The Commissioner's Court of Johnson County, Texas met on May 29, 1946 as a Board of Equalization and each subscribed to the following oath:

"We Roy Anderson, Roy Wyatt, H. O. Hadley, V. L. Maddox, and M. W. Roland, members of the board of equalization of Johnson County, for the year A. D. 1946, hereby solemnly swear that, in the performance of our duties as members of such board for said year, we 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 we believe to be less than its true market value, or, if it has no market value, then its real value; that we will faithfully endeavor and as members of said board will move to have each item of taxable property which we believe to be assessed for said year at less than its true market value, or real value, raised on the tax rolls to what we believe to be its true cash market value, if it has a market value, and if not, then to its real value; and that we 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. We further solemnly swear that we have read and understand the provisions contained in the Constitution and laws of this State relative to the valuation of taxable property, and that we will faithfully perform all the duties required of us under the Constitution and laws of this State.

So Help us God."