter I will let you hear from me again.

With kindest regards and all good wishes, I am

Very sincerely,



LH:mmmc

cc: Dr. C. A. Gaston, Secretary
Fairhope Single Tax Corporation
Fairhope, Alabama

JOHN SPARKMAN, ALA., CHAIRMAN

RUSSELL B. LONG, LA.
HUBERT H. HUMPHREY, MINN.
GEORGE A. SMATHERS, FLA.
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JOHN SHERMAN COOPER, KY.
HUGH SCOTT, PA.
WINSTON L. PROUTY, VT.

WALTER B. STULTS, STAFF DIRECTOR
CHARLES S. BREWTON, JR., GENERAL COUNSEL

United States Senate

SELECT COMMITTEE ON SMALL BUSINESS
(CREATED PURSUANT TO S. RES. 58, 81ST CONGRESS)

February 26, 1963

Mr. Sam Dyson, Secretary
M. Dyson Building Company
Post Office Box 33
Fairhope, Alabama

Dear Mr. Dyson:

I have your letter of February 25 concerning the fact that the Post Office Department is considering a new building for Fairhope.

I will be happy to get in touch with the Post Office Department, as you requested, and ask them to examine the situation carefully with regard to Single Tax Corporation leaseholds. Just as soon as I have a report, I will get back in touch with you.

With kindest regards, I am

Sincerely,


John Sparkman

cc: Mr. C. A. Gaston

Congress of the United States
House of Representatives
Washington, D. C.

February 27, 1963

Mr. Sam Dyson
M. Dyson Building Company, Inc.
Post Office Box 33
Fairhope, Alabama

Dear Mr. Dyson:

I am contacting the Regional Office of the Post Office Department in Memphis, Tennessee, and requesting that they reconsider their objection to the policy of not considering locating a post office building on a Single Tax corporation leasehold. Just as soon as I hear from the Department I will advise you.

With all good wishes, I am

Sincerely,

George Grant

GG:gt

March 9, 1963

Honorable George Grant
House Office Building
Washington, D. C.

Dear Congressman Grant:

Mr. Sam Dyson's letter to you February 25 and your reply February 27 were brought to the attention of our executive council at its regular meeting March 7. The council wishes to express its appreciation for your interest in and attention to this matter.

It would appear that many of the most suitable locations for a postoffice in Fairhope are on land of the Fairhope Single Tax Corporation. Should the Department include in its invitation for bids, both lot and building specifications within a certain acceptable area it is quite possible that the best bid would be made by a builder who has or could secure an acceptable location on land leased from our corporation.

Our interest is in making it possible for the Department to have the benefit of a broadened opportunity for securing competitive bids and a widened selection of suitable locations. Again assuring you of our corporation's appreciation of the attention you have given this matter and such further service as you may find to be appropriate, I am,

Most sincerely yours,

C. A. Gaston, Secretary

c/c Sam Dyson

March 9, 1963

Honorable Lister Hill
Senate Office Building
Washington, D. C.

Dear Senator Hill:

Mr. Sam Dyson's letter to you February 25 and your reply February 27 were brought to the attention of our executive council at its regular meeting March 7. The council wishes to express its appreciation for your interest in and attention to this matter.

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Most sincerely yours,

C. A. Gaston, Secretary

c/c Sam Dyson

March 9, 1963

Honorable John Sparkman
Senate Office Building
Washington, D. C.

Dear Senator Sparkman:

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Our interest is in making it possible for the Department to have the benefit of a broadened opportunity for securing competitive bids and a widened selection of suitable locations. Again assuring you of our corporation's appreciation of the attention you have given this matter and such further service as you may find to be appropriate, I am,

Most sincerely yours,

C. A. Gaston Secretary

c/c Sam Dyson

P.O. Box 281
Fuquay-Varina, N.C.
March 3, 1969

Dr. C.A. Gaston. Secretary
Fairhope Single Tax Corp.
Fairhope, Alabama

Dear Dr. Gaston:

Thank you for the copy of the lease and legal description
of the property at 505 Pomelo Avenue.

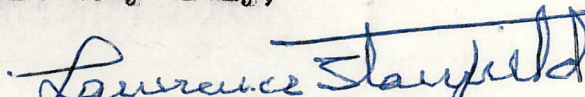
Since the First National Bank was handling the collection
of this account I am writing them for further data with which
to complete my 1968 income tax report.

You might bundle up some of the salubrious Fairhope weather
and send up here. Seven inches of snow over the weekend with
more predicted for tonight.

We are enclosing 50¢ in postage stamps to cover the cost
of the copy of the lease. Thank you again for this service.

With best to you and your organization.

yours very truly,


Lawrence Stanfield

P.O. Box 281
Fuquay-Varina, N.C.
February 18 1969

Dr. C.A. Gaston
Single Tax Colony
Fairhope, Alabama

Dear Sir:

In moving my furniture up here the Van Line smashed my desk and lost, among others, the records of my purchase of the property at 505 Pomelo Avenue on, or about, September 1, 1957. Also numerous receipts of payments on the sales contract consequently I am in need of this information with which to complete my income tax for the year 1968.

Will you please furnish me the date of purchase and price paid? The down payment and other pertinent information necessary to file the said income tax? The only information I have at this time is the real estate brokers itemized statement of the sale of this property on April 26, 1968. Sales price \$10,000.00. Two months Colony Rent (Refund) \$12.28. Pay off Stimpson thru First National Bank. \$3,881.07. Sales commission: \$500.00. F.H.A. Appraisal \$35.00. Cash (To me) \$5,596.21.

If you will furnish the date of ~~sale~~ ^(purchase) to me and the sales price plus the down payment, I can figure the interest paid on the sales contract over the period of time that I owned the property. Of course I should have the legal description.

Am enclosing a self addressed, stamped envelope for your reply and, of course, I will pay your fee for this information.

With kindest personal regards to you and Mrs. Rockwell, and my thanks for this data.

Yours very truly,

Lawrence Stanfield
Lawrence Stanfield

P.O. Box 281
Fuquay-Varina, N.C. 27526

February 24, 1969

Mr. Lawrence Stanfield
P. O. Box 281
Fuquay-Varina, N. C. 27526

Dear Mr. Stanfield,

We do not have a copy of your contract with the Stimpsons. Have you asked them if they might have one? We are sending copies of the Stimpson lease showing the front with legal description and the back with endorsements. Also shown on the back is a copy of our assessment information form showing the addition of the breezeway and fence costing \$1000.00 in 1959 and the enclosing of the breezeway at a cost of \$1000.00 in 1964. Perhaps this information might be of help to you.

This seems to be all the information we have available and hope it will help you. There was a 50¢ fee for copies of the lease.

Best personal regards,

C. A. Gaston, Secretary

CAG:rer
Encl.

Mar. 7, 1958

Mr. A. F. Stenzel
Fairhope, Alabama

Dear Lessee:

At its meeting last night our council withheld action on the proposed transfer of your property to Mr. and Mrs. Cowan. The basis for this action is contained in the application section of the lease from which we quote, "the Corporation, if it believes the consideration to include in fact a profit for the transfer of the land which belongs to it, shall be entitled to examine me and the prospective purchaser as to the elements of value in the consideration and if satisfied that the consideration is in part for the possession of the land above the value of the improvements, may refuse to approve the transfer."

Further recourse by the seller is provided for in the same section, a copy of which is enclosed. Also will be found the declared purpose of the Colony, "to protect the user and improver of land in the full ownership and right of transference of everything due to him, but to preserve to the Corporation all value due to demand for the land exclusive of the improvements."

Council members believed the price to be paid you for the property and benefits accruing to the purchaser as a result of your initiative was considerably in excess of their real value and that the consideration was in part for the land. We have notified the Cowans of the council's action and you and they are invited to attend our next council meeting, March 20 at 7:00 P. M. to give such information as may be helpful in resolving this matter.

Very truly yours,

Secretary

C/C: Miss Hazel Council

2925 Harrison
Kansas City, Missouri 64109
September 10, 1970

Mr. C. A. Gaston
Fairhope Single Tax Corporation
340 Fairhope Avenue
Fairhope, Alabama 36532

Dear "Corney",

Thank you for your prompt reply to our inquiry about the structure of the Single Tax Colony. We have ordered the book; a committee responsible for further inquiry into the matter must have it by now.

I wondered if you might not be the one who would get my letter, and I was pleased to see it was so!

Best wishes to you, and to any others there we would know.

Sincerely,


Warren Stetzel

August 24, 1970

Warren Stetzel
213 66th Street
Virginia Beach
Virginia 23451

Dear Warren:

We are interested to hear from you and to learn of your interest in considering an application of single tax principles in the land tenure policy of the community it is proposed to establish on the 900 acres you and associates are purchasing.

In 1956 University of Alabama Press published a 351 page book, Fairhope 1894-1954, price \$4.50, written by Dr. Paul E. Alyea, Professor of Finance at the University and his wife Blanche R. Alyea. Dr. and Mrs. Alyea are now Fairhope residents and have their home on land leased from Fairhope Single Tax Corporation.

This book contains all the information that would be helpful to you and of interest to your attorney. All legal forms and documents pertaining to our operation here are reproduced either in the main body or in the Appendix. I do not know if the book may still be purchased from the University Press but I have just called Hunter's News, 319 Fairhope Ave. and they have the book in stock and advise they could fill a mail order but would probably need an additional 50% to cover mailing costs.

We will be interested to learn more of your projected proposal.

Sincerely yours,

C. A. Gaston, Secretary

cc: University of Alabama Press
University, Alabama

2925 Harrison
Kansas City, Mo. 64109
August 21, 1970

Fairhope Single Tax Colony
Fairhope, Alabama

Gentlemen:

A number of us are purchasing some 900 acres of land in Ohio, and are interested in much of the Single Tax idea with regard to ownership and leasing of the land, with "rent" going to the payment of services and some taxes.

I have just had a call from the one of our number who is working with a lawyer on articles of incorporation. He feels that some detail about the Single Tax corporation would be most useful. It is a new idea to the lawyer. Moreover we are ourselves inexperienced and would benefit very much from the experience of your organization.

Is there, by chance, an already printed statement of your legal understandings? If there were, we would be most grateful if we could buy or borrow a copy, and at your earliest convenience. A committee of our group will meet in Virginia on August 28. Any information or suggestions you can send to us by that date, or after, will be appreciated.

Please write to:

Warren Stetzel
213 66th Street
Virginia Beach
Virginia 23451

Sincerely,


Warren Stetzel

Nov. 3, 1965

Mr. Foster Stockwell
4749 S. Woodlawn Ave.
Chicago, Ill. 60615

Dear Mr. Stockwell:

Mrs. Carr asked me to reply to your letter of October 30. You might get the fullest reply to your enquiries by writing to Mrs. Rachel Lothrop, who I believe may still be addressed at Tahanto, Harvard, Mass. Mrs. Lothrop is the daughter of the late Fiske Warren who published numerous volumes of Enclaves of Economic Rent.

In the 1932 volume full reports are made on all that were then in existence including Gilpin's Point and Trapelo. Perhaps you might find that volume or others at John Crerar Library in Chicago. I do not know of Robin Hill but a letter to Henry George Foundation, 417 Grant St., Pittsburgh, Pa. might bring results.

The only enclaves now existent in the United States are, I believe, Fairhope, Arden, Ardentown and Free Acres, though I may be mistaken. Fiske Warren was largely responsible for the founding of the New England enclaves and I am of the opinion none survived for long as such after his death. With every good wish for success in your endeavor I am,

Very truly yours,

C. A. Gaston, Secretary

4749 S. Woodlawn
Chicago, Ill.

October 30, 1965

Mrs. Roland P. Carr
Fairhope Public Library
10 N. Summit St.
Fairhope, Alabama

Dear Mrs. Carr,

I am doing some research on a book on various types of cooperative communities in the United States and in my reading I found reference to several Single-Tax communities about which I have been able to find no information. Unfortunately, the name of each of these three communities and their locations by state were all that was mentioned in the reference. The communities listed were: Gilpin Point in Maryland, Robin Hill in Pennsylvania, and Trapelo in Massachusetts.

I am writing to you on the assumption that the Fairhope library would have more information on Single-Tax communities than any other library in the United States. If you have information that gives an exact location for each of these three communities, I would appreciate having it.

I would also be interested in knowing if any of the following Single-Tax communities have ceased to exist, and when they might have closed: Arden in Delaware, Free Acres in New Jersey, Tahanto in Massachusetts, Halidon in Maine, and the three listed above.

Thank you for your cooperation in attending to this matter. I realize that you have a great deal of work to attend to in your library and any assistance you can give me is deeply appreciated. If you should not have any information in your files but do have some references and/or the names of other people I might contact concerning information on these communities I would appreciate your sending them to me.

Thank you again. I am looking forward to hearing from you in the very near future.

Sincerely,



Foster Stockwell

Feb. 18, 1956

J. O. Stimpson
Fairhope, Ala.

Dear Jess:

Herewith find rent receipt for \$35.00 resulting from our credit to your account of the \$5.00 warrant for election service and a \$30.00 warrant allowed for estimating trees in the Golf Course Subdivision.

You will note that the latter is \$9.00 more than the bill you submitted. The Council considered that you were too modest in your charge per hour and raised it from \$2.00 to \$3.00.

The account to which this credit has been given is the leasehold on Fairhope Ave.

Fraternally yours,

C. A. Gaston, Secretary

4749 S. Woodlawn
Chicago, Ill.

November 29, 1965

C. A. Gaston
Fairhope Single Tax Colony
340 Fairhope Ave.
Fairhope, Alabama

Dear Mr. Gaston:

Thank you very much for your prompt and informative reply to my letter requesting information on Single-Tax colonies. I was able to consult the 1932 volume of *Enclaves of Economic Rent*, which I secured from the Illinois State Library at Springfield. I have also written to Mrs. Lothrop at Tahanto.

Again thank you.

Sincerely,

A handwritten signature in dark ink, appearing to read "Foster Stockwell". The signature is written in a cursive style with a large, sweeping "F" and "S".

Foster Stockwell

1403 - 18th Ave., S.
Nashville, Tenn.

May 30, 1956

Dear Dr. Gaston,

Thanks so much
for your very interesting,
nice long letter. It
helped out so much
for my report on Fairhope.

I am really enjoying
reading the Fairhope Courier,
and as busy as I am
every day, I find myself
reading it from the first
through the last page!

I am hoping that
we can spend a
couple of weeks in
Jardine this August
before the Fall term
at Peabody.

Thanks again for
your nice letter.

Sincerely yours,

Emilie Stratvert

May 7, 1956

Mrs. Emilie Boye Stratvert
1403 18th Ave., South, Apt. G,
Nashville 12, Tennessee

Dear Mrs. Stratvert:

Your letter of May 4 is quite a large order but I'll be glad to see what I can do with it. The University of Alabama Press has published a book, "Fairhope 1894-1954, The Story of a Single Tax Colony," that will be available on and after May 11, price \$4.50. In it the authors, Dr. Paul E. Alyea and Mrs. Alyea recite much of the information you ask for. Dr. and Mrs. Alyea spent a considerable time with the files of the Fairhope Courier, and the complete records of the Colony and have brought out a well documented account. Dr. Alyea holds a Ph.D. from the University of Illinois in economics and is now a professor of finance at the University of Alabama. I shall hope you can get the Library there to secure a copy of this book.

More briefly I'll try to report some of the historic facts concerning early history. In 1890 my father, Ernest B. Gaston, then a resident of Des Moines, Iowa made a considerable effort to secure the cooperation of a number of liberally minded people to join in the establishment of cooperative colony that would preserve to the members a greater measure of freedom for individual enterprise than prevailed in the then existing and previously tried socialistic colonies. Later when he became acquainted with the writings of Henry George he saw that this could be best secured by the adoption of the Henry George proposals with respect to the land to be owned by the colony.

Later, in the early months of 1894, the Fairhope Industrial Association was formed and incorporated in the State of Iowa. The constitution adopted declared the purpose to be, "to establish and conduct a model community or colony, free from all forms of private monopoly, and to secure to its members therein, equality of opportunity, the full reward of individual efforts, and the benefits of co-operation in matters of general concern."

A committee on location investigated sites in Tennessee, Arkansas, Louisiana, Texas and Alabama. They reported most favorably, giving due consideration to the meagre land purchase fund, to the low priced land available here on the Eastern Shore of Mobile Bay and the membership concurred. Thus the community, named for the

Iowa association, came into existence with the arrival of a small number of families and individuals who were either already members or who had declared their intention of becoming members. Many more who were interested could not come because in those depression times they could not dispose of the properties they then had.

As a result the few families, including the Gastons, that broke ground on the present site of the City of Fairhope in the late months of 1894, warranted no grounds for aprediction of the results now in evidence. As you will recall the economic base, for many years, was furnished by Fairhope's resort features. Happily that base has now been greatly broadened with the access to industrial and commercial jobs available in Mobile by reason of the greatly improved accessibility of that area.

Since 1908 when Fairhope became an Alabama municipality the entire community has been governed by a mayor and five aldermen elected by the qualified electors living within the municipal boundaries. The Colony corporation elects its president, vice-president, and five councilmen including the treasurer, as well as its secretary. (See constitution). These are elected only by the votes of the bona fide members of the corporation. The Colony does not concern itself with governmental duties but only with the management of its lands and the disposition of the funds derived from land rentals.

We do not have any town meetings. You will find in the Courier church announcements a considerable list of churches here. In a recent issue I do not note mention of the Unitarian Fellowship, the Theosophical Society and Jehova Witnesses and I feel quite sure there are others. Many of Fairhope's churches seem to be thriving. Both the Methodists and the Baptists have extensive building programs under way or in immediate prospect.

I would judge that Fairhope's schools have a relatively high standard. Fairhope people are rather exacting and I presume, as should be the case, they can never get as good as patrons would like them to be. The Organic School is continuing and is this year enjoying a quite successful year I understand. With term's end coming on there should be quite a bit of school news in the Courier.

As to juvenile delinquency I would judge it is no more than normal. Relatively speaking it appears to me about the same as when I was a juvenile and we raided watermelon patches, orange groves, grape vineyards, etc., with occasional forays on neighbors' or our own parents' chicken yards. Certainly it has never reached the vicious and criminal stages it has in some places. Of course types have changed with changing times and with an established local law enforcement department more of today's culprits get caught and some have had to go before the juvenile judge at Bay Minette. On the whole the treatment has been lenient but effective. However it would appear each new generation must learn by experience. We do have both Boy and Girl Scout groups here and organized vacation programs but none are fully effective in overcoming what one might well assume to be primitive instincts.

The 1950 U. S. census listed 1057 homes with 710 owner occupied and 347 renter occupied. In the former 661 were white and 49 Negro while in the latter there were 307 white and 40 Negro. Only white people occupy Colony owned land and well over 60% of them live on Colony land. Considering that the census reports the median family income in Fairhope to be \$2,364 annually I believe our community makes a very favorable showing.

I don't know the psychologist who graduated from Harvard. Recently retired and living in Fairhope is Dr. Baker Brownell, Professor Emeritus of Philosophy at Northwestern University. Dr. Brownell is the author of "The Human Community" and "The College and the Community." Misses Elise Hooker and Margaret Biggar have the Metalcraft Studio. Fairhope does have a jail in the City Hall building. I would judge that the largest number of offenses are traffic violations, few of which are incarcerated. A letter to Mayor E. B. Overton might get some of the information desired.

The Episcopal Church does generally have a regular ordained minister now but I believe that at the present the position is being filled by an interim pastor.

I hope you will find this and enclosures of help to you. Too bad you cannot be here to gather more first hand information from various sources and by observation. I have had several recent pleasant conversations by phone with your mother.

Sincerely yours,

C. A. Gaston, Secretary

P. S. James Gaston is my brother. He is a Colony member and our vice-president and is owner of Gaston Motor Co., and local Ford dealer.

1403 - 18th Avenue, South,
Apt. G,
Nashville 12, Tennessee,
May 4, 1956

Dear Dr. Gaston,

I am attending George Peabody College and am taking a course in sociology entitled "The American Community". Each member of the class makes a report on his home-town or a community in which he has lived, and I chose "Fairhope" as my community, because, first, I have always loved it, and second, because I think there is so much of interest about Fairhope.

I would appreciate it so much, Dr. Gaston, if you would give me as much information about Fairhope as you can. I'll write briefly of some of the things I have in mind and also ask you some questions.

First, I wish you would tell me how the local government works. Is all the town business transacted through the offices of The Fairhope Single Tax Colony or is the single tax only in regard to land and real estate? Does Fairhope have have any form of "town meetings"? How are offices, such as sheriff, filled: by appointment or by the vote of the people of Fairhope?

I would like so much to know something of the history of Fairhope... from the very beginning. I have had the idea for years that it was through the influence of Henry George that the town of Fairhope adopted the single tax form of government. Is my idea correct in this regard? If so, was the town of Fairhope already in existence? Is there any literature on the history of Fairhope?

I have written to the Chamber of Commerce to see if they can send me any information, such as a map of Fairhope, pamphlets, or such. If you have anything else like that which you could send me, I would surely appreciate it.

Also, I am enclosing \$2.00 for The Fairhope Courier. Would you please ask the editor to pick out a few back copies that contain some interesting information about Fairhope, such as special events, celebrations, town politics, the schools, like about the fine new school I saw on my last visit to Fairhope in 1955...the people..

including "newcomers". For instance, I thought perhaps there might be articles about people like the psychologist, who graduated from Harvard (?) and now has a counselling service in Fairhope...also, would you send me his name; or the two ladies who teach jewelry making, etc. The reason I mentioned these people in particular is that I read accounts about them in The Mobile Register and thought maybe The Fairhope Courier might have written about them also.

Another thing I would to find out about is the school situation...the School Board, etc. And how about the Organic School? I met Mrs. Johnson one time, and although my acquaintance with her was brief, it left me with a very nice, warm feeling inside. She was such a lovely, sincere person. The occasion of our meeting was actually a sad one in itself, for she had come as a patient to the Mobile Infirmary, and I understand that it was not so long after that that she died. I found her book, "Youth In A World Of Men", in the Vanderbilt University Library, and I am surely enjoying reading it and have learned a lot from it, too. As I read Marietta Johnson's book, I can understand so well now her aims and principles in founding the Organic School, and I do have such a deep admiration for her and what she stood for. So, if there is any special information you can give me about The Organic School, I would surely appreciate that, too. Would you tell me the name of the headmistress (?); is it the same one who was headmistress around 1945? I met her once, but I cannot recall her name. I met her through Mrs. Daphne Curtis.

If you have the following information, would you please tell me how many of the homes in Fairhope are owned by the people who live in them in comparison with the number rented. Also, if you feel like writing about it, do you feel like you have or have ever had any real problem as to juvenile delinquency...if so, how did you cope with the problem and in that case, do you feel like the problem was successfully solved? Have you ever had any vandalism of the schools by the school students? If so, what was done about it? Fairhope always seemed to me to be a community with no crime problem; if there was a jail in Fairhope, I don't know where

it could have been! Do you have one now? If so, would you mind telling me how many "customers" you average? And for what "crimes" they are committed?

Changing the subject quite completely, I am also interested to know how many churches there are in Fairhope. Unless there are any really "new" ones, I think I know them all. Do you know if the Episcopal church has a full-time minister, an ordained minister?

Can you give me any information as to organizations for the young people of Fairhope: Girl Scouts, Boy Scouts, etc.? Or can you tell me to whom to write in this regard?

I am going to end my letter now, but I may want to ask you one or two things more if I think of any more that I feel like are really important.

Dr. Gaston, I know it will take quite a bit of your time to answer this letter, but I shall surely appreciate it fully. Perhaps in some way I can do something in return; at least, I hope so.

Thanking you so much, I am

Very sincerely yours,

Emilie Boye Stratvert