

The Board of County Commissioners of Montezuma County, Colorado, met in regular session the 7th day of February, 1927.

Those were present:

Henry L. Crawford, Chairman
 Fred C. Hallar, Commissioner
 Phillip Runk, "
 J. J. Downey, County Attorney
 Mabel C. Aldron, County Clerk.

It was ordered by the Board that the following resolutions be adopted, that the Clerk be ordered to spread the same upon the minutes of this meeting and to send copies to the State Highway Commission at Denver:

"RESOLVED: In order to avail ourselves of \$7,000.00, the amount awarded Montezuma County from State Highway Funds for Maintenance of State Highways for the year 1927, we do hereby appropriate or set aside from County Road Funds an equal amount, (\$7,000.00) making a joint maintenance fund of \$14,000.00 for above mentioned purposes. Said fund to be expended under same rules and regulations governing expenditures for year 1926, as set forth in letter dated February 26, 1926 now on file in our office."

"RESOLVED: It being the wish of this Board that Montezuma County participate in the construction of the Dolores-Rico Forest Service Project to the extent of \$5,000.00; BE IT THEREFORE RESOLVED, That we do participate in this project to the extent of \$5,000.00, and that the Clerk be instructed to spread this said resolution upon the minutes of this meeting, and to so notify the State Highway Commissioners."

Moved and seconded that Dr. W. M. Johnson be appointed County Physician.

The following claims were allowed by the Board and the Clerk ordered to draw warrants for same upon the respective funds:

The Board of County Commissioners met in regular session Monday, March 7th at 10 o'clock A. M., 1927

There were present:

HENRY L. CRAWFORD, Chairman
 Fred C. Mallar, Commissioner
 Philip Runck
 J. J. Downey, Attorney
 Mabel C. Waldron, Clerk

The first business taken up was the reading of the minutes of meetings of the Board held on the 7th and the 11th of February, respectively. Same were approved as read.

On motion by Mr. Runck, seconded by Mr. Mallar, the following resolution was passed:

"Resolved that this Board request the State Tax Commission to have the Attorney General of the State of Colorado intervene in behalf of the State in the case of Byron D. Brown as County Treasurer of the County of Montezuma versus The Rio Grande Southern Railroad Company and Central Union Trust Company, Case No. 919, now pending in the District Court of Montezuma County, Colorado." and the Clerk

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Mr. D. G. Son, Road Superintendent, appeared before the Board and asked for a resolution relative to obtaining rights-of-way necessary for the commencing of work on the Dolores-Rico project, and without motion Mr. Son was instructed to proceed to obtain such rights-of-way as were necessary in order that this work be pushed ahead at as early a date as possible.

It appearing to the Board that the County now holds Tax Sale Certificates, to-wit:

No. ⁶⁶⁶¹~~6661~~ covering the taxes of 1921, Lots ²~~1 to 4~~, Block 3^b, Town of Cortez, in the name of ~~C. D. Harrison~~ *L. D. Salton, corrected as per corrected request of Byron D. Brown 2/25/27*
No. 6678 covering the taxes of 1921 assessed against the Century Mining Claim in the name of F. M. Goodykoontz:

No. 7306 covering the Taxes of 1924 against the SW¹/₄NE¹/₄ and W¹/₂SE¹/₄ 3/37/15 and the NW¹/₄NE¹/₄ 10/37/15; *24-37-15*

No. 6331 covering the 1921 taxes on Lots 24 to 28 inc., Block 1, Sunnyside Addition, Mancos, in the name of John Wesch;

and the Board deeming it for the best interests of the County to dispose of said Certificates, it was ordered by the Board that the County Treasurer be, and he is hereby authorized and directed to sell the same for the following prices and upon the following terms, to-wit:

No. 6681 for the flat tax thereon.

No. 6678 and No. 6331 for a sum of not less than \$1.00 for each thereof provided, however, that the purchaser or purchasers of said certificates pays at the same time the amount of the flat tax on the property described therein for all subsequent years, and provided further that said certificates be sold within 60 days from this date, and that the purchaser or purchasers pays all certificate fees in connection with the assignment of such certificates.

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No. 7306 for the face value thereof, provided, however that the purchaser pays at the same time the flat tax on said property for all subsequent years, together with the necessary certificate fees.

The following claims were allowed by the Board and the Clerk was ordered to draw warrants for same upon the respective funds:

Warrant No.	Payee	Fund	For	Amount
28296	Dr. L. H. Clark	O C R	Health Officer	11.00
28297	Dorothy Dunning	"	Sally, Dep. Assessor	83.33
28298	J. G. Dunning	"	"	150.00
28299	Arthur H. Siehl	"	" Undersheriff	100.00
28301	J. W. Dunlap	"	Fees, Sheriff	19.25
28302	"	"	"	
28303	"	"	"	1.74
28304	H. C. Liepsner & Co.	"	Supplies Sheriff's Office	1.30
28305	Pauly Jail Bldg. Co.	"	"	16.80
28306	J. H. Brunley	"	Sally Clerk District Court	100.00
28307	J. H. Brunley	"	" County Judge	100.00
28308	Katie Brunley	"	" Dep'y Clk. County Court	50.00
28309	J. C. Matthews	"	" Janitor Court House	60.00
28310	Mont. County Tel. Co.	"	Telephone Service	28.55
28311	Koffit Stores Co.	"	Supplies Sheriff's office	7.95
28312	Cortez L.P. & M. Co.	"	Lights Court House	15.60
28313	Dolores Star	"	Printing notices	1.26
28314	County Clerk	"	Stamps	31.46
28315	Outwest Printing & S. Co.	"	Printing and Supplies	294.03
28316	Winfield's	"	Supplies	19.79
28317	Avis M. Miller	"	Sally Co. Supt. Pub. Instruc.	93.47
28318	Lee E. Tripp	"	Fees, Justice Peace	12.30
28319	John Wesch	"	Sally, Clerical Asst.	28.57
28321	J. W. Galloway	"	Wood	12.00
28322	Myrtle Longwell	"	Asst., Sheriff's office	4.00
28323	T. Bruce Jacobson	"	Sally District Attorney	122.25
28324	E. D. Peters	"	" Court Stenographer	32.00
28325	P. T. Guillet	"	Supplies Court House	1.05
28326	Amer. Water Supply Co.	"	Rent Court House	125.00
28327	Arthur W. Cowling	"	Coal	31.75
28328	C. W. Pollard	"	Sally Dep. County Clerk	82.11
28340	Cortez Journal Herald	"	Printing	12.36
28342	Fred C. Hallar	"	Sally County Commissioner and expenses	240.66
28341	Philip Runck	"	"	65.23
28343	J. J. Downey	"	" Att'y & Exp.	174.75
28344	Byron D. Brown	"	" Treasurer	150.00
28345	Allene Hickman	"	Clerical Asst. Co. Treas.	50.00
28346	Harry B. Brown	"	Sally Dep. Co. Treas.	100.00
28347	Mrs. Arthur H. Siehl	"	Meals for prisoners	31.00
28348	Henry L. Crawford	"	Sally Co. Commissioner and exp.	75.73
28349	Frank Weaver	"	Constable fees	7.90
28350	Habel C. Waldron	"	Sally County Clerk	150.00
28272	Cortez L. P. & M. Co.	Road	Lights W. H.	7.92
28273	H. W. Moore Equip. Co.	"	Repairs	3.27
28274	Gibson L. & Coal Co.	"	Lumber	24.00
28275	Hanco's Garage	"	Gas and repairs	25.30
28276	Bozman's Garage	"	Repairs	19.80
28277	Clinton and Held	"	Repairs	5.50
28365	E. E. Johnson	Poor	Care of Vaughn	75.00
28284	D. G. Son	Road	Sally Road Supt.	200.00
28278	T. T. Coppinger	"	Dragging	51.00
28279	Standard Auto Works	"	Repairs	2.25
28280	Clem Monaker	"	Dragging	64.00
28281	Continental Oil Co.	"	Gas	90.20
28282	J. H. Wesch	"	Drilling	9.00
28283	Hendrie and Bolthoff	"	Repairs	91.85
28284	The Mex Mexico L. Co.	"	Lumber	98.88
28286	Hal Martin	"	Labor	96.00
28287	W. H. Hignan	"	Dragging	30.50
28288	Terencio Sai	"	"	24.00
28289	R. W. Hanson	"	Labor	102.00
28290	Lloyd Maynes	"	"	3.00
28291	J. S. Coleman	"	Dragging	213.00
28292	D. M. McGee	"	"	38.00
28293	United Motor Service	"	Repairs	22.50
28294	A. A. Rust	"	Supplies	13.15
28295	Sidney Steel Scraper Co.	"	Repairs	83.50
28351	J. G. Bolevich	"	Labor	130.00
28352	Glen Milligan	"	"	5.00
28353	H. Morelock	"	"	72.00
28354	R. B. Coppinger	"	"	57.00
28355	U. S. Forest Service	"	Maintenance Dolores- Horsewood Road	400.00
28356	W. T. Coppinger	"	Labor	48.00
28357	Acetylene Service Co.	"	Rental	1.60
28358	Attley Coppinger	"	Labor	37.75
28359	C. E. Cooper	"	Road Overseer	266.50
28360	Star Garage	"	Repairs	35.27
28361	C. L. Melvin	"	Dragging	37.00
28362	Hanco's Creek Trading Co.	"	Supplies	10.25
28360	Dan J. Piccone	Poor	Relief Bert Hindman	30.00
28361	Ertel Mortuaries	Cont.	Burial Mrs. Margaret Gibson	50.00
28362	Gibson Lumber Co.	Poor	Supplies Poor Farm	.85
28363	P. T. Guillet & Co.	"	Relief Mr. Adams & Son	25.30
28364	P. M. Holmes	"	Supplies Poor Farm	55.65

Proceedings of the Board of County Commissioners.....day.....Term, 19.....19.....

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28335	James Hensley	Poor	Sally and Board of Poor	150.00
28336	Hoffitt Stores Co.	"	Supplies Poor Farm	.75
28337	Montezuma Coal Company	"	Coal Poor Farm	13.25
28339	Walker's Incorporated	"	Supplies Poor Farm	21.76
28367	Valley Supply Co.	"	Relief John Ferrin	2.85
28364	J. D. Lamb	"	Board of John Ferrin	20.00
28366	Mrs. Lola Rose	"	Relief	25.00
28338	J. H. Farmer	Cont.	Supplies C. H. and P.F.	5.50

There being no further business before the meeting, the Board adjourned

Attest:

Mabel B. Wadron
Clerk

Henry L. Crawford
Chairman

The Board of County Commissioners of Montezuma County, Colorado, met in special session on September 14th at 2 o'clock P. M., to meet with a delegation from San Miguel and Dolores Counties.

There were present:

Henry L. Crawford,	Chairman
Fred C. Hallar	Commissioner
Philip Runck,	Commissioner
John J. Downey,	Attorney
Mabel C. Waldron,	Clerk

The following resolution as regards the right-of-way for the proposed State Highway down the Dolores River, was passed, and the Clerk instructed to send a copy of same to the State Highway Department at Denver:

WHEREAS, The Rio Grande Southern Railroad Company, in the lease executed by said Company granting Highway Right-of-way for the first section of the Dolores-Rico Forest Highway Project, has reserved to itself the right to dispossess the United States Bureau of Public Roads of any of said right-of-way which the Company may require for railroad purposes upon the giving of six months' notice; and

WHEREAS, The United States Bureau of Public Roads, before expending money upon said project is requiring the State Highway Department of the State of Colorado to obligate itself to furnish new right-of-way and reconstruct the highway or any part thereof at its own expense and without any expense to the Federal Government in the event The Rio Grande Southern Railroad Company shall dispossess said Bureau of any of said Right-of-way under the terms of said lease; and,

WHEREAS, The State Highway Department of the State of Colorado is requiring the County of Montezuma, State of Colorado, to obligate said County to furnish new Right-of-way and to reconstruct said highway or any part thereof at its own expense and without any expense to the State Highway Department of the State of Colorado, or to the Federal Government in the event The Rio Grande Southern Railroad

NOW THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Montezuma County Colorado, that said County does hereby agree to assume the obligation of procuring new right-of-way, and to bear the expense of reconstructing said highway, or any part thereof, in the event The Rio Grande Southern Railroad Company shall dispossess the United States Bureau of Public Roads of any of said right-of-way under the terms of said lease.

There being a delegation of County and mining officials present from Dolores and San Miguel Counties, the subject of the delinquent railroad taxes and the pending suit to recover same from the Rio Grande Southern Railroad was discussed pro and con, after which the following action was taken:

RESOLVED, that in the event the future valuation of \$9100. 00 per mile will be accepted by the Railroad Company for future assessment, then that this Board will agree to accept settlement of back taxes on the basis of \$6,000 valuation per mile, providing also that the other counties in the San Juan Basin are willing to stand their pro-rata of the expense so far entailed in this controversy.

This resolution was voted upon in the affirmative by Commissioners Fred C. Hallar and Philip Runck, Chairman Henry L. Crawford stating that his stand would be to allow the State Tax Commission place the valuation at \$6,000 per mile and then give our county its pro-rata of the assessment upon rolling stock.

There being no further business before the Board, meeting was adjourned.

Attest:

Mabel Gloriana
Clerk

Henry L. Crawford
Chairman

The Board of County Commissioners of Montezuma County met in regular session Monday, October 3rd, at 10 o'clock A. M.

There were present:

Henry L. Crawford,	Chairman
Fred C. Hallar,	Member
Philip Runck,	Member
John J. Downey,	Attorney
Mabel C. Waldron,	Clerk

The following claims filed against the County were allowed, and warrants ordered drawn against the respective funds.

Claim No.	O C R Fund	Amount
29230 J. M. Brumley	Sal'y Clk Dist. Court	100.00
29231 " "	" County Judge	100.00
29232 Katie Brumley	" Dep. Clk County Court	50.00
29233 W. C. Matthews	" Janitor Court House	60.00
29234 H. B. Stevenson	Juror's fees	6.55
29235 Byron D. Brown	Salary County Treasurer	150.00
29236 Mary B. Brown	" Dep. County Treas.	100.00
29237 Mrs. W H F. Lenz	" Cler. Asst. Co. Treas.	21.00
29238 John J. Downey	" & Exp. County Attorney	140.00
29239 Mabel C. Waldron	" County Clerk	150.00
29240 Fred C. Hallar	" & Exp. Co. Com'r	94.33
29241 Philip Runck	" " " "	83.98
29242 Henry L. Crawford	" " " "	99.28
29243 John Wesch	" Dep. Co. Clerk	125.00
29244 Arthur H. Siehl	" Undersheriff	100.00
29245 J. G. Dunning	" Co. Assessor	150.00
29246 Dorothy Dunning	" Dep. County Assessor	83.33
29247 W. Bruce Jacobson	" & Exp. District Attorney	184.49
29248 Burns National Bank	" E D Peters Sal'y	32.00
29249 Myrtle E. Jordan	" Co. Supt. Schools	61.12
29250 Claire J. Watson	" " " "	30.55
29251 to		
29255 W. W. Dunlap	Fees and Exp. Sheriff's Office	113.90
29256 Byron D. Brown	Cash paid for stamps	20.00
29257 Town of Cortez	Water rental	9.00
29258 J. J. Jensen	J. P. Fees	8.95
29259 H. W. Murray	Premium on Bond	8.00
29260 M. D. Vincent	Legal services	1000.00
29261 Mrs. Arthur H. Siehl	Meals for Prisoners	56.50
29262 George Frank	Chemical Analysis	2.75
29263 Hugo Weston	Sal'y and Exp., Water Commissioner	66.00
29264 County Clerk	Cash paid for stamps	20.00
29265 J E Jaramillo	Services Interpreter	3.70
29266 American Water Supply Co.	Rent Court House	125.00
29267 J H Farmer	Supplies for Court House	8.25
29268 Dr. E. E. Johnson	Sal'y Co. Physician	75.00
29270 Frank Scott	Sal'y Special Deputy Sheriff	20.00
29271 Wm. Watson	" " " "	20.00
29272 N. M. McGee	Road Fund Dragging	28.00
29273 Lloyd Hamblin	" " " "	20.50
29274 Hendrie Bolthoff Mfg. Co.	" Repairs	29.27
29275 Colo. Compressed Gas Co.	" Oxygen	4.00
29276 Robt. B. Wilson	" Dragging	41.10
29277 Wm. Pritchett	" Labor	77.00
29278 C. S. Trower	" " " "	77.00
29278a C. L. Melvin	" Dragging	39.00
29279 J S Coleman	" Pulling Maintainer	80.00
29279a Terencio Gai	" Dragging	25.00
29280 J J Harvey	" " " "	18.00
29281 Geo. Menefee	" " " "	12.50
29282 Bill Glatt	" Labor	107.75
29283 Menefee Morelock	" " " "	103.50
29284 Ed Ellis	" " " "	107.75
29285 Howard McCutcheon	" " " "	88.00
29286 Wm. Hanson	" " " "	99.00
29287 Mancos Garage	" Repairs	25.80
29288 Hal Martin	" Labor	92.00
29289 Wm. Higman	" Dragging	39.00
29290 Continental Oil Co.	" Gas	117.65
29291 P. T. Guillet	" Supplies	8.90
29292 Liberty Trucks & Parts Co.	" Repairs	231.15
29293 Star Garage	" " " "	7.80
29295-6 Texas Co.	" Gas	109.41
29297 F E Fosnot	" Dragging	45.00
29298 Owen Maxey	" Labor	120.00
29299 A E Richardson	" Repairs	5.00
29300 Bozman's Garage	" " " "	44.28
29301 Tom Gardiner	" Labor	26.00
29302 George Schaff	" " " "	6.00
29303 John Tatum	" " " "	6.00
29304 Howard Greenlee	" " " "	24.00
29305 Ben Long	" " " "	27.00
29306 John Hadlow	" " " "	49.90
29307 Wm. Pritchett	" " " "	46.40
29308 Henry Neehouse	" " " "	1.50
29309 Dale Dillon	" " " "	13.50
29310 Garold Greenlee	" " " "	12.00
29311 Lou Lakin	" " " "	18.00
29312 J H Longwill	" " " "	130.00
29313 Harold Wright	" " " "	18.00
29314 Henry Carter	" " " "	21.00
29269 Dr. E. E. Johnson	Poor Care of Vaughn	75.00
29315 T. H. Akin Merc. Co	" Relief Thompson, Bergh & Waters	80.00
29316 R. Baker	" Wood for John Adams	5.00
29317 James Honaker	" Sal'y & Exp. Mgr. P. F., Brd. of Poor. and labor	202.00

29320	J. D. Lamb	Poor	Board of John Ferrin	20.00
29321	Guy Jordan	"	Threshing at P. F.	138.70
29322	P. T. Guillet & Co.	"	Relief Maness and Adams	24.29
29323	Exon Merc. Co.	"	Mary Salazar	10.00
29294	G. D. Taylor	"	Supplies P. F.	8.40
29324	Walker's Inc.	"	Relief Woods	6.04
29325	Lawson Chadwick	Road	Labor	66.50
29327	Montezuma County Walter Longen- baugh	"	Overseer	133.00
29326	Montezuma Co. Publicity			
	Committee Advertising Fund		Pamphlets advertising	75.00
			Montezuma County	
	By order of Board.			
	J. W. Richards	O C R	Blind Benefit	75.00
	Mrs. Lola Rose	Poor	Relief for September	25.00
	C. B. Schywart	"	" " "	15.00
	Daniel Goff	"	" " "	20.00

It was ordered by the Board that the Clerk advertise in the official newspaper of the County that the Board will receive sealed bids up to two o'clock P. M., the 7th day of November, 1927, for furnishing thirty tons of coal for the Court House in Cortez, Colorado, ten tons of coal to be delivered at said Court House by November 10th, 1927, and the remainder to be delivered as ordered. The Board reserving the right to reject any or all bids.

An order was passed by the Board authorizing the Clerk to draw warrant in favor of the Montezuma County Publicity Committee for \$75.00, same to be used in printing and distributing more of the pamphlets advertising Montezuma County.

In the matter of a petition of John J. Harris and Company, Bankers, for a rebate of \$39.86 for the year 1925 assessed against the S $\frac{1}{2}$ SE $\frac{1}{4}$ of Section 23 and S $\frac{1}{2}$ SW $\frac{1}{4}$ of Section 24, Twp. 37, Range 15, Montezuma County, paid by J. J. Harris and Co., property in the name of J. J. Harris and Company, Bankers, this valuation not being deducted from their capital stock and surplus, they paying the full amount. Taxes for 1926 in the amount of \$39.83, covering above described real estate and for the same purpose and conditions as set forth. Assessed valuation of above \$950.00, the following action was taken:

WHEREAS, The County Commissioners of Montezuma County, State of Colorado, at a duly and lawfully called regular meeting held on the 3rd day of October, 1927, at which meeting there were present Commissioners Henry L. Crawford, Fred C. Hallar and Philip Runck, notice of such meeting and an opportunity to be present having been given to the Assessor of said County and said Assessor, John G. Dunning not being present, and

WHEREAS, The County Commissioners have carefully considered the within application, and are fully advised in relation thereto,

NOW BE IT RESOLVED, That said petition be granted as recommended by the County Assessor. All Commissioners voting in the affirmative thereon.

The following action was taken in the matter of the petition of Ada M. Frink; That on a certain tract of land described as follows: Beginning at the S E corner of Mills and Moreb addition to the Town of Mancos N. 67' 3" E 335.7 feet N. 669.6 feet S. 89' 41" W 561.6 ft. S 460.8 ft. N. 82' 56" E 373.2 ft to beginning, the assessment for 1926 was made on a valuation of \$3420. That there has been a great depreciation on this property and that it is assessed higher in proportion than other property of like description. That a valuation of \$2420 would be a fair and equitable valuation as compared with property of like nature, and therefore asks an abatement in taxes of \$44.62, regarding which the following action was taken:

Whereas, the County Commissioners of Montezuma County, State of Colorado, at a duly and lawfully called regular meeting held on the 3rd of October, 1927, at which meeting there were present Commissioners Henry L. Crawford, Fred C. Hallar and Philip Runck, notice of such meeting and an opportunity to be present having been given to the Assessor of said County and said Assessor, John G. Dunning not being present, and, Whereas, The said County Commissioners have carefully considered the within application, and are fully advised in relation thereto, Now be it Resolved, That said petition be granted as recommended by the County Assessor, all commissioners voting in the affirmative thereon.

In the matter of the petition of Wm. H. F. Lenz for an abatement of \$1.77, 1924 taxes assessed against one Ford car, on account of his never having owned any such car, the following action was taken:

WHEREAS, The County Commissioners of Montezuma County, State of Colorado, at a duly and lawfully called regular meeting held on the 3rd day of October, 1927, at which meeting there were present Commissioners Henry L. Crawford, Fred C. Hallar and Philip Runck, notice of such meeting and an opportunity to be present having been given to the Assessor of said County and said Assessor, John G. Dunning not being present, and Whereas, The said County Commissioners have carefully considered the within application, and are fully advised in relation thereto, Now be it Resolved, That said petition be granted as recommended by the County Assessor, all commissioners voting in the affirmative thereon.

In the matter of the petition of Arthur Giorgetta for an abatement of \$6.03, 1925 taxes assessed against 17 head of cattle and two head of horses, erroneously assessed, the following action was taken:

WHEREAS, the County Commissioners of Montezuma County, State of Colorado, at a duly and lawfully called regular meeting held on the 3rd day of October 3, 1927, at

OUT WEST PHOTO & STATION CO. COLORADO SPRINGS. H 5197

Whereas, The said County Commissioners have carefully considered the within application, and are fully advised in relation thereto, NOW BE IT RESOLVED, That said petition be granted as recommended by the County Assessor, all commissioners voting in the affirmative thereon.

In the matter of the petition of John Koppenhafer estate for an abatement of \$39.33, 1926 taxes assessed against the NW 1/4 Sec. 16, Twp. 35, R. 16, erroneously; also for water rights not owned by said estate, the following action was taken:

Whereas, the County Commissioners of Montezuma County, State of Colorado, at a duly and lawfully called regular meeting held on the 3rd of October, 1927, at which meeting there were present Commissioners Henry L. Crawford, Fred C. Hallar and Phillip Runck, notice of such meeting and an opportunity to be present having been given to the Assessor of said County and said Assessor, John G. Dunning not being present, and, Whereas, the said County Commissioners have carefully considered the within application, and are fully advised in relation thereto, Now be it resolved, That said petition be granted as recommended by the County Assessor, all commissioners voting in the affirmative thereon.

The Board of County Commissioners of Montezuma County, State of Colorado, do hereby certify that the within application of John J. Harris and Company, a partnership, for a rebate of \$89.30 covering taxes for 1925 and \$89.85 for 1926, said taxes covering real estate owned by J. J. Harris and Company, said taxes having been paid by John J. Harris and Company, said taxes not having been deducted from the capital and surplus of said bank, the following action was taken:

Whereas, the County Commissioners of Montezuma County, State of Colorado, at a duly and lawfully called regular meeting held on the 3rd of October, 1927, at which meeting there were present Commissioners Henry L. Crawford, Fred C. Hallar and Phillip Runck, notice of such meeting and an opportunity to be present having been given to the Assessor of said County and said Assessor, John G. Dunning not being present, and, Whereas, the said County Commissioners have carefully considered the within application, and are fully advised in relation thereto, Now, be it resolved, That said petition be granted as recommended by the County Assessor, all commissioners voting in the affirmative thereon.

The Board of County Commissioners of Montezuma County, State of Colorado, do hereby certify that the within application of Margaret M. Guillet, P. T. Guillet and Oren S. Pruner, sureties, the name of said bond being instructed to be filed in the office of the County Clerk, the following action was taken:

In the matter of the application of the Board of County Commissioners of Montezuma County, State of Colorado, that, in order to meet the expenses and liabilities of the County for the ensuing fiscal year it will be necessary to make application to the Colorado Tax Commission for permission to increase the levies for certain of the County Funds beyond the limit otherwise authorized in that behalf, and that the levies in the amounts hereinafter stated will be required in that behalf, It is ordered by the Board that application be made accordingly to the Colorado Tax Commission as follows, same to be signed by the Chairman of the Board and attested by the County Clerk with the County Seal:

To the Colorado State Tax Commission:

The Board of County Commissioners of Montezuma County, Colorado, represents and shows as follows:

The Assessed valuation of the County for the year 1926 was \$6,371,735., upon which was levied 18.75 mills, producing \$119,470.03. The levies last year and the proposed levies for 1927 are set forth as follows:

	1926	1927
G.C.R.including Cont.	41,097.69	40,091.46
and S. of P.	6.45	7.00
Roads and Bridges	44,602.15	31,078.65
General School	5.00	932.36
Bounty Predatory Animals	.15	637.17
Advertising	.10	318.58
Mother's Compensation	.05	18.75
	119,470.03	116,544.94

The increased levy is made for the following reasons: Account of State Compensation Insurance, increase in Maintenance and construction of roads and bridge owing to increase of mileage and repairs occasioned by floods, and extermination of prairie dogs.

The Board of County Commissioners request that the Colorado Tax Commission authorize the proposed levy as applied for.

Board of County Commissioners,

Attest:

Mabel Brown
Clerk

By: [Signature]
Chairman

The Board of Commissioners of Montezuma County met in regular session on Monday, November 7, at ten o'clock A. M., 1927

There were present

(Henry L. Crawford, Chairman
(Philip Ranch
(John J. Downey, Attorney
(Mabel C. Waldron, County Clerk.

The minutes of the meetings of August 2nd and 16th, September 7th, 8th, 9th, 10th, 14th, 20th, 21st and October 3rd read and approved as read.

Mrs. Myrtle Jordan, county Supt. of Schools appeared before the Board for and asked the aid of the Commissioners in getting out a school bulletin, which would be of benefit to all schools in the County. The Board approved of Mrs. Jordan's plan and authorized the ordering of paper, stamps, etc. necessary for the work. An order was passed authorizing the Clerk to draw warrants for such expenses as necessary in this work upon the contingent fund.

Mr. George M. Trickle of the Bureau of Biological Survey appeared before the Board and requested a larger appropriation for the control of predatory animals during the coming year. The levies for 1928 having been made, no action was taken.

The application of George W. Turner for relief was presented, and the Board passed an order allowing him \$15.00 per month until further ordered.

The Clerk was instructed to notify LaPlata County that one pauper by the name of Eugene Schefell is at Millard Wheeler's at Mancos, and that as he states his home is LaPlata County, to come and get him, or make necessary arrangements for his care.

The following claims filed against the County were allowed and warrants ordered drawn for same against the respective funds:

Claim No.	To whom drawn	Fund	What for	Amount
17533	J. M. Brunley	C. C. R.	Sally Co. Judge	100.00
40	"	"	Clk. Dist. Court	100.00
1	Mabel C. Waldron	"	County Clerk	150.00
2	William Whitcomb	"	Junior Court House	60.00
3	Katie Brunley	"	Dep't Clerk Up. Court	50.00
4	Arthur M. Siehl	"	Under Sheriff	100.00
5	Dorothy Dunning	"	Dep. Co. Assessor	53.33
6	J. G. Dunning	"	County Assessor	150.00
7	John J. Downey	"	Attorney	70.00
8	W. Bruce Jackson	"	Dep. Dist. Attorney	202.31
9	Myrtle E. Jordan	"	Supt. Schools	158.30
50	Byron D. Brown	"	Cash paid for stamps	10.00
1	"	"	Sally County Treasurer	150.00
2	Mary B. Brown	"	Dep. Co. Treasurer	100.00
3	Henry L. Crawford	"	Dep. Co. Commissioner	116.23
4	Bruce National Bank	"	Peters assignment	32.00
5	John Vesch	"	Sally Dep. Co. Clerk	100.00
6	T. W. Dunlap	"	Sheriff's fees and expenses	511.81
7	Philip Ranch	"	Sally and Dep. Co. Com'r	61.93
8	T. L. Miller	"	Insurance on Court House	65.25
9	Dr. L. H. Clark	"	H. O. fees	3.00
60	Mont. County Telephone Co.	"	Telephone service	150.47
61	Cortez L. P. & M. Co.	"	Lights for C. R. Sept. & Oct.	
			and coal	29.48
2	F. T. Guillot	"	Supplies C. H.	1.10
3	West Verde Coal Co.	"	Coal	12.67
4	Mrs. Arthur M. Siehl	"	Meals for prisoners	104.00
5	First Nat'l Bank, Mancos	"	Witness fees	30.00
6	Burns National	"	Assignment E. D. Peters	13.00
7	American Water Supply Co.	"	Rent C. H.	125.00
8	Winfield	"	Supplies	29.81
9	J. W. Galloway	"	Food	8.00
70	Outwest T. & S. Co.	"	Supplies, books, legal blanks	263.09
1	T. E. Johnson	"	Coroner's fees	13.20
2	"	"	Vital Statistics	10.75
3	Cortez Herald Journal	"	Printing	24.32
4	County Clerk	"	Cash paid for stamps, conveyance	26.55
5	J. E. Jensen	"	J. T. Fees	3.20
6	State Compensation Insurance	Cont.	Compensation Insurance	505.00
7	Valley Supply Co.	Poor	Supplies Relief John Ferrin	.60
8	August Weisman	"	" " Mrs. Ida Smith	25.00
9	F. T. Guillot & Co.	"	" " Lamps	30.00
60	James Monahan	"	Sally Dep. T. E. Brd. poor	132.00

ADDRESS ALL COMMUNICATIONS TO COLORADO TAX COMMISSION

COMMISSIONERS
EDWARD B. MORGAN
CHAIRMAN
J. ROLAND SEAMAN
CELSUS P. LINK

SHELDON E. TUCKER,
SECRETARY

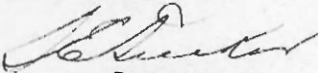
STATE OF COLORADO
COLORADO TAX COMMISSION
STATE OFFICE BUILDING
DENVER

October 31, 1937.

TO THE COUNTY CLERK OF MONTEZUMA COUNTY
CHANGES AS MADE BY THE STATE BOARD OF EQUALIZATION

Name of Company	Mileage	Rate Per Mile	Valuation
Western Union Telegraph Co.	59.59	\$ 109.95	\$ 6,550
American Railway Express Co.	62.69	137.32	7,980

Respectfully submitted,
COLORADO TAX COMMISSION


Secretary.

Colorado Tax Commission

DENVER, COLORADO

June 15, 1927.

to the County CLERK of MONTEZUMA County, Colorado.

Dear Sir:

In accordance with law, the Colorado Tax Commission transmits herewith statement of the valuations placed upon the following companies doing business in your county, for the present year:

NAME OF COMPANY	MILEAGE	ASSESSED VALUE PER MILE	TOTAL VALUATION
Union Tank Car Co.	62.69		\$ 1,980 ✓
Do Grande Southern	62.69	\$6,000.00	376,140 ✓
Montezuma County Telephone Co.	731.00	26.00	19,010 ✓
Mountain States T. & T. Co.	- 245.00	28.87	7,070 ✓
Western Union Telegraph Co.	59.59	108.77	6,480 ✓
American Railway Express Co.	62.69	116.63	7,310 ✓
Portez Light, Power & Milling Co.			10,000 ✓
Colores Electric Light Plant			6,750 ✓
Montezuma Electric Co.			7,100 ✓
Total Public Utilities			23,850

Railroad valuation does not include local property not used in the operation of the business.

Respectfully submitted,

COLORADO TAX COMMISSION

[Signature]
Secretary.

CITY WEST BROS. & BROS. CO. 1018 SPRING H 5197

17501	W. T. Richardson	Door	Blacksmith work: W. T.	1.00
5	Henry Bros.	"	Trains for W. T.	17.50
6	E. B. Johnson	"	Carve of Vaughn	75.00
7	J. C. Bittel	"	Wash. Rott. R. Scott	50.00
8	The Moffatt Stakes Co.	"	Supplies for the loss	4.00
9	The Lewis Co.	Road	Gas and Oil	173.25
20	"	"	"	37.72
1	Polish Alley	"	Labor	2.00
2	Ute Mt. Garage	"	Repairs	25.00
3	Clare Monaker	"	Drugging	21.00
4	Clinton and Field	"	Repairs	104.55
5	Manco's Garage	"	"	11.55
6	W. H. McGee	"	Drugging	7.00
8	Berman Owens Motor Company	"	Repairs	31.75
9	Montezuma Motor Company	"	"	50.75
17500	G. D. Taylor	"	Supplies for road work	13.75
1	Cartaz I. K. & P. Co.	"	Light Warehouse	6.00
2	Walter Thompson	"	Labor	12.00
3	W. R. Mainzer	"	Repairs	30.50
4	Wendle & Bolthoff	"	"	123.00
5	C. B. Lacey	"	Labor	120.00
6	Wm. Hignan	"	Drugging	15.00
7	Continental Oil Co.	"	Gas	188.10
8	Berman's Garage	"	Repairs	40.27
9	T. B. Osborn	"	Drugging	75.00
10	Gibson H. & C. Co.	"	Laths	2.00
1	Colo. Compressed Gas Co.	"	Freight on cylinder returned	1.00
2	Acetylene Service Co.	"	"	1.00
3	Radell Hunt	"	Building fence	70.00
4	Elzie Jones	"	Drugging	10.00
5	Standard Auto Works	"	Repairs	30.00
6	Marite Lubricator Co.	"	Couplings	1.00
7	A. A. Rust	"	Couplings	11.30
8	D. R. Ischoy	"	Blacksmith	53.15
20	Monsted Morelock	"	Labor	117.00
1	Wm. Hansen	"	"	117.00
2	Harold McDutchson	"	"	102.00
3	Mr. Burbridge	"	"	27.50
4	C. S. Traver	"	"	27.50
5	Hal Martin	"	"	20.00
6	J. S. Coleman	"	Hauling lumber	34.00
7	Ralph Dillon	"	Labor	2.00
8	John Hadlow	"	"	24.00
9	Montezuma Valley Irr. Co.	"	Tiling	21.55
20	Harold Greenlee	"	Labor	43.50
1	Ed Ellis	"	"	138.75
2	Wm. Clatt	"	"	105.75
3	James A. Willson	"	"	2.00
4	The New Mexico Lumber Co.	"	Lumber	130.22
5	The Gibson Lumber and Coal Co.	Door	Supplies P. F.	7.25
6	Tom Gardiner	Road	Labor	54.00
7	Lea Eakin	"	"	9.00
8	Frank Koehn	"	"	4.50
9	Ben Long	"	"	55.50
10	Wm. Fritchett	"	"	75.25
1	Harold Greenlee	"	"	35.50
2	George Loftquist	"	Stringers	1.00
3	Ben Williford	"	Labor	12.00
4	W. C. Tongenbaugh	"	Overseer	120.00
5	Manco's Edw. & Garage	"	Assignment Roy Camp Labor	9.00

By order of Board:

Mrs. Lola Rose

C. B. Schuyert

Daniel Goff

George W. Turner

Four

Relief for October

25.00

1

"

10.00

"

"

20.00

"

"

15.00

In the matter of the petition of Dick Kopenhafer for an abatement of \$41.30 1926 taxes, account of erroneous assessment, he not having owned the water right at the time assessment was made, the following action was taken:

WHEREAS, the County Commissioners of Montezuma County, State of Colorado, at a duly and lawfully called regular meeting held on the 7th day of November, 1927, at which meeting were present Commissioners Henry L. Crawford and Philip Ranch, notice of such meeting and an opportunity to be present having been given to the Assessor of said County and said Assessor, J. G. Dunning being present, and

WHEREAS, The said County Commissioners have carefully considered the within application, and are fully advised in relation thereto, NOW BE IT RESOLVED, That said petition be granted, subject to the action of the Colorado State Tax Com.

On the matter of the petition of C. H. Owens for an abatement of \$19.47, 1926 taxes, account of erroneous assessment, he not having owned the property at the time assessment was made, the following action was taken:

WHEREAS, the County Commissioners of Montezuma County, State of Colorado, at a duly and lawfully called regular meeting held on the 7th day of November

to the Assessor of said County and said Assessor, J. G. Dunning, being present, and

WHEREAS, The said County Commissioners have carefully considered the within application, and are fully advised in relation thereto, NOW BE IT RESOLVED, That said petition be granted, subject to the action of the Colorado State Tax Commission.

In the matter of the petition of O. T. Weedin for a rebatement of ^{the amt. \$29.00} 1918 taxes, in account of an oversight on the part of the County Treasurer in not duly advertising the property for sale, therefore no tax sale having taken place, thereby causing undue amount of interest and penalties, the following action was taken:

WHEREAS, The County Commissioners of Montezuma County, State of Colorado, at a duly and lawfully called regular meeting held on the 7th day of November, 1927, at which meeting there were present Commissioners Henry L. Crawford and Philip Runch, notice of such meeting and an opportunity to be present having been given to the Assessor of said County and said Assessor, J. G. Dunning being present, and

WHEREAS, The said County Commissioners have carefully considered the within application, and are fully advised in relation thereto, NOW BE IT RESOLVED, That said petition be granted, subject to the approval of the Colorado State Tax Commission

In accordance with the Statutes in that behalf made and provided, the following Resolution was adopted by the Board of County Commissioners to be known as the Annual Appropriation Resolution:

Resolved that the following be and the same to hereby appropriated to defray the necessary expenses and liabilities of the County for the year 1928:

District Court.....	5,000.00
County Court.....	2,000.00
Justice Court.....	300.00
Court House Expense.....	3,000.00
County Treasurer.....	3,200.00
County Commissioners.....	2,700.00
County Coroner.....	100.00
Superintendent of Schools....	1,700.00
County Clerk and Recorder.....	3,800.00
County Attorney.....	900.00
County Assessor.....	3,500.00
Water Commissioner.....	300.00
County Sheriff.....	2,800.00
Printing and stationery.....	2,000.00
County Fair.....	250.00
Contingent Fund.....	2,000.00
Support of the Poor.....	7,500.00
Compensation Insurance.....	600.00
Blind Benefit.....	600.00
Road Fund.....	44,000.00
Bounty Fund.....	900.00
Advertising.....	600.00
Drain's Dog Determination.....	2,500.00
Widow's Compensation.....	300.00

The Board adjourned until November 13, 1927.

Henry L. Crawford
Chairman

Attest:

Wabe Weaver
Clerk

The Board of County Commissioners met in adjourned session at ten o'clock A. M. November 13, 1927.

There were present

- Henry L. Crawford, Chairman
- Frank C. Waller, Commissioner
- Philip Runch, Commissioner
- John J. Downey, Attorney
- Wabe C. Weaver, Co. Clerk

The matter of completing the taxes for 1927 being before the Board, the following resolution was passed:

WHEREAS, The Colorado State Tax Commission, in accordance with law, has transmitted to the County Clerk, its statement of the valuations placed on the following companies doing business in the County of Montezuma for the year 1926, as follows, to-wit:

	Miles	Valuation per mile	Total Valuation
Rio Grande Southern R.R.	62.69	\$6,000.00	\$376,140.
Union Tank Car Co.	62.69		1,920.
Western Union Telegraph Co.	59.59	109.95	6,550.
Montezuma County Telephone	731.00	26.00	19,010.
Mountain State Tel. & T.Co	245.00	28.87	7,070.
American Railway Express Co.	62.69	127.35	8,000.
Cortez Light, Power & L. Co			10,000.
Palmer Electric Light Plant			2,750.

WHEREFORE BE IT RESOLVED, declared and ordered by the Board of County Commissioners of Montezuma County, Colorado, that the mileage of the Rio Grande Southern Railroad Company having a total length of 63.83 miles, and the assessment against the same for the year 1927 of \$6,000. per mile, making a total valuation of \$376,140. be apportioned among the several School Districts and Municipalities through which said line passes, as follows, to-wit:

School District No.	4	7.10 miles at	\$6,000.	\$42,600.
"	6	9.90	"	59,400.
"	10	4.70	"	28,200.
"	14	5.70	"	34,200.
"	16	13.34	"	80,040.
"	17	3.15	"	18,900.
"	20	5.20	"	31,200.
"	22	8.60	"	51,600.
		<u>62.69</u>		<u>376,140.</u>
Town of Llanos		1.135	"	6,780.
" " Dolores		.90	"	5,400.

BE IT FURTHER RESOLVED, declared and ordered by the Board of County Commissioners of Montezuma County, Colorado, that the mileage of the Union Tank Car Company (N.G.) having a total length in the County of 31.58 miles and the assessment against the same for the year 1927 of \$31.58 per mile, making a total valuation of \$1,332.00 to be apportioned among the several School Districts and Municipalities through which said line passes, to-wit:

School District No.	4,	7.1 miles at	\$31.58 per mile	
"	6,	9.9	"	
"	10,	4.7	"	
"	14,	5.7	"	
"	16,	13.34	"	
"	17,	3.15	"	
"	20,	5.2	"	
"	22,	8.6	"	
Town of Llanos		1.135	"	
" " Dolores		.9	"	

BE IT FURTHER RESOLVED, declared and ordered by the Board of County Commissioners of Montezuma County, Colorado, that the Western Union Telegraph Company having a total length in the County of 59.59 miles and the assessment against the same for the year 1927 of \$109.95 per mile, making a total valuation of \$6,550.90, be apportioned among the several School Districts and Municipalities through which said line passes, to-wit:

School District No.	4,	7. miles at	109.95	
"	6,	9.4	"	
"	10,	4.4	"	
"	14,	5.4	"	
"	16,	13.4	"	
"	17,	3.1	"	
"	20,	5.	"	
"	22,	8.	"	
Town of Llanos		1.125	"	
" " Dolores		.9	"	

BE IT FURTHER RESOLVED, declared and ordered by the Board of County Commissioners of Montezuma County, Colorado, that the Montezuma County Telephone Company having a total length in the County of 734 miles and the assessment for the year 1927 of \$25.90 per mile, making a total valuation of \$18,910.00 be apportioned among the several School Districts and Municipalities through which said line passes, to-wit:

School District No.	1,	130.	miles at	\$25.90 per mile
"	3,	40.	"	
"	3,	132	"	
"	3,	271	"	
"	5,	62	"	
"	6,	47	"	
"	7,	16	"	
"	8,	14	"	
"	9,	25	"	
"	12,	12	"	
"	13,	3	"	
"	15,	10	"	
"	19,	4	"	
"	23,	5	"	
"	25,	2	"	
"	29,	15	"	
Town of Dolores		26	"	
" " Cortez		25	"	

BE IT FURTHER RESOLVED, declared and ordered by the Board of County Commissioners of Montezuma County, Colorado, that the Mountain States Telegraph and Telephone Company having a total length in the County of 245 miles and the assessment against the same for the year 1927 of \$26.07 per mile, making a total valuation of

\$7,070.00 be apportioned among the several School Districts and Municipalities through which line passes, to-wit:

School District No. 6	220 miles at \$38.87	\$8550.00
" " 17	35 "	520.00

Town of Mancos 133 miles

Be it further Resolved, declared and ordered by the Board of County Commissioners of Montezuma County, Colorado, that the Mexican Railway Company having a total length in the County of 3260 miles and the assessment against the same for the year 1927 of \$127.32 per mile, making a total valuation of \$7,780.00 be apportioned among the several School Districts and Municipalities through which line passes, to-wit:

School District No. 4	7.1 miles at \$127.32	
" " 6	9.9 "	\$127.32
" " 10	4.7 "	\$127.32
" " 14	5.7 "	\$127.32
" " 16	13.34 "	\$127.32
" " 17	8.15 "	\$127.32
" " 20	5.3 "	\$127.32
" " 22	6.6 "	\$127.32

Town of Mancos	1.125 "	\$127.32
" " Dolores	.9 "	\$127.32

BE IT FURTHER RESOLVED, declared and ordered by the Board of County Commissioners of Montezuma County, Colorado, that The Cortez Light, Heat and Power Company having an assessed valuation of \$10,000.00, be apportioned to School District No. 1 and the Town of Cortez, as follows, to-wit:

School District No. 1.....	\$10,000.00
Town of Cortez.....	10,000.00

BE IT FURTHER RESOLVED, declared and ordered by the Board of County Commissioners of Montezuma County, Colorado, that the Montezuma Electric Company, having a total valuation of \$7,100.00, be apportioned to School District No. 6 and the Town of Mancos, as follows, to-wit:

School District No. 6.....	\$ 7,100.00
Town of Mancos.....	7,100.00

BE IT FURTHER RESOLVED, declared and ordered by the Board of County Commissioners of Montezuma County, Colorado, that the Dolores Electric Light Plant having a total valuation of \$6,750.00, be apportioned to School District No. 4 and the Town of Dolores, to-wit:

School District No. 4.....	\$ 6,750.00
Town of Dolores.....	6,750.00

In accordance with the Statutes in such case made and provided, it is ordered by the Board of County Commissioners of Montezuma County, Colorado, that the following levies be made against the assessment for the year 1926 to meet the appropriations made for the year 1928, and other liabilities of the County, State and Schools, to-wit:

For State purposes as certified by the State Auditor.....	3.64 Mills
For Ordinary County Revenue.....	4.00 Mills
" Support of the Poor.....	1.15 "
" Contingent.....	.31 "
" Roads and Bridges.....	7.00 "
" General School.....	5.00 "
" Bounty on Predatory Animals.....	.15 "
" Advertising.....	.10 "
" Mother's Compensation.....	.05 "
	<u>16.75</u>

22.42

School Levies.

School Dist. No. 1	Special 12.9 Mills	Int'on Bonds 2.5 Mills	Total	21.4
" " 2	8. "	" "	"	8. "
" " 3	7. "	" "	"	7. "
" " 4	12. "	" 1.5 "	"	10.5
" " 5	7.2 "	" 1. "	"	8.2
" " 6	20. "	" 3. "	"	23. "
" " 7	3.2 "	" "	"	3.2
" " 8	7.35 "	" "	"	7.35
" " 9	13. "	" 2. "	"	15. "
" " 10	4.4 "	" "	"	4.4
" " 11	10. "	" "	"	10. "
" " 12	5. "	" 5. "	"	10. "
" " 13	7. "	" "	"	7. "

OUT WEST INTO. & STATY Co., COLO. SPRINGS, H 5187

School Dist. No.	15	Special	7.35 Mills	Int. on Bonds	Total	7.35 Mills
"	16	"	8.8	"	"	8.8
"	17	"	7.35	"	"	7.35
"	19	"	6.	"	"	6.
"	20	"	6.	"	"	6.
"	21	"	11.	"	"	11.
"	22	"	5.27	"	"	5.27
"	23	"	12.	"	"	12.
"	24	"	15.	"	"	15.
"	25	"	9.5	"	"	9.5
"	26	"	15.	"	"	15.
"	27	"	15.	"	"	15.
"	28	"	8.	"	"	8.
"	29	"	20.	"	"	20.

Town of Mancos.....12. Mills
 " Cotton.....20. "
 " Dolores.....13. "

The following resolution relative to the settlement of the railroad tax question was passed:

WHEREAS, The Rio Grande Southern Railroad Company has failed to pay the taxes assessed and levied against its property in Montezuma County, Colorado, for the years 1923, 1924, 1925 and 1926 amounting at this time with interest and penalties to the sum of approximately \$80,000.00;

And WHEREAS, the assessed valuation of said railroad was fixed by the State Tax Commission of the State of Colorado at \$1,112 per mile for the year 1923, at \$10,112.00 per mile for the year 1924 and at \$9,100.00 per mile for the years 1925 and 1926;

And WHEREAS, said railroad company has offered all of the counties traversed by said railroad to pay said back taxes without interest or penalties for said years upon the basis of a valuation of \$6,000 per mile, making the total sum of \$42,307.14, and refuses to make any other or further payments or account of said back taxes; and

WHEREAS, this Board has been advised and is led to believe that there is no practical remedy provided by statute by which the collection of such back taxes can be enforced and that the county will derive no funds whatsoever from said taxes except by the acceptance of such taxes upon the basis of the valuation arbitrarily fixed by the railroad company itself; and

WHEREAS, this Board has made every effort to collect said taxes in full and has objected to the State Tax Commission of the State of Colorado and before the State Board of Equalization of said State to the valuation of said railroad as fixed by the State Tax Commission for the year 1927 at \$6,000.00 per mile, representing that since the reproduction value of said road of \$20,000 per mile was not a fair standard from which to base a tax, nevertheless, that The Rio Grande Southern Railroad Company owns and controls the majority of the stock of The Rio Grande Southern Railroad Company and by and through the operation thereof annually receives from The Rio Grande Southern Railroad Company as rental for holding stock over and above the cost of repair and replacement, which is met by The Rio Grande Southern Railroad Company, the sum of \$65,000 and further receives from The Rio Grande Southern Railroad Company freight deliveries amounting to not less than a net revenue of \$75,000, which said revenues amount to interest, at the rate of 3% per annum on the sum of \$2,500,000, which sum should be added as the valuation of said road giving a valuation of approximately \$12,150.00 per mile; and that said tax should be assessed and levied against and in the name of The Rio Grande Southern Railroad Company in the manner provided by law, for the reason that The Rio Grande Southern Railroad Company derives all of the benefits accruing from the operation of said road; and,

WHEREAS, said State Tax authorities denied the complaint of this county;

NOW THEREFORE, nevertheless, in view of the exigencies of the case, be it resolved that the application of The Rio Grande Southern Railroad Company for an abatement of taxes for the years 1923, 1924, 1925 and 1926 upon the basis of \$6,000.00 per mile and without interest and penalties be and the same is hereby approved.

It appearing to the Board that the County holds Tax Sale Certificate No. 7061, covering taxes for 1922, assessed in the name of J. H. Isidor, against the E. 34 of Section 32, Twp. 36, Range 16, and the W. 34 of Section 33, Twp. 36, R. 16,

and the Board deeming it for the best interests of the County to dispose of said Tax Sale No. 7061, it was ordered by the Board that the County Treasurer be, and he is hereby authorized and directed to sell the same for the following price and upon the following terms, to-wit:

Tax Sale Certificate No. 7061 for a sum of not less than \$1.00, provided that the purchaser thereof pays at the same time the flat tax for all subsequent years.

In the matter of the petition of J. J. Harris and Company for a rebate of \$59.40, 1926 taxes, assessed against the S. 1/4 Section 33 and the S. 1/4 of Section 34, Twp. 37, North of Range 15 W. N. W. E. N., account erroneous assessment, the following action was taken:

WHEREAS, The County Commissioners of Montezuma County, State of Colorado, at a duly and lawfully called regular meeting held on the 16th day of November, 1927, at which meeting there were present Commissioners Crawford, Haller and Runkel, notice of such meeting and an opportunity to be present having been given

within application, and are fully advised in relation thereto, NOW BE IT RESOLVED, That said petition be granted subject to the action of the State Tax Commission.

The following claim was allowed.

129446, Fred C. Hallar

O.C.R. Bully & Exp., Co. Com'r

167.13.

Henry L. Crawford
Chairman

Attest:

Mabel C. Waldron
Clerk

The Board of County Commissioners met in regular session the 5th day of December, 1927.

There were present:

Henry L. Crawford, Chairman
Fred C. Hallar, Member
Philip Runck, "
John J. Downey, Attorney
Mabel C. Waldron, Clerk.

A resolution to the Public Utilities Commission of the State of Colorado, requesting them to modify their recent order pertaining to the LaVelle Puett stage line between Durango and Cortes so that said La Velle Puett may bring any and all passengers desiring to visit the County Seat without requiring them to buy return tickets, but so as to permit them to stay with us longer, and possibly become citizens of this County, should they desire to do so, was passed and the Clerk ordered to send a copy of same to the Public Utilities Commission, Denver.

The following resolution was approved as of date of November 23rd:

WHEREAS, The State Highway Department, in its 1928 Budget, has awarded Montezuma County, from the revenue derived from the one-half mill levy of State funds, the sum of \$3,250. for maintenance and betterments of State Highways, other than Federal Aid Highways, in said County during the year 1928, and

WHEREAS, The State Highway Department, in its 1928 Budget, has awarded Montezuma County, from State funds the sum of \$5,250.00 for maintenance and betterments of Federal Aid Highways in said County during the year 1928, and

WHEREAS, The conditions of the above awards being that Montezuma County set aside from their 1928 County Road fund, an amount (\$8,500.00) equal to a total of the two amounts awarded as shown above, and

WHEREAS, The State Highway Department has prescribed certain conditions, terms, rules and regulations governing the expenditure of this joint state and county maintenance fund, therefore be it

RESOLVED, That the Board of County Commissioners of Montezuma County, do hereby set aside the sum of \$8,500.00 from 1928 County Road fund to meet the award of State funds made to this County by the State Highway Department for the maintenance of all State Highways--both Federal Aid and other State Highways during the year 1928, and be it further

RESOLVED, That we hereby agree to the conditions, terms, rules and regulations made by the State Highway Department, governing the expenditure of this Joint State and County Maintenance fund as set forth in their letter dated November 15, 1927, and the contents of said letter is hereby made a part of this resolution

Attest:

Mabel C. Waldron
Clerk

Henry L. Crawford
Chairman

Without motion an auditing committee to take care of the semi-annual audit of the Treasurer's office was appointed as follows: Mrs. Caroline D. Moffitt and Mrs. Vida Roateap.

Without motion the Clerk was authorized to sell one certain Weis wooden filing case not being used, to Henry Bros. for the sum of \$25.00.

Without motion the Clerk was authorized to advertise for bids for County printing for the year 1928.

The following claims filed against the County were allowed and warrants ordered drawn again the respective funds therefor:

Claim No.	Name	Fund	What for	Amount.
29454	J. G. Dunning	O.C.R.	Sal'y County Assessor	150.00
29455	Bernadine Dunning	"	" Dep. Co. Assessor	83.33
29463	J. M. Brumley	"	" Clk. Dist. Court	100.00
29464	"	"	" County Judge	100.00
29465	Katie Brumley	"	" Dep. Clk. Co. Court	50.00
29656	John Wesch	"	" County Clerk	125.00
29524	Byron D. Brown	"	" County Treasurer	150.00
29525	Mary B. Brown	"	" Dep. Co. Treas.	100.00
29537	Mabel C. Waldron	"	" County Clerk	150.00
29506-7				
29528	W. W. Dunlap	"	Expenses Sheriff	192.82
29541	Philip Runck	"	Sal'y & Exp. Co. Com'r	61.93
29545	Henry L. Crawford	"	" " "	107.58
29531	Fred C. Hallar	"	" " "	69.13
29535	Myrtle E. Jordan	"	" " Supt. Schools	156.70
29540	John J. Downey	"	" County Attorney	75.00
29469	W. C. Matthews	"	" Janitor Court House	60.00
29544	W. Bruce Jacobson	"	" & Exp. Dist. Attorney	208.05
29461	Burns Nat'l Bank	"	" E. D. Peters	32.00
29539	Arthur H. Siehl	"	" Undersheriff	100.00
29505	Mrs. Arthur H. Siehl	"	Meals prisoners	90.00
29447	H. C. Lefurgey	"	Fees Health Officer	40.00
29522	Roy Freeman and Co.	"	Coal Court House	143.22
29527	The Cortez Journal-Herald	"	Printing Delin. Tax List	861.94
29467	Amer. Water Supply Co.	"	Rent Court House	125.00
29456 &				
29475	Cortez L. P. & M. Co.	"	Coal and lights C.H.	17.40
29460	Montezuma County Tel. Co.	"	Telephone service	60.17
29511	T. H. Omo	"	Carpenter work at C.H.	4.50
29523	Tom Fowler	"	Witness fees	15.60
29538	County Clerk	"	Stamps, drayage & recording	26.34
29533	Ed Ellis	Road	Labor	108.00
29292	Maizie Jones	"	Dragging	20.00
29490	Continental Oil Co.	"	Oil and gas	141.10
29375	Wm. Ritter	"	Clearing Right of Way	27.50
29451	Clinton and Held	"	Repairs	310.43
29466	Standard Auto Works	"	"	18.35
29470	Bozman's Garage	"	"	15.40
29488	Wm. Higman	"	Dragging	23.00
29485	A. E. Richardson	"	Repair work	2.00
29477	Mancos Garage	"	Repairs	20.31
29520	J. E. Akin	"	Use of truck	56.00
29502	Ben Long	"	Labor	51.00
29503	W. C. Longenbaugh	"	Overseer	144.00
29501	Howard Greenlee	"	Labor	51.00
29500	Wm. Pritchett	"	"	8.75
29448	V. H. Meinzer	"	Repairs	49.55
29481	Robt. B. Wilson	"	Labor	37.20
29493	Liberty Trucks & Parts Co.	"	"	33.14
29480	Bozman-Owens Motor Co.	"	Repairs	16.60
29479	Clem Honaker	"	Dragging	45.00
29476	G. D. Taylor	"	Supplies for Road	16.83
29471	J. H. Longwill	"	Labor	25.00
29458	N. M. McGee	"	Dragging	14.00
29468	J. E. Bower	"	"	25.00
29509	Lloyd Hamblin	"	"	9.00
29457	C. L. Melvin	"	"	8.00
29449	A. A. Rust	"	Supplies for Road	24.75
29453	F. E. Fosnot	"	Dragging	45.00
29513	C. S. Trower	"	Labor	80.50
29514	Hal Martin	"	"	92.00
29515	Howard McCutcheon	"	"	96.00
29516	Menefee Morelock	"	"	114.75
29517	Wm. Hansen	"	"	117.00
29518	O. E. Maxey	"	"	135.00
29512	Wm. Partridge	"	"	85.75
29498	Harold Greenlee	"	"	80.50
29499	Tom Gardiner	"	"	86.00
29461	Texas Co.	"	Gas	46.73
29495	Montezuma Valley Irr. Co.	"	Piling	10.00
29530	George Menefee	"	Labor	5.00
29534	Wm. Glatt	"	"	103.50
29521	New Mexico Lumber Co.	"	Lumber	86.87
29519	A. W. Arnold	"	Leather lacings	1.75
29532	Ren Slade	"	Labor	14.00
29526	Colo. Comp. Gas Co.	"	Cylinder	8.96
29452	August Weimann	Poor	Relief Mrs. Ida Smith	25.00
29539	Dr. E. E. Johnson	"	Care of Vaughn	75.00
29459	Geo. W. Moore	"	" Opal Knott	20.00
29472	P. T. Guillet	"	Relief Etta Maness	20.00
29485	A. E. Richardson	"	Labor at Poor Farm	12.25
29487	J. D. Lamb	"	Brd. John Ferrin	40.00
29483	The Gibson L & C Co.	"	Supplies Poor Farm	18.55
29478	T. H. Akin Merc. Co.	"	Relief Bergh and Thompson	65.00
29474	Moffitt Stores Co.	"	Supplies Poor	7.55

29508	James Honaker	Poor Sally Mgr. P.F.Brd.poor,etc.	191.00
29497	J. W. Ertel	" Mileage, Scott burial	5.60
29543	Mrs. J. E. Kuykendall	" Board Geo. Turner	7.50
29542	Mrs. A. V. Kirk	" Room rent,	7.50
29529	D. R. Tschop	Cont.Blacksmith work	30.70
29496	Burroughs Adding Machine Co.	O.C.R. Adding machine Treasurer's office	125.00
29536	Myrtle E. Jordan	Cont. Examination tests	12.00
29546	J. W. Setzer	Road Gravel for road	80.00
By order of Board-			
	Mrs. Lola Rose	Poor Relief for November	25.00
	C. B. Schyhart	" " " "	15.00
	Dan'l Goff	" " " "	20.00

In the matter of the petition of Frank Pyle for an abatement of 1923 taxes in the amount of \$15.23 assessed against a Ford Truck, the assessment being erroneous, the truck having burned on March 27th, that year, the following action was taken:

WHEREAS, The County Commissioners of Montezuma County, State of Colorado, at a duly and lawfully called regular meeting held on the 5th day of December, 1927, at which meeting there were present Commissioners Crawford, Hallar and Runck, notice of such meeting and an opportunity to be present having been given to the Assessor of said County and said Assessor, John G. Dunning being present, and Whereas, The said County Commissioners have carefully considered the within application, and are fully advised in relation thereto, NOW BE IT RESOLVED, That said petition be and the same is hereby approved, subject to the action of the Colorado Tax Commission.

It appearing to the Board that the County now holds Tax Sale Certificate No. 7063, covering taxes for 1922, assessed in the name of J. H. Parker, against the SE $\frac{1}{4}$ NW $\frac{1}{4}$, E $\frac{1}{2}$ SW $\frac{1}{4}$ of 30-36-16, and the NE $\frac{1}{4}$ NW $\frac{1}{4}$ of 31-36-16;

Also Tax Sale Certificate No. 7368, covering taxes for 1925, assessed in the name of Fred McGregor, against Tract B, in unnumbered block S of 1, Mancos;

Also Tax Sale Certificate No. 5754, covering taxes for 1920, assessed in the name of Perry Craig, against the Und. $\frac{1}{4}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$ 6-35-16;

Also Tax Sale Certificate No. 5769, covering taxes for 1920, assessed in the name of J. J. Hallar, against an und. $\frac{1}{4}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$ of 6-35-16;

Also Tax Sale Certificate No. 5837, covering taxes for 1920, assessed in the name of Chas. W. Seitz, against an und. $\frac{1}{4}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$ of 6-35-16; also Tax Sale Certificate No. 7062, covering Taxes 1922, J.H.Parker, against the W $\frac{1}{2}$ SE $\frac{1}{4}$ of Sec. 32, Twp. 36, R. 16.

And the Board deeming it for the best interests of the County to dispose of said Tax Sale Certificates Nos. 7062, 7368, 5754, 5769 and 5837, it was ordered by the Board that the County Treasurer be, and he is hereby authorized and directed to sell the same for the following price and upon the following terms, to-wit:

All of the above numbered Tax Sales for a sum of not less than \$1.00 each, provided that the purchasers of such Tax Sales pay at the same time the flat tax for all subsequent years unpaid.

In the matter of the petition of The Rio Grande Southern Ry. Co. for an abatement of \$25,734.86, together with interest \$12,793.35, for the years 1923, 1924, 1925 and 1926, on account of the assessment being unjust, unreasonable and confiscatory, the following action was taken:

WHEREAS, The County Commissioners of Montezuma County, State of Colorado, at a duly and lawfully called regular meeting held on the fifth of December, 1927, at which meeting there were present Commissioners Crawford, Hallar and Runck, notice of such meeting and an opportunity to be present having been given to the assessor of said County and said assessor J. G. Dunning being present, and Whereas, the said County Commissioners have carefully considered the within application, and are fully advised in relation thereto, NOW, BE IT RESOLVED, That said petition be approved, subject to the action of the Colorado State Tax Commission,

There being no further business before the Board, meeting adjourned until December 7th.

Attest:

Mabel Cleveland
Clerk.

Henry L. Crawford
Chairman