

that the bid of E. H. Williamson and Jim Ferguson of \$1800. be accepted as lowest bid and only bid received for the construction of said bridge.

Sid Bule

E. A. Cobb

H. S. Taff

J. M. Holloway

G. L. Hart

August 5, 1942.

Commissioners Court met on above date in special session with Co. Judge Sid Bule and Commissioners E. A. Cobb, H. S. Taff, J. M. Holloway and G. L. Hart present.

The Court met for the purpose of setting as a Board of Equalization through the week for the Evaluation of Upshur Co. property. The Board proceeded with work on the oil properties, with Andy Capers and Co. of Gladewater Tax Evaluation experts, assisting.

MINUTES OF THE COMMISSIONERS' COURT SITTING AT A REGULAR MEETING

THIS THE 11TH DAY OF MAY, 1942.

ORGANIZATION OF BOARD OF EQUALIZATION.

BE IT REMEMBERED, that on this the 11th day of May, 1942, the Commissioners' Court of Upshur County, Texas, was duly convened as a Board of Equalization, at the regular meeting place at the courthouse in the town of Gilmer, Upshur County, Texas, for the purpose of Taxation for the year 1942, with all members of said Court present, viz:

Sid Bule, County Judge

E. A. Cobb, Commissioner Prec. # 1

H. S. Taff, Commissioner Prec. # 2

John Holloway, Commissioner Prec. # 3

G. L. Hart, Commissioner Prec. # 4

That upon convening of said Board, and prior to entering upon their duties as a Board of Equalization, each of the above named members took and subscribed to the following oath:

"I, \_\_\_\_\_, a member of the Board of Equalization of Upshur County, Texas for the year 1942, hereby solemnly swear:

That in the performance of my duties as a 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 believed to be less than its true market value, or if it has no market value, then its real value; and I will faithfully endeavor and as a member will move to have each item of taxable property which I believe to be assessed for the year at less than its true market value, if it has a market value and if not, then 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 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 of the duties required of me under the Constitution and Laws of this State. "SO HELP ME GOD."

OATH OF BOARD OF EQUALIZATION.

THE STATE OF TEXAS |

COUNTY OF UPSHUR |

"I, as a member of the Board of Equalization of Upshur County, Texas, for the year A. D. 1942 hereby solemnly swear:

That in the performance of my duties as a 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 will move to have each item of taxable property which I believe to be assessed for said year at less than its 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 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 of the duties required of me under the Constitution and Laws of this State. SO HELP ME GOD."

Sid Buie, County Judge, Upshur County, Texas.

E. A. Cobb, Commissioner, Precinct # 1.

H. S. Taff, Commissioner, Precinct # 2.

G. L. Hart, Commissioner, Precinct # 3.

J. M. Holloway, Commissioner, Precinct # 4.

There being no immediate business necessary to be transacted by said Board, it is ordered that said board do now recess until 10:00 o'clock A. M., the 13th day of July, 1942, at which time said Board of Equalization will further resume the transaction of such business as will properly come before it.

Whereupon Court recessed until July 13, 1942.

PASSED AND APPROVED, this the 11th day of May, 1942, A. D.

Sid Buie, County Judge,

Upshur County, Texas.

Filed for record Aug. 5, 1942, Tommie Mitchell, County Clerk, Upshur County, Texas.

#### MEETING OF BOARD OF EQUALIZATION

THE STATE OF TEXAS |

COUNTY OF UPSHUR |

The Board of Equalization for the County of Upshur pursuant to an order of recess passed by the Board of Equalization of Upshur County, Texas, convened on this the 13th day of July, 1942, with the following members present, to wit:

Sid Buie, County Judge

E. A. Cobb, Commissioner Precinct # 1.

H. S. Taff, Commissioner Precinct # 2.

John Holloway, Commissioner Precinct # 3.

G. L. Hart, Commissioner Precinct # 4.

when among other proceedings had, was the following:

The Assessor and Collector of taxes for Upshur County, Texas having presented to the Board of Equalization all of the assessment list and books of Upshur County for examination, correction, equalization, appraisal and approval, Commissioner E. A. Cobb introduced a proposed order, and moved that it be passed.

The motion was seconded by Commissioner H. S. Taff.

The motion carrying with it the passage of the order, prevailed by the following votes:

AYES: Cobb, Taff, Holloway, Hart.

NOES: None.

The order is as follows:

WHEREAS, The Board of Equalization for the County of Upshur for the year, 1942, after having examined the list and books submitted by the Assessor, having determined the necessity

of raising the assessment of particular properties shown on the list of the Assessor and Collector, and set forth as belonging to the respective persons, firms, corporations, and/or partnerships, hereinafter named, from the amount originally stated in the list and books of the Assessor and Collector, to such an amount as the Board may find and determine, upon a full, fair and impartial hearing, to be a fair, just, equitable and reasonable value for such property for taxable purposes on January 1, 1942.

THEREFORE BE IT ORDERED BY THE BOARD OF EQUALIZATION OF UPSHUR COUNTY, TEXAS.

1. That the Board of Equalization has determined the necessity of raising the assessment of particular properties from the amount as shown on the list and books of the Assessor and Collector in order to equalize the assessment list, said properties being set forth in the list and books of Assessor and Collector as belonging to the respective persons, firms, corporations, and/or partnerships as follows:

LIST OF PROPERTIES TO BE RAISED.

|                                  |                                  |
|----------------------------------|----------------------------------|
| Roeser & Pendleton, Inc.         | Atlantic Refining Company        |
| Mr. Albert Adkisson              | Mr. J. A. Bracken                |
| J. K. Wadley                     | Mrs. J. A. R. Moseley, Jr.       |
| J. K. Wadley, Trustee for        | Mrs. Susie L. Wadley             |
| Mrs. Emily Wadley                | Dean Brothers                    |
| The Texas Company                | Mr. J. Harry Burke               |
| Gulf Oil Corporation             | Progress Petroleum, Inc.         |
| Rose Dorothy Victory             | Otavia V. Victory                |
| Mr. A. S. Victory                | Mr. Sidney P. Victory            |
| Texon Oil & Land Company         | Hunt Oil Company                 |
| Rancho Oil Company               | McCowan Oil Company              |
| Manson Oil Company               | Galvez Oil Corporation           |
| Tide Water Associated Oil Co.    | Idaho Oil Company                |
| Mr. W. D. Glasscock              | Skelly Oil Company               |
| Arkansas Louisiana Gas Co.       | Gilcrease Oil Company            |
| Arkansas Fuel Oil Company        | Mabee Oil & Gas Company          |
| Humble Oil & Refining Co.        | Richardson Petroleum Company     |
| Phillips Petroleum Company       | Amerada Petroleum Corporation    |
| Stanolind Oil & Gas Company      | Mrs. Elloine Wadley Moseley      |
| Mrs. Emily Wadley Randolph       | Mrs. Susie L. Wadley             |
| Sam Siegel, Trustee              | Gladewater Pipe Line Company     |
| Sklar Oil Corporation            | Rudco Oil & Gas Company          |
| C. R. Starnes, et al             | Jay Simmons                      |
| Humble Pipe Line Company         | Twin Oil Corporation             |
| Mr. W.P. Moore                   | Mrs. Birdie Victory Milliron     |
| F. W. Merick, Inc.               | Marguerite Barnett               |
| Mr. P. H. Pewitt                 | Royalty Properties               |
| Circle W. Oil Corporation        | Whitman Petroleum Corporation    |
| Samedan Oil Corporation          | Margay Oil Corporation           |
| Konawa Operating Company         | Danciger Oil & Refining Co.      |
| Jones-O'Brien, Inc.              | Sun Oil Company                  |
| McBride, Inc.                    | Monday Oil Company               |
| Pineda Producing Company         | Blanche Washington               |
| Mr. R. F. Morgan                 | Etexas Producers Gas Company     |
| Mr. E. L. Ames                   | Mr. T. G. Jackson                |
| Mr. W. W. Bradley                | Petro Royalty Corporation        |
| Mr. A. H. Tarver                 | Deep Rock Oil Corporation        |
| Mr. B. F. Phillips               | Republic Insurance Company       |
| Shell Oil Company, Inc.          | The North Central Texas Oil Co.  |
| Cities Service Oil Co.           | of Texas, Inc.                   |
| Sinclair Prairie Oil Company     | Mr. M. T. Flanagan               |
| Margaret Hickman Guyton          | Mr. O. Kenneth Hickman           |
| Mrs. Fannie S. Hickman, Guardian | Mrs. O. L. Hickman               |
| Mabel Hickman Flaitz             | Mr. O. J. Bowman                 |
| Oklahoma-Texas Trust             | Refugio Oil Corp. & J. Z. Werby  |
| Midas Oil Company                | Sabinas Oil Company              |
| Mrs. Alice M. Mucher             | Eugene S. Coler, Trustee         |
| Magnolia Pipe Line Co.           | Atlas Oil & Refining Co.         |
| Saltmount Oil Company            | Mr. E. C. Johnston               |
| Wise and Jackson                 | Magnolia Petroleum Company       |
| Mr. Bert Fields                  | Elm Oil Co., R. A. Josey, Inc.   |
| Rancho Oil Co. and C. A. Yeakan  | Arcadia Refining Company         |
| General Crude Oil Company        | Bell General P. L. Company       |
| Sinclair Refining Company        | J. K. Hughes Oil Company         |
| J. K. & Marjorie Edwards         | Margie Edwards                   |
| Royalties Management Corp.       | Mrs. E. C. Catlett               |
| Mrs. David E. Coffman            | James A. Buchanan, Jr.,          |
| Mr. J. W. Free                   | James G. Boyce, and Ben S. Cook, |
| Mary H. Vickers                  | trustees under will of William   |
| Mary H. Vickers                  | Earl Buchanan, Dec'd.            |
| Mr. W. R. Hughes                 | Mr. L. L. Sugar                  |
| Guy P. Stoval and F. E. Appling  | Stanley Warren Glasscock         |
| Mr. John H. Leavell              | Mr. J. H. Glover                 |
| Longview Royalty Syndicate       | Mr. W. H. Terrell                |
| Mrs. Fanny Delay                 | Mrs. Rushia Allen                |
| Mr. W. H. Caldwell               | Tom H. Delay, Trustee            |
| J. Attmore Wright, Jr.           | Mr. Ben Laird                    |
| Premier Royalty Co., Inc.        | Empire Pipe Line Company         |

Tide Water Associated Oil Co.  
 Mr. J. W. Modessett  
 Mr. J. A. Buchanan  
 Snowden & McSweeney Oil Co.  
 Toklan Royalty Corporation  
 Mr. N. E. Lardaaker  
 Merle E. Buttram  
 Mr. C. W. Cahoon, Jr.  
 John A. Bracken & Rhoda S. Bracken, Trustees  
 Mrs. R. N. Vickers  
 Canadian Exploration Company  
 Mr. J. Afton Burke  
 Mr. Richard H. Vickers  
 Mr. P. J. Spears  
 Mr. George Lyles  
 C. G. Glasscock  
 Luna Glasscock  
 Dean Brothers  
 W. W. Wood  
 J. J. Traughber  
 R. M. Wood  
 Opal Wood  
 Westland Oil Corporation  
 Delta Drilling Company  
 Continental Oil Company  
 Joe E. Estes  
 St. Mary's Oil & Gas Co.  
 F. A. Woods  
 Wichita Investment Col  
 Zoe Taber, Tr.  
 Pitkin-Goldstan Oil Co.  
 Petroleum Finance Corp.  
 Clifford Mooers  
 Jones-O'Brien, Inc.  
 W. L. Goldstan, Jr.  
 Falcom Company  
 Dave Daube  
 John Coats  
 R. Bullard, Tr.  
 Boller and Rutledge  
 American Liberty P.L. Company  
 E. J. Koenig  
 Mid-Continent Pet. Corp.  
 E. J. Zilkey  
 Sohermerhorn Oil Corporation  
 Pan-American Pipe Line Co.  
 W. W. Lawrence  
 F. P. Lawrence  
 Houston Hill  
 Ed. S. Hill  
 Argo Oil Company  
 Cox and Hammond  
 J. A. Godfrey  
 Doca Talley  
 Byrd-Frost, Inc.  
 L. A. Falvey  
 A. W. Barksdale

Mr. W. A. Hewell  
 Arlyne Hart Flanagan  
 Lamax Thornton, Jr.  
 Mrs. Fannie Miles  
 White and Duncan  
 Fidelity Royalty Company  
 Frank Buttram  
 Mr. D. W. Neustadt  
 Hanlon Gasoline Corporation  
 Mr. L. W. Stieren  
 Darby Petroleum Corp.  
 Ann Kavanagh  
 Mr. Fred J. Adams  
 Mr. C. G. Glasscock  
 L. D. Glasscock  
 Margaret Glasscock  
 A. C. Ruby, Jr.  
 V. L. Traughber  
 Melba Dahmer  
 Betty Wood  
 E. R. Newby  
 Westheimer and Noble  
 J. Zeppa, Tr.  
 Ohio Fuel Supply Company  
 T. M. Brown  
 Navarro Oil Company  
 E. L. Wilson  
 Westheimer Neustadt  
 Stidham and Thrasher  
 W. L. Pickens, Tr.  
 D. W. Neustadt  
 W. V. Lester  
 Earl P. Halliburton, Inc.  
 Fidelity Oil and Royalty Co.  
 Sam Daube  
 Cresleen Corporation  
 Clark and Cowden Drilling Corp.  
 Boston Realty Company  
 H. W. Bass  
 Rio Oil Corporation  
 Ohio Oil Company  
 Southern Royalty Company  
 Wilcox Oil and Gas Company  
 Sabine Royalty Corporation  
 Longview Gathering System  
 H. M. Lawrence, Jr.  
 Home Stake Royalty Corporation  
 George P. Hill  
 R. T. Cowan  
 Sinclair Refining Company  
 E. L. Foshee  
 E. H. Samuel  
 Walker Properties  
 Federal Royalty Company  
 J. W. Falvey  
 E. W. Staerker

2. This Board does hereby designate August 5, 1942, as the date and time it will meet to consider all evidence then before it and finally determine, correct, equalize, appraise and approve the value of said property for the purpose of taxation for the year 1942.

3. That the County Clerk be and is hereby ordered and directed to give proper notice to each of the parties herein named of the contents of this order.

4. That the County Clerk be and is hereby ordered to advertise by publishing a notice of said Equalization Boards' meeting to be held on August 5, 1942, in a newspaper in Upshur County. It shall read substantially as follows:

NOTICE OF BOARD OF EQUALIZATION.

In Obedience to an order of the Board of Equalization, regularly convened and sitting, notice is hereby given that said Board of Equalization will be in session at its regular meeting place in the Courthouse in the City of Gilmer, Upshur County, Texas, at 10:00 o'clock A. M., Wednesday, the 5th day of August, 1942, for the purpose of determining, fixing, and equalizing the value of any and all taxable property situated in Upshur County, Texas for taxable purposes for the year 1942, and any and all persons interested or having business with said Board are hereby notified to be Present.

Tommy Mitchell, County Clerk,

Upshur County, Texas.

There being no immediate business now necessary to be transacted by said Board, it

is ordered that said Board do now recess until 10:00 O'clock A. M., the 5th day of August, 1942, at which time said Board of Equalization will further resume the transactions of such business as may properly come before it.

Motion was made by E. A. Cobb, seconded by H. S. Taff to recess the meeting of the Board of Equalization until August 5, 1942, 10:00 O'clock A. M.

The Motion being put to a vote, all voting aye.

Whereupon the Court recesses until 10:00 O'clock A. M., August 5, 1942.

Approved this the 13th day of July, 1942, A. D.

Sid Buie, County Judge,  
Upshur County, Texas.

Filed August 5, 1942, Tommie Mitchell, County Clerk, Upshur County, Texas.

August 10, 1942.

Commissioners Court met on above date in regular session with Co. Judge Sid Buie and Commissioners E. A. Cobb, H. S. Taff, J. M. Holloway, and G. L. Hart present.

Motion made seconded and carried that Mr. J. D. Warren be allowed \$25.00 per Mo. to cover rental on Surplus Commodity Store-room. Co. Clerk Authorized to issue warrant on first of each Mo. Effective from June 5, 1942 from Gen. fund.

Motion made seconded and carried that the public hearing on the Co. Budget be held at the Court House in Gilmer, Texas, on Aug. 25, 1942. Same being held for the study of the Co. Budget for 1943.

Motion made seconded and carried that the following be and hereby is declared a Pauper Samuel Eubanks, Cleveland Barber, Clarence Frank.

Motion made seconded and carried that Con Brutton be and hereby is restored to his status of citizenship which existed previous to date he was made a pauper.

Motion made seconded and carried that the employment of Howard Dunagan and Norman Trice by Tax Assessor Collector Allen McClelland be and hereby is approved at a salary of \_\_\_\_\_ per mo.

Motion made seconded and carried, application by Sheriff Gordon Anderson for Harper Bland as Deputy be and hereby is approved at \$95.00 per Mo.

SID BUIE  
H. S. TAFF  
J. M. HOLLOWAY

August 25, 1942.

Commissioners Court met on above date in special session with Co. Judge Sid Buie and Commissioners E. A. Cobb, H. S. Taff, J. M. Holloway and G. L. Hart present.

The Court met for the purpose of holding a Public Hearing on the Co. Budget for 1943. After much consideration the budget was unanimously adopted as it is now made and on file in office of Co. Clerk.

Motion made seconded and carried that Co. Judge be authorized to ask for bids on one or more new cars for Sheriffs Dept. and for bids to sell one 1940 Ford and one 1941 Chevrolet.

Motion made seconded and carried that Dottie Morris be declared a pauper.

Motion made seconded and carried that Carl Trice be appointed Deputy Sheriff, upon the application of Fordon Anderson at a Salary of \$95.00 per Mo. effective Aug. 24, 1942. Co. Clerk authorized to make warrants on 1st of each Mo. from Gen. fund.

Sid Buie  
E. A. Cobb  
H. S. Taff  
J. M. Holloway