

**TAX ASSESSOR'S OFFICE
JEFFERSON COUNTY**

ROOM 106 COURT HOUSE
ROY JOHNSON, TAX ASSESSOR

BIRMINGHAM, ALABAMA

JUNE 2, 1936

EDITOR OF THE LIMESTONE DEMOCRAT,
ATHENS, ALABAMA.

DEAR SIR:

IN THIS MORNING'S AGE-HERALD THERE WAS AN ITEM TAKEN FROM YOUR PAPER WHICH WAS PUBLISHED RECENTLY REGARDING THE NEW ASSESSMENT LAW FOR JEFFERSON AND MOBILE COUNTIES. I REFER PARTICULARLY TO THE LAST PARAGRAPH WHICH READS AS FOLLOWS:

"AS THE MONTGOMERY JOURNAL WELL SAYS, IT IS UNFORTUNATE THAT MORE PUBLICITY WAS NOT GIVEN THE BILL BEFORE IT BECAME LAW. IF IT HAS THE VIRTUES CLAIMED FOR IT THE "UNIT SYSTEM" MIGHT BE BENEFICIAL TO OTHER COUNTIES THAN JEFFERSON AND MOBILE. AT ANY RATE ITS WORKINGS WILL BE CAREFULLY WATCHED."

PLEASE BE ADVISED THAT IN REFERENCE TO THIS ITEM, WE DID NOT GIVE PUBLICITY TO THIS BILL IN GETTING IT PASSED, IT HAD BEEN TRIED IN THE FIRST SESSION OF THE LEGISLATURE WHICH WAS ELEVEN MONTHS BEFORE THE WRITER TOOK OFFICE. I RAN ON A PROGRAM TO DO AWAY WITH ANNUAL ASSESSMENTS AND HAVE THE INSTALLATION OF THE "UNIT SYSTEM" AND THEREFORE DID ALL IN MY POWER TO PASS THE BILL BY PUBLICIZING IT IN THE FIRST SESSION.

THIS PLAN DOES NOT FIT THE SMALLER POPULATED COUNTIES BUT THERE ARE SEVERAL MORE COUNTIES THAT MIGHT VERY CONVENIENTLY AND ECONOMICALLY USE THE PLAN. WE ARE FILING A TEST CASE IN CIRCUIT COURT THIS WEEK TO SEE IF WE CAN GET BY THE SUPREME COURT AND, IF SO, THE ACT WILL BECOME EFFECTIVE ON OCTOBER 1, 1937.

YOURS VERY TRULY,

ROY JOHNSON, TAX ASSESSOR.

