

Sid Buie  
H. S. Taff  
G. L. Hart.

5-3-44

Commissioners Court met on above date with Co. Judge Sid Buie and Commissioners E. A. Cobb, H. S. Taff, G. L. Hart and L. G. McKinley present.

Motion made by H. S. Taff and seconded by G. L. Hart that Bonds held by First National Bank of Dallas under receipt No. 19819, in the amount of \$25,000 F. M. C. 3% Bonds of 1944-49 now being held by said Bank of Dallas, and pledged by F & M Bank, Gilmer, Texas, to secure Co. funds therein deposited. That said bonds be and are hereby released to the F & M Bank Gilmer, Tex. for the purpose of calling same on May 15, 1944. The motion carried unanimously.

Sid Buie  
H. S. Taff  
G. L. Hart.

MAY 8, 1944.

Commissioners court met on above date in Regular Session with Co. Judge Sid Buie and Commissioners E. A. Cobb, H. S. Taff, L. G. McKinley and G. L. Hart present.

Motion made, seconded and carried that J. B. Sasnett be declared a pauper.

The Court convened as a Board of Equalization. All members took the oath required by law and set June 5, for setting and evaluating the property in the Co.

#### ORGANIZATION OF BOARD OF EQUALIZATION

BE IT REMEMBERED, that on this the 8 day of May, 1944, 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 1944, with the following members of the Commissioners' Court being present, viz:

Sid Buie, County Judge  
E. A. Cobb, Commissioner Prec. #1  
H. S. Taff, Commissioner Prec. #2.  
L. G. McKinley, 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 1944, 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; 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, 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 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 re-

lative 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

"I, as a member of the Board of Equalization of Upshur County, Texas, for the year A. D. 1944, 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, 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, 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  
No. 1.

H. S. Taff, Commissioner, Precinct  
No. 2.

L. G. McKinley, Commissioner,  
Precinct No. 3.

G. L. Hart, Commissioner, Precinct  
No. 4.

SUBSCRIBED AND SWORN TO BEFORE ME, on this 8 day of May, A. D. 1944, by

Robert Taylor, County Clerk,  
Upshur County, Texas.

Seal.

ORDER DIRECTING THE COUNTY CLERK TO ADVERTISE MEETING  
OF THE BOARD OF EQUALIZATION

BE IT REMEMBERED, that the Board of Equalization in and for Upshur County, Texas, having been in session on this the 8 day of May, A. D. 1944, the following order was upon motion of Commissioner E. A. Cobb and duly seconded by Commissioner H. S. Taff, and unanimously carried and adopted, to-wit:

The County Clerk is hereby directed and authorized to give notice of the meeting of the Board of Equalization by publication in a newspaper, published in Upshur County, Texas, for at least ten days prior to said meeting of said Board.

The County Clerk is also instructed to give individual notices to all tax payers whose properties are raised if their addresses are known.

BY ORDER OF THE COMMISSIONERS' Court Sitting as a Board of Equalization.

SID BUIE, County Judge and Chairman  
of the Board of Equalization.

The notice of the Board of Equalization meeting that the Clerk is directed to advertise by publishing in a newspaper in Upshur County, Texas, is substantially as follows:

## NOTICE OF BOARD OF EQUALIZATION

In obedience to the 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 town of Gilmer, Upshur County, Texas, at 10:00 o'clock A. M. on \_\_\_\_\_ the 5 day of June, 1944, 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 1944, and any and all persons interested or having business with said board are hereby notified to be present.

Robert Taylor, County Clerk, Upshur  
County, Texas.

Seal.

ORDER DIRECTING CLERK TO NOTIFY TAXPAYERS  
WHOSE PROPERTIES ARE TO BE RAISED.

THE STATE OF TEXAS  
COUNTY OF UPSHUR

BE IT REMEMBERED, that on the 8 day of May, 1944, the Commissioners' Court of Upshur County, Texas, being regularly convened and sitting as a Board of Equalization for said Upshur County, Texas, for the year 1944 with the following members of said Board being present and participating:

Sid Buie, County Judge.  
E. A. Cobb, Commissioner Prec. #1  
H. S. Taff, Commissioner Prec. #2  
L. G. McKinley, Commissioner Prec. #3.  
G. L. Hart, Commissioner Prec. #4

Commissioner E. A. Cobb introduced a proposed order and made a motion that it be passed, the motion was seconded by Commissioner H. S. Taff and unanimously passed by the court, that,

WHEREAS, the Assessor & Collector of Taxes for Upshur County, Texas, having presented to the Board of Equalization all of the assessments, lists and books of the County of Upshur, State of Texas, for examination, correction, equalization appraisal and approval. And,

WHEREAS, the Board of Equalization in and for Upshur County, Texas, for the year 1944, finding it to be their duty to raise the renditions for assessments purposes belonging to the respective persons, parties and corporations, hereinafter named, from the amount originally stated in the renditions of the respective parties named, to such amounts as the Board may find and determine upon further inquiry and consideration of the facts and evidence that it now has before it, as well as that which may be later brought before it for consideration to be a fair, just and reasonable value of such property for taxable purposes on January 1, 1944.

## OPERATORS, FEE &amp; ROYALTY

Adams, Dorris  
Adams, Fred J.  
Adams, & Lyles  
Admas, Lynette  
Allen, Mrs. Rushia  
Allen, Est of W. P.  
Amerada Petr. Corp.  
American Republics Corp.  
American Tele. & Telegraph Co.  
Ares, E. L.  
Arcadia Refining Co.  
Argo Oil Corp.  
Atlantic Pipe Line Co.  
Atlantic Refining Co.  
Barnett, Marguerite  
Bass, Harry W.  
Bell General Pipe Line Co.  
Blake, Ruth Starr

Bolloy & Rutledge  
Boston Realty Co.  
Bradley, W. W.  
British-American Oil Prod. Co.  
Brown, Tom M.  
Bruce, Mrs. Oddie  
Buchanan, J. A.  
Buchanan, James A. et al  
Buckner, Mrs. E. H.  
Bullard, D. R., Tr.  
Burke, J. Afton  
Burke, J. Harry  
Burney, Mrs. Sid  
Buttram, Frank  
Buttram, Merle E.  
Byrd-Frost, Inc.  
Cahoon, C. W., Jr.  
Caldwell, W. H.

AAJ620

Canadian Exploration Co.  
 Central Pipe Line Co.  
 Circle W. Oil Corp.  
 Cities Service Oil Co.  
 Clark & Cowden Drig Corp.  
 Coats, John  
 Coffman, Mrs. David  
 Coffman, E. H.  
 Continental Oil Co.  
 Cowan, Richard T.  
 Cox, Edwin B. & Jake Hamon  
 Creleonn Oil Co.  
 Dahmer, Melba Rose  
 Danciger Oil & Refg. Co.  
 Darby Petroleum Corp.  
 Darden, Geo. Est.  
 Daube, Dave  
 Daube, Sam  
 Dean Bros.  
 Deep Rock Oil Corp.  
 DeLay, Mrs. Fannie  
 DeLay, Tom H.  
 Delta Drig. Co.  
 Echols, George H.  
 Edwards, Arliss  
 Edwards, Arliss & Ethel  
 Edwards, Ethel  
 Edwards, Ethel & Lois  
 Edwards, Lois  
 Ellis, Maude L.  
 Elm Oil Co., R. A. Josey, Inc. et al  
 Empire Pipe Line Co.  
 Estes, Joe E.  
 Everett, Dell J.  
 Everett, L. J. Est.  
 Everett, Mrs. Mattie Trust Est.  
 Falcon Company  
 Falls, Elizabeth  
 Federal Royalties Co., Inc.  
 Federal Royalty Co.  
 Fidelity Oil & Royalty Co.  
 Fidelity Royalty Co.  
 Fields, Bert.  
 Flanagan, Ariyne Hart  
 Flanagan, M. T.  
 Florence, G. L. Ex. of Est.  
 Foshee, A. B.  
 Foshee, E. L.  
 Franklin, Wirt Petroleum Corp.  
 Frost, Jack  
 Galvez Oil Corp.  
 General Crude Oil Co.  
 General American Oil Co. of Texas.  
 Gilcrease Oil Co.  
 Goldston, W. L.  
 Gladewater Pipe Line Co.  
 Graham, W. Wilson  
 Gulf Oil Corp.  
 Halliburton, Erle P.  
 Hanlon Gasline Corp. of Texas  
 Haralson, P. E.  
 Howell, W. A.  
 Hill, Ed S.  
 Hill, Geo. P.  
 Hill, Houston  
 Home-Stake Royalty Corp.  
 Huggins, J. E.  
 Hughes, J. K. Oil Co.  
 Humble Oil & Refining Co.  
 Humble Pipe Line Co.  
 Humphrey, J. A.  
 Hunt Oil Co.  
 Jackson, J. P.  
 Jacobs, Katherine Moss  
 Jeter, Lyle  
 Johnson, C. A.  
 Jones-O'Brien, Inc.  
 Josey, R. A., Inc.  
 Kistlet, W. L., Inc.  
 Koenig, E. J.  
 Konawa Operating Co.  
 L. & G. Oil Company  
 Laird, Ben  
 Laird, Roy H.  
 Lange, E. H.  
 Lawrence, Ina May  
 Lawson Petroleum Company  
 Lee, T. W.  
 Lehman, John S.  
 Lester & Duffield, Inc.  
 Lester, W. V.  
 Levy, R. B.  
 Loftis, C. A., Tr.  
 Loftin, Mrs. J. S.  
 Lorax, Thornton, Jr.  
 Longview Gathering System  
 Longview Royalty Syn.  
 Louisiana Iron & Supply Co.  
 Lyles, George  
 Lyons, C. H.  
 McGee, Mrs. Sallie Starr  
 McGowan Oil Co.  
 McBride, W. C., Inc.  
 Mabee Oil & Gas Co.  
 Magnolia Petroleum Co.  
 Magnolia Pipe Line Co.  
 Manson Oil Co.  
 Margay Oil Corp.  
 Mar La Fay Oil Corp.  
 Mayo, Mrs. Katie Lea  
 Meadows, A. H.  
 Midas Oil Co.  
 Moncrief, R. B.  
 Moncrief, W. A., Jr.  
 Monday Oil Co.  
 Morgan, R. F.  
 Moseley, Mrs. Elloine Wadley  
 Moseley, J. A. R. Jr.  
 Moseley, Mrs. J. A. R. Jr.  
 Mudge, Oil Co.  
 Navarro Oil Co.  
 Neustadt, D. W.  
 Newby, Errett R.  
 North Central Texas Oil Co., Inc.  
 Ohio Oil Co.  
 Pan American Pipe Line Co.  
 Parker, W. H.  
 Perron & Feil  
 Petro Royalty Corp.  
 Petroleum Finance Corp. of Tex.  
 Philbro Properties  
 Philbro Properties & E. H. Lange  
 Phillips, Mrs. A. M.  
 Phillips, A. O.  
 Phillips, B. F., Jr.  
 Phillips, B. F. Sr.  
 Phillips Petroleum Co.  
 Pineda Producing Co. & J. A. Woods  
 Pittsburg Petroleum Co.  
 Progress Pet., Inc.  
 Ramsey Oil Corp.  
 Rancho Oil Co.  
 Randolph, Mrs. Emily W.  
 Reppond, Margie Lee  
 Richards, Winnifred A.  
 Rio Oil Corp.  
 Roesser & Pendleton, Inc.  
 Rowan, A. H. & C. L. et al  
 Rowan Drilling Co.  
 Royalties Management Corp.  
 Rubey, Wm. B.  
 Rudeco Oil & Gas Co.  
 Sabine Royalty Corp.  
 Saltmount Oil Co.  
 Samedan Oil Corp.  
 Samuel, E. H.  
 Schermernhorn Oil Corp.  
 Shell Oil Co., Inc.  
 Shell Pipe Line Corp.  
 Shipp, A. C.  
 Showers, The Nancy Trust No. 1-A  
 Showers, The Nancy Trust No. 2-A  
 Siegel, Sam, Trustee  
 Simmons, Jay  
 Sinclair Prairie Oil Co.  
 Sinclair Refining Co.  
 Skelly Oil Co.  
 Sklar Oil Corp.  
 Sklar, Sam  
 Smith, E. N. Tr. for E. N. Smith, Jr.  
 Smith, E. N. Tr. for Magley L. Smith  
 Snowden & McSweeney Co.  
 Southland Royalty Co.  
 Southwestern Bell Telephone Co.  
 Southwestern Gas & Electric Co.  
 Spellings, Hattie S.  
 Stanolind Oil & Gas Co.  
 Starnes, C. R. et al  
 Stewart, Mrs. Ada Rauch, Ind. Exec.  
 Stidham & Thrasher  
 Stieren, L. W.  
 St. Louis Southwestern R R Co of Texas  
 St. Marys Oil & Gas Co.  
 Stovall, Guy F. & F. E. Appling  
 Strief, Mrs. Mabel E.  
 Sun Oil Co.  
 Sun Pipe Line Co.  
 Tabor, Miss Zoe, Trustee  
 Tarver, A. H.  
 Terrell, W. H.

Texas Co., The  
 Texas Pacific Coal and Oil Co.  
 Texas Pipe Line Co., The  
 Tidal Pipe Line Co.  
 Tide Water Associated Oil Co.  
 Toby, C. A.  
 Toklan Royalty Corp.  
 Trans-Tex Production Co.  
 Traughber, J. J.  
 Traughber, Virginia Lavon  
 Twin Oil Corp.  
 United Gas Corp.  
 United Gas Pipe Line Co.  
 Victory, Birdie  
 Wadley, J. K.  
 Wadley, J. K., Tr for Emily W. Randolph  
 Wadley, Mrs. Susie L.  
 Walker, David  
 Washington, Mrs. Blanche  
 Washington, Martha  
 Westheimer-Neustadt  
 White & Duncan  
 Whitman Petroleum Corp.  
 Withita Investment Co.  
 Wilcox, H. F. Oil & Gas Co.  
 Wilson, E. L.  
 Wilson, E. L., Trustee Patricia Ruth Pickens  
 Wilson, E. L. Trustee Wm. Charles Pickens  
 Winston, Ella Rice, et al.  
 Wise & Jackson  
 Wise, Nella J.  
 Wise, Watson W.  
 Wood, Mrs. Bettie  
 Yount Lee Pipe Line Co.  
 Zeppa J., Trustee-K. S. Trust  
 Zilkey, Ed J.

## Supplemental List.

East Texas Salt Water Disposal Co.  
 Kavanagh, Ann  
 Victory, Sidney P.  
 Victory, Octavia V.  
 Victory, A. S.  
 Victory, Rose Dorothy.

WHEREFORE IT IS HEREBY ORDERED, that the County Clerk of Upshur County, Texas, to give to each of the parties, firms and corporations listed above, written notice that the Board of Equalization desires to raise the assessments of the property so rendered by each of them respectively, and that said Board has designated and fixed the 5 day of June, 1944, at seq. at 10 o'clock A. M. at which time it will further consider all evidence then before it and will finally determine, fix and equalize the value of said property for the purpose of taxation for the year 1944. The Clerk shall in addition to written notice to each of the parties above named, give notice of the meeting of said Board by publication in some newspaper published in said County, said publication to be not less than ten days prior to the above date.

BY ORDER OF THE BOARD OF EQUALIZATION.

Sid Buie, County Judge and Chairman of the  
 Board of Equalization, Upshur County, Texas.

## ORDER RECESSING BOARD OF EQUALIZATION

BE IT REMEMBERED, that the Board of Equalization in and for Upshur County, Texas, having been regularly convened and being in session on this the 8 day of May, A. D., 1944, the following order was, upon motion of Commissioner E. A. Cobb, duly seconded by Commissioner H. S. Taff, unanimously carried and adopted, to wit:

There being no further business now necessary to be transacted by said Board of Equalization, it is therefore ordered that said Board do now recess until 10 o'clock A. M. the 5th day of June, A. D. 1944, at which time said Board of Equalization will further resume the transacting such business as may then come before it.

Sid Buie, County Judge and Chairman of the  
 Board of Equalization, Upshur County, Texas.

AAJ620

Motion made, seconded and carried that Mrs. Thelda Barnett be appointed to serve as Co. Court Reporter on such days as Co. Court may be held for contested cases, at a salary of \$7.50 per day.

Motion made, seconded and carried that Manie Elwell be appointed to serve as Co. Service Officer for Upshur Co. Co Clerk authorized to issue warrants at close of each mo. on Gen Fund for \$100 per mo. Effective May 16, 1944.

Motion made, seconded and carried that Upshur Co. Road Bonds Series F Nos 188 to 192 inclusive be called for payment June 15, 1944.

Sid Buie

E. A. Cobb

H. S. Taff

G. L. Hart.

June 1, 1944

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

Motion made seconded and carried that the resignation of Dr. Scheff be accepted.

Motion made seconded and carried that the travel pay allowed by this court in a previous minute herein contained, be made payable thereafter to Dr. Ross and that the travel pay allowed for the month of May be divided equally between Dr. Scheff and Dr. Ross. The amount to each being \$25.00

Motion made seconded and carried that Henry Posey be declared a pauper.

Motion made seconded and carried that Jim Evans be declared a pauper.

Motion made seconded and carried that Perry Warren be paid \$10.00 per week effective June 1, 1944.

Motion made seconded and carried that bids for the Model K. Tractor be tabled for further action on second Monday in June, 1944.

Motion made seconded and carried that Bond as J. P. for W. S. Busby be approved.

Sid Buie

E. A. Cobb

H. S. Taff

L. G. McKinley

G. L. Hart

June 5, 1944.

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

The Court met as a board of equalization for the adjustment of tax assessments in the County. After the usual preliminary remarks the work of the Board of Equalization proceeded with its work under the supervision of the Board and the A. B. Capers Co., Tax Evaluators, for Upshur County, Texas.

Sid Buie

E. A. Cobb

H. S. Taff

L. G. McKinley

G. L. Hart

June 12, 1944.

Commissioners Court met on above date in Regular session with County Judge, Sid Buie and Commissioners; E. A. Cobb, H. S. Taff, L. G. McKinley and G. L. Hart, present.