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member of such board for said year, I will not vote to allow any taxable property to stand assessed on the tax rolls of said county for said year at any sum which I believe to be less than its true market value, or, if it has no market value, then its real value; that I will faithfully endeavor and as a member of said board will move to have each item of taxable property which I believe to be assessed for said year at less than its true market value, or real value, raised on the tax rolls to what I believe to be its true cash market value, if it has a market value, and if not, then to its real value; and that I will faithfully endeavor to have the assessed valuation of all property subject to taxation within said county stand upon the tax rolls of said county for said year at its true cash market value, or, if it has no market value, then its real value. I further solemnly swear that I have read and understand the provisions contained in the Constitution and laws of this State relative to the valuation of taxable property, and that I will faithfully perform all the duties required of me under the Constitution and laws of this State. So help me God."

S. J. Moughon.
County Judge, Upshur County, Texas.

J. B. Woodfin.
Commissioner Precinct No. 1.

S. G. Newsom.
Commissioner Precinct No. 2.

J. R. Hinson.
Commissioner Precinct No. 3.

L. A. Richardson.
Commissioner Precinct No. 4.

Came on to be considered among other things the transfer of school funds as follows;

Enoch District No. 24, 1202 from building fund to Local Maintenance also 75 cents No. 44 stamps. Also Rosewood No. 15 -----\$26.00. Also Sand Hill No. 50. \$18.26. Also East Mountain No. 31 ----- \$1.97. Also Pattonfield No. 22 ----- \$15.78.

IN THE MATTER OF FIXING THE TAX RATE FOR UPSHUR COUNTY FOR 1926.

On this the 10th day of August A D 1926, 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 1926. And the Commissioners court being of the opinion that a levy of 20 cents on the \$100.00 valuation of all taxable property in Upshur County Texas on January 1st 1926 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 10th day of Aug 1926, all members of said court being present, to-wit: S. J. Moughon, County Judge; J. B. Woodfin, Commissioner Precinct No 1; S G Newsom Jr, Commissioner Precinct No 2; J R Hinson, Commissioner Precinct No 3; L A Richardson, Commissioner Precinct No 4; that an advalorem tax of and at the rate of \$.20 on the \$100.00 valuation of all taxable property in Upshur County Texas on January 1st 1926 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 advalorem tax of and at the rate of twenty five cents on the \$100.00 valuation of all taxable property in Upshur County Texas on January 1st 1926 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 advalorem tax of and at the rate of 15 cents on each \$100 dollars worth of taxable property in Upshur County Texas, on January the first 1926 is hereby levied. Of the 15 cent road and bridge tax here levied $4\frac{1}{2}$ cents is set aside to take care of certain outstanding warrants heretofore issued, and $3\frac{1}{2}$ cents 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 purposes of pay the jurors in the District, County and Justice Court of Upshur County Texas, an advalorem tax of and at the rate of 10¢ on the \$100.00 worth of taxable property in Upshur County Texas on January 1st 1926 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 advalorem tax of and at the rate of 20¢ on the \$100 worth of taxable property in Upshur County Texas on January 1st 1926 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 per capita tax of 25¢ be levied upon all persons residing in Upshur County on the first day of January 1926, subject to poll tax for the year 1926 for general county purposes..

For the purpose of supplementing the road and bridge fund a special advalorem 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 1926.

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 \$1.20 on the One Hundred dollars valuation is hereby levied on all taxable property in Upshur County Texas for the year 1926.

It is ordered by the commissioners Court of Upshur County Texas that a tax of and at the rate of 25¢ on the \$100.00 valuation of all taxable property be levied for the year 1926 in Common School District Nos 7, 10, 24, 29, 33, 38, 47, 48 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 1926 on all taxable property in school districts Nos. 1, 8, 11, 14, 15, 16, 19, 25, 30, 43, 44, 46, 49, 50, a tax of and at the rate of 50¢ on the \$100.00 valuation of all taxable property for the year 1926 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 and collected for the year 1926 on all taxable property in Common School Districts Nos. 13, 26, 28 of Upshur County Texas on the first day of January 1926 an advalorem tax of and at the rate of 55¢ 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.

It is further ordered by the court that there shall be levied for the year 1926 on all taxable property in school district No 40 on the first day of January 1926 an advalorem tax of and at the rate of $51\frac{1}{2}$ 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 for the year 1926 on all taxable property in school districts Nos. 6, 22, 23, 31, 42, 51, 7 (County Line) on the first day of January 1926 an advalorem tax of and at the rate of 75¢ 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 for the year 1926 on all taxable property in School District Nos 12, 21, 45 on the first day of January 1926 an advalorem tax of and at the rate of \$1.00 on the \$100 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 for the year 1926 on all taxable property in school district No 2 and 4 on the first day of January 1926 an advalorem tax of and at the rate of 65¢ 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 for the year 1926 on all taxable property in School District No 3 on the first day of January 1926 an advalorem tax of and at the rate of 60¢ 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 for the year 1926 on all taxable property in School District No 18 on the first day of January 1926 an advalorem tax of and at the rate of 70¢ 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 on all taxable property in Common School Districts Nos. 1, 6, 7, 8, 11, 13, 14, 15, 16, 19, 26, 28, 30, 31, 33, 38, 39, 42, 43, 44, 46, 49, 50, 7 (County Line) of Upshur County on the first day of January 1926, 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 court that there shall be levied on all taxable property in Common School District No 3 of Upshur County Texas on the first day of January 1926 an advalorem tax of and at the rate of 20¢ 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.

It is further ordered by the court that there shall be levied on all taxable property in Common School District No 4 of Upshur County Texas on the first day of January 1926 an advalorem tax of and at the rate of 35¢ on the \$100.00 valuation of all taxable property in said district to pay current interest on and provide one years sinking fund for the bonds of said district.

It is further ordered by the court that there shall be levied on all taxable property in Common School District No. 2 of Upshur County Texas on the first day of January 1926 an advalorem tax of and at the rate of 10¢ on the \$100.00 valuation of all taxable property in said district to pay current interest on and provide one years sinking fund for the bonds of said district.

It is further ordered by the court that there shall be levied on all taxable