

other as part of the records of his office, and the Tax Collector shall enter the date and amount paid in same memorandum form on the tax roll; and thereafter on full payment of all of the remaining taxes together with interest, penalty and costs, if any, as may be shown to be due on such roll, he shall issue his official tax receipt or certificate of redemption, as the case may be, in the manner provided by law and include therein the amount or amounts formerly paid.

Sec. 2. The Tax Collector may in his discretion prepare a separate roll showing the school taxes only, of any common school district or any independent school district as shown on the official tax roll delivered to him by the Assessor and in such event, issue his receipts therefrom of such school tax payments. In the event the Commissioners Court of the County and/or Board of Trustees of the independent school district authorizes in writing prior thereto, the making of such special roll, then they are hereby empowered to contract for necessary expenses therefor not to exceed the actual cost of the stationery and extra additional labor occasioned thereby.

Provided nothing herein contained shall repeal, modify or amend House Bill No. 61 or House Bill No. 7, passed at the Fourth Called Session of the Forty-third Legislature of the State of Texas, relative to penalties, interest and costs on tax obligations.

Sec. 3. All laws and parts of laws in conflict herewith are hereby repealed. [Acts 1935, 44th Leg., p. 66, ch. 24.]

<sup>1</sup> Article 7255a, ante.

<sup>2</sup> Article 7336d, ante.

**Art. 7336f. Remission of delinquent taxes, compilation of record of delinquent taxes not barred.**—Sec. 1. The collection of all delinquent, ad valorem taxes due the State, County, Municipality or other defined Subdivision that were delinquent prior to December 31st, 1919, is forever barred.

Sec. 2. Any County having as many as two years' taxes delinquent which have not been included in the delinquent tax record, the Collector of taxes shall within two years from the effective date of this Act, cause to be compiled a delinquent tax record of all delinquent taxes not barred by this Act; the delinquent record shall be examined by the Commissioners' Court and the Comptroller or governing body, corrections may be ordered made, and when found correct and approved by them, payment for the compilation thereof shall be authorized at actual cost to the Tax Collector, proportionately from each the State and County taxes, or municipal taxes, first collected from such record, such cost in no case to exceed a sum equal to five (5¢) cents per item or written line of the original copy of such record and in no event shall any compiling cost be charged to the taxpayer. The delinquent tax record when approved, shall be prima facie evidence of the delinquency shown thereon, and when there shall be as many as two years of delinquency accumulated which are not shown on the record, a recompilation, or a two year supplement thereto shall then be made as herein provided. Tax Collectors shall cause to be compiled like records of taxes delinquent due any district for which they collect from tax rolls other than the State and county rolls, and when approved by the governing body of the particular district, the cost of same shall be allowed in the manner herein provided. [Acts 1935, 44th Leg., p. 355, ch. 125.]

**Art. 7337. [7693] Cities may avail.**—Any incorporated city or town or school district shall have the right to enforce the collection of delinquent taxes due it under the provisions of this chapter. [Acts 1897, p. 132; G. L. vol. 10, p. 1186.]

**Art. 7338. [7694] Exemptions from this chapter.**—Real estate which may have been rendered for taxes and paid under erroneous description given in assessment rolls, or lands that may have been duly assessed and taxes paid on one assessment, or lands which may have been assessed and taxes paid thereon in a county other than the one in which they are lo-

cated, or lands which may have been sold to the State and upon which taxes have been paid and through error not credited in the assessment rolls, shall not be deemed subject to the provisions of this chapter. When called upon, the Land Commissioner shall furnish the county judge of any county compiling its own delinquent tax record with such information as may enable him to determine the validity or locality of such surveys and grants as have not been shown by the printed abstracts of the Land Office. [Id.]

**Art. 7339. [7695] May redeem before sale.**—Any delinquent taxpayer whose lands have been returned delinquent or reported sold to the State for taxes due thereon, or any one having an interest therein, may redeem the same at any time before his lands are sold under the provisions of this chapter, by paying to the collector the taxes due thereon since January first, 1885, with interest at the rate of six per cent per annum and all costs and the penalty of ten per cent. [Id.]

**Art. 7340. [7696-97] May redeem from State.**—Where lands or lots shall hereafter be sold to the State or to any city or town for taxes under decree of court in any suit or suits brought for the collection of taxes thereon or by a collector of taxes, or otherwise, the owner or any one having an interest in such lands or lots shall have the right at any time within two years from the date of sale to redeem the same upon payment of the amount of taxes for which sale was made, together with all costs and penalties required by law, and also payment of all taxes, interest, penalties and costs on or against said land or lots at the time of the redemption. [Acts 1897, p. 132, sec. 14; Acts 1905, p. 323; Acts 1907, p. 282; Acts 2nd C. S. 1909, p. 400; Acts 1st C. S. 1913, p. 25; Acts 1st C. S. 1915, p. 58; Acts 4th C. S. 1918, p. 155; Acts 3rd C. S. 1920, p. 103.]

**Art. 7341. [7701] Evidence of title to redeem land.**—In all cases where lands in this State have been or may be sold for taxes, and the owner of the land, at the time of such sale, shall desire to redeem the same, under the provisions of the Constitution, or of laws enacted on that subject, it shall be sufficient to entitle such owner to redeem from the purchaser or purchasers thereof for him to have had a paper title to such land, or to have been in possession of such land in person or by tenant, at the time of the institution of the suit under which sale was made, or when such sale was made; and the existence of such facts and conditions shall be sufficient prima facie evidence of ownership to entitle the party so claiming ownership to the right to redeem such land; and he shall not be required to deraign title from the sovereignty, or shall any hiatus or defect in his chain of title defeat the offered redemption. Nothing herein shall be held to limit the right of one offering to redeem to prove ownership otherwise than herein provided, nor prevent any one having the superior title from redeeming such land within two years from the date of the tax sale by paying to the person who has previously redeemed such lands the amounts provided by law. [Acts 1905, p. 118.]

**Art. 7342. [7698] Unknown or non-resident.**—Whenever the owner or owners of any lands or lots that have been or may be returned delinquent or reported sold to the State for the taxes due thereon for any year or number of years, are non-residents of the State, or the name of the owner or owners of said lands or lots be unknown, then, upon affidavit of the attorney for the State setting out that the owner or owners are non-residents, or that the owner or owners are unknown to the attorney for the State and after inquiry cannot be ascertained, said parties shall be cited and made parties defendant by notice in the name of the State and county, directed to "all persons owning or having or claiming any interest in the following described land delinquent to the State of Texas and county of —, for taxes, to-wit: (here set out

For Annotations and Historical Notes, see Vernon's Texas Annotated Statutes

description of the land as contained on the assessment roll and such further description obtainable in the petition," and further stating "which said land is delinquent for taxes for the following amounts, \$— for State taxes, and \$— for county taxes and you are hereby notified that suit has been brought by the State for the collection of said taxes, and you are commanded to appear and defend such suit at the — term of the district court of — County, and State of Texas, and show cause why judgment shall not be rendered condemning said land (or lot), and ordering sale and foreclosure thereof for said taxes and costs of suit," which notice shall be signed by the clerk and shall be published in some newspaper published in said county one time a week for three consecutive weeks. If there is no newspaper published in the county, then notice may be given by publication in a paper in an adjoining county. A maximum fee of two and one-half cents per line (seven words to count a line) for each insertion may be taxed for publishing said citation. If the publication of such citation cannot be had for such fee, then publication of the citation herein provided may be made by posting a copy at three different places in the county, one of which shall be at the courthouse door. It shall be lawful in all cases to set forth in the petition the names of all parties interested as far as ascertained, and make them parties, and also to join and make defendants all persons having or claiming any legal or equitable interest in the land described in the petition. Such suit, after such publication, shall be proceeded with as in other cases; and whether any party or parties make defense or not on the trial of said case, the State and county shall be entitled to prove the amount of taxes due, and shall have a decree for the sale of said land or lot as in those cases where defendant owners have been personally served and defend suit. A sale of said land or lot shall be had and be as binding as where defendants are personally served with process. In all suits for taxes due, the defendant shall be entitled to credits he can show due him for any year, or number of years for which he may be able to produce receipts or other positive proof showing the payment of such taxes. [Acts 1897, p. 138; G. L. vol. 10, p. 1102.]

**Art. 7343. [7699] Similar proceedings by cities and independent school districts.**—In any incorporated city or town in which any tracts, lots, outlots or blocks of land, situated within the corporate limits of said city or town have been returned delinquent, or reported sold to said city or town for the taxes due thereon, the governing body may prepare or cause to be prepared lists of delinquents in the same manner as provided in this chapter, and such lists shall be certified to as correct by the mayor of said city or town, if any, and if said city or town has no mayor, by the presiding officer of the governing body. After said lists have been properly certified to, the governing body of the city may cause lists of delinquents to be published in a newspaper as provided for State and county delinquent taxes in this law. When twenty days from the date of last publication of said list or lists of delinquents has elapsed, the governing body of the city or town may direct the city attorney to file suits for collection of said taxes, or said governing body may employ some other attorney of the county to file suits and the city attorney or other attorney filing said suits shall be entitled to the same fees as allowed the county attorney or district attorney in suits for collection of State and county taxes, to be taxed as costs in the suit. Independent school districts may collect their delinquent taxes as above provided for cities and towns, the school board performing the duties above described for the governing body of cities, and the president of the school board performing the duties above prescribed for the mayor or other presiding officer. The school board may, when the delinquent tax lists and records are properly prepared and ready for suits to be filed, in-

struct the county attorney to file said suits. If the school board instructs the county attorney to file said suits and he fails or refuses to do so within sixty days the school board may employ some other attorney of the county to file suit. The county attorney, or other attorney, filing tax suits for independent school districts, shall be entitled to the same fees as provided by law in suits for State and county taxes. No other county officer shall receive any fees unless services are actually performed, and in that event he shall only receive such fees as are now allowed him by law for similar services in civil suits. The employment of an attorney to file suit for taxes for cities, towns or independent school districts shall authorize said attorney to file said suits, swear to the petitions and perform such other acts as are necessary in the collection of said taxes.

All laws of this State for the purpose of collecting delinquent State and county taxes are by this law made available for, and when invoked shall be applied to, the collection of delinquent taxes of cities and towns and independent school districts in so far as such laws are applicable. [Id.; Acts 3rd C. S. 1920, p. 48; Acts 2nd C. S. 1923, p. 39.]

**Art. 7344. [7700] Land platted and numbered.**—In counties in which the subdivisions of surveys are not regularly numbered, and in cities or towns in which the blocks or subdivisions are not numbered, or are so irregularly numbered as to make it difficult or impossible for the assessor to list the same, the commissioners court of such counties may have all the blocks and subdivisions of surveys platted and numbered so as to identify each lot or tract, and furnish the assessor with maps showing such numbering; and an assessment of any property by such numbering on said maps shall be sufficient description thereof for all purposes. Such maps or a certified copy of same or any part thereof, shall be admissible as evidence in all courts. The cost of making said survey and plats shall be defrayed by the county in which said property is situated, and of which said commissioners court ordered the said surveys and plat made and the cost of any map of a town or city shall be paid by such city or town when ordered by the town or city. [Acts 1897, p. 139; G. L. vol. 10, p. 1193.]

**Art. 7345. Separate payments.**—When two or more lots or blocks or tracts of land are rendered in the same rendition with separate valuations, and the taxes due thereon become delinquent the tax collectors shall, when tendered, accept payment of the taxes due on each lot or block or tract of land having such separate valuation. [Acts 3rd C. S. 1923, p. 185.]

**Art. 7345a. Transfer of tax lien.**—Sec. 1. The duly qualified and acting officer authorized to collect ad valorem taxes for the State of Texas, any county thereof, any special school district, school district, road district, levee improvement district, water improvement district, water control and improvement district, irrigation district, incorporated city or town, and any other defined subdivision of the State, is hereby authorized and empowered and it shall be his duty to transfer and convey to any person or company that pays to the State, county or any subdivision thereof mentioned hereinbefore, any taxes due upon real property at the request of the owner of said property, the tax lien held by such State, county, or subdivision to secure the payment of such taxes, under the conditions hereinafter provided and not otherwise.

#### Tax receipt to person paying tax

Sec. 2. If any person or company or corporation owning real estate in the State of Texas upon which taxes due to the State, county of any subdivision thereof, as named in Section 1 of this Act, are due and unpaid, shall deliver to the tax collector, whose duty under the laws of the State of Texas is to receive or collect said taxes, a duly executed written instrument authorizing another person, company or corporation to pay such taxes and to receive from such tax collector

the tax receipt showing the payment of such taxes by such other person or company and describing therein the property upon which such taxes are due, and requesting therein that such tax collector, upon the payment of such taxes, issue to such person or company so paying the same a tax receipt; and further authorizing such tax collector to transfer the tax lien held by the State, county or other subdivision to the person, company or corporation so paying such taxes, said tax collector shall, upon the payment of such taxes, as in such instrument requested and authorized, issue to such person, firm or corporation so paying said taxes, tax receipt in due form showing said payment by said person, firm or corporation, and shall endorse upon said written instrument so presented to him substantially the following:

"I, Tax Collector of \_\_\_\_\_ do hereby certify that \_\_\_\_\_ has paid the taxes in this instrument specified to be paid, and that I have, under the authority vested in me, and do by this certificate transfer and convey to \_\_\_\_\_ the tax lien that the \_\_\_\_\_ holds upon said property by virtue of the assessment and levy of said taxes against said property.

"Given under my hand and seal of office this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

That such tax collector shall attach to said certificate his seal of office.

<sup>1</sup> So in enrolled bill. Session Laws read "or".

#### Tax lien of person paying tax

Sec. 3. After the payment of such taxes under such written authority and the endorsement upon such written instrument of the tax collector's certificate as hereinbefore shown, the person, company or corporation paying said taxes shall thereafter become vested with and hold such tax lien against such property as fully and to all intents and purposes as such state, county or subdivision theretofore held the same.

#### Records

Sec. 4. Such written request and certificate thereon shall, upon presentation to the County Clerk for the recording thereof, and payment of recording fee, be filed and recorded in the Deed Records of the county, or counties, in which said real estate is situated, and thereafter shall be a public record the same as if said instrument were a deed.

#### Interest rate to person paying tax

Sec. 5. It shall be unlawful for any person or company paying such taxes and taking such lien to charge a greater amount of interest upon the taxes, or taxes, penalty and interest and costs paid, than eight (8%) per cent per annum, and the collecting of any greater rate of interest shall be deemed usury, for which the person paying the same shall have all the rights and remedies provided in the Statutes in the case of usury.

#### Limitation of foreclosure

Sec. 6. No foreclosure by the person or company taking said lien shall be had thereon within any period less than twelve months from the date of the payment of such taxes.

#### Protection of lien holders

Sec. 7. That in the event some other person, firm or corporation pay the taxes and takes the tax lien upon such property, then the owner and holder of any prior lien shall have the right at any time after six months from date of the payment of the taxes and before the foreclosure of such tax lien to pay to the holder of such lien the amount that he has paid for the same, together with the interest accrued thereon, according to his contract with the owner, at whose instance he paid such taxes, plus the expenses of recording the tax lien and thereby become subrogated to all rights as to such tax lien. [As amended Acts 1935, 44th Leg., p. 415, ch. 165, § 1.]

#### Foreclosure after 12 months

Sec. 8. At any time after twelve months from the date of filing the transfer of the lien with the County Clerk showing the payment of the taxes to the State, county or other subdivision as hereinbefore provided, and in accordance with the contract or agreement made between the owner of such property and the person or company making the payment of the taxes (penalty, interest and cost) as to the time when such tax lien may be sued upon and foreclosed, the holder of said tax lien may sue upon his debt and for foreclosure of his tax lien and sale of the property thereunder; that upon a sale thereof the proceeds of such sale shall be applied first to the payment of court costs, and then upon the judgment including accrued interest, and attorney's fees not exceeding ten (10%) per cent as may be fixed in the judgment, and if there be a balance thereafter left, the same shall be paid first to the lien holders in the order of their priority, and any balance remaining to the owner of said property.

#### Redemption period

Sec. 9. The owner of such property or any person, firm or corporation holding a first lien against said property may within a year after the foreclosure and sale of such property, under such tax lien, redeem the same from the purchaser at such sale by paying to such purchaser all that he has paid for such property at such sale provided that the amount so paid to redeem said property shall not exceed the amount of the judgment of foreclosure, costs and interest accrued upon said judgment to the date of redemption therefor plus ten (10%) per cent additional upon the amount of said judgment; and upon such redemption shall receive from the person to whom the payment is made a deed to such property; provided, if the owner of the property redeem the same under this section of this Act, then all liens existing at the time of the foreclosure sale under this Act shall be of the same force and effect as if no such foreclosure sale and redemption therefrom had been had.

#### Taxpayer's contractual rights unaffected

Sec. 10. This Act shall not abridge the rights of any taxpayer to enter into any contract he may desire with a lienholder for the payment of taxes; and shall not be construed to affect any such existing contract. [Acts 1933, 43rd Leg., 1st C.S., p. 271, ch. 98.]

Acts 1935, 44th Leg., p. 415, ch. 165, § 1, amended section 7 of this Article.

Section 11 of Acts 1933, provides that the declaration of the invalidity of any provision, section, part, subsection, sentence, clause, phrase or paragraph of the Act shall not affect any other provision thereof.

The enacting clause of Acts 1935, 44th Leg., p. 415, ch. 165, cites section 7 of "Article 98" for amendment instead of "Chapter 98."

#### CHAPTER II.—IN CERTAIN CASES

##### Art.

- 7346. Property omitted from rolls.
- 7347. Property listed assessed.
- 7348. List to operate a lien.
- 7349. To be advertised.
- 7350. Assessments reduced.
- 7351. Bulk assessments validated.
- 7352. Delinquent tax record published.
- 7353. Property listed by Comptroller.
- 7354. List to be posted.
- 7355. Unrendered lands assessed.
- 7356. Duty of commissioners' court.
- 7357. Supplemental tax rolls.
- 7358. Fees of assessor.
- 7359. City may use county officers.

**Article 7346. [7702] Property omitted from rolls.**—Whenever any commissioners court shall discover through notice from the tax collector or otherwise that any real property has been omitted from the tax rolls for any year or years since 1884, or shall find that any previous assessments on any real property for the years mentioned are invalid, or have been declared invalid for any reason by any district court in a suit to enforce the collection of taxes on said

properties, they may, at any meeting of the court, order a list of such properties to be made in triplicate and fix a compensation therefor; the said list to show a complete description of such properties and for what years such properties were omitted from the tax rolls, or for what years the assessments are found to be invalid and should be canceled and re-assessed, or to have been declared invalid and thereby canceled by any district court in a suit to enforce the collection of taxes. No re-assessment of any property shall be held against any innocent purchaser of the same if the tax records of any county fail to show any assessment (for any year so re-assessed) by which said property can be identified and that the taxes are unpaid. The above exception, with the same limitation, shall also apply as to all past judgments of district courts canceling invalid assessments. [Acts 1905, p. 318.]

**Art. 7347. [7703] Property listed assessed.**

—When said list has been so made up the commissioners court may, at any meeting, order a cancellation of such properties in said list that are shown to have been previously assessed, but which assessments are found to be invalid and have not been canceled by any former order of the commissioners court, or by decree of any district court; and shall then refer such list of properties to be assessed or re-assessed to the tax assessor who shall proceed at once to make an assessment of all said properties, from the data given by said list (the certificate of the Comptroller as to assessments or re-assessments made by the tax assessor shall not be necessary a required under Article 7207, but he shall furnish all blank forms needed, that uniformity may be had in all counties), and when completed shall submit the same to the commissioners court, who shall pass upon the valuations fixed by him; and, when approved as to the values, shall cause the taxes to be computed and extended at the tax rate in effect for each separate year mentioned in said list; and, in addition thereto, shall cause to be added a penalty equal in amount to what would be six per cent interest to the date of making said list from the date such properties would have been delinquent had same been properly rendered by the owner thereof at the time and for the years stated in said list; provided, that the certificate of any tax collector given during his term of office that all taxes have been paid to the date of such certificate on any certain piece of property, which is fully described in such certificate, or if the tax rolls of any county fail to show any assessments against such property sufficient to identify it, and that the same was unpaid at the dates such rolls may have been examined to ascertain the condition of any property as to taxes unpaid, this shall be a bar to any re-assessment of such property under this law for any years prior to the date of such certificate, or such examinations; provided, that the property referred to, when re-assessed, shall be held by an innocent purchaser, who has relied upon the correctness of such certificate, or the tax rolls heretofore referred to. [Id.]

**Art. 7348. [7704] List to operate a lien.**

The said list, when complete in all respects, and filed with the tax collector, shall constitute a valid lien against all the properties mentioned in said list for the full amount of taxes, penalties, officers costs, advertising and six per cent interest from the date of said list to the date of the payment of the full sum due on each separate piece of property. A copy of said list and all cancellation orders shall be furnished to the Comptroller, and a copy filed with the county clerk. [Id.]

**Art. 7349. [7705] To be advertised.**—The commissioners court shall proceed to have such list of properties advertised in the manner provided in Article 7323 after which, suit may be filed in the same manner as provided by law for the enforced collection of delinquent taxes. [Id.]

**Art. 7350. [7706] Assessments reduced.**—In all cases of delinquent taxes of unrendered and unknown property, where there appears to be an assessment of the same at a valuation excessive and unreasonable, the commissioners court shall be authorized to correct or reduce such values on the request of the tax collector with a full statement of the facts in each case; which statement and the action had thereon and the name of each commissioner voting for or against the reduction in valuation asked for shall be entered upon the minutes of the court; and a certified copy of the action had thereon shall be furnished to the Comptroller, and, when the values are so corrected or reduced, payment of taxes shall be accepted in accordance with such reduction, to which shall be added interest, penalty, advertising and costs as provided by law. [Id.]

**Art. 7351. [7708] Bulk assessments validated.**—In all suits to enforce the collection of delinquent taxes, where the assessment of any property for any year is invalidated by reason of the failure of the assessor to comply with the provisions of law for the description of any lot, block or tract of land, or to give a separate value on each lot, block or tract of land, known as "bulk assessments" or to enter upon the lists (similar to that used for the listing of rendered property, to be signed by the owner) all items of property assessed to unknown owners, all such assessments are hereby validated and given the same force and effect as if the descriptions, the separate valuations and the listing were in all respects strictly in compliance with law; provided, as to description, that the descriptions given are sufficient to identify the property, as to separate values, that the valuations and the taxes shown upon the tax rolls (in what are called "bulk assessments") can be fairly prorated to each separate lot, block or tract of land; and, as to listing, that the valuation given on the tax rolls upon properties assessed as unknown are found to have been entered upon the assessor's block book as the original assessment, instead of listing as in rendered assessments, and then entering upon the tax rolls. [Id.]

**Art. 7352. [7709] Delinquent tax record published.**—The various counties which have not heretofore made and published a delinquent tax record, under provisions of chapter 103, acts of the regular session of the twenty-fifth legislature, are hereby authorized and it shall be their duty to make and publish the same to date hereof, and, when so done, it shall have the same force and effect as if made and published under that Act; and any county which has heretofore made a delinquent tax record for any number of years is hereby authorized and empowered to re-compile the same to date hereof, and may compile each year thereafter under the provisions of said act. [Id.]

**Art. 7353. [7710] Property listed by Comptroller.**—Whenever it shall appear to the Comptroller from an inspection of the tax rolls of any county or otherwise, that any lands in such county subject to taxation have not been assessed for taxation for any year since and including the year 1900, he shall make a list of such lands and send the same to the tax assessor of such county by registered letter, accompanying such list with instructions to such tax assessor to assess such lands for taxes for the years for which they have not been assessed as shown by said list. [Acts 1905, p. 321.]

**Art. 7354. [7711] List to be posted.**—Upon receipt of such list, the tax assessor shall immediately post a copy of such notice and list at the court house door of his county, noting upon such copy the date of such posting; and the owners of the lands embraced in such list shall have the right, at any time within twenty days of such posting, to render the same to the tax assessor for the taxes for the years for which they have not been assessed for taxes, or for any of such years as shown by such notice, in the same manner as is provided for the rendition of

other property for taxes under the provisions of the general laws for that purpose. [Id.]

**Art. 7355. [7712] Unrendered lands assessed.**—Should any of the said lands remain unrendered by the owners or owner thereof, under the provisions of the preceding article for any of the years for which the same have not been assessed according to said notice and lists, for twenty days after the date of the posting of such notice, it shall be the duty of the tax assessor, immediately upon expiration of such time, to assess for taxes at their true value such lands so remaining unrendered and unassessed for each of the years since and including the year 1900, and including the year such lists are made up by the Comptroller, listing the same in the name of unknown owners, and charging up to said lands the taxes, State and county, for which they are liable for each of such years, valuing such lands at their true and full value as provided in Article 7174. If any of said lands are lands purchased from the State as belonging to the school fund, the University, or any of the asylums of the State, and held under such contract of purchase upon which a part of the purchase money is still due, such lands being unpatented, no deduction shall be made in the value of said lands for, or on account of, such unpaid purchase money, but they shall be valued at their full and true value as though paid out and patented. [Id.]

**Art. 7356. [7713] Duty of commissioners court.**—The tax assessor shall make up lists showing such assessments, and deliver the same to the county judge, who shall at once, unless a regular session is held within ten days thereafter, call a meeting of the commissioners court in special session, as a board of equalization for the purpose of passing upon said assessment lists in the manner provided in case of regular assessments in so far as the provisions of the statute with regard thereto are applicable. The commissioners court without delay shall act upon said supplemental assessment lists, as to the value of the property embraced, and, when said values have been equalized as required by law, approve the same, and approve the rolls made up by the tax assessor in accordance therewith; provided, that the commissioners court shall have no authority to alter said assessment lists, or in any way interfere with such assessments, except as to the values of property embraced therein, in equalizing the same as provided by law, and to strike therefrom any lands that have been already assessed for taxes at their true market value for the years for which they are assessed on said supplemental rolls and such taxes paid. [Id.]

**Art. 7357. [7714] Supplemental tax rolls.**—After such supplemental assessment lists have been passed upon by the board of equalization as herein provided, supplemental tax rolls shall be prepared by the tax assessor and approved by the commissioners court as is required by law in case of the regular assessment for taxes; and thereafter the taxes due according to such supplemental rolls shall be collected as in case of other taxes, and, if not paid, such proceedings shall be had for their collection as in case of other taxes. [Id.]

**Art. 7358. [7715] Fees of assessor.**—For making the supplemental assessments provided herein, the tax assessor shall be entitled to the same fees to be paid in the same manner as is provided by law in case of regular assessments. [Id.]

**Art. 7359. City may use county officers.**—Any incorporated city, town or village in this State is hereby authorized by ordinance to authorize the county tax assessor and county tax collector of the county in which said city, town or village is situated, to act as tax assessor and tax collector respectively for said city, town or village. The property in said city, town or village utilizing such county assessor and collector shall be assessed at the same value as

it is assessed for county and State purposes. When an ordinance is so passed making available their services, said assessor shall assess the taxes for said city, town or village and perform the duties of tax assessor for said city, town or village according to the ordinances of said city, town or village and according to law; and said collector shall collect the taxes and assessments for said city, town or village and turn over as soon as collected to the city depository of said city or other authority authorized to receive such taxes or assessments, all taxes or money so collected, and shall perform the duties of tax collector of said city, town or village according to the ordinances thereof and according to law, deducting from the taxes so collected his fees provided for herein; and they shall respectively receive for such services one per cent of the taxes so collected. [Acts 1921, p. 128.]

## TITLE 123—TIMBER

Art.

7360. Log brands.

7361. To be recorded.

7362. Written report to be filed.

7363. Evidence of ownership.

**Article 7360. [7727] [5244] Log brands.**—Whoever engages in floating or rafting timber upon the waters of any river or creek of this State shall have a log brand with which to brand every log or stick that he may float or haul and put into the waters for sale or market, the same to be distinctly branded. [Acts 1879, p. 81, sec. 1; G. L. vol. 8, p. 1381.]

**Art. 7361. [7728] [5245] To be recorded.**—He shall have said brand recorded in every county in which he cuts any of said timber, and in the county where he proposes to sell or market said timber, by the county clerk, in a book to be kept by said clerk for that purpose, for which said clerk shall receive a fee the same as is by law allowed for recording stock brands. [Id. sec. 2.]

**Art. 7362. [7729] [5246] Written report to be filed.**—Any person who floats any logs or timber in this State shall, on the first day of April, first day of July, first day of September, and on the first day of January of each year, or within fifteen days of said dates, make a written report under oath showing the number of logs cut or floated during the next preceding three months, the survey or surveys of land from which they were cut or carried, and the number cut from each and a description of the brand placed thereon, and shall file the same with the county clerk of the county in which the timber was cut; and such clerk shall record the same in a book kept for that purpose, and index it, and receive therefor the sum of fifty cents from the party presenting the same. This law shall not apply to pickets, posts, rails or firewood. [Id. sec. 3.]

**Art. 7363. [7730] [5247] Evidence of ownership.**—A certificate under the hand of the county clerk, containing a description of a log brand and the name of the owner thereof, with a transfer on the back of it signed and acknowledged by such owner, or proved as other instruments for record, shall be prima facie evidence that the person to whom transfer is made owns the logs described thereon. [Id. sec. 4.]

## TITLE 124—TRESPASS TO TRY TITLE

### 1. THE PLEADINGS AND PRACTICE

Art.

7364. Method of trying titles.

7365. Rules in other cases observed.

7366. Requisites of petition.

7367. Indorsement on petition.

7368. Warrantor, etc., may be made a party.

7369. Landlord may become defendant.

7370. The possessor shall be defendant.