

The Commissioners' court in and for Sabine County, met in Regular Session January 27th, 1936, with all members present to wit: Edw. Harper, County Judge; T. R. Smith, Commr. Prec. No. 1, E. C. Smith, Commr. Prec. No. 2, P. H. McGown, Commr. Prec. No. 3, R. W. Chapman, Comm. Prec. No. 4, Geo. W. Russell, Sheriff, and Zeda Davidson, County Clerk, and transacted business as follows:

Accounts were allowed and approved as is shown by Minutes of Accounts Allowed:

On motion by E. C. Smith, seconded by R. W. Chapman, it is ordered by the court that scrip No. 445, issued to P. H. McGown, in the sum of \$8.75, be cancelled and scrip in lieu thereof be issued for the same purpose, on the same fund, but in the sum of \$11.58 and \$7.17.

On motion made by P. H. McGown, seconded by E. C. Smith, with a vote unanimous in favor of said order, it is ordered by the court that C. P. Erwin, be allowed the sum of \$140.00 in payment of preparing Sabine County Project for repair of the court house, and that the balance of the amount of \$85.00 be paid when the Project has been approved.

On motion by T. R. Smith, seconded by P. H. McGown, it is ordered by the court that the Official Bond of G. W. Russell, sheriff, be and the same is hereby approved.

In accordance with Senate Bill No. 5, as passed by the 44th Legislature, and upon motion of T. R. Smith and seconded by P. H. McGown, it was ordered that the officers of Sabine County, Texas, shall for the year of 1936, be compensated by such fees as the law allows, and in addition thereto the following yearly salaries are hereby allowed, to be paid in monthly installments, as follows: County Clerk, \$900.00; County Judge, \$1500.00, and \$3.00 per day for each day presiding over the Commissioners' court; District Clerk, \$900.00; County Attorney \$600.00; Sheriff, \$1000.00; and Deputy Sheriff, \$900.00. The County Treasurer shall receive as compensation a commission of two (2½) and one-half per cent of all moneys paid into the Treasury, and the same per cent on all paid out until his compensation shall reach the sum of \$2000.00. And the Assessor and Collector shall receive such fees and commissions as the law allows him.

The following contract, was passed and signed by the Commissioners' court.

CONTRACT FOR THE COLLECTION OF DELINQUENT TAXES.

THE STATE OF TEXAS  
COUNTY OF SABINE

Know all men by these presents; Whereas, the Commissioners' court after having given to the County Attorney (or District Attorney where there is no County Attorney in said County) thirty days' written notice to file delinquent tax suits and upon his failure or refusal to do so, and a record thereof having been made in the minutes of said court; and

Whereas, the Commissioners' court of Sabine County, Texas, joined by the Comptroller of

Public Accounts of the State of Texas, deem it necessary and expedient to contract with some competent person to enforce the collection of all delinquent State and County Taxes, for a per cent of said taxes, penalties and interest actually collected and paid to the collector of taxes, as provided in Chapter 21, Acts of the Third Called Session of the Thirty-eighth Legislature, Article 7335, Revised Civil Statutes, 1925; Chapter 8, acts Fourth Called Session of the Forty-first Legislature, Article 7335a, Vernon's Ann. Civ. St., and Chapter 229, Acts of the Forty-second Legislature, Article 7264a, Vernon's Ann. Civ. St. and

Whereas, after making an investigation into the competency, experience and ability of C. D. Jessup, Jr., whose post office address is Esperson Bldg., Houston, Tex. as to his fitness for said work, and after considering the same, are of the opinion that he is a proper party to take such steps as may be necessary to enforce or assist in the enforcement of the collection of such delinquent taxes by the preparation, filing and pushing to a speedy conclusion all suits for the collection thereof, and that he has no official connection with any county office within said county, and that he is not related within the second degree by affinity or within the third degree of consanguinity to any member of the Commissioners' court, the Tax Collector, or county or district attorney nor holding office in said county.

Now, therefore, this contract made and entered into by and between the County of Sabine, Texas, a body politic and corporate, acting herein, by and through its Commissioners' court, joined by the Comptroller of Public Accounts of the State of Texas, hereinafter styled First party, and C. D. Jessup, Jr., of the County of Harris, State of Texas, hereinafter styled Second Party;

WITNESSETH:

1.

First Party agrees to employ and does employ Second party to enforce by suit or otherwise and to aid and assist the local officers in the enforcement of the collection of all delinquent State and County ad Valorem taxes, penalty and interest, and all delinquent taxes, penalty and interest (except taxes of independent school districts and incorporated cities and towns) due any and all political subdivisions or defined districts of said county and State which the county tax collector receives and receipts for, under the provisions of Article 7254 and 7257 R. S. 1925, and shown to be delinquent upon the delinquent tax records of said County from 1885 to the date of the termination of this contract as fixed in Section IX hereof, (including such personal property or insolvent taxes as the Commissioners' court and Second party mutually deem collectible; provided current year taxes falling delinquent within the period of this contract shall become subject to its terms on the 1 day of Sept. following date of Delinquency (July 1).

Note: the date here fixed should be governed by the time necessary for the tax collector to issue delinquent tax notices as provided for in Article 7324 chapter 117, page 196, Regular Session, 42nd Legislature, including the 30 days allowance for payment of taxes before suit is instituted.

11.

Second party is to call to the attention of the County Tax Collector or other officials any errors, double assessments, or other discrepancies coming under his observation during the progress of the work, and all charges on the tax rolls that show from 1885 to the date of the termination of this contract to be delinquent, which are caused through error, conflicts, double renditions, illegal assessments, etc., A cancellation certificate shall be prepared on forms furnished by the State Comptroller of Public accounts, Austin, Texas, showing how such errors came about and which should be sufficiently full and complete as to justify the Commissioners' court in ordering a cancellation certificate issued and that will meet with the approval of the Comptroller of Public Accounts, Austin, Texas.

III.

Second Party hereby agrees and obligates himself to communicate with each and every person, firm, association or corporation owing any of said taxes with the view of collecting same and shall, before filing suits for the recovery of delinquent taxes for any year or years, prepare and mail delinquent tax notices to the owner or owners of said property at their last known address covering all delinquent taxes shown to be due on the tax rolls of said county, as provided for in Article 7324, Revised Civil Statutes, 1925, as amended by Chapter 117, page 196, Acts of the Forty-second Legislature, Regular Session. In the event the taxes, together with penalty and interest are not paid within thirty (30) days from the date of such statements and notices are mailed, then second party shall prepare, file and institute, as soon as practicable thereafter, a suit for the collection of said taxes, penalty and interest, which suit shall include all past due taxes for all previous years on such tract or tracts, and where there are several lots in same addition or subdivision delinquent, belonging to the same owner or owners all said delinquent lots shall be made the subject of a single suit, and which suit shall be prosecuted with dispatch to final judgment and sale unless said taxes are sooner collected.

IV.

Second Party, where it is necessary to prepare and file suits for the enforced collection of delinquent taxes on real property, shall make and furnish an abstract of the property which shall show the amount of delinquent taxes due against each and every tract, lot or parcel of land, and shall show the number of acres so delinquent and a correct description of the property, the year delinquent how it was charged upon the tax rolls, the correct name of owner or owners of the property at the time it became delinquent, the person from whom and the date that he or they derived title to said property, and the volume and page of public record that his or their deed or other title evidence is of record, and the date that each subsequent change of ownership occurred down to the present ownership; it shall further show the name of any and all outstanding lien holders and leasehold interests of record, and all other information necessary for the proper preparation and filing of suit or suits for the collection of the delinquent taxes.

V.

Second party shall prepare or aid and assist the county or District Attorney in preparing all petitions, citations, notices by publication, personal service citations, notices by posting, judgments, notices of sale, orders of sale and any and all other things necessary or required to be done for the collection of all delinquent taxes, and shall render all necessary and proper assistance to each of the other officers to the end that all taxes, assessed or unknown and unrendered now delinquent, or that may become delinquent during the life of this contract and be so reported on Comptrollers' forms provided therefor, may be collected, and when collections are not made, to assist in reducing same to final judgment and sale.

VI.

It being further agreed and understood that Second party shall furnish at his own expense all stationery, legal blanks or forms, stamps, envelopes and printing, together with all labor necessary to complete said contract; and that second Party shall pay off and discharge any and all bills, for, and other expenses incurred in the prosecution of said work, and it is hereby understood and agreed that said First party shall not be responsible for the payment of such expense or any part thereof.

VII.

First Party agrees to pay to Second Party as compensation for the services required hereunder 15 per cent (not to exceed fifteen (15) per cent) of the amount collected of all delinquent taxes, penalty and interest of the years covered hereby, actually collected and paid to

314

the collector of taxes during the term of this contract, of which Second Party is instrumental in collecting as evidenced by copies of communications, tax notices or abstracts filed with the tax collector prior to the payment of such tax, including collection of taxes, on property not appearing on the assessment rolls discovered by said Second party, as and when collected, following the end of each monthly report within the period of this contract, accordingly as the collector makes up his monthly reports; provided cost of collecting delinquent taxes shall not exceed the amount of penalty and interest (Chapter 229, Sec. 2, Regular Session, Forty-Second legislature, having reference to the Regular 10% penalty and 6% interest.) The percent of compensation here referred to shall be contingent upon the collection of such taxes as by act of the legislature are required to be collected. Should any remission of penalty and interest on taxes appearing on the delinquent records be made by legislature enactment effective during the period of this contract, the same shall not be collected nor commission allowed thereon.

It is further provided that taxes paid on land owned by Temple Lumber Company, Southwestern Lumber Company of New Jersey, Kirby Lumber Company, Gilmer Lumber Company, Wier Long Leaf Lumber Company and Houston Oil Company, and sold by them to the United States Government shall not have compensation allowed to Second Party unless said land shall not be sold January 1, 1936, then said compensation shall be allowed if taxes are paid.

It is further provided that if the taxes on land formerly owned by Pickering Lumber Co. and sold to the United States Government in 1935, shall not be paid by May 1, 1937, then Second party shall attempt collection of delinquent taxes due on said land, and shall receive commission on same when paid.

No contract shall be drawn to cover a period of more than two years nor shall a contract drawn during any calendar year extended beyond December 31 of the year following, except that in either case the contractor shall be allowed six months, (subject to extension by agreement of contracting parties) in which to prosecute to final judgment suits filed prior to Dec. 31, 1937, terminating date of contract.

Should the time allotted for final judgment be extended a separate agreement shall be drawn up and signed and approved in the same manner as the original contract.

I K.

This contract shall be in force from January 27, 1936 to December 31, 1937, both dates inclusive, and at the expiration of said period this contract shall terminate; provided, the commissioners' Court and the State Comptroller shall have the right to sooner terminate this contract for cause by giving thirty (30) days written notice of such intention with a statement of the cause of reason for such termination, after giving second party a reasonable opportunity of explaining or recitifying the same. In case of such termination, Second Party shall be entitled to receive and retain all compensation due up to the date of said termination.

X.

Before any commissions are paid out under the terms of this contract, Second party shall furnish a good and sufficient bond, payable to the county judge and to his successors in office in the sum of Two Thousand Dollars to be executed by a solvent surety company, or if executed by private parties, the bond shall be signed by at least three good and sufficient sureties owning unincumbered real estate subject to execution, of value equal to the amount of bond and conditioned upon the specific performance of the terms hereof, including the making of reports of collections out of which he is entitled to commission, and further conditioned that he shall forthwith pay over to the Tax Collector any money or commissions paid him by mistake or through error to which he is not entitled under the terms of this contract. Said bond shall be approved in open Commissioners' court, signed by the County Judge, filed and recorded in the County

Clerk's office and a certified copy of same furnished the State Comptroller.

XI.

At the end of each month, or as soon thereafter as the tax collector shall have made up his report showing the collections made for such month, said Second Party having access to said report shall by comparison of the same with his own files or record of service, copies of which he has filed with the tax collector, make up in triplicate a report of collections out of which he is entitled to commission under the terms of this contract. The report of Second party shall be made on form furnished by the Comptroller. It shall show each year and the taxes collected therefor on a separate lien, and after having been signed and sworn to by Second party and attested by the Tax collector, one copy of the same shall be attached to and accompany the tax collector's monthly report to the Comptroller's office.

XII.

Each month, at the time he prepares his monthly report of taxes collected and before any distribution of such taxes is made to the several funds of the County and the State of Texas, and after having verified the correctness of Commissions claimed, the County Tax Collector is hereby authorized, ordered and directed to deduct the above specified per cent of said taxes penalty and interest to which Second Party is entitled, and to pay the same to him, unless otherwise herein directed, and to take his receipt therefor; provided that the tax collector before complying with the provisions of this section shall first satisfy himself that the bond required under the provisions of Section X of this contract has been approved and placed on record in the office of the County Clerk.

Note: Should the Commissioners' court and the contracting party elect that the commissions withheld be placed in an escrow fund, another section setting forth the method of payment to the contracting party should be added to and inserted in this contract preceding the last page prepared for the signatures of the contracting parties.

XIII.

In order that the tax collector may be able to verify and attest the correctness of commissions claimed by Second Party, as evidence of service and to entitle him to the commissions provided for in this contract, Second Party shall file with the tax collector prior to time of payment, copies of such communications, tax notices or abstracts which shall be preserved by the Tax Collector in such manner as will make them easily accessible for purpose of verification, or for use in tax suits, in cases where the filing of suits becomes necessary to collect the taxes.

XIV/

It is further understood and agreed that this contract is for personal services and is not transferable or assignable without the written consent and approval of First party. It is also agreed that the commissioners' court of said county shall furnish suitable space in or near the courthouse as convenient to the records of said county as may be for the purpose of carrying out this contract.

XV.

It shall be the duty of the Commissioners' court and of all other officials of said County to cooperate with and render such reasonable assistance to said Second Party as the circumstances may require, said assistance, however, is not to include the actual performance of the work herein designated to be performed by Second Party; and it being the duty of the county attorney or of the District Attorney (where there is no county attorney) to actually assist Second party, in the filing and pushing to a speedy conclusion all suits for the collection of delinquent taxes, it is hereby provided that where the county or district attorney (where there is no county attorney) shall fail or refuse to file and prosecute such suits in good faith, and

attorney prosecuting suits under this contract is hereby fully empowered and authorized to proceed with such suits without the joinder and assistance of said county or district attorney.

Delinquent taxes within the meaning of this contract are those remaining unpaid at the close of the tax collector's annual settlement period which under the present law is June 30 following each respective year.

XVI.

In consideration of the terms and compensation herein stated, the Second Party hereby accepts said employment and undertakes the performance of said contract as above written.

Witness the signatures of all parties hereto in triplicate originals, this the 27 day of January, A. D. 1936. Sabine County, Texas.

By Edw. Harper, County Judge.  
T.R. Smith, Commissioner, Precinct No. 1.  
E.C. Smith, Commissioner, Precinct No. 2.  
P.H. McGown, Commissioner, Precinct No. 3.  
R.W. Chapman, Commissioner, Precinct No. 4.  
FIRST PARTY  
C.D. Jessup, Jr., SECOND PARTY.