

Be it remembered that there was begun and helden a Special Term of the Commissioners Court at the Court House in said County, on this the 3rd day of Dec. 1923, with the following officers present to wit; Hon Dan M. Cook, County Judge, Commissioners, W.M.King W.M.Edwards, W.A.Fleming, and R.E.Huckeba, a d Ulman Brown, Clerk, when the following proceeding were had to wit;

In the Matter of approving Estimates No One for
Al and No 35, Highway.

Motion by Commissioner Edwards and second by Commissioner King, to approve Estimates No one, filed by the Engineer for George & Kerr, on Highway Al and No 35, No 35, --- \$1709.24, and Al-----\$3172.25. to be paid out of the Special Road Fund, the County Judge put the motion before the members of said court for a vote with the request that as many as fever the motion to vote "Aye " and those appese to vote " No" all of said Commissioners voting "Aye" the County Judge declared the motion carried and the order passed.

State of Texas.

County of Titus.

In the Commissioners' Court of Titus County, Texas, at a regular term of said court, with all members thereof present, on this 3rd day of December, 1923, came on the matter of considering the appropriation of money derived from taxation for the General Fund of said County, and same being fully considered it is found and adjudged by the court that after allowing sufficient of the General Fund of said county to pay the interest and each annual installment of sinking fund of all outstanding indebtedness against the General Fund of said County, including the \$15,000 Titus County Funding Warrants dated May 10, 1923, bearing interest at the rate of six (6) per cent per annum, and maturing serially \$3000. each year on April 10, 1930 to 1934 inclusive, there is and will be each year sufficient of the General Fund of said County left to adequately pay the current expenses of said County.

Dan M. Cook, County Judge.

W.M. Edwards, Com. Precinct #1

W.A. Fleming, Com. Precinct #2

W.M. King Com. Precinct #3

R.E. Huckleba Com. Precinct #4.

Be it remembered that the Commissioners Court of Titus County, Texas, met at Court House of County on December 3rd, 1923, with all members present, On motion of King second by Huckleba voted for by all members the following order was passed. It is ordered by Commissioners Court, Titus County, Texas, that \$1500. School Bonds of O. S. D. No 2, Titus County, Texas, dated July 1st 1923, together with \$21.25 accrued interest be purchased by Permanent School Fund of Titus County, Texas, and paid for by said Fund, the Clerk will draw warrants. Approved,

Dan M. Cook
Dan M. Cook, Co. Judge.

In the Matter of Delinquent Taxes,
of Paris and Mount Pleasant, Texas, Ry Co,

No. 2699.
Wilson & Herria,

Vs.

Paris & Mt. Pleasant Railroad Co.

On this day this cause came on for hearing upon the application of R.W. Wortham, Receiver, for permission to pay the taxes due the State of Texas and T Titus, Franklin and Lamar Counties, and the report of Tom L. Beauchamp, master in Chancery, being before the Court and duly presented, and the court being fully advised thereon, and no one coming to except the same, and the court being of the opinion said report should be approved and adopted as the order of the court, decrees that said report be in all things approved and said report be entered of record, which is here done as follows:

Wilson & Herria,

Vs No 2699.

Paris & Mt. Pleasant Railroad Co.

In the District Court, Sixth Judicial District
Lamar County, Texas.

TO THE HONORABLE BEN H. DENTON JUDGE:

In the matter of the claim of Lamar County, Titus County and Franklin County and the State of Texas for taxes due for the year 1920, and delinquent, I would respectfully report and recommend as follows;

Harry Geron, Tax Collector of Lamar County, has filed claim with me for Taxes due and delinquent for said year in the sum of \$2814.85, Taxes, penalty and interest due to date, H.L. Smith, Tax Collector of Titus County, for the sum of \$5274.38; and H.A. Campbell, Tax Collector of Franklin County, for the sum of \$190.85, being in each case the taxes, penalty and interest due on the State and County taxes assessed in each county upon a valuation of \$5,000.00 per mile for the year 1920, which assessment was made before receivership proceedings were instituted herein.

I have carefully investigated these claims and find that they are in due form but I find that the rendition values in each of said counties is in excess of the rendition value of other railroad and other property in said county, and that the payment of a tax of 75% of the original tax assessed in each instance will be a full and fair tax to be paid to each county and to the State of Texas, and I, therefore, recommend that said account be allowed and ordered paid in the following amounts; to Titus County Tax Collector \$3139.52; and to Franklin County Tax Collector, \$111.70.

I further find that the failure to pay taxes before they become delinquent was due to the over assessment, and for conditions for which the Receiver could not be charged in law; I call the Court's attention to the law as interpreted by the courts which does not permit the Receiver to be charged with penalty, and it is my recommendation that the above stated amounts be ordered paid as full settlement of these claims.

Respectfully submitted, this October 30th, 1923.

Tom L. Beauchamp.

Master in Chancery.

The Court finds that the taxes constitute a valid lien against the property of the Paris & Mt. Pleasant Railroad Co., secured herein against the receivership, but that the taxes as levied are in excess of the value of the property of the company and is an overvaluation of the property in each of the respective counties through which it runs and in Titus, Franklin and Lamar Counties, for the year 1920, and that the valuation as recommended by the master in Chancery herein, and the payment of the taxes recommended by him is fair and just to the several counties and the State of Texas, as compared to the valuation of other and like property in each of the several counties.

It is, therefore, ordered, adjudged and decreed that the receiver be and he is hereby directed to pay to Titus County the sum of \$3139.52, to Franklin County the sum of \$111.70 and to Lamar County the sum of \$1668.70, which amounts shall be in full for all taxes due to each respective county for State, County and Special taxes for and during the year 1920, which amounts shall be received and credited without penalty and interest.

Motion by Commissioner Edwards and seconded by Commissioner King, to except the above amount for Titus County, for the year of 1920 delinquent taxes, the county judge put the motion before the members of said court for a vote with the request that as many as favor said motion to vote "Aye" and those oppose to vote "No" all of said Commissioners voting "Aye" the County Judge declared the motion carried and the order passed.

The above and foregoing minutes of the Commissioners Court, read and approved this the 3rd day of December, A.D., 1923.

Attest _____ Clerk

John M. Read
County Judge, Titus County, Texas.