

POWER CO. TAX. . . .
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higher basis with relation to actual market value than other lands in Cherokee county.

The county was represented before the state board by Don Witherspoon, county attorney for 1931 and 1932, and J. D. Mallonee, present county attorney; while the power company was represented by Martin and Martin, of Asheville.

County Sought Tax Increase

Cherokee county has been endeavoring to have the assessment of the power company lands increased for past seven years. The machinery act passed by the General Assembly in 1927 required that the county supervisor of taxation and the assessors, in making valuation, of property, consider each piece or parcel, its advantages as to location, quality of soil, quantity of standing timber, water privileges, water power adaptabilities, ect. However, the officials in charge of the county government at that time failed to take the water power privileges and adaptabilities into consideration when the assessment valuation was made for that year.

As a consequence, considerable comment and criticism was directed at the officials by the citizens of the county, who generally felt that the burden of taxation had not been distributed equally between the power company and other tax payers. As a result, in 1928 the county board of equalization sought to correct the alleged inequalities by increasing the power company's property by fifty percent.

The power company appealed, and was sustained by the State Board of Assessment, which board restored the former valuations.

Equalization Sought

In 1931, another local board of equalization sought to correct the alleged inequalities between the power company lands and the lands of other tax payers by increasing the power company's lands by 30 per cent. The power company again appealed, and

no hearing date was ever fixed by the State Board of Assessment.

The matter was apparently forgotten until 1933, when the present board of county commissioners, composed of E. C. Moore, chairman; Fred O. Scroggs and T. T. Johnson, sought to increase the power company's property by assessing the lands within the impounding basin to \$30, \$40, and \$75, an acre. The power company appealed and then it was discovered that the appeal for 1931 had never been heard and settled by the State Board of Assessment.

The findings made public Monday were on the appeal for 1931, and county officials said no date had yet been set for hearing the 1933 appeal.

Owns Six Dam Sites

The Southern States Power Company, formerly known as the Carolina-Tennessee Power Company, is said to own six available dam sites on the waters of Cherokee county. Two are located on the Hiwassee river between Murphy and the Tennessee state line, a distance of approximately 30 miles. One is known as the Coleman site and the other as the Appalachia site. A preliminary survey of these two sites is now being conducted by TVA engineers with a possibility of future development by the Tennessee Valley Authority.

Two others are located on the Hiwassee river above Murphy, one known as the Axley site and the other as the McCombs site. Two more are located on the Nolita river, which flows in the Hiwassee about three miles below Murphy. One is known as the Fox site and the other is the site

of the present dam and power house which furnishes electrical energy for the town of Murphy. This latter development was first constructed by the town of Murphy as a municipal plant, but was later sold to the Carolina-Tennessee Power Company, and is now owned by its successor, the Southern States Power Company, of which W. V. N. Powelson, of New York, is president.

TVA PURCHASE
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imately \$52.38 per acre.

Option Presented

The option to purchase read, in part, as follows

. . . In the consideration of the sum of \$1 in hand paid and receipt of which is acknowledged J. A. Timpson and Emma Timpson grant unto the TVA as a corporate creature of the United States of America the right to purchase for a period of 100 days from Sept. 24 at the price of \$2200, a lot of land containing 42 acres in District No. 5 of Cherokee county, on the waters of the Hiwassee river.

Option is made and agreed to that it can not be withdrawn during the period of 100 days and that if within that period the TVA should elect to purchase the said real estate at the price aforesaid and notify the Timpsons that it so desires to purchase, then the Timpsons will prepare and duly execute and deliver immediately, or within a reasonable time thereafter, a good and sufficient deed in fee simple conveying the property to the United States of America free and clear of all encumbrances upon receipt of the purchase price specified in the option.

Option properly prepared and signed by the clerk of the court, J. E. Keener, and registered in the office of the register of deeds of Cherokee county, Book 110, page 9 on Sept. 25, 1934.

FERA. . . .
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fied as "employables" will be removed from the relief rolls not later than September 26.

"During the height of the harvesting season," Mrs. O'Berry said, "when the need for additional farm workers is so urgent, the need for work projects and direct relief to

care for unemployed people is reduced to the minimum.

"With few exceptions, we are suspending all work projects in the rural areas and removing farm laborers from relief rolls in order that farmers and others offering private employment may be assured adequate help during the harvesting season."

Work projects to be excepted are those dealing with the handling of the 100,000 cattle brought into the State from the drought-stricken areas of the Mid-West and the canning projects.

Mrs. O'Berry said the discontinuance of work projects and the removal

of employable people from the relief rolls is in line with the Administration's general policy of reabsorption.

"We make every effort to see that our relief clients return to private employment where they may continue in the work in which they have been trained, or work which they have been accustomed to do when the employment is available. We believe that employment now is available to the large majority of farm workers on our rolls."

Mrs. O'Berry said that relief for unemployable people will be continued as usual.

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