

GULFPORT, MISSISSIPPI

taxable property; Chapter 176 of the Laws of 1914 amended by Chap. 174 ~~and~~ authorizes the issuance of highway bonds by vote of the qualified electors without limitation. The Acts of 1920 prohibits boards of supervisors from issuing any interest bearing debts without submitting the same to the people for vote. The Supreme Court of Miss. in the case of Rosenstock vs. Board of Supervisors of Washington County, reported in the 72 Sou. page 877 said, " The property cannot be subjected to the burdens which appellees apprehends, unless they consented. And as lunatics cannot consent the taxpayers of Washington County would be entirely safe. By this we can see no reason why the Court should intervene to protect the taxpayers from their own folly. if the taxpayers elect to burden themselves with confiscatory taxation it is not within out power to save them.

It would seem from the above that no further bond issue can be made by boards of supervisors in the State of Miss. without the consent of a majority of the qualified electors, and once they have spoken affirmately the courts will not intervene to set aside such action, even though they be willing to mortgage the property of the county up to its actual value. Presupposing of course, that ~~no~~ buyer could be found to take the bonds with such security.

Do not understand me as indicating that the people of Harrison County would not be willing to join and assist in putting trthrough the Spanish Trail project at the earliest possible moment and I am merely citing the matters mentioned above in order that you may know the difficulties to be met. I do not believe that the voters of Harrison County, at this time or anytime in the near futuxrx future would vote for a bond issue knowing that the major portion of the issue would be used in constructing bridges across the two bays mentioned.

Trusting that the above information may be of service to you, I am

Very truly yours,

*J. F. Galloway*