

The Hon. Commissioners' Court met on Monday, Jan. 9, 1939, with all members present, to-wit:

O. A. Beauchamp, Judge.

D. B. Speights, Com'r. Pre. 1.

J. T. Ener, Com'r. Pre. 2.

G. B. Carter, Com'r. Pre. 3.

A. L. Harvill, Com'r. Pre. 4.

Geo. W. Russell, Sheriff.

J. O. Wright, Co. Clerk.

Accounts were allowed as shown in Accounts Allowed.

The Road Bonds of D. B. Speights, G. B. Carter & A. L. Harvill, Commissioners' and the Bond of G. E. Morris as Public Weigher for Pre. # 1 was approved.

It has been brought to the attention of the Court that there is shown as outstanding \$1826.63 in script against the Permanent Improvement Fund of Sabine County. It further appears that all this script has been surrendered and claims against General "A" Fund issued in lieu thereof. Therefore BE IT ORDERED by this court that the County Treasurer cancel from his

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registration book the above described claims against Sabine County.

Upon motion of A. L. Harvill, seconded by G. B. Carter, Henry Gibson was reappointed as Janitor of the Court House by the biennium 1939-40, at a salary of Fifty Dollars (\$50.00) per month payable by the same source as heretofore.

It was moved by Drayton Speights and seconded by G. B. Carter that Dr. E. G. Smith be reappointed as County Health Officer for the biennium 1939-40.

It was ordered by the Court that Judge S. Cordray be appointed Public Weigher in and for Precinct No. 4, Sabine County, Texas.

It is the will of the Commissioners' Court that Sabine County, continue on a fee basis as heretofore and not avail itself of the option of conforming to the Salary Bill as passed by the 44th Legislature and upon motion of Drayton Speights seconded by A. L. Harvill it was ordered that the officers of Sabine County, Texas, shall for the year of 1939 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
District Clerk	900.00
County Attorney	600.00
Sheriff	1000.00
Sheriff, Deputy	900.00
County Agent	1000.00

In accordance with H. B. 408, Section 2 - 44th Legislature, it is hereby ordered that each Commissioner's Salary be \$900.00 payable monthly and shall be paid wholly out of R. & B. Funds other than that impounded by Federal Court Judgment and that the County Judge shall receive \$150.00 per month, 75 per cent of which shall be paid from the same source as Commissioner's Salaries and the remainder from same source as other County officers. The County Treasurer shall receive as salary a commission of 2 1/2 per cent of all monies paid into the treasury and the same per cent on all monies paid out of the Treasury until his compensation shall reach \$2000.00. All fees and commissions due the Treasurer shall be paid into the fund from which officers salaries are drawn except the \$2000.00 here specifically exempted. The Tax Assessor Collector shall receive such fees and commissions as the law allows him, and it is specifically ordered by the Court that the current collections for the General County Fund be deposited as heretofore ordered by previous Commissioner's Court and shall be used to pay current salaries of County Officers where salaries are ordered to be paid out of General Funds. And the sum total of Current collections for the General Fund is hereby appropriated to pay current salaries from said Fund. And it is ordered by the Court that all receipts from Car Registration be deposited as heretofore in R & B Special Fund and that the following amounts are specifically appropriated and shall be held in said fund for that purpose;

Commissioners' Salaries	\$3600.00
75 per cent of Co. Judges Salary	1350.00
Commissioner's Salaries Dec. 1938 (Deficiency)	412.50
	<u>\$5362.50</u>

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THE STATE OF TEXAS

COUNTY OF SABINE

TO THE COMMISSIONERS COURT OF SABINE COUNTY, TEXAS:

Whereas, due to the press of other duties in connection with my office which render it impossible to give the time to the preparation and prosecution of delinquent tax suits in this county; and by reason of the fact that my office is not equipped with an adequate personnel and facilities for preparation and compilation of abstracts of title to various properties in tax suits, which abstracts of title are an essential prerequisite to proper preparation of tax suits; therefore I waive and forego any notice to me to represent said county and state in the enforced collection of delinquent taxes, and recommend that some competent attorney be engaged to handle this work, who is better equipped to handle the matters involved.

Respectfully,

W. R. Hyden, County Attorney,
Sabine County, Tex.

Dated at Hemphill, Texas, 1-10-1939.

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 of Sabine County, Thirty Days' written notice to file delinquent tax suits, and (2) having received from him a written statement declining the request of this Court to file delinquent tax suits, for reasons therein stated, and waiving his right to the 30 day period and consenting to the Court's entering into a contract with others for the collection of delinquent taxes, without awaiting the 30 day period,

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 Houston, Texas, 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, now 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.;

W-I-T-N-E-S-S-E-T-H

First Party agrees to employ and does hereby 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 Articles 7254 and 7257, R. S. 1925, and shown to be delinquent upon the delinquent tax records of said county from 1919 to the date of the termination of this contract as fixed in Section VIII 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 1st day of September, following the date of delinquency, (July 1).

II.

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 1919 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 shall 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 practical 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 the 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 who and the date that he or they derived title to said property, and the volume and page of public records 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 or any and all outstanding lien holders and lease-hold interests of record, and all other information necessary for the proper preparation and filing of suit or suits for the collection of delinquent taxes.

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V.

Second Party shall prepare or aid and assist the county of 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 unfettered now delinquent, or that may become delinquent during the life of this contract and be so reported on Comptroller's 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 hereunder required 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 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 month within the period of this contract, accordingly as the collector makes up his monthly report; provided, cost of collecting delinquent taxes shall not exceed the amount of penalty and interest, or an amount equal to such penalty and interest of all delinquent taxes collected under the terms of this contract (Chapter 229, Sec. 2, Regular Session Forty-second Legislature, having reference to the regular 8% penalty and 6% interest). The per cent 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 legislative enactment effective during the period of this contract, the same shall not be collected nor commission allowed thereon.

VIII.

This contract shall be in force from Jan. 1, 1939, to June 30, 1940, both dates inclusive, (Not to extend beyond June 30 of the year following the date of this contract) and at the expiration of said period, this contract shall terminate, except the contractor shall be allowed six months in which to prosecute to final judgment suits filed prior to June 30, 1940, termination date of this contract provided, the Commissioners' Court and the State Comptroller shall have the right to sooner terminate this contract for cause giving thirty (30) days' written notice of such intention, with a statement of the cause or reason for such termination, after giving Second Party a reasonable opportunity of explaining or rectifying 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.

IX.

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 _____ Dollars, (not to be less than \$5000 accordingly as the Commissioners' Court deems just and proper) to be executed by a solvent surety company, or if executed by private party 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, provided for in Sections X and XV of this contract, and further conditioned that he shall forthwith pay over to the tax collector, or other persons justly entitled thereto, any money or commissions paid him by mistake through error, or otherwise, 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.

X.

At the end of each month, or as soon thereafter as the tax collector shall have made up his report showing collections made for such month, said Second Party shall have access to said report and shall be 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. Second Party shall also have access to the collector's receipts for such collections and shall, in his reports to be made on forms furnished by the Comptroller, show each year and the taxes collected therefor on a separate line. After the report has been signed and sworn to by Second Party, two copies of the same shall be delivered to the tax collector, one to be attached to and sent with the collector's monthly report to the Comptroller, the other filed in the collector's office, and the third copy to be retained by the Second Party.

XI.

Each month, after having received copies of the contractor's report as provided for in the preceding section; and checked the list of taxes shown therein with his own report and with copies of communications filed with him, as provided for in Section XII of this contract, 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, or such amount as can be allowed under the penalty and interest restriction, to which Second Party is entitled, and to pay the same to him, unless otherwise herein directed and to take his receipt as provided for on Form 107, Contractor's Report, which when received in the Comptroller's office will be the Comptroller's authority to allow the said tax collector credit for the amount so paid; 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 IX of this contract has been approved and placed on record in the office of the county clerk; and it is herefurther provided, that should any question arise regarding commission claimed and the payment and allowance of credit therefor, the tax collector, upon notice from either of the contracting parties, including the State Comptroller and the Attorney General, shall withhold the payment of such commission or an amount equal thereto, and place the same in escrow until an adjustment of the same can be made.

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.

XII.

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

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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.

XIII.

It is further agreed and understood 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.

XIV.

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 actively 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, the attorney prosecuting suits under this contract is hereby fully empowered and authorized to proceed with such 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.

XV.

At the termination date of this contract, June 30, 1940, (and before receiving any commissions thereafter out of taxes which may be collected during the six months period allowed in which to carry to final judgment suits filed prior to the said terminating date) Second Party, from his reports and the records of unpaid delinquent taxes available to him shall prepare and file with the Commissioners' Court, and the State Comptroller a report showing the amount of taxes applicable to the terms of this contract, the amount collected and the amount uncollected. The said report form to be furnished by the State Comptroller, shall be so made as will show, separately collections from the delinquent tax record, collections from the insolvent list, and collections from procedure under the provisions of Articles 7346, 7347, and 7348, Revised Statutes 1925, or any other statutory provisions having reference to property escaping taxation, which Second Party was instrumental in collecting and which amounts when summed up should equal the total collections shown by his monthly reports. Said report shall further show separately the uncollected taxes for which suit has been filed and carried to final judgment, the uncollected taxes for which suit has been filed and not carried to final judgment, and the uncollected taxes for which no suit has been filed, which amounts when summed up should represent the total uncollected delinquent taxes of Sabine County, as of June 30, 1940, the terminating date fixed in this contract, and the same shall be made as herein provided irrespective of whether or not suits have been filed and are pending on said date, or a new contract entered into.

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 9 day of Jan. A. D. 1939, Sabine County, State of Texas.

By: O. A. Beauchamp, County Judge.

Drayton Speights, Commissioner, Pre. No. 1.

J. T. Ener, Commissioner, Pre. No. 2.

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G. B. Carter, Commissioner, Pre
No. 3.

A. L. Harvill, Commissioner, Pre
No. 4.

FIRST PARTY.

C. D. Jessup, Jr., Second Party.