

Wednesday, March 16 - 1921

The board met in adjourned regular session, all the Commissioners present, but Commissioner in Chair - man A. L. Cox presiding.

Pay S. P. Moore After discussion and explanation it was resolved by the board that a daily wage of \$4.25 be paid Mr. Saml. Moore, as clerk in the office of the County Assessor.

By agreement between the township board of Kanawha Township and the Bd of County Commissioners it was agreed that a bridge be constructed across Dry Branch, near the bridge ^{in Kanawha Township} ~~Roller~~ ^{the township} to pay the expense connected therewith, the county to reimburse Kanawha Township, except that proportion of the expense which the township legally must meet, during 1922.

After a lengthy & full discussion, participated in by the board members, the County Attorney, County Assessor, and an attorney representing the Citizens' Light, Heat & Power Co., it was agreed, by motion duly made, seconded and passed, to reduce the personal property valuation of the Citizens' Light, Heat & Power Co. from \$250,480 to \$153,110. The action of the board was taken following the filing of an action by the Citizens' Light, Heat & Power Co. in the Federal Court which brought into question the legality of the assessment for 1920 ^{for 1920} made by the County Assessor upon order of the Board of County Commissioners. The board, desiring to avoid litigation, in the expense connected therewith, upon recommendation of the County Assessor in advice of the County Attorney, took the action indicated above. It was further agreed by the Board of County Commissioners & the attorney representing the Citizens' Light, Heat & Power Co. that as a basis for the 1921 tax assessment the plant, which represents the main distributing station, building, etc. of the Citizens' Light, Heat & Power Co. should be listed for taxation purposes at \$150,000, other personal property items, such as cash, monies, auto, trucks, office furniture, etc. to be listed separately and in addition to the above. A stipulation covering the above facts was ordered drafted, which stipulation is to be signed by the County Attorney and the attorney for the Citizens' Light, Heat & Power Co.

Claims claims against the county were presented, audited & allowed, for which see March Allowance Record.