THE STATE OF TEXAS COUNTY OF SABINE

On this the 23rd day of December, 1976, the Honorable Commissioners' Court met in Special Session with the following present, to-wit:

W. T. Love	County Judge
R. E. Smith	Commissioner, Precinct No. 1
G. W. Russell, Jr.	Commissioner, Precinct No. 2
Paul Lout	Commissioner, Prečinct No. 3
Jimmy R.Vickers	Commissioner, Precinct No. 4
W. W. Cavender	Clerk of the Court

Motion by Commissioner G. W. Russell, Jr., seconded by Commissioner Jimmy R. Vickers and with all voting "Aye" the Court approved a Delinquent Tax Contract which is marked Exhibit A, and also approved a Resolution and Order which is marked Exhibit B and both Exhibits are attached to the minutes of this date, together with a Waiver from County Attorney James Allen Payne which is marked Exhibit C and attached to the minutes of this date.

Motion by Commissioner Paul Lout, seconded by Commissioner Jimmy R. Vickers and by unanimous vote the Court authorized a 5% raise in salary effective January 1, 1977 for the following:

Minnie Gooch	Gayle Leone
Peggy Powell	Connie Waldrop
Marsha Kay Williams;	Donna Dupre'
Judy Oliver	Carolyn Garrett
Tanya Walker	Frank Rash total salary and expense to be the same as his secretary's salary
Sarah Jacks	be the same as his secretary's salary

County Judge W. T. Love will conduct the Oath Of Office Ceremony for newly elected County Officials in his office at the Courthouse in Hemphill, Texas at 9:00 A. M. January 3, 1977.

Accounts were allowed and made payable.

There being no further business, the Court adjourned.

COUNTY JUDGE

PRECINCT NO. 1

COMMISSIONER, PRECINCT NO. 3

COMMISSIONER, PRECIN COMMISSIONER, PRECINCT NO. 4 THE COURT OF 'n . : ٠. . . norany, e . . . 1.15 18.1 المعاد في المن المعالية المواجعة المحالية المعاد المعالية المعالية المعالية المعالية المعالية المعالية المعالية . ' . . 2523 10 - 2° 2 - 2 ۰ _ر . 1.74 • 225 √ · • ... •••• 217 . 7 ·., S. -11 6. 2 la series ·.. N. Oak . •. 1. 2 . : Ľ 31 ° 5.5 1.1.2 . 3. 4 Ţ

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Form 2C-2.01 (Rev. 7/75)

EL MERTE A L'EN AVELE

WAIVER

STATE OF TEXAS

COUNTY OF SABINE

I, the under signed County Attorney of <u>Sabine</u> County, Texas do hereby acknowledge that the Commissioners' Court of the said County has notified me to file sult 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 to 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 do 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 <u>93</u> day of *Carembias* A.D., 1976.

Richall Wittacyco 19 80 Term Expires

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County, Texas

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STATE OF TEXAS COUNTY OF SABINE Sabine County Clerk of <u>eral l</u>i County. Texas, do hereby certify that the above and foregoing is a true and correct copy of a certain waiver executed Il Vin Trune County Attorney, of Sabine bν County, as the same appears of record in Volume ____ Page / 2/ of the minutes of the Commissioners' Court of _____ Sabine County Given under my hand and seal of office, this 23 day of demalant 19 76 ounty Sabine County, Texas 1110 191

RESOLUTION AND ORDER

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ALC: NOT THE OWNER

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'orm 2C-2.03

On this the 23 day of Desamlus 1974, at a Succeed 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 make by 21. 90 Recorded County
Commissioner of Precinct No. 2 , seconded by Jun mus Picking County Commissioner of Precinct
No. 4., 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 withJack McCreary
, 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 the31 day of Dec. 19 78.
with six months thereafter to complete pending suits, requiring said attorney to give bond in the sum of \$ 250.00 ,
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 <u>4</u> to <u>6</u>. Those voting "Aye" were:

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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.

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I, the undersigned, County Clerk of <u>Sabine</u> County, Texas, do hereby certify that the above and foregoing is a true and correct copy of a certain Resolution and Order, of the Commissioners' Court, of record in Volume \mathcal{O}_{-} , Page \mathcal{I}/\mathcal{Q} , of the Minutes of said Court.

Witness my official hand and seal this 23 day of _____

SABINE

THE STATE OF TEXAS

COUNTY OF

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Form 2PA0-2.04 (Rev. 12/75)

OFFICE OF THE COMPTROLLER OF PUBLIC ACCOUNTS

FOR THE STATE OF TEXAS AUSTIN, TEXAS

INSTRUCTIONS NECESSARY FOR MAKING DELINQUENT TAX CONTRACTS

Contracts for the collection of delinquent state and county taxes are authorized by Articles 7335 and 7335(a) V.C.S. Article 7335(a) requires that all contracts be approved by the Comptroller and Attorney General. To insure approval of contracts it is encouraged that counties desiring to enter into delinquent tax collection contracts use the contract prepared under the direction of the Attorney General and the Comptroller, Copies of our last revised form will be furnished from the Comptroller's office. Contracts should be executed in triplicate. If any change in the form contract is desired by the County and contracting attorney such change should be submitted to the Comptroller and Attorney General for approval prior to the execution of the contract.

Article 7335 requires that the County Commissioners Court give thirty (30) days written notice to the County Attorney, or to the District Attorney in case there is no County Attorney in the county, to file delinquent tax suits, and after the failure of said Attorney to do so within said period, the Court then 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, 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 Countissioners Court directing 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.

A form of waiver and of resolution and order has been prepared for the convenience of the County Attorney and the Commissioners Court, respectively. Two copies of these forms will be furnished with the contract forms; one of each when completed to be kept for the Commissioners Court file, and the others may be used by the County Clerk in writing certified copies to be sent to this Department. THE DATE OF CONTRACT SHOULD BE ON OR PRIOR TO THE EFFECTIVE OR BEGINNING DATE OF SERVICE. OTHERWISE THE CONTRACT WOULD BE RETROACTIVE AND APPROVAL DECLINED. FURTHER NO CONTRACT WILL BE APPROVED UNLESS THE ATTORNEY HAS SIGNED AN AFFIDAVIT STATING THAT HE HAS NO BUSINESS CONNECTION WITH ANY COUNTY OFFICE OR OFFICER, AND IS NOT RELATED WITHIN THE SECOND DEGREE OF 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. A copy of the affidavit will be furnished with the contract and should be attached to the contracts.

When a valver from the County Attorney has been given and a resolution and order of the Commissioners Court made preparatory to entering into a delinquent tax contract, BOTH THE WAIVER AND THE RESOLUTION AND ORDER SHOULD BE RECORDED IN THE MINUTES OF THE COMMISSIONERS COURT AND <u>A</u> CERTIFIED COPY OF EACH SHOULD ACCOMPANY COPIES OF THE CONTRACT WHEN SENT TO THIS OFFICE FOR APPROVAL. <u>The contract</u> should not be recorded until after its approval by the state officials. After approval of the Attorney General and the State Comptroller has been noted on all three copies of the contract they will be returned, one of which should be recorded in the

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Minutes of the Commissioners Court, and the County Clerk's Certificate noted on all three copies. One copy should be returned for Comptroller's files, one copy retained by the party with whom contract is made, and the other delivered to the County Tax Assessor Collector. No compensation should be paid pursuant to the contract until after approval by the Comptroller and Attorney General.

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. However if a renewal or extension contract is executed within 30 days from the expiration date of this contract, Second Party will be entitled to compensation for 30 days after the expiration date of the prior contract.

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CONTRACT FOR THE COLLECTION OF DELINQUENT TAXES

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OUNTY OF	KNOW ALL MEN BY THESE PRESENTS:
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WHEREAS. The Commissio	oners Court, after having given to the County
ttorney of	(District) (Country)
itomey of	County thirty days written notice to file
dinquent tax suits, and	
(1) said Attorney havin	(failed) (refused)
tax suits, for reason	m him a written statement declining the request of this Court to file delinquent ns therein stated, and waiving his right to the 30-day period and consenting to g_i into a contract with others for the collection of delinquent taxes, without γ period,
nd a record thereof having been made in the M	
WHEREAS, the Commission	iers Court of 5abine County, Texas, joined
y the Comptroller of Public Accounts of	the State of Texas, deem it necessary and expedient to contract with some
	of all delinquent State and county taxes for a per cent of said taxes, penalties
	Collector of Taxes, as provided in Chapter 21, Acts of the Third Called Session
	ed Civil Statutes, 1925, Chapter 8, Acts of the Fourth Called Session of the
	notated Civil Statutes; and Chapter 229, Acts of the 42nd Legislature, Article
264a, Vernon's Annotated Civil Statutes; an	, r
Watin. Texas	g an investigation into the competency, experience and ability of a licensed attorney under the laws of this State, whose post office address is
	for said work, and after considering the same, are of the opinion that he is a necessary to enforce or assist in the enforcement of the collection of such
linquent taxes by the preparation, filing and	I pushing to a speedy conclusion all suits for the collection thereof; further that
has no business connection with any coun	ty office or county officer within said county; and that he is not related within
	ember of the Commissioners Court, the Tax Collector, or County or District
	and that said attorney has so certified in an affidavit attached hereto which is
corporated into this contact for all purposes.	
	S CONTRACT, made and entered into by and between the County of
abine -	
	Texas, a body politic and corporate, acting herein, and by and through the
ack McCreary	ller of Public Accounts of the State of Texas, hereinafter styled First Party, and
ate of Texas, hereinafter styled Second Party	of the County of Travis,
and of Jexas, nerematter styled Second Party	
· · ·	WITNESSETH
	I.
•	es hereby employ Second Party to enforce by suit or otherwise, and to aid and
	the collection of all delinquent State and County ad valorem taxes, penalty and
	l interest (except taxes of independent school districts and incorporated cities
d towns collected by the County Tax Col	flector on a separate tax roll) due any and all political subdivisions or defined
stricts of said county and State which are li	isted on the County tax roll and which the County Tax Collector receives and
	254, Revised Statutes, 1925, and shown to be delinquent upon the delinquent
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tax records of said county from 1939 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.)

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Taxes which become delinquent during the term of this contract shall become subject to the terms of this contract on July 1st of the year in which the same shall become delinquent. And further, with reference to 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 July 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, regardless of when such taxes become delinquent; and in all such cases Second Party shall be entitled to the commission herein provided for collecting delinquent taxes.

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Second Party is to call to the attention of the County Tax Collector or other officals 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 1939 to the date of the termination of this contract to be delinquent, which are caused through error, conflicts, double renditions, illegal assessments, etc. A 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 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, association or corporation owing any of such taxes, with a view of collecting same; and shall, before filing suits for the recovery of delinquent taxes for any year or years prepare delinquent tax statements, and shall mail a tax notice 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. This tax notice shall state the year or years delinquent, the amount of tax, penalty and interest due up to the date the tax notice is mailed and a correct description of the property. Second Party shall keep adequate records of the tax notice mailed, so that the Tax Assessor-Collector of said county can verify that such notices were mailed. Once the tax notice has been mailed to the owner or owners as shown on the tax roll, the records of tax notices mailed and the tax statement shall be made available upon request to the Tax Assessor-Collector of said County at the Tax Assessor-Collector's office for his information and use. In the event that the taxes, together with penalty and interest, are not paid within thirty (30) days from the date such 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.

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Second Party, in preparation for mailing notices for the enforced collection of delinquent taxes on real property, shall, on the tax statements prepared under Section IV, 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 or years delinquent, and how it was charged upon the tax roll. This statement shall further contain the name of the owner or owners of the property at the time it became delinquent as indicated by the delinquent tax records.

Further when suit becomes necessary this statement shall also indicate the current owner, the Volume and Page of public record of his or their Deed or other title evidence which is of record and any other pertinent information gained through a diligent search. It shall further show the name of any and all outstanding lien-holders of record, and all other information necessary for the proper preparation and filing of suit or suits for the collection of delinquent taxes. Second Party shall perform these services at his own cost and expense; however, where it is necessary to file suit for the enforced collection of delinquent taxes on real property, Second Party shall have the authority to procure on behalf of First Party the necessary additional data and information as to the name, identity and location of necessary parties and in the procuring of necessary legal descriptions of the property and may sue in the name of First Party for the recovery of the actual cost of this information as court costs, as authorized by Article 7345B, Section 6, Vernon's Annotated Civil Statutes. It is agreed and understood that First Party will not be liable for any of the above mentioned cost.

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 is further agreed and understood that Second Party shall furnish, at his own expense, all stationary, legal blanks or forms, stamps, envelopes and printing, together with all labor necessary to complete said contract including labor and expense incurred in procuring date and information as to the name, identity and location of necessary parties, and in procuring necessary legal descriptions of the property as provided in Paragraph V in all cases where such expenses are not collected as costs against the defendant or defendants in the tax suit, but in no event shall such cost be paid to Second Party, either directly or indirectly; and Second Party shall pay off and discharge any and all bills for any 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. However, expenses incurred in citing the defendant(s) by publication will be paid by the County to the newspaper making such publication as soon practicable after receipt of the publisher's claim for payment pursuant to Article 7345(b)-2, V.C.S. Provided further that no costs shall be incurred for publications without prior approval of First Party's governing body.

VIII.

First Party agrees to pay to Second Party as compensation for the services hereunder required <u>15</u> per cent (Not to exceed fifteen(15) percent) of the amount collected of all delinquent taxes, penalty and interest subject to this contract actually collected and paid to the Collector of Taxes during the term of his contract, which Second Party is instrumental in collecting, 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. 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. Also, ad valorem taxes, delinquent, levicd against State-owned property for county and district purposes, the payment of which is to be taken care of by legislative appropriation provided for by Statute, are excluded from the provisions of this contract. Second Party shall not receive or collect any taxes, penalty or interest under this contract, but the same shall be paid to the Tax Assessor-Collector as other delinquent taxes. This contract shall be in force from <u>Jan. 1</u> <u>1977</u>, to <u>Dec. 31</u> <u>19</u> <u>78</u> both dates inclusive, (not to exceed beyond December 31, 19<u>78</u>, the end of the present administration of the Commissioner's Court), and at the expiration of said period this contract shall terminate, except the contractor shall be allowed six (6) months in which to prosecute to trial court judgment suits filed prior to <u>Dec. 31</u>, <u>19</u> <u>78</u> terminating date of this contract, 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. Further, if the Parties execute a renewal or extension contract within 30 days after the above termination date. Second Party is entitled to the compensation provided in Section VIII for 30 days after the above expiration date. 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 reasons 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.

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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 \$250.00 Dollars, (not to be less than \$250.00 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, 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. Said bend 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 to the State Comptroller.

XI.

At the end of each month, or as soon thereafter as the Tax Assessor-Collector shall have made up his report showing collections made for such month, the County Tax Assessor-Collector is hereby authorized 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 optitled, and to pay the same to him unless otherwise herein directed, and to take his receipt as provided for by the Comptroller of Public Accounts, which when received in the Comptroller's office will be the Comptroller's authority to allow said Tax Assessor-Collector credit for the amount so paid. The Tax Assessor-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 that this contract has been approved by the Comptroller of Public Accounts and the Attorney General; and it is hereby further provided, that should any questions arise regarding commission or an amount equal thereto, placing the same in escrow, and apply to the State and County, accordingly as they may be affected, for information and direction as to the proper amount of commission due to be allowed under the terms of this contract.

XII.

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 Commissioner 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 the obligations of this contract by Second Party.

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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 jushing to a speedy conclusion all suits for the collection of delinquent taxes, it is hereby provided that where the County Attorney 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 here fully empowered and authorized to proceed with such suits without the joinder and assistance of said County or District Attorney. Second Party shall not become the purchaser of any property at tax sales under his contract, nor shall Second Party benefit directly or indirectly from the performance of this contract except to the extent of compensation provided in Paragraph VIII of this contract.

XIII.

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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 signature of all parties hereto in triplicate originals, this the <u>93</u> day of *locember*,

Sabine A.D. 19 76,

BY:

County Judge

_ County, State of Texas.

R. E. Amith. Commissioner, Precinct No. 1

Commissioner, Precinct No. 2

Commissioner, Precinct No. 3

minissioner, Becinct No. 4

FIRST PARTY

SECOND PARTY

THE STATE OF TEXAS DEPARTMENT OF COMPTROLLER

By:

day of.

COMPTROLLER LIC-ACCOUNTS, STATE OF TEXAS

day of February 10

Examined and approved as to substance and form, on this the A.D., 19<u>77</u>

Examined and approved as to substance and form, on this the

A.D., 19_77

JOHN L. HILL ATTORNEY GENERAL Mathe 2. At Assistant Attorney General

132 THE STATE OF TEXAS TRAVIS COUNTY OF Jack McCreary a duly licensed attorney do certify that I have no business connection with any county office or county officer within . Sabine county; and that I am not related within the second degree of 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 Sabine County. rean ATTORNEY Subscribed and sworn to before me, by the said Jack McCreary this the 19th day of Novem 1976 , to certify which witness my hand and seal of office. 1 Obestin Notary Public in and for Acues County, Texas "My commission expires the _ TR. day of