

WHEREAS, the investment in railroad and telegraph properties belonging to the railroad and telegraph companies which operate in the State of Florida have increased over \$600,000,000.00 since 1945; and,

WHEREAS, the assessed value of said railroad and telegraph properties in Florida for 1945 was \$117,507,839.00 and the assessed value of said properties for 1952 was \$119,073,309.00; and,

WHEREAS, the assessed value of all other properties in Florida, excluding railroad and telegraph properties, increased over 100% during said period; and,

WHEREAS, the earnings of the railroad and telegraph companies have more than kept pace with the increase in investments of said companies; and,

WHEREAS, a great volume of these earnings are attributable to the Florida portion of these systems, a high percentage of which systems are physically located in Florida; and,

WHEREAS, local conditions have necessitated increases in assessed values in many counties, (such as Alachua, Broward, Leon, Hillsborough, Pinellas); and,

WHEREAS, in all instances in which counties have increased assessed values, the railroad and telegraph systems have enjoyed substantial decreases in their taxes, while local property owners paid material increases in their taxes; and,

WHEREAS, the railroad and telegraph systems in Florida are not assessed by the county tax assessors, but make their annual returns to the State Comptroller; and,

WHEREAS, the annual tax returns of said railroad and telegraph companies cannot be changed except by the Railroad Assessment Board, which can meet only upon call of the State Comptroller; and,

WHEREAS, said Railroad Assessment Board has not been convened in many years (believed to be about ten years); and,

WHEREAS, it is considered to be in the best interest of all counties of the State of Florida that said Railroad Assessment Board be required to meet annually,

NOW THEREFORE BE IT RESOLVED, by the Board of County Commissioners of Alachua County, Florida, in regular session, that the Honorable Richard W. Ervin, Attorney General of the State of Florida be requested to draft the legislation necessary to require the Railroad Assessment Board to meet annually, and consider the returns of the railroad and telegraph companies.

BE IT FURTHER RESOLVED that the legislative delegation of Alachua County be and they are hereby requested to introduce such legislation.

BE IT FURTHER RESOLVED that copies of this resolution be furnished all Boards of County Commissioners, County School Boards, and Tax Assessors throughout the State of Florida.

Endorsed by Board