

Upon the covering of the Board of Equilazation June 24, 1921, this day with the following members of said Board present, to-wit;

W. C. Arnold, County Judge,
A. T. Mathews Com'r Precinct No. 4
S. H. Hall " " No. 3
J. M. Ball " " No. 2
J. A. Ragan " " No. 1.

and whereas at a prior meeting of said Board, on the 24th day of May 1921, "It was agreed that in order to make the 1921 Tax Rate stand up to the 1920 standard of valuations occasioned by discrepancies occurring account slump in lumber, and account timbered lands reverting back to cut-over lands, that all assessments for 1921 be based on 1920 valuations plus 10%, however, upon investigation it was found that the 1920 assessment were too low and that the same plus 10% would not make up said discrepancies and maintain the road and bridges in the county" and whereas a motion was duly made and seconded. That the question as to whether said assessments for 1921 be based on 1920 valuation and adjustments on both real and personal property plus 30% be adopted by the Board", and the motion being put to a vote upon its adoption a majority of the Board voted in favor of its adoption. Whereas an order was entered in the minutes of the court in words as follows to-wit;

It is therefore ordered that all assessment for the year 1921 on both real and personal be based on 1920 valuation and adjustment plus 30% and that same be uniform in every instance."

And that thereafter notice was given to each and all taxpayers, as the law directs, of the action of the Board in basing the assessed valuations to appear before the Board on the 20th of June, 1921, and show cause if any why such increased valuations made by the Board should be made so. And whereas the board convened on the 20,th day of June 1921, to hear and determine the finality of its action in the matter of the increases assessed valuations as made by its order duly entered on the 24 th day of May, 1921, and continuing in session from day to day,

hearing the reasons of such taxpayers as appeared before the board why such action of the board should not be taken and made final, and the Board after hearing the many reasons of objection advanced by said taxpayers and considering the suggestion that a levy of a tax of .25 Cents for General County fund; and a tax of 25 cents for public building &c; and a tax of 15 cents for road and bridge fund, as provided in Art. 2242R. S. for County purposes, is of the opinion that no necessity now exists for such action of the said Board in increasing the assessed valuation of property over and above the assessed valuation of 1920 and that the assessed valuation of 1920 as they now stand on the tax roll for 1920, with such adjustments of clerical errors and mistakes as to acreage &c. is sufficient for the purposes of taxation for the County for the current expenses and indebtedness of the County for the year 1921,

And upon duly made and seconded, that the board of equilization rescend its order duly made and entered in the minutes of the of the court on May 24th 1921, that the assessed valuation of all property in said County, for 1921 be based on 1920 valuations and adjustments plus 30 per cent and which motion was voted upon and was adopted by unanimous ballot of said board, and it is therefore so ordered and, upon motion made and seconded and voted upon by the board duly declared adopted, it is further ordered that the assessed valuations of property of all taxpayers owning property in Sabine County, as the same now appears on the roll of said County for 1920, assessed for the year 1920, subject to adjustments as to clerical errors and omissions and mistakes in renditions and additional redintion, be and the same are declared to be the assessed valuation of property, for taxpayer for the year 1921,

ATTEST: *J. M. Ball*
County Clerk
Clerk of Comm. Court,

W. C. Arnold
County Judge, Comm. Court.

June 22nd, 1921.

It is ordered by the court that in Cause No. 2713, in the District Court of Sabine County, Texas, styled the State of Texas, vs. the Santa Fe Townsite Company, wherein a certain judgement was rendered in said cause on the 22nd day of April, 1921, among other things containing the following language:

"That the State of Texas settle the matter at the valuation of \$10.00 per lot on all the lots in all Blocks mentioned in said suit for which taxes are due and owing for the year 1919. Now therefore, upon the agreement and compromise settlement of the parties plaintiff and defendant, it is the order of the court that the plaintiff, the state of Texas and county of Sabine, do have and recover of and from Santa Fe Townsite Company, a corporation duly organized and existing under and by virtue of the laws of the State of Texas, the sum of \$32.82 of which is ad valorem tax, \$21.88 of which is school tax, \$5.47 of which is pension, \$147.69 of which is county ad valorem tax, \$54.70 of which is dependent school, for Ind. Dist. No. 2 \$311.00 of which is costs, and the total of \$573.56 is delinquent taxes and costs due the year A.D. 1919, on the following described lots, tracts and parcels of land, located and situated in Sabine County, Texas, and in the Santa Fe Townsite Company known as the city of Bronson, said lots being described as follows:"

That the commissioners court of Sabine County, Texas, have discovered, through an examination of this judgment, that while this judgment purports to settle the taxes on a basis of \$10.00 per lot, thereby settling the taxes for 2/3 of what the tax rolls shows to have been assessed at for the year of 1919, the amount of taxes as called for in said judgment seem to be based upon a valuation of only \$5.63 per lot.

It is therefore ordered by the court that the County Judge be authorized to have a motion filed in the district court of Sabine County, Texas, at the next regular term thereof to have said judgment reformed so that same will conform to the basis of \$10.00 per lot, and that the defendant be required to pay the additional taxes on the above basis of \$10.00 per lot.

Attest.

S. M. English
County Clerk

W. E. Arnold
County Judge

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