

Jim Hildreth, Tax Assessor
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March 6, 2014

Attorney General Lori Stinson
5811 Jack Springs Road
Atmore, Al. 36502

Dear Ms. Stinson:

This office is in receipt of your letter dated February 28, 2014, and the accompanying documentation submitted in response to our letter to you of January 7, 2014.

The documentation you submitted is incomplete and non-responsive.

As stated in our letter to you, this office is proceeding with an audit of the records and property of the Poarch Band of Creek Indians for the purpose of valuing and assessing for taxation **all** property of which the Poarch Band is the owner or holder within Escambia County, regardless of whether the Poarch Band considers the property to be "Trust Property." (The Poarch Band's claim that the so-called "Trust Property" is beyond the jurisdiction of this office to assess for taxation has never been legally established and appears to be against "settled principles of federal law" as evidenced by numerous recent federal court decisions, including decisions by the U.S. Supreme Court. In any event, this office has no legal discretion to treat the Poarch Band differently than every other taxpayer in Escambia County by exempting property from taxation where the exemption has not been "clearly established" by the taxpayer, as required by law).

Nearly two months ago, we requested that you contact us to set up an appointment to schedule a timetable and discuss procedures for appraisal of the property. The incomplete return submitted to this office on Feb. 28 underscores the need for that meeting to occur promptly.

Unless otherwise ordered by a court of law, the tax assessor is required by law to list, return, and value the Poarch Band's property for assessment. If the Poarch Band does not cooperate, my staff is required by law to ascertain, to the best of its judgment, the fair and reasonable market value of each item of property listed to the Poarch Band, without the benefit of information in the hands of the Poarch Band which could improve the accuracy of the appraisal. Therefore, it is in the Poarch Band's best interests to cooperate with this office for the appraisal of all Poarch Band property, including the so-called "Trust Property."

If the Poarch Band intends to cooperate, please contact us by March 17, 2014, to schedule an appointment with my staff. If we do not hear from you by March 17, my staff will be required to

proceed with the appraisal and assessment with the information that we have, and any penalties and fees provided for by law will added to the assessment.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jim Hildreth". The signature is fluid and cursive, with a prominent initial "J" and a long, sweeping tail.

Jim Hildreth

cc: Chairman Buford L. Rolin
