

February 1, 1943

THE STATE OF TEXAS    ()

COUNTY OF JOHNSON    ()

BE IT REMEMBERED, that a Called Meeting of the Commissioners' Court of Johnson County, State of Texas, held on the 1<sup>st</sup> day of February, A. D. 1943, the following members were present, to-wit: Honorable Roy Anderson, County Judge, Commissioner Roy Wyatt, Precinct #1, Commissioner H. Olin Hadley, Precinct #2, Commissioner Dallas Thompson, Precinct #3, Commissioner M. W. Roland, Precinct #4, and A. T. Griffin, County Clerk: The following proceedings were had:

Upon the motion of Commissioner Thompson, seconded by Commissioner Wyatt, it was ordered by the Court that the bond of J. L. Bowman, Constable of Precinct #3, Johnson County, Texas, be approved. Commissioners Wyatt, Hadley, Thompson and Roland voted "Aye". Carried.

Upon the motion of Commissioner Hadley, seconded by Commissioner Thompson, it was ordered by the Court that the bond of Ed Pyeatt, Constable of Precinct #2, be approved. Commissioner Wyatt, Hadley, Thompson and Roland voted "Aye". Carried.

Upon the motion of Commissioner Wyatt, seconded by Commissioner Hadley, it was ordered by the Court that the request of Sheriff Oran Smith of one Deputy to be named at the salary of \$100.00 per month and one office Deputy at the salary of \$100.00 per month and not to exceed \$1500.00 per year for extra help be approved. Commissioners Wyatt, Hadley, Thompson and Roland voted "Aye".

Upon the motion of Commissioner Roland, seconded by Commissioner Hadley, it was ordered by the Court that the salary of Alf Bowers, Caretaker of the Courthouse be set at \$150.00 per month beginning Jan. 15, 1943. Commissioners Wyatt, Hadley, Thompson and Roland voted "Aye". Carried.

Upon the motion of Commissioner Hadley, seconded by Commissioner Thompson, it was ordered by the Court that the request of the Tax Assessor-Collector for the employment of Mrs. Olga

Brockett as Deputy for the months of January and February at a salary of \$120.00 per month be approved. Commissioners Wyatt, Hadley, Thompson and Roland voted. "Aye". Carried.

Upon the motion of Commissioner Thompson, seconded by Commissioner Hadley, it was ordered by the Court that all properly approved accounts be approved and ordered paid.

Commissioners Wyatt, Hadley, Thompson and Roland voted "Aye".

Upon the motion of Commissioner Thompson, seconded by Commissioner Hadley, it was ordered by the Court that Commissioner Roland be authorized to sell his pick-up and truck to the two highest bidders for cash. Commissioners Wyatt, Hadley, and Thompson voted "Aye". Carried.

Application presented by Dr. U. D. Ezell for a re-assessment of taxes on 96 acres of land in the T. Larrison Survey in Johnson County, Texas. Dr. Ezell was present and testified that he had never rendered that land for taxes, or that he had no recollection of rendering it for taxes, and that he had advertised it and offered it for sale for \$800.00 and had not received an offer for the sale. The application is as follows:

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TO THE COMMISSIONERS' COURT OF JOHNSON COUNTY, TEXAS:

Now comes U. D. Ezell, who resides in Johnson County, Texas, and would show unto the court as follows:

1.       That he is the sole owner in fee simple of that real estate in Johnson County, Texas known and described as 96 acres of the T. Larrison Survey, Abstract No. 494, of the County of Johnson, Texas.

2.       That said real estate has been assessed for State and County taxes and the taxes thereon appear by the tax rolls of Johnson County, Texas, to be delinquent for the years 1931, 1933,

1936, and 1938; that the assessment of said land for taxes for each and all such years was and is void and invalid for the following reasons, to-wit:

a. Because the rendition and the assessment of said property for taxes for each and all of said years was for a valuation and amount far in excess of the value thereof.

b. Because the rendition and assessment of said property for taxes for each and all of said years was for an amount far in excess of the true and correct value of said real estate and far in excess of the value of land of a like nature and quality adjacent to said land and in the same community, and said renditions and assessments were far in excess of the correct and true amount for which the same should have been rendered and assessed for taxes, and the renditions and assessments thereof were discriminatory and have resulted and will result in the taking of said property without due process of law.

3. Petition would show the court that said property was not duly and legally rendered and was not duly and legally assessed for taxes for any of the years for which the same is shown to be delinquent, and the amount of taxes assessed against the same and the assessments thereof are invalid and void and said property has not been legally rendered or assessed for taxes for any of said years.

WHEREFORE, petitioner prays the court that the rendition and assessment of said property for taxes for each and all of said years shall be adjudged invalid, void and of no effect, and shall be cancelled by judgment and order of this court, and that a list of such property be made and the said property be re-assessed for taxes for each and all of said years as required and provided for in Article 7346, et seq., Revised Civil Statutes of Texas, and for general and specific relief.

J. K. Russell

Attorney for Petitioner, U. D. Ezell.

IN RE: TAXES

96 A. T. Larrison Survey            ()

Abst. 494, Johnson County,       ()

Texas.

This last day of February, 1943, came on to be heard the petition of U. D. Ezell, for an order declaring invalid assessments for taxes for the years 1931, 1933, 1936, 1938, inclusive on 96 acres of the T. Larrison Survey, Abst. 494, of Johnson County, Texas, which is owned by U. D. Ezell and described in said petition. And after due consideration of the facts, the Commissioners' Court is of the opinion and finds that the assessments for taxes for the years mentioned are invalid and the tax Assessor and Collector is directed to make a list of such property in triplicate the same to show a complete description thereof for the years the assessments are found to be invalid and present the same to this Court for further action.

Passed by the Commissioners' Court this the 1<sup>st</sup> day of February, A. D. 1943.

Roy Anderson

County Judge, Johnson County, Texas.

Upon the motion of Commissioner Wyatt, seconded by Commissioner Hadley, it was ordered by the Court that the Tax Assessor-Collector be authorized to re-assess the 96 acres in the T. Larrison Survey belonging to Dr. U. D. Ezell for each year delinquent at the sum of \$960 per year, and that when the same has been re-assessed the assessment should be approved by the Commissioners' Court and the Tax Assessor-Collector be authorized to accept the payment of taxes on said basis. Commissioners Wyatt, Hadley, Thompson and Roland voted "Aye". Carried.

IN RE: TAXES

96 A. T. Larrison Survey,        ()

Abst. 494, Johnson County,     ()

Texas.                               ()

This 1<sup>st</sup> day of February, 1943, it appearing to the Commissioners' Court that the assessment for taxes for the years 1931, 1933, 1936, and 1938, on 96 acres of the T. Larrison Survey, Abstract No. 494, Johnson County, Texas, which is owned by U. D. Ezell, and described in said order, were declared invalid and cancelled and the Tax Assessor and Collector directed to re-assess the same and such property having been re-assessed and submitted to the Commissioners' Court on this day, after due consideration of the facts, the court is of the opinion that the values fixed therein are proper and it is ordered that the taxes be computed and assessed at the rate in effect for each separate year mentioned in said order and list, and there shall be added thereto a penalty equal in amount to six per cent interest to the date of making said list from the date such property would have been delinquent had the same been property rendered and thereupon the Tax Assessor and Collector is authorized and directed to receive said amounts in full payment and satisfaction of the taxes on said lands for the years mentioned.

Passed and approved by the Commissioners' Court this 1<sup>st</sup> day of February 1943.

Roy Anderson

County Judge, Johnson County, Texas.

IN RE: TAXES

96 A. T. Larrison Survey,        ()

Abst. 494, Johnson County,     ()

Texas.                               ()

This 1<sup>st</sup> day of February, 1943, it appearing that an order was heretofore entered by the Commissioners' Court declaring invalid the taxes assessed for the years 1931, 1933, 1936 and 1938,

inclusive on 96 acres of the T. Larrison Survey, Abstract No. 494, of Johnson County, Texas, which is owned by U. D. Ezell, and directing the Tax Assessor and Collector to prepare a list of such property in triplicate, together with a complete description of the property, for the years the assessments are found to be invalid and to present the same to this Court, and such list having been prepare and submitted to this Court, after consideration of the facts, the Court is of the opinion and it is ordered and decreed by the Commissioners' Court that the assessments for the taxes thereon for the years 1931, 1933, 1936 and 1938, inclusive are invalid and the same are hereby cancelled, and such lists are hereby referred to the Tax Assessor and Collector who shall proceed at once to make an assessment of said properties and when completed shall submit the same to this Court; the land involved is described as follows, to-wit:

96 Acres of the T. Larrison Survey, Abst., #494, Johnson County, Texas:

U. D. Ezell, is the sole owner in fee simple of said above described property.

Passed by the Commissioners' Court this 1<sup>st</sup> day of February, 1943.

Roy Anderson

County Judge, Johnson County, Texas.

Upon the motion of Commissioner Thompson, seconded by Commissioner Wyatt, it was ordered that the Court adjourn, subject to the call of the County Judge. Commissioners Wyatt, Hadley, Thompson, Roland and County Judge Roy Anderson voted "Aye".

Attest:

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A. T. Griffin, County Clerk

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Roy Anderson, County Judge.