

January 13th 1900.

W. Smith refunding a portion of the interest and penalty paid on refunding taxes of 1894 and 1895 on the S.E. 10 Sec 10 and the N.E. 15 Sec 15 Twp 132 R 57 which refundment if allowed would amount to the same as an abatement to the original tax at 7% and Sheriff's fees.

It appearing to the Board that said taxes were paid under protest, and that the sale and redemption of same were made under what is known as the Woods Law, and that Mr Smith made the said protest in order to reserve all his rights under the laws and the rulings and actions of the Board of County Commissioners which have been made on abatements.

James M. Carter - on motion the Auditor was instructed to draw a refunding order in the sum of \$63.19 payable to W. Smith. In the matter of the application of James M. Carter asking and offering to compromise in the payment of certain personal property tax judgments one entered July 14th 1893 for \$38.75 and one entered Oct. 6th 1894 for \$8.24 and offering to pay the sum of \$20.00 in full payment and satisfaction of said judgments.

It appearing to the Board that according to the records that said M. Carter is not the interested party thereto in as much that he deeded all his rights to the land which he owned at the time said judgments were taken and entered: but in order to clear the record and to help said M. Carter in the transfer of his said land by removing the cloud which rests upon same.

On motion it was ordered that an offer of compromise be made to said M. Carter that the County would accept the sum of \$46.99 in full payment and satisfaction of said judgments which amount is the original amounts of said judgments and the County Treasurer is hereby authorized to accept said \$46.99 as payment in full and to receipt therefor.

Recess On motion the Board took a recess 'til 1.30 P.M.

P.M.

1.30 o'clock P.M.

In Session The Board in session.

All members present

Chairman Burkhardt presiding

On motion the Board proceeded to the consideration of tax matters.

Wm. F. Kietus In the matter of the application of Wm. F. Kietus in compromise which he offers to compromise a certain tax judgment and offering to pay one tenth of the amount in satisfaction of same.

On motion the application was rejected.

W. M. Simpson In the matter of the application of W. M. Simpson asking

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McKusper for an abatement on taxes for years of 1892-1894-1895-1896-1897 to the original tax at 7% per annum and the Sheriff's fees if any on lots 22-23-+24 in Block 11 in the Town of Forman.

On motion the application was granted and the Auditor instructed to make abatement accordingly: providing that all taxes due and delinquent on on said lots be paid on or before Feb. 1st 1900. On motion the Board adjourned to 9:30 AM Jan 15th 1900 9.30 o'clock January 15th 1900.

1/15/1900
A.M. 9.00

The Board in session pursuant to adjournment. All members present
Chairman Burkhardt presiding.

The minutes of the proceedings of January 13th were read and on motion were approved as read.

McKenzie
compromises

In the matter of the proposition of D.J. McKenzie as agent for the owner of the NW 1/4 Sec 8 - Twp 13 R 58 to compromise certain tax judgements for Personal Property Tax of John St Gapp as follows viz:

one judgement for \$46.90 filed Apr. 13th 1892 and one judgement for \$28.93 filed Jan 5th 1895 and offering to pay the sum of \$25.00 in satisfaction of said judgements.

On motion the proposition was rejected and the Auditor was instructed on behalf of the County to offer to take the face of said judgements which would be the sum of \$75.83

Callhoolock
compromises

In the matter of the offer and application of C. A. Whelock agent for owner to compromise the taxes on the NE 1/4 Sec 5 T. 130 R. 58 for the years of 1893-94-95-96-97-98. On motion the Auditor was instructed to make abatement on the taxes for 1893-94-95 to the original tax at 7% per annum and the Sheriff's fees if any providing all taxes due and delinquent are paid on or before Feb. 15th 1900.

Resolution
Indemnity
Law.

The following resolution was presented and read viz: Whereas, It appears that very important legal matters in connection with taxes, and Tax Collection N.P.

Indemnity Lands are liable to come against the County and; Whereas the Counties of Dickland Ransom and Decker are similarly interested Now Therefore Be it resolved, that the chairman appoint a committee, of three it correspond with the Boards of County Commissioners of said County of Dickland, Ransom & Decker with reference thereto and that the chairman of the Board of Sargent County be one of the said committee.

Dated at Forman the 15th day of January 1900.

E.B. Johnson C.S. DeLoach
G.B. Phifer