

BE IT REMEMBERED that on the 14th day of August, A.D. 1922 there was begun and holden a regular session of the Commissioners Court in and for Upshur County, Texas, the following members being present: H V Davis, County Judge; J E Glover, Commissioner Precinct No. 1; L J Dalrymple, Commissioner Prec # 2; A G Kay, Commissioner prec # 3; W J Brison, Commissioner Prec # 4; J W Bryce, Sheriff, J H Aldridge County Attorney and T A Cook, County Clerk when the following proceedings were had to-wit:

TREASURER'S QUARTERLY REPORT

May 1, 1922 to Aug 1, 1922

Quarterly report of R A Moncrief County Treasurer of Upshur County, Texas, of receipts and expenditures from May 1, to August, 1, 1922 inclusive:

JURY FUND

Balance Last Quarter	3151.78	
To amount received during quarter	249.07	
By Amount paid during quarter: Ex A		1241.00
Amount to balance	<u>3400.85</u>	<u>2159.85</u>
Aug 1 Balance	2159.85	3400.85

ROAD & BRIDGE FUND 2nd Class

Balance last Quarter	2945.78	
To Amount received during quarter	201.15	
By Amount paid during quarter Ex B		968.88
Amount to Balance	<u>3146.93</u>	<u>2178.05</u>
Aug 1 Balance	2178.05	3146.93

GENERAL COUNTY FUND 3rd Class.

Balance Last Quarter	1304.78	
To Amount received during quarter	403.28	
To Amount transferred from other Funds	3000.00	
By Amount paid during quarter Ex C		3782.69
Amount to Balance	<u>4708.06</u>	<u>925.37</u>
Aug 1, Balance	925.37	4708.06

SPECIAL # 4 FUND.

Balance last quarter	286.10	
To amount received during quarter	5.40	
Amount to balance	<u>291.50</u>	<u>291.50</u>
Aug 1 Balance	291.50	

SPECIAL # 7 FUND.

Balance last quarter	1001.93	
To Amount received during quarter	50.03	
By amount paid during quarter Ex H		101.75
Amount to balance	<u>1051.96</u>	<u>950.21</u>
Aug 1, Balance	950.21	1051.96

SPECIAL # 8 Fund.

Balance last Quarter	139.97	
To amount received during quarter	3.67	
By amount paid during Quarter Ex I		63.30
Amount to balance		80.34
	<u>143.64</u>	<u>143.64</u>
Aug 1, Balance	80.34	

BOND ROAD & BRIDGE FUND

Balance Last quarter	3923.08	
To Amount received during quarter	153.53	
Amount to Balance		4076.61
	<u>4076.61</u>	<u>4076.61</u>
Aug 1 Balance	4076.61	

COURT HOUSE & JAIL FUND

Balance last quarter	7511.66	
To Amount received during quarter	364.58	
By Amount paid during quarter		1085.02
By Amount transferred to other funds		3000.00
Amount to balance		3791.22
	<u>7876.24</u>	<u>7876.24</u>
Balance Aug 1	3791.22	

SPECIAL # 3 FUND

Balance last Quarter	614.18	
By Amount received during quarter	84.59	
By Amount paid during quarter Ex F		18.20
Amount to Balance		680.57
	<u>698.77</u>	<u>698.77</u>
Aug 1 Balance	680.57	

COUNTY BOND SINKING FUND

Balance last quarter	46405.56	
To Amount received during quarter	4151.12	
By Amount paid during quarter Ex J		26307.80
Amount to balance		24248.88
	<u>50556.68</u>	<u>50556.68</u>
Aug 1, Balance	24248.88	

AUTO REPAIR HIGHWAY FUND

Balance last quarter	1375.41	
To Amount received during quarter	261.98	
By Amount paid during quarter Ex K		1380.18
Amount to Balance		257.14
	<u>1637.32</u>	<u>1637.32</u>
Aug 1, Balance	257.14	

BIG SANDY BOND FUND

Balance Last quarter	419.04	
To Amount received during quarter	7.60	
By Amount paid during quarter		25.88
Amount to Balance		400.76
	<u>426.64</u>	<u>426.64</u>
Aug 1, Balance	400.76	

COUNTY BOND BUILDING FUND

Balance Last Quarter	78.67	
Amount received during quarter	1005.10	
By amount paid during quarter Ex M		None
Amount to Balance	<u>1083.77</u>	<u>1083.77</u>
Balance Aug 1	<u>1083.77</u>	

HIGHWAY # 11 FUND

Balance Last quarter	388.56	
To Amount received during quarter	37565.43	
By Amount paid during quarter Ex N		35681.55
Amount to Balance	<u>37953.99</u>	<u>37953.99</u>
Aug 1, Balance	<u>2272.44</u>	

NEW SINKING # 7 FUND

Balance last quarter	1366.36	
To Amount received during quarter	26.31	
By Amount paid during quarter Ex O		13.86
Amount to Balance	<u>1392.67</u>	<u>1378.81</u>
Aug 1, Balance	<u>1378.81</u>	

Respectfully submitted,

R. A. MONCRIEF, County Treasurer
Upshur County, Texas

Sworn to and subscribed before me this 15 day of Aug. 1922

H. M. HARRISON, Notary Public
Upshur County, Texas

RECAPITULATION

Balance in each fund and its indebtedness

	Dr	Cr
Jury Fund	\$2,159.85	
Road & Bridge	2,178.05	\$10,393.79
General	925.37	174.94
Bonded Road & Bridge	4,076.61	150.00
Courthouse & Jail	3,791.22	
Special # 3	680.57	
" 4	291.50	
" 7	950.21	
" 8	80.34	
Count Bond Sinking	24,248.88	
Auto Highway	257.14	
Big Sandy Bond	400.76	
County Bond Building	1,083.77	
Highway # 11	2,272.44	
New Sinking # 7	1,378.81	
	<u>\$44,775.52</u>	<u>\$10,718.73</u>

BONDED INDEBTEDNESS

J C Wilson	1 Bond	\$ 300.00
O O McElrath	10 Bonds	5000.00
Road Dist 7	71 "	771000.00
" 4	45 "	22500.00
" 1	180 "	90000.00
Series D	298 "	298000.00
" E	200 "	200000.00
" F	309 "	309000.00
Rd Construction	30 "	15000.00
" Funding	43 "	21500.00
General Funding	50 "	25000.00

Total Bonded Debt \$1,057,300.00

THE STATE OF TEXAS

COUNTY OF UPSHUR

The foregoing is a true and correct statement of receipts and expenditures of said County for the Quarter ending 1st day of August, 1922
Dated at Gilmer this 15 day of August, 1922

R. A. MONCRIEF, County Treasurer
Upshur County, Texas

subscribed and sworn to before me this the 15th day of Aug. 1922

N. M. HARRISON, Notary Public
Upshur County, Texas

SEAL.

Examined and approved in open Commissioners Court of Upshur County, Texas at Gilmer
this 15th day of August, 1922

H. V. DAVIS, Presiding Officer of
Commissioners Court

ATTEST: T A Cook, County Clerk
Upshur County, Texas

Filed with the vouchers accompanying same this 16 day of Aug. A.D. 1922

T. A. COOK, County Clerk
Upshur County, Texas.

For accounts allowed See Vol. 7, page s 69 to 73 inclusive Minutes of Accounts
allowed.

It is ordered that the tax rendition of Abstract No. 184 for 263 acres for the years
1919 and 1920 be reduced to \$750.00 per year. And that 122 acres of same on unsundered
roll be reduced to \$390.00

The County Attorney is ordered to file suit on all convict Bonds that are Delinquent.

It is ordered that the salary of the Tick Inspectors be stopped.

It is ordered that \$1500.00 be transferred from C & J fund to the General Fund.

Motion of W J Brison that Com Court approve Delinquent Tax rolls lost for want of
2nd.

It is ordered that the Tax Rendition of J E Moughon Company for year 1921 be reduced
\$1000.00

H W Stracener allowed \$7.00 per mo as pauper allowance for mo of Aug, Sept, Oct, , Nov
and December.

On this the 15th day of August A.D. 1922 came on to be considered the returns of an
election held on the 22nd day of July, A.D. 1922 in Common School District No. 15 of this
County. Said election being held for the purpose of determining whether there shall be
annually levied and collected a maintenance tax of not exceeding 100 cents of the 100 dollars
valuation of all taxable property in said district, and it appearing that said election
was in all respects legally held and that said returns were duly and legally made, and that
there were cast at said election 55 votes of which number there were cast:

For School Tax..... 30 votes.

Against School Tax 25 votes

And it appearing to the court from said returns that a majority of the qualified
property tax paying voters of said district, voting at said election in favor of said tax
the Court does hereby declare the proposition for School Tax as above set out to have
adopted, and that this court is authorized to levy and have assessed and collected said tax.

It is ordered by the Court that \$1000.00 be transferred from Highway # 11 Fund to
the County Bond Building Fund.

IN THE MATTER OF FIXING THE TAX RATE FOR UPSHUR CO FOR 1922

On this the ~~22~~¹⁴ day of ~~July~~^{Aug}, 1922², came on to be considered by the Commissioners Court of Upshur County, Texas, the question of fixing the rate of taxation on each \$100.00 valuation of all the taxable property in Upshur County, Texas, subject to taxation on the First day of January 1922, The commissioners Court being of the opinion that a levy of 65 cents on the \$100.00 valuation of all taxable property in Upshur County, Texas, on January 1st, 1922, will be sufficient to meet the demands of the County for the Current year. It is therefore considered and ordered by the Commissioners Court of Upshur County, Texas in Regular session of this the 14th day of Aug, 1922, all members of said court being present, to-wit: R V Davis, County Judge; J E Glover, Commissioner Prec # 1; L J Dalrymple Commissioner Prec # 2; A G Kay, Commissioner Prec # 3; W J Brison, Commissioner Prec # 4 that an advalorum tax of and at the rate of \$.65 on the \$100.00 valuation of all taxable property in Upshur County, Texas, on January 1st, 1922 be and the same is hereby levied in lawful currency of the United States of America, for the following purposes and apportioned to the following funds of Upshur County, Texas, to-wit:

For general purposes an advalorum tax of and at the rate of twenty fivecents on the \$100.00 valuation of all taxable property in Upshur County, Texas, on January 1, 1922, is hereby levied. Of the Twenty five cents general purpose tax here levied 4.1 cents is set aside to take care of certain outstanding warrants heretofore issued, leaving 20.9 cents available for general purposes.

For road and bridge purposes that is for building public roads and bridges and keeping same in repair an advalorum tax of and at the rate of 15¢ on each 100 dollars worth of taxable property in Upshur County, Texas, on January the first 1922 is hereby levied. Of the 15¢ road and bridge tax here levied 4½¢ is set aside to take care of certain outstanding warrants heretofore issued, and 3½¢ is set aside to take care of certain outstanding warrants issued to C W Burgess for Highway Construction, leaving 7¢ available for road and Bridge purposes.

For the purpose of paying the jurors in the District, County and Justice Courts of Upshur County, Texas, an advalorum tax of and at the rate of 10¢ on the \$100.00 worth of taxable property in Upshur County, Texas, on January 1st, 1922 is hereby levied.

For the purpose of maintaining improving, furnishing and keeping in repair the Court House and Jail and for other permanent improvements an advalorum tax of and at the rate of 15¢ on the \$100.00 worth of taxable property in Upshur County, Texas, on January 1st, 1922 is hereby levied.

And it is further ordered by the Court that one half of the amount levied by the State of Texas, upon all occupation tax be and the same is hereby levied for the purpose of supplementing the Jury Fund of Upshur County, Texas, and that a percapita tax of 25¢ be levied upon all persons residing in Upshur County on the first day of January 1922, subject to poll tax for the year 1922 for general County purposes.

For the purpose of supplementing the road and Bridge fund a special advalorum tax of and at the rate of 15¢ on the \$100.00 valuation of all taxable property of Justice Precincts Nos. 1, 4, 7 and 8 subdivisions of Upshur County, Texas, is hereby levied for the year 1922

It is further ordered by the Court that to pay interest on the Million Dollar Road Bond and create a sinking fund sufficient to redeem them at maturity a special tax of and at the rate of \$1.25 on the One hundred dollars valuation is hereby levied on all taxable property in Upshur county, Texas, for the year 1922.

It is ordered by the Commissioners Court of Upshur County, Texas, that a tax of and at the rate of 75¢ on the \$100.00 valuation of all taxable property be levied for the year

1922, in Common School districts Nos 1, 4, 7, 8, 10, 11, 12, 13, 14, 25, 16, 19, 20, ~~21~~, 22, 23, 24, ~~25~~, 26, 28, 29, 30, 31, 33, 38, 42, 43, 44, 46, 47, 48, 49, 50, and 51 to supplement the State School Fund apportioned to said Districts for the maintenance of public free schools in said districts.

It is further ordered by the court that there shall be levied for the year 1922 on all taxable property in school District No. 40 on the first day of January, 1922 an advalorem tax of and at the rate of 31½¢ on the \$100.00 valuation of all taxable property of said district for the purpose of supplementing the State School Fund apportioned to said district for the maintenance of public free schools therein.

It is further ordered by the court that there shall be levied and collected for the year 1922 on all taxable property in Common school Districts Nos 15, 18, 35, and 45 of Upshur County, Texas, on the first day of January 1922 an advalorem tax of and at the rate of 50¢ on the \$100.00 valuation to supplement the State School Funds apportioned to said Districts for the support and maintenance of public free schools therein. *27-50¢*
25-50¢

It is further ordered by the court that there shall be levied for the year 1922 on all taxable property in Common School Districts Nos 2 and 3 of Upshur County, Texas, an advalorem tax of and at the rate of 30¢ on the \$100.00 valuation of all taxable property for the purpose of supplementing the State School Fund, apportioned to said Districts for the support and maintenance of public free schools therein.

It is further ordered by the Court that there shall be levied for the year 1922 on all taxable property in Common School District # 6 of Upshur County, Texas, an advalorem tax of and at the rate of 75¢ on the \$100.00 valuation of all taxable property for the purpose of supplementing the State School Fund, apportioned to said District for the support and maintenance of public free schools therein. *21-75¢*

It is further ordered by the Court that there shall be levied on all taxable property in Common School Districts Nos, 1, 6, 7, 8, , 10, 11, ~~12~~, 13, 14 16, 19, 20, 21, 22, 23, 24, ~~25~~, 26, 28, ~~29~~, 30, 31, 33, 38, 39, 42, 43, 44, 46, ~~48~~, 50, 51, of Upshur County, Texas on the First day of January 1922, an advalorem tax of and at the rate of 25¢ on the \$100.00 valuation of all taxable property in said districts to pay current interest on and provide one years sinking fund for the bonds of said districts.

It is further ordered by the Commissioners Court that there should be levied for the year 1922 of and at the rate of 20¢ on the one hundred dollars valuation in common School District 2 and 3 of Upshur County, Texas, to pay current interest and provide one years sinking fund for bonds of said districts. *70-20¢*

And it is further ordered by the court that a tax shall be levied for the year 1922 on all taxable property in County line District No. 40 of and at the rate of 18½¢ on the \$100.00 valuation of all taxable property in said districts to pay current interest on and provide one years sinking fund for the bonds of said district.

And it is further ordered by the court that a tax shall be levied for the year 1922 on all taxable property in Common County District No. 4 of and at the rate of 35¢ on the \$100.00 valuation of all taxable property in said districts to pay current interest on and provide one years sinking fund for the bonds of said district. *41-35¢-25-50¢*

And it is further ordered by the Commissioners Court of Upshur County, Texas, that all taxes herein levied for whatever purpose, shall be collected in lawful currency of the United States of America.

Came on to be considered the matter of putting gravel on the Big Sandy and Pump Station road from near the depot in Big Sandy to the Edgar Crossing, and it appearing to the court that the bid of H L Haynes is the lowest and best bid, said work is hereby let to him, his bid being as follows: Subgrading, unearthing of gravel, spreading gravel, shouldering at.. cents per yard, with 1. per yard additional for each quarter mile gravel is hauled from pit.

ORDER DECLARING RESULT OF ELECTION.

On this day came on to be considered the returns of an election held on the 29th day of July, A.D. 1922 in Common School District No. 3 of this County upon the question of issuing \$1000.00 of school house bonds for said District, running 20 years and bearing 6 per cent interest and levying a tax on all taxable property of said district sufficient to pay the current interest on said bonds and provide a sinking fund sufficient to pay the principal at maturity, and it appearing that said election was in all respects legally held and that said returns were duly and legally made and that there were cast at said election 24 votes of which number there were cast:

For the bonds..... 19 votes
Against the Bonds..... 5 votes.

And it appearing to the court from said returns that a majority of the qualified v property tax paying votes of said district voting at said election, voting in favor of issuing said bonds, the court does hereby declare the proposition for the issuance of said bonds to have been adopted and that this court is authorized to issue said bonds and to levy said tax.

H. V. DAVIS, County Judge
J E Glover, Com. Prec. No. 1
L J Dalrymple, Com. Prec. No. 2
A G Kay, Com. Prec. No. 3
W J Brison, Com. Prec. No. 4.

ORDER AUTHORIZING THE ISSUANCE OF BONDS.

THE STATE OF TEXAS
COUNTY OF UPSHUR

On this the 14th day of Aug. A.D. 1922, the commissioners court of Upshur County, convened in regular session, all the members thereof: H V Davis County Judge J E Glover, Commissioner Precinct No. 1; L J Dalrymple, Commissioner Precinct No. 2; A G Kay, Commissioner Precinct No. 3; W J Brison, Commissioner precinct No. 4, being present and among other proceedings passed the following order.

Whereas, at an election held for the purpose on the 29 day of July, 1922, a majority of the qualified property taxpaying voters of Common School District No. 3 of this County having at said election voted in favor of the issuance of the bonds hereinafter described and in favor of the tax hereinafter levied;

Therefore, be it ordered by the Commissioners court of Upshur County:

I.

That the bonds of said district be called "Common School District No. 3 School House Bonds", be issued on on the faith and credit of said Common School District No. 3 of said County as established by order of the Commissioners Court passed on the 10 day of Aug. A.D 1914, which is of record in Book designated records of "Minutes of Commissioners Court" Vol. 4, page 551, for the purpose of providing funds to be expended in the payments of accounts legally contracted in constructing and equipping an addition of wooden material

to the present public free school building in said district.

II.

Said bonds shall be numbered consecutively from one to 10 inclusive.

III.

They shall be dated Oct 10, 1922, shall become due and payable twenty years from their date.

IV.

They shall bear interest at the rate of 6 per cent per annum, payable annually on April 10, of each year.

V.

Principal and interest shall be payable upon presentation and surrender of Bonds or proper coupons in lawful money of the United States at the office of the Treasurer of the State of Texas, at Austin, Texas, or at the office of the County Treasurer of Upshur County Texas, or at the first National Bank in the City of Gilmer, State of Texas, at the option of the holder.

VI.

Said bonds shall be signed by the County Judge, countersigned by the County Clerk and Registered by the County Treasurer and the seal of the Commissioners Court shall be impressed upon each of them; the facsimile signatures of the County Judge and County Clerk may be lithographed on the coupons.

VII.

The form of each of said bonds shall be substantially as follows:

No.....

\$100.00

UNITED STATES OF AMERICA
STATE OF TEXAS
COUNTY OF UPSHUR

Common School District No. 3 Schoolhouse bonds.

This is to certify that the County of Upshur in the State of Texas, for and on behalf of Common School District No. 3, of said County, hereby promises to pay to bearer twenty years from date hereof the sum of One hundred(\$100.00) dollars in lawful money of the United States of America, together with interest thereon, from the date hereof, at the rate of 6 per cent per annum, payable on the 10th day of April, of each year, principal and interest payable upon presentation and surrender of bond or proper coupon at the office of the Treasurer of the State of Texas, at Austin, Texas, or at office of the County Treasurer of Upshur County, Texas, or at the First National Bank in the City of Gilmer, State of Texas, at the option of the holder.

This bond is one of a series of 10 bonds numbered consecutively, from one to 10 inclusive, of the denomination of one hundred(\$100.00) dollars each aggregating One Thousand dollars(\$1000.00) issued by the Commissioners Court of said County on the faith and credit of Common School District No. 3 of said County as established by order of the Commissioners Court of Upshur County, Texas, on the 10 day of Aug. 1914, which is of record in Book designated Minutes of the Commissioners Court* Vol 4, pages 551 for the purpose of providing funds to be expended in payment of accounts legally contracted in constructing and equipping an addition of wooden Material to the present public free school building for said common School District No. 3, under and by virtue of Section 76 et seq of Chapter 124 of the General Laws, passed at the regular session of the twenty ninth Legislature of the State of Texas, as amended by the Thirty first Legislature, and the Constitution and laws of said State and as amended by the Thirty eighth Legislature of the State of Texas, and in pursuance of an order passed by the Commissioners Court on the 14th day of August, 1922

which order is recorded in Book 6, page 47 of the Minutes of said court.

The date of this bond in conformity with the order above mentioned is the 10th day of Oct, A.D. 1922

It is hereby certified and recited that all acts, conditions and things required to be done precedent to and in the issuance of this bond have been properly done happened and performed in regular and due form as required by law, and that the amount of this issue of bonds does not exceed any constitutional or statutory limitation.

In testimony whereof, said commissioners court of Upshur County, has caused the seal of said court to be hereto affixed and this bond to be signed by the County Judge, Countersigned by the County Clerk and registered by the County Treasurer, of the date last above named.

County Judge
Countersigned: _____ County Clerk
Registered: _____ County Treasurer.

VIII

The Coupons attached to said bonds shall be substantially in the following form:

No..... \$6.00

The County of Upshur, Texas, for and on behalf of and upon the faith and credit of Common School District No. 3 of said County, Hereby promises to pay to bearer at the office of the Treasurer of the State of Texas, at Austin, Texas, or office of the County Treasurer of Upshur County, Texas, or at the First National Bank in the City of Gilmer, State of Texas, at the option of the holder on the 10th day of April, the sum of Six (\$6.00) dollars being for 12 months interest on Common School District No. 3 School House Bond No..... dated Oct. 10, 1922.

County Judge, Upshur County, Texas

County Clerk, Upshur County, Texas

IX

It is further ordered by the Court that to pay interest on said bonds and create a sinking fund sufficient to discharge them at maturity a tax of and at the rate of 15 cents on each \$100.00 of the assessed valuation of all property subject to taxation in said Common School District No. 3 of this County shall be annually levied, assessed, and collected upon said bonds, with interest, are paid and said tax is here now levied for the year 1922

H. V. DAVIS, County Judge
E E Glover, Com. Prec No. 1
L J Dalrymple, Com. Prec No. 2
A. G Kay Commissioner Prec No. 3
W J Brison, Com Prec. No. 4