

# TOWN OF WALNUT GROVE

WALNUT GROVE, MISSISSIPPI

W. M. HAMMONS  
MAYOR

MRS. ESSIE F. HARRELSON  
CLERK

## MINUTES OF REGULAR MEETING OF THE MAYOR AND BOARD OF ALDERMEN OF THE TOWN OF WALNUT GROVE, MISSISSIPPI HELD ON JUNE 4, 1963

Be it remembered and it is hereby certified that the Mayor and Board of Aldermen of the Town of Walnut Grove, Mississippi, met in regular session on Tuesday June 4, 1963 in the Town Office of said Town of Walnut Grove, Mississippi, this being the date and place for said meeting. The meeting was called to order by the Mayor, W. M. Hammons. There were present:

W. M. Hammons,	Mayor
R. K. Johnson	Alderman
J. B. Upton	"
Roy Fuston	"
M. A. Ingram	"
W. G. Phillips	Marshal
J. E. Smith	Town Attorney
Essie F. Harrelson	Town Clerk

The following was absent:

W. O. Harrison, Alderman

### The following business was transacted, to-wit:

The following bills were presented and ordered paid out of Waterworks & Sewerage Operation and Maintenance Fund:

Essie F. Harrelson--Salary	30.00
Mississippi Power Company--Power Cost (Water Pump)	29.68
Mississippi Power Company--Tank Control	1.00
W. E. Hanna--Reading Meters	8.00
Southern Bell Telephone & Telegraph Co.,--Service	3.20
James E. Jagger & Associates--Billing Service	20.30
State Tax Commission--Sales Tax for May	18.77

The following bills were presented and ordered paid out of Street Tax Fund:

Pete Dodson--15 hours Street Work @ \$1.00	15.00
Pete Dodson--Mowing Town Square	3.00
Mississippi Power Company--Street Lights	43.63
Sones Garage--Gas for Town Tractor	4.15

The following bills were presented and ordered paid out of General Town Fund:

Arney Darby--Hauling Garbage for the Month of May	20.00
Sones Garage--Gas for Travel Expense (Mayor Hammons)	3.70
Prentiss Langston--Election Manager	6.00
Gus Harrelson--Election Manager	6.00
Mrs. W. E. Hanna--Election Clerk	6.00
Mrs. Chester Lewis--Election Clerk	6.00
W. G. Phillips--Election Bailiff	6.00
The Carthaginian--200 reprints Re: 1% Sales Tax--40" Ad. Re: 1% Sales Tax Publ. Ordinance Re: 1% Sales Tax, 4 Times--Publ. Notice of Special Election to fill vacancy, 3 Times--2 Additional copies of Publ.--210 Ballots	126.61

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WALNUT GROVE, MISSISSIPPI

W. M. HAMMONS  
MAYORMRS. ESSIE F. HARRELSON  
CLERK

The following bills presented and ordered paid out of General Town Fund (Continued):

W. P. Starling--Cookies, Ice & Drinks for Col. MIM	6.65
Prentiss Langston--Coffee, Milk & Cups for Col. MIM	2.00
Mississippi Power Company--Light Bill	3.93

## Officers' Salaries:

W. M. Hammons	Mayor	30.00
W. G. Phillips	Marshal	100.00
Essie F. Harrelson	Town Clerk	70.00
Lonnie C. Gilmer	Night Watchman	75.00

Balance on hand	General Town Fund	4,657.92
"	" " Street Tax Fund	4,924.82
"	" " Waterworks & Sewerage System Bond Sinking Fund	4,332.94
"	" " Waterworks & Sewerage System Construction Fund	1,003.20
"	" " Water & Sewerage Revenue Fund	21.22
"	" " Waterworks & Sewerage Operation & Maintenance Fund	329.74
"	" " Waterworks & Sewerage Bond & Interest Fund	8,497.87
"	" " Waterworks & Sewerage Contingent	200.00
"	" " Waterworks & Sewerage Depreciation Fund	350.00
"	" " Waterworks & Sewerage Cushion or Reserve Fund	525.00
"	" " Waterworks & Sewerage Meter Deposit Fund	1,620.00

There came on for consideration the report of the Election Commissioners in and for the Town of Walnut Grove relative to the outcome of a special election held in said town on the 25th day of May, 1963 relative to the vacancy for Alderman. It appears that M. A. Ingram has received the majority of the votes received.

On motion duly made and seconded and carried it was ordered that the report of the Election Commissioners, the printer's proof of publication, and the oath of M. A. Ingram be spread on the minutes of said Town, to-wit:

WALNUT GROVE, MISSISSIPPI,  
MAY 25, 1963.

REPORT OF ELECTION COMMISSIONERS:

TO: The Honorable Mayor and Board of  
Aldermen of The Town of Walnut Grove,  
Mississippi.

Gentlemen:

We, the undersigned, Election Commissioners within and for the  
Town of Walnut Grove, Leake County, Mississippi, do hereby certify  
as follows:

1. That acting under and pursuant to a certain resolution  
declaring a vacancy on Board of Aldermen and providing for the holding  
of a special election to fill said vacancy, notice of said election  
was published in The Carthaginian, a newspaper published in Leake  
County, Mississippi, and having a general circulation in said Town of  
Walnut Grove, Mississippi, said notice having been published in said  
newspaper on the 9th, 16th and 23rd days of May, 1963, all as shown  
by publisher's affidavit and proof of publication, with clipping attached  
which is annexed to this report and marked Exhibit "A".
2. Notice was also published by posting same in three public  
places in the Town of Walnut Grove, Mississippi.
3. One candidate qualified, M. A. Ingram, and having received a  
majority of the votes cast was duly declared elected.

Witness our signatures this the 25th day of May, 1963.

J. S. Clark  
H. R. Ware  
John T. Coburn  
 Election Commissioners.

CERTIFICATE OF CLERK

I, Essie F. Harrelson, duly acting Town Clerk of the Town  
of Walnut Grove, Mississippi, do hereby certify that the foregoing  
is a true and correct copy of report of Election Commissioners for  
a special election for filling a vacancy on the Board of Aldermen,  
said vacancy having been created by the resignation of W. L. Mayo,  
Alderman.

Given under my hand and seal of office this the 27th day of May, 1963

Essie F. Harrelson  
 Town Clerk



PROOF OF PUBLICATION

THE STATE OF MISSISSIPPI,  
LEAKE COUNTY.

Personally came before the undersigned Authority \_\_\_\_\_

**NOTICE OF SPECIAL ELECTION TO FILL VACANCY ON BOARD OF ALDERMEN OF TOWN OF WALNUT GROVE**

Notice is hereby given, pursuant to Section 3293, Mississippi Code of 1942, of a special election to be held within the Town of Walnut Grove, Mississippi, on Saturday, May 25, 1963, at the usual voting place of said Town, to-wit, at the Town Hall in the Town of Walnut Grove, Mississippi, to fill a vacancy on the Board of Aldermen of said Town, said vacancy having been created by the removal of W. L. Mayo from said Town, said W. L. Mayo having submitted his resignation to the Mayor and Board of Aldermen. Candidates desiring to qualify for said election will present their name to the Town Clerk, in her offices in the Town Hall, on or before the 14th day of May, 1963, at 12:01 A. M., on said date, being required to comply with all laws of the State of Mississippi, relative thereto.

Posted and Published by order of the Mayor and Board of Aldermen of the Town of Walnut Grove, Mississippi, this the 9th day of May, A. D. 1963.  
/s/ ESSIE F. HARRELSON  
Town Clerk  
(5-9-3t)

duly qualified for Leake County, Mississippi George H. Keith

Printer of THE CARTHAGINIAN, a newspaper, published in the Town of Carthage, State and County aforesaid, who being duly sworn, deposes and says that publication of notice, of which the annexed is a copy, has been made in said paper \_\_\_\_\_  
times consecutively, to-wit:

- On the 9 day of May, 1963
- On the 16 day of May, 1963
- On the 23 day of May, 1963
- On the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_
- On the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_
- On the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_
- This 24 day of May, 1963

*George H. Keith*  
Printer - THE CARTHAGINIAN

before me, E. A. Jordan, Chancery Clerk

the above named George H. Keith who being duly sworn declares

as stated and that he signed the foregoing instrument on the day and year therein mentioned.

Given under my hand this 24<sup>th</sup> day of May, 1963

*E. A. Jordan*

E. A. Jordan, Chancery Clerk

BY Keller Jordan D. C.

May 24, 1963

TO THE CARTHAGINIAN DR.

Publishing Notice of Special Election to Fill Vacancy on Board of Alderman of Town of Walnut Grove.

92 words space 3 times and making proof of publication \$ 8.36

Received of \_\_\_\_\_ Payment in full of above account.

19 \_\_\_\_\_

THE CARTHAGINIAN

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# TOWN OF WALNUT GROVE

WALNUT GROVE, MISSISSIPPI

W. M. HAMMONS  
MAYOR

MRS. ESSIE F. HARRELSON  
CLERK

I, M. A. Ingram, do solemnly swear (or affirm) that I will faithfully support and true allegiance bear the Constitution of the United States, and the State of Mississippi, and obey the laws thereof; that I am not disqualified from holding office by the Constitution of the United States, or the State of Mississippi; that I will support and obey the laws, ordinances and resolutions of the City of Walnut Grove, Mississippi, and that I will faithfully discharge the duties of the office upon which I am about to enter. So help me God.

  
M. A. Ingram

There came on for consideration the report of the Election Commissioners of a Special Election held in the Town of Walnut Grove held on the 25th day of May, 1963, relative to the collection of 1% city sales tax, and after a discussion of the matter the report of the Election Commissioners and printer's proof of publication was ordered spread on the minutes.

WALNUT GROVE, MISSISSIPPI  
MAY 25, 1963.

REPORT OF ELECTION COMMISSIONERS.

TO: THE HONORABLE MAYOR AND  
BOARD OF ALDERMEN OF THE  
TOWN OF WALNUT GROVE, MISSISSIPPI

Gentlemen:

We, the undersigned Election Commissioners within and for the Town of Walnut Grove, Leake County, Mississippi, do hereby certify as follows:

1. That, acting under and pursuant to a certain resolution adopted by you on the 16th day of April, A.D., 1963, entitled "AN ORDINANCE BY THE MAYOR AND BOARD OF ALDERMEN OF THE TOWN OF WALNUT GROVE, LEAKE COUNTY, MISSISSIPPI, ANNOUNCING THE INTENTION TO QUALIFY FOR THE COLLECTION OF A MAXIMUM OF ONE PER CENT (1%) CITY SALES TAX FOR THE BENEFIT OF SAID TOWN, IN ACCORDANCE WITH THE CITY SALES TAX LAW AS PROVIDED BY CHAPTER 431, LAWS OF 1960 AND SEATE BILL 1903, LAWS REGULAR SESSION OF 1962," notice of said election was published in The Carthaginian, a newspaper published in said newspaper on the 2nd, 9th, 16th and 23rd days of May, 1963, all as shown by the publisher's affidavit and proof of publication, with clipping attached, which is annexed to this report and marked Exhibit A.

2. That, as required by Section 3239 of the Mississippi Code of 1942, we did as required purge the books and erase therefrom any names of persons erroneously thereon or who had died, removed or become disqualified as electors from any cause, and did register the names of all who had duly applied to be registered.

3. That on said date, we did submit to the voters the proposition as follows:

"Shall the Town of Walnut Grove, Leake County, Mississippi, levy a retail sales tax on retail/<sup>sales or</sup>gross income of a business at the rate of one per cent (1%) except that sales of farm tractors and self propelled or drawn farm implements, sold to farmers, automobiles, trucks and truck-tractors shall be taxed at the rate of one-half of one per cent ( $\frac{1}{2}$  of 1%) and sales of electricity, current, power, steam, coal, natural gas, liquified petroleum gas or other fuel shall be taxed at the rate of one-fourth of one per cent ( $\frac{1}{4}$  of 1%) when sold to a manufacturer or custom processor for industrial purposes?" at which time 134 qualified electors came forth and voted on said proposition and the result was as follows: 95 for the tax and 39 against the tax, and the proposition having received a majority of the votes cast was declared carried.

4. We further certify that a copy of said notice was posted in 3 public places in said town.

Witness our signatures this the 25th day of May, 1963.

J. S. Chadwick  
H. R. Ware  
John T. Obner  
Election Commissioners.

PROOF OF PUBLICATION

THE STATE OF MISSISSIPPI, LEAKE COUNTY.

Personally came before the undersigned Authority \_\_\_\_\_

duly qualified for Leake County, Mississippi Robert Gilmer

Printer of THE CARTHAGINIAN, a newspaper, published in the Town of Carthage, State and County aforesaid, who being duly sworn, deposes and says that publication of notice, of which the annexed is a copy, has been made in said paper \_\_\_\_\_

times consecutively, to-wit:

- On the 2 day of May, 1963
On the 9 day of May, 1963
On the 16 day of May, 1963
On the 23 day of May, 1963
On the day of, 19
On the day of, 19
This 27 day of May, 1963

Robert Gilmer (signature)

Printer - THE CARTHAGINIAN

LEGAL NOTICES

AN ORDINANCE BY THE MAYOR AND BOARD OF ALDERMEN OF THE TOWN OF WALNUT GROVE, LEAKE COUNTY, MISSISSIPPI, ANNOUNCING THE INTENTION TO QUALIFY FOR THE COLLECTION OF A MAXIMUM OF ONE PER CENT (1%) CITY SALES TAX FOR THE BENEFIT OF SAID TOWN, IN ACCORDANCE WITH THE CITY SALES TAX LAW AS PROVIDED BY CHAPTER 431, LAWS OF 1960 AND SENATE BILL 1908, LAWS REGULAR SESSION OF 1962.

SECTION 1. BE IT ORDAINED by the Mayor and Board of Aldermen of the Town of Walnut Grove, Leake County, Mississippi, in regular meeting assembled, that, pursuant to and as authorized by Chapter 431, Laws of 1960 and Senate Bill 1908, Laws Regular Session of 1962, it is the intention of the governing authority by conducting an election to qualify for the collection of a city sales tax upon all persons engaged in any of the businesses taxed by Sections 2-c, 2-d, 2-f and 2-g of Chapter 119, Laws of 1934, as amended, or as may hereafter be amended, at the rate of one per cent (1%) on retail sales or gross income, except that sales of farm products, and, also, sales of agricultural products, in this municipality and posted in three (3) public places in this municipality.

SECTION 4. In the event a majority of the qualified electors of this municipality participating in said election vote in favor of the proposal, then the governing authorities shall adopt another ordinance qualifying for the collection of the tax as provided, and shall set the first of a month following the date of such adoption as the effective date of the additional levy. In the event a majority of the qualified electors participating in said election do not vote in favor of the proposal, the same shall not become effective.

SECTION 5. A certified copy of this Ordinance shall upon adoption be forwarded to the Chairman of the State Tax Commission by the Clerk of the municipality.

SECTION 6. The foregoing, having been submitted to a roll call vote the vote was as follows:

Alderman W. O. Harrison voted "aye"
Alderman Roy Fuston voted "aye"
Alderman J. B. Upion voted "aye"
Alderman R. K. Johnson voted "aye"
The Ordinance having received the affirmative vote of all members of the Board of Alderman, it was thereupon by the Mayor duly declared, adopted and approved.

SO ORDAINED, APPROVED AND ADOPTED, this the 16th day of April, A. D., 1963.

/s/ W. M. HAMMONS Mayor

ATTEST: /s/ ESSIE F. HARRELSON Town Clerk

CERTIFICATE

I, ESSIE F. HARRELSON, duly elected and acting Town Clerk of the Town of Walnut Grove, Mississippi, do hereby certify that the foregoing Ordinance Announcing the Intention of the Town of Walnut Grove to Qualify for the Collection of a Maximum of One Per Cent (1%) City Sales Tax was duly and legally approved and adopted by the Mayor and Board of Aldermen of said Town on the 16th day of April, A. D., 1963, and that same is now of record in the official minutes of said Town.

GIVEN under my hand and the seal of said Town on this the 16th day of April, A. D., 1963.

(SEAL) /s/ ESSIE F. HARRELSON Town Clerk (5-2-4)

I, E. A. Jordan, Chancery Clerk

above named Robert Gilmer who being duly sworn declares

stated and that he signed the foregoing instrument on the day and year therein mentioned.

Given under my hand this 27th day of May, 1963

E. A. Jordan (signature)
E. A. Jordan, Chancery Clerk

BY Helda Jordan D. C.

May 27, 1963

TO THE CARTHAGINIAN DR.

of the Town of Walnut Grove for One Percent City Sales Tax \$74.20 times and making proof of publication \$

Payment in full of above account.

THE CARTHAGINIAN

Alderman J. B. Upton offered and moved the adoption of the following ordinance and Alderman Roy Fuston seconded the motion to adopt the following ordinance

AN ORDINANCE BY THE MAYOR AND BOARD OF ALDERMEN OF THE TOWN OF WALNUT GROVE, LEAKE COUNTY, MISSISSIPPI, QUALIFYING FOR THE COLLECTION OF A MAXIMUM ONE PERCENT (1%) CITY SALES TAX BY ADOPTING THE CITY SALES TAX LAW AS PROVIDED BY CHAPTER 431, LAWS OF 1960, AND SENATE BILL 1908, LAWS REGULAR SESSION OF 1962.

WHEREAS, the governing authorities of the town of Walnut Grove, Mississippi, in regular meeting assembled, did by Ordinance dated the 16th day of April, 1963, announce the intention of qualifying for the collection of a city sales tax for the benefit of said municipality, upon all persons engaged in any of the businesses taxed by Section 2-c, 2-d, 2-f and 2-g, of Chapter 119, Laws of 1934, as amended, or as may hereafter be amended, at the rate of one percent (1%) on retail sales or gross income except that sales of farm tractors and self-propelled or drawn farm implements sold to farmers, automobiles, trucks and truck-tractors shall be taxed at the rate of one-half of one percent ( $\frac{1}{2}$  of 1%) and sales of electricity, current, power, steam, coal, natural gas, liquified petroleum gas or other fuel shall be taxed at the rate of one-fourth of one percent ( $\frac{1}{4}$  of 1%) and there being specifically excluded from this tax the gross income from ginning cotton, storing grain in elevators or warehouses, railroad transportation, sales of self-propelled construction equipment, sales of manufacturing machinery to manufacturers in excess of five hundred dollars, and sales exempted by Section 4 of the Sales Tax Law, being Section 10-116, Mississippi Code 1942.

WHEREAS, said Ordinance of Intent was duly published once a week for three (3) consecutive weeks in The Carthaginian, a newspaper having general circulation in the municipality, calling for an election which was held as required on the 25th day of May, 1963, in the manner provided for holding municipal elections, and that the result of the election was in favor of the adoption of the tax, the vote being 95 in favor of the tax, and 39 being against the tax.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Board of Aldermen, that the said City Sales Tax, as hereinabove set forth and in accordance with the favorable vote as set out above, is hereby adopted, and the same shall be in full force and effect on and after the first day of July, A.D., 1963.

That a certified copy of this Ordinance, together with proof of publication, be forwarded to the Chairman of the State Tax Commission by the Clerk of the municipality.

The Ordinance being submitted to a vote, Alderman J. B. Upton, Roy Fuston, R. K. Johnson, and M. A. Ingram voted Aye, Alderman W. O. Harrison was absent.

The Ordinance having received the affirmative vote of a majority of the Aldermen present, it was thereupon by the Mayor duly declared approved and adopted.



SO ORDAINED, APPROVED AND ADOPTED ON THIS THE 4TH DAY OF JUNE, A.D., 1963.

*W. O. ...*  
Mayor

ATTEST:

*Essie J. Harrison*  
Town Clerk



There being no further business to come before the Mayor and Board of Aldermen, on motion duly made and seconded and affirmative vote of all members present, it was ordered that the meeting be recessed until the hour of 5:00 o'clock P.M. on Tuesday, June 18, 1963, at which time the Mayor and Board of Aldermen of the Town of Walnut Grove will meet in the Town Office of the Town of Walnut Grove, Mississippi, for the purpose of discussing an application of the Town of Walnut Grove for Certificate of Public Convenience and Necessity for a natural gas system in and around the Town of Walnut Grove, Mississippi, as well as any other business pertaining to said subject.

SO ORDERED, in a regular meeting, this the 4th day of June, A.D., 1963.

*W. O. ...*  
Mayor

ATTEST:

*Essie J. Harrison*  
Town Clerk

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# TOWN OF WALNUT GROVE

WALNUT GROVE, MISSISSIPPI

W. M. HAMMONS  
MAYOR  
MRS. ESSIE F. HARRELSON  
CLERK

MINUTES OF RECESSED MEETING OF THE MAYOR AND  
BOARD OF ALDERMEN OF THE TOWN OF WALNUT GROVE  
MISSISSIPPI HELD ON JUNE 18, 1963

Be it remembered and it is hereby certified to that the Mayor and Board of Aldermen of the Town of Walnut Grove, Mississippi, met in a recessed meeting on Tuesday June 18, 1963 in the Town Office of said Town of Walnut Grove, Mississippi. There were present:

W. M. Hammons,	Mayor
R. K. Johnson	Alderman
Roy Fuston	"
W. C. Harrison	"
Essie F. Harrelson	Town Clerk

The following were absent:

J. B. Upton	Alderman
W. G. Phillips	Marshal
J. E. Smith	Town Attorney

There being no further business to come before the Mayor and Board of Aldermen, on motion duly made and seconded and affirmative vote of all members present, the meeting was declared adjourned.

SO ORDERED, in a recessed meeting, this the 18th day of June, 1963.

  
\_\_\_\_\_  
Mayor

ATTEST:

  
\_\_\_\_\_  
Town Clerk