

The Honorable Commissioners' Court met on Friday, January 17th 1941, in Special Session, with all members present, to-wit:

Chas. Forse, County Judge
D.B. Speights, Commissioner, Prec. #1,
J.T. Ener, Commissioner Prec. # 2,
G.B. Carter, Commissioner Prec. # 3,
T.L. Arnold, Commissioner Prec. # 4,
Geo. W. Russell, Sheriff,
Mrs. Myrtle Arnold, County Clerk.

There came on for consideration the making of a contract for the collection of delinquent taxes and motion was made by Drayton Speights, County Commissioner Precinct No.1, seconded by J.T. Ener, County Commissioner, Precinct No.2; that subject to approval by the Comptroller of Public accounts and Attorney General of Texas, said Commissioners' Court in behalf of said County did make and enter into a contract with R.M. Nichols, a licensed attorney, for the latter to collect Delinquent Taxes in Sabine County, Texas, said contract being as follows; to-wit:

"SYNOPSIS OF CONTRACT

SABINE COUNTY

1. Made with R. M. Nichols
2. Whose address is Marshall, Texas
3. Date of waiver, January 16, 1941
4. Resolution and order, January 17, 1941
5. Contract dated January 17, 1941
6. Beginning January 17, 1941
7. Ending December 31, 1942
8. Allowing 6 months in which to prosecute to final judgment suits filed prior to December 31, 1942, terminating date of contract.
9. Applies to delinquent taxes for years 1919 to 1941, inclusive.
10. Compensation 15%
11. Restrictions
12. Approved January 24, 1941
13. Returned for record
14. Recorded
15. Bond filed.

NOTE:

As the life of this contract extends to December 31, 1942, the 1940 taxes falling delinquent July 1, 1941, will become subject to its terms September 1, 1941, and the 1941 taxes falling delinquent July 1, 1942 will become subject to its terms September 1, 1942. Prior to September 1, 1941, this contract will apply only to the taxes of 1939 and prior years, except as provided for in Section II because of suit filed.

For the tax collector to perform the duties required, in verifying and attesting the correctness of commissions claimed, he should keep familiar with the provisions of Sections

566

2-8-9-10-11-12-13 of this contract.

The contractor, to avoid question as to commissions claimed, and to entitle him to the same, must file with the tax collector copies of communications, Tax Notice Abstracts or Documentary Evidence proving service rendered as required by Sections 13 of this contract.

The rate of compensation applies alike to State and County taxes. Any alteration of one will likewise automatically apply to the other. The term "county taxes" as here used applies to the county and the various taxing subdivisions thereof over which the Commissioners' Court has jurisdiction.

W A I V E R.

STATE OF TEXAS #

COUNTY OF SABINE # I, the undersigned County Attorney of Sabine County, Texas, do hereby acknowledge that the Commissioners' Court of said County has notified me to file suit for the collection of delinquent taxes in said county. However, due to the fact that it would be physically impossible for me to personally file and handle such suits and, at the same time, to properly discharge the other duties of my office and, to the further fact that the statutes do not provide adequate compensation for a County Attorney to file and prosecute suits for delinquent taxes, but do make adequate provisions for other attorneys to handle the same, I do hereby decline to file such suits and to hereby waive the thirty days' written notice provided in Article 7335, Revised Civil Statutes, and do hereby agree that the Commissioners' Court of said County may contract with some other competent attorney to enforce or assist in the enforcement of the collection of delinquent State and County taxes.

Witness my hand this the 16 day of January, A.D. 1941.

R.M. Dent, County Attorney,
Sabine County, Texas.

RESOLUTION AND ORDER

On this the 17th day of January, 1941, at a regular meeting of the Commissioners' Court of Sabine County, Texas, there came on for consideration the making of a contract for the collection of delinquent taxes, and motion was made by Drayton Speights County Commissioner of Precinct No. 1, seconded by J.T. Ener, County Commissioner of Precinct No. 2, That subject to approval by the Comptroller of Public Accounts and Attorney General of Texas said Commissioners' Court in behalf of said County do make and enter into a contract with R.M. Nichols, a licensed attorney, for the latter to collect delinquent taxes in said County for 15% of the amount of taxes, penalty and interest collected, said contract to end on the 31st day of December, 1942, with six months thereafter to complete pending suits, requiring said attorney to give bond in the sum of \$5,000.00, and to be on forms currently promulgated and recommended by the State Comptroller.

Said motion being put to vote, it carried by a vote of 4 to 0. Those voting "Aye" were:

Drayton Speights

J.T. Ener

G.B. Carter

T.L. Arnold

Those voting "No" were:

It is therefore ordered that said contract be prepared and executed, submitted to the Comptroller of Public Accounts and Attorney General of Texas, and if approved by them, recorded in the Minutes of this Court.

Chas. Forse, County Judge

Drayton Speights,
County Commissioner, Precinct #1.

J.T. Ener,
County Commissioner, Precinct #2.

G.B. Carter,
County Commissioner, Precinct #3.

T.L. Arnold,
County Commissioner, Precinct #4.

B O N D

THE STATE OF TEXAS #

COUNTY OF SABINE #

KNOW ALL MEN BY THESE PRESENTS:

THAT WE, R.M. Nichols, as principal, and I.I. Reeves and W.R. Nelson and S.W. Ray, as sureties, are held and firmly bound unto Chas. Forse, County Judge of Sabine County, Texas, and his successors in office, in the sum of Five Thousand & No/100 (\$5,000.00) Dollars, for the payment of which, well and truly to be made, we bind ourselves, our heirs and executors and administrators, jointly and severally, by these presents.

Signed with our hands and dated the 17th day of January, A. D. 1941.

The condition of the above obligation is such that, whereas, the above bounden R.M. Nichols, was, on the 17th day of January, A.D. 1941, contracted with by the Commissioners' Court of Sabine County, Texas, to collect all delinquent taxes now due and owing to said County and State;

NOW, THEREFORE, if the said R.M. Nichols shall faithfully perform and discharge the terms and conditions of said contract to the best of his ability, then this obligation to be void, otherwise to remain in full force and effect.

In testimony whereof, witness our hands.

R.M. Nichols, Principal
I.I. Reeves, Surety
W.R. Nelson, Surety
S.W. Ray, Surety

APPROVED BY:

Chas. Forse, County Judge.

Drayton Speights, Number One.

J.T. Ener, Number Two.

G.B. Carter, Number Three.

T.L. Arnold, Number Four.

Commissioner's.

THE STATE OF TEXAS #

COUNTY OF PANOLA #

I, Pink B. Matthews, clerk of the County Court, in and for said County, do certify that I.I. Reeves and W.R. Nelson and S.W. Ray, whose genuine signatures appear signed to the annexed bond, are in my opinion good and ample security for the amount therein specified; and that I.I. Reeves and W.R. Nelson and S.W. Ray, each have property in said County subject to execution of a larger amount, and that if said bond was offered to me for approval the same would be accepted and approved.

Witness my hand and seal of office, at Carthage, Panola County, Texas, this the 18th day of January, A.D. 1941.

Pink B. Matthews, Clerk of the
County Court, Panola County, Texas.

(Seal)

OFFICE OF THE COMPTROLLER OF PUBLIC ACCOUNTS
FOR THE STATE OF TEXAS
AUSTIN, TEXAS

INFORMATION NECESSARY IN THE MAKING OF
DELINQUENT TAX CONTRACTS

It is only after the Commissioners' Court has given thirty days' written notice to the County attorney or to the District attorney, in case there be no county attorney in the county, to file delinquent tax suits and the failure of said attorney to do so within said period that the court has authority to enter into a contract pertaining to the collection of delinquent taxes, unless the county or district attorney, as the case may be, should waive his right to the thirty days' notice. This same procedure is required to be carried out in case of any extension or renewal prolonging the contract.

If a waiver is given, it should be recorded in the minutes of the Commissioners' Court and a certified copy of the same attached to the contract when presented to the State officials for approval. In such case, a contract may be entered into without awaiting the thirty day period.

In case the attorney is not in a position to comply with the Court's order, and fails or refuses to file written waiver and a contract is entered into after the expiration of thirty days, a certified copy of the order of the Commissioners' Court directing the county attorney to bring suit, together with a certified copy of a subsequent order of said court showing that the county attorney had failed or refused to comply with the court's former order, should accompany the contract when sent for approval.

Condition No. 1, or No. 2, in the first paragraph of the contract should be struck out, according to whether waiver is, or is not, given. The State officials much prefer a Waiver, for the reason it indicates cooperation and harmony among the county officials, which is essential to obtain best results.

The date of the waiver should be on or prior to the date of contract. The date of the contract should be on or prior to the effective or beginning date of service.

No contract pertaining to the collection of delinquent taxes can extend beyond the administration of the Commissioners' Court with which it was made, except the contractor shall be allowed six months thereafter in which to obtain judgment in suits filed prior to the terminating date of his contract, with the further exception that in case of appeal by any party from a trial court judgment it shall be the duty of Second Party to carry to final conclusion all suits thus appealed.

It has been the policy of the State officials to require that the contract be recorded in the minutes of the Commissioners' Court and certified to by the County Clerk before copies of the same are presented for approval, unless a certified copy of the resolution and order of the Commissioners' Court authorizing its execution accompany the same. However, if such certified copy of the resolution and order of the Commissioners' court together with a certified copy of the county attorney's waiver are enclosed the contract will be accepted for consideration and if approved, it will then be returned to be recorded in the minutes of the commissioners' court.

A form of waiver and of resolution and order has been prepared for the accomodation of the county attorney and the commissioner's court respectively. Copies of these forms will be furnished with the contract, and can be used if desired.

All contracts for the collection of delinquent State and county taxes should be uniform in make-up and executed in triplicate, or quadruplicate if fourth copy is desired. The Comp-

troller's Department keeps a mimeographed supply of the form of contract prepared under the direction of the Attorney General and the Comptroller, and counties desiring to enter into such contracts should not copy old or former contracts, but send to this office for our latest revised form. These instructions and also index need not be recorded in the minutes of the Commissioners' court but should be left attached to each copy of the contract for ready information.

Moulden/eb
December 16, 1940.

GEO. H. SHEPPARD
COMPTROLLER OF PUBLIC ACCOUNTS.

INDEX TO PARAGRAPHS AND SECTIONS
CONTRACT FOR THE COLLECTION OF DELINQUENT TAXES

Sabine County

<u>Paragraph</u>	<u>Subject Matter</u>	<u>Page</u>
1	Notice to County Attorney	1
2	Contract Deemed Necessary--Law Reference	1
3	Suitable Party, NO Official Connection	1
4	Contracting Parties	2
<u>Section</u>		
1	Nature of Service and Taxes covered	2
II	Delinquent Tax Subject to Contract September First Following Date of Delinquency, Except as Otherwise Provided because of suit filed	2
III	Call Attention to Errors	3
IV	Communicate, Mail Notices, File suit	3
V	Furnish Abstracts Where Necessary	4
VI	Assist County Attorney in Preparation for suit	5
VII	Furnish at Own Expense	5
VIII	Compensation not to Exceed Penalty and Interest-- State Owned Property Exempt	5
IX	Time for which Contract is Drawn	6
X	Bond	7
XI	Second Party to make monthly Reports	7
XII	Percentage Paid or Placed in Escrow by Collector	8
XIII	File with Tax Collector Copies of Notices, etc.....	9
XIV	Contract not transferable, Space Furnished	9
XV	County Officials to Cooperate with Second Party	9
XVI	Second Party to make Report, Section 16, showing Status of Taxes Applicable to contract	10

NOTE: These paragraphs, sections and pages should not be disarranged. It is essential for the progress of this work for the keeping of a proper record thereof to adhere as closely as possible to the provisions of our standard form contract. However, if conditions are such as to warrant a change, a new section setting forth its provisions, should be added to and inserted in the contract preceding the last page prepared for the signatures of the contracting parties, and in case of conflict, reference to the new section can be inserted in other sections where conflict occurs if deemed necessary.

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,

570

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 attorney 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 R.M. Nichols, a licensed attorney whose post office address is Marshall, 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 R.M. Nichols, of the County of Harrison, State of Texas hereinafter styled Second Party:

W I T N E S S E T H

I.

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 IX hereof (including such personal property or insolvent taxes as the Commissioners' Court and Second Party mutually deem collectible.)

II.

Taxes which are not now delinquent but which hereafter during the term of this contract are allowed to fall delinquent shall become subject to the terms of this contract on September 1st of the year in which the same shall become delinquent. And, further, with reference to taxes not now delinquent but which become delinquent during the term hereof, or taxes which may have fallen delinquent on February 1st, or subsequent thereto next preceding the date of this contract, it is agreed that where suit is or has been brought on any property for prior years' delinquent taxes, second party shall include in his action all taxes on the property involved, delinquent before trial, whether before or after September 1st of such year, and where the State and County are impleaded or intervene in a suit brought by another taxing unit, it shall be second Party's duty to include in his answer or intervention all taxes delinquent before trial, on the property involved, whether such taxes shall fall delinquent before or after September 1st of such year and in all such cases second party shall be entitled to the commis-

sion herein provided for collecting delinquent taxes.

III.

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,

IV.

Second Party hereby agrees and obligates himself to communicate with each and every person, firm, a association or corporation owing any of such 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 know 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.

V.

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 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. And in case such abstract is not placed with the papers in a court proceeding it shall be filed with the tax collector for the purpose of maintaining its preservation until such time as all of the taxes to which it pertains, or such part thereof as are held to be due, are paid.

VI.

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 Comptroller's forms provided therefor, may be collected, and when collections are not made, to assist in reducing same to final judgment and sale.

VII.

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.

VIII.

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 nor shown delinquent but which would have been so shown had it been properly assessed, 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 reports; 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 legislature enactment effective during the period of this contract, the same shall not be collected nor commission allowed thereon. Also, ad valorem taxes, delinquent, levied against State owned property for county and district purposes, the payment of which is to be taken care of by Legislature appropriation provided for by Statute, are excluded from the provisions of this contract.

IX.

This contract shall be in force from January 17th 1941, to December 31st 1942, both dates inclusive (not to extend beyond December 31, 1942, the end of the present administration of the Commissioners' Court), and at the expiration of said period, this contract shall terminate, except the contractor shall be allowed six months in which to prosecute to trial court judgment suits filed prior to December 31st 1942, terminating date of this contract provided, and shall handle to conclusion all suits in which trial court judgments are obtained during the period of this contract and which are appealed by any party. 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.

X.

Before any commissioners 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 \$5,000.00 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 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, provided for in Sections XI and XVI 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.

XI.

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 by comparison of the same with his own files or records 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. Also, where collections are made after suit has been filed and commission allowed at a greater or different rate under the terms of this contract, Second Party being guided by the file docket of the Clerk of the court, shall prepare and attach to his reports to be filed with the tax collector a list showing number of suit and date filed. 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.

XII.

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 XIII 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 of Second Party under the provisions of Section X of this contract has been approved and placed on record in the office of the county clerk; and it is here further provided, that should any question arise regarding commission claimed the tax collector shall withhold the payment of such commission or an amount equal thereto, placing the same in escrow, and apply to the State and County, accordingly as they may be effected, for information and direction as to the proper amount of commission due to be allowed under the terms of this contract.

NOTE: Should the Commissioners' Court and the contracting party elect that the Commissions withheld be placed in an escrow fund and paid to Second Party otherwise than as provided in

Section XII of this contract, 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 some systematical order as will make them easily accessible for the purpose of verification or for such other value as the same may have in case it becomes necessary for the county and state to buy in such properties at tax sales, said copy or copies shall also contain such information or reference as will enable the tax collector to readily locate the tax as it appears on his delinquent forms and/or delinquent records.

XIV.

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.

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 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 without the joinder and assistance of said county or district attorney.

XVI.

At the terminating date of this contract, December 31st 1942, (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 of 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 December 31st 1942, 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 17th day of January, A.D. 1941, Sabine County, State of Texas.

By Chas. Forse, County Judge.

Drayton Speights, Commissioner,
Precinct No. 1.

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

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

T.L. Arnold, Commissioner,
Precinct No. 4.

FIRST PARTY

R.M. Nichols,

SECOND PARTY.

THE STATE OF TEXAS
DEPARTMENT OF COMPTROLLER

I, the undersigned, Comptroller of Public Accounts of the State of Texas, hereby join the Commissioners' Court in the above contract to enforce the collection of delinquent taxes in said County, on this the 24 day of January, A.D. 1941.

Geo. H. Sheppard,

COMPTROLLER.

Examined and approved this 22 day of January, 1941.

Gerald C. Mann,

ATTORNEY GENERAL

This being all the business, Court adjourned.

Chas. Forse
County Judge.

D. B. Speights
Comr. Precinct No. 1

J. T. Ener
Comr. Precinct No. 2.

G. B. Carter
Comr. Precinct No. 3.

T. L. Arnold
Comr. Precinct No. 4.

Mrs. Myrtle Arnold
Clerk of the Court.

AFFIDAVIT OF POSTING NOTICES #
OF ELECTION FOR OFFICERS OF #
CITY OF PINELAND. #

.....
Filed for record January 29, 1941, at 10:30 o'clock A.M.

AFFIDAVIT OF POSTING NOTICES OF ELECTION.

THE STATE OF TEXAS #
COUNTY OF SABINE #

BEFORE ME, the undersigned authority, on this day personally

appeared GEO. W. RUSSELL, Sheriff of Sabine County, Texas, who on oath deposes, and says: that on the 15th day of January, A.D. 1941, he posted copies of the following notice:

"NOTICE OF ELECTION OF CITY OFFICERS FOR THE CITY OF PINELAND, TEXAS."

THE STATE OF TEXAS #
COUNTY OF SABINE #

TO THE QUALIFIED VOTERS OF THE CITY OF PINELAND, TEXAS:

TAKE NOTICE that an election will be held on the 28th day of January, A.D. 1941, at the Theatre Building, in the City of Pineland, Texas, for the following purpose and none other:

"ELECTING A MAYOR, A CITY MARSHALL, AND FIVE ALDERMEN FOR THE CITY OF PINELAND, TEXAS."

Every person who has attained the age of twenty-one years and who has resided within the corporate limits of the said City of Pineland for six months, next preceding the date of said election and is a qualified voter under the laws of the State of Texas, shall be entitled to vote at said election.

No person shall be eligible to any of said offices unless he possesses the requisites provided for voters at such election.

M.B. Morris has been appointed to serve as presiding officer at said election, and shall select two judges and two clerks to assist in holding same.

Said election shall be held in the manner prescribed for holding elections under the general election laws of this state.

WITNESS MY HAND AND THE SEAL OF THE COUNTY COURT of Sabine County, Texas, this 14th day of January, A.D. 1941.

Chas. Forse, County Judge,
Sabine County, Texas,"

(Seal)

at each of the following three places situated within the City of Pineland, Texas, to-wit: one at the Theater building, one at the Temple Lumber Company store and one at Darden's Cafe, no two of which are in the same place.

Geo. W. Russell,
Sheriff, Sabine County, Texas.

(Seal)

Sworn to and subscribed before me, this the 15 day of January, A.D. 1941.

Mrs. Myrtle Arnold, Clerk, County Court,
Sabine County, Texas.

Fees:

Posting 3 Notices 1.00
Mileage, 34 mi. 2.55
Total \$ 3.55

I, Mrs. Myrtle Arnold, County Clerk, do hereby certify that the foregoing instrument was filed for record January 29, 1941, at 10:30 o'clock A.M., and duly recorded February 6, 1941, at 10:45 A.M.

Mrs. Myrtle Arnold
County Clerk, Sabine County, Texas

ORDER DECLARING THE RESULT OF THE ELECTION OF OFFICERS. #

Filed for record January 31, 1941, at 9:00 o'clock A.M.

ORDER DECLARING THE RESULT OF THE ELECTION OF OFFICERS.

THE STATE OF TEXAS #
COUNTY OF SABINE #

Whereas, an election was duly and legally held on the 28th day of January, A.D. 1941, in the City of Pineland, Texas, for the purpose of electing a Mayor, a City Marshall and five Aldermen; and,

WHEREAS, the returns of said election were duly made to me and were canvassed by me, and it appearing that said election was in all respects legally held and said returns duly and legally made, and that there were cast at said election 31 votes for Mayor, of which

number E.G. Prud'homme received 30 votes and Finis Dickey received 1 vote and that there were cast at said election 31 votes for City Marshall, of which number G.W. Alford received 31 votes, and that there were cast at said election 31 votes for Aldermen, of which number H.H. Newton received 30 votes, R.S. Rasbury received 30 votes, J.C. Sheffield received 30 votes, Lewis Bell received 31 votes and Henry Woody received 1 votes. R.L. Weeks 1 vote, Ben Smith 1 vote, Lon Wright 1 vote, Pratt Hines 30 votes.

THEREFORE, I Chas. Forse, in my capacity as County Judge of Sabine County, Texas, do hereby declare that E.G. Prud'homme was elected Mayor of said City of Pineland; that G.W. Alford was elected City Marshall of said City of Pineland; and that H.H. Newton, R.S. Rasbury, J.C. Sheffield, Pratt Hines and Lewis Bell were elected Aldermen of said City of Pineland.

This order is duly made and entered by me upon the records of the Commissioners' Court of Sabine County, Texas, this the, 31 day of January, A.D. 1941.

Chas. Forse, County Judge, Sabine
County, Texas.

I, Mrs. Myrtle Arnold, County Clerk, do hereby certify that the foregoing instrument was filed for record January 31, 1941, at 9:00 o'clock A.M., and duly recorded February 6, 1941, at 11:00 o'clock A.M.

Mrs. Myrtle Arnold
County Clerk, Sabine County, Texas.