

BE IT REMEMBERED, that on the 7th day of Nov. A.D. 1921, there was begun and holden a Special Session of the Commissioners Court in and for Upshur County, Texas, the following members being present: C W Jones, Commissioner Prec. # 1; Jerry Dean, Commissioner Prec # 2 G W McIntosh, Commissioner Prec. # 3; A W Tucker, Commissioner prec. # 4; J W Bryce, Sheriff H V Davis, County Attorney; and T A Cook, County Clerk, when the following proceedings were had to-wit:

It is ordered by the court that the tax rendition of C M Smith for the year 1920 be reduced from \$3060.00 to \$1560.00

To the Honorable Commissioners Court of Upshur County, Texas:

We, the undersigned, freeholders, residing in the precincts through which the following described proposed change of road will run, respectfully represents that the Public road commencing at Dr. Richards farm on the James and in Precinct No. one to Graceton, Texas, and ending at a point on Culberson Highway in Precinct No. one. And your petitioners therefore pray for the following change in said road; Commencing at Dr. Richards farm on the James and Graceton road a distance of one half mile and ending at the Culberson Highway in Precinct No. one, the whole distance being one half mile. And your petitioners pray that a jury be appointed to lay out and survey said road, and to assess damages, and your Petitioners will ever pray, etc.

Dated the 7 day of Nov. A.D. 1921.

J. B. EVANS
DAVE JONES
ROSS RUSSELL
JOHN LAWSON

HARVEY JONES
DR. RICHARDS
WALTER HARRIS
TOM STOKLEY.

T. LAWSON.
BOB LEE
BILL LAWSON

STATE OF TEXAS

COUNTY OF UPSHUR I, J B Evans, one of the Petitioners herein makes oath and says that notices of intended application for change of the within road were posted at the court house door in Gilmer and 2 other places in the vicinity of the route of the proposed change of road, at least twenty days before the first day of the term of the Commissioners Court at which this petition is presented.

J. B. EVANS

Subscribed and sworn to before me this 7 day of Nov. 1921.

J. H. MATHIS, Notary Public
Upshur County

SEAL.

APPROVED Nov. 7, 1921.

J. R. MELVIN, County Judge.
G W McIntosh.
C W Jones.
Jerry Dean.

COMMISSIONERS COURT, being in Special Session, this the 2nd day of November, 1921, all members being presents, there came on to be considered certain recommendations relative to the system in use by the various officers and the manner of handling their accounts by the Special Auditors, Pickett & DeWitt, heretofore employed to make an audit of the County Records, and upon recommendation, the following orders are hereby ordered, to-wit:

1st..The Tax assessor is hereby ordered to place upon the assessment Roll of Upshur County for 1921, all special Road and special School taxes for the year 1921, same being left off the roll when originally prepared. It is also further ordered that the Assessor prepare and file with the County Clerk of Upshur County one copy of said Tax Roll to be on file with the County Clerk at all times for the inspection of the public and the use of the Court in passing on all matters pertaining to the finances of the County, etc.

2nd. The Tax Collector is hereby ordered to place upon his monthly reports all taxes collected, including special Road Taxes, Road Bond Taxes, and Special School Taxes, this necessary in order that the Commissioners Court may at all times be able to ascertain the monies collected and the monies yet due the county, these reports to be compiled in triplicate. One copy to be forwarded to the comptroller of Public Accounts at Austin, one copy to be filed with the County Clerk for Public record and one copy to remain in the Tax Collectors office for his record and information. It is further ordered that the Tax Collector deposit all monies so collected to his account as Tax Collector in the Regular Selected County D Depository, same to draw interest on daily balance at the regular County Rate... In order to facilitate the handling of the interest so collected on daily Balance, it is ordered that all such interest collected as interest on Daily Balance of the Tax Collectors Account be placed to the credit of the General Fund of Upshur County.

3rd. The County Clerk is hereby instructed to call the auditors attention to the fact that the Finance Ledger is not being kept in compliance with the law and that it is the desire of the Commissioners Court that same be properly kept as well as all other records required to be kept by said County Auditor. The County Clerk is further authorized and instructed to see the Sheriff of Upshur County and negotiate for office space for said Auditor in the Sheriff office and report to the Court the approximate cost of properly arranging same. We feel that it is very necessary that the Auditors office be open at all times, also that this office be separate and private from other offices in order that he may properly and safely keep all county records required to be kept by him.

4th. It is hereby ordered that the County Judge be and is hereby instructed to communicate with the various typewriter companies relative to the purchase of a typewriter that will take care of the needs of the Tax collector and the Tax Assessor and that they are hereby requested to prepare the reports and Tax Rolls on same in the future. The County Judge to accept the bid that is the lowest and best in his judgment and order said typewriter at once, in order that it may be available for the Tax Assessor's use at an early date.

5th. It is further ordered that the County Clerk be authorized and instructed to purchase such new forms and records as recommended by the Special Auditors and that same be placed in use at once in order that the County Auditor may be able to furnish complete and intelligent statements for the public at least once each month in the future.

6th. The County Clerk is hereby authorized to purchase such Books and records as is required and recommended by the Special Auditors for the Supt. office, including form of monthly report for the Tax Collector of School Taxes, the same to be submitted to the County Supt for approval. It is requested that the County Supt, and Special Auditors confer with the depository relative to the advisability of them keeping a separate account with each and every school District in the County as required by law, and if they deem it advisable that the County Clerk purchase a record for that purpose.

The County Judge and County Clerk are instructed to investigate the non-payment of rentals on Upshur County School lands and report to the Commissioners Court at their next Regular meeting the results of their investigation, together with their recommendation as to the method the Court should use to force collection of past due rentals or cancel the present lease. We feel that it is imperative that the Schools have this money at the earliest possible date.

The County Clerk is hereby instructed to furnish all officers affected by said orders with copies of same and to report to said court from time to time as to the orders being carried out.

