THE STATE OF TEXAS

#### COUNTY OF SABINE

On this the 23rd day of September, 1995, the Honorable Commissioners' Court met in Regular Session with the following members present, to-wit:

Royce C. Smith

County Judge

R'. E. Smith

Commissioner, Precinct No. 1

Billy Joe McGee

Commissioner, Precinct No. 2

Eldridge Ellison

Commissioner, Precinct No. 3

Chester D. Cox, Sr.

Commissioner, Precinct No. 4

Minnie Gooch

Clerk of the Court

Commissioner Billy Joe McGee made a motion, with Commissioner R. E. Smith seconding, to approve payment of bills and salaries. Motion carried:

Commissioner Eldridge Ellison made motion with Commissioner Billy Joe McGee seconding, to accept the resignation of Robert Brashear as Constable in Pct. #4. Motion carried. See attached Exhibit A.

Courthouse will be closed Veteran's Day, Monday, Nov. 11, 1985 - Regular Court will be changed to Friday, Nov. 8. Commissioner Elridge Ellison made motion, Commissioner Rob Smith seconded. Motion carried.

Sherry Jeans, Home Ext. Agent, appeared before the court to keep them informed as to her work in Sabine County.

Commissioner Billy Joe McGee made motion to adopt disc. (Tax), and Commissioner R. E. Smith seconded. Motion carried. Discounts are:

3% - Nov.

2% - Dec.

1% - Jan.

Net- Feb.

Delinquent - March 1st See attached Exhibits B & C

Commissioner Billy Joe McGee made a motion to set Budget hearing for Monday, Sept. 30th at 8:30 A.M. Commissioner R. E. Smith seconded. Motion CArried.

Commission R. E. Smith made motion, Commissioner Eldridge Ellison seconded, to pay for new dump truck, bed, etc. Mation carried.

Isaac Hawkins, and Kent Evans appeared before the court to talk to Commissioner R. E. Smith, Pct. 1 about "Wilderness Road" maintaince.

There being no further business, the court adjourned.

Clerk of the Court

Commissioner, Precinct No. 4

Commissioner, Precinct No. 2

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Commissioner Pres

conntl andge



# ROBERT BRASHEAR CONSTABLE, PRECINCT 4 Sabine County, Texas

Phone 409/275-3085

Rt 2, Box 51 Bronson, TX 75930

To: County Judge and Commissioners
Sabine County
Hemphill Texas

Dear Sirs,

This is to inform you that I am resigning as

Constable of Pct. 4 Sabine County Texas. I

have resigned to accept other employment.

Yours Truly

Robert Brashear

Exhibit "A"

I, Minnie Gooch, County	Clerk of Sabine Cou	mty, Texas do l	nereby certify
that the foregoing inst			198\$ at
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1985 at <u>~</u>	O'Clock	м.	•
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# SABINE COUNTY APPRAISAL DISTRICT

P. O. BOX 137

HEMPHILL, TEXAS 75948

Sabine County Commissioners Court Hemphill, Tx. 75948

Gentlemen:

I would like to make a request of you concerning the payment of the 1985 taxes.

As it now stands you offer a 3% discount for taxes paid in October, 2% for taxes paid in November, 1% for taxes paid in December, and the net taxes for payment in January. This payment schedule is found under Section 31.05 (b) of the Property Tax Code.

Since we are having a 100% re-valuation of property for the year 1985 and since we are putting all parcels in our new computer, we find that we will be unable to get the tax statements out by October 1st. It will probably be closer to November 1st.

Considering the above, I would like to recommend to you that you pass a resolution stating that discounts for payment will be based on Section 31.05 (b) or Section 31.05 (c). Under Section 31.05 (c) the discount is 3% if the taxes are paid in the first full calendar month after the statements are mailed, 2% in the second month, 1% in the third month. If you adopt this policy, then the delinquency date is the first day of the next month following the fourth calendar month after the statements are mailed. The delinquency date for 1985 taxes would be moved to March 1st, 1986 instead of Feb. 1st.

Please consider the above and let me know your decision as soon as possible. Enclosed is a sheet explaining the discount options.

Thank you very much.

Sincerely,

Sabine County Apphaisal District

Jim C. Nethery, RPA Chief Appraiser

Exhibit".B

September 30 of the year in which the tax is imposed. The disscant options will be explained shortly in this section. However, collectors should be made aware when the taxing unit's governing body has formally adopted any discount policy that will affect the delinquency date.

Taxing units may also choose to permit split payments.

Taxing units may also choose to permit split payments. When a unit adopts a split-payment policy, an individual taxpayer may delay the February 1 deadline by paying half of his liability before December 1. The second half has a delinquency date of July 1. Allowing split payments does not change the general February 1 delinquency date. The deadline is changed only for taxpayers who choose to pay on a split basis.

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If the tax roll is changed to correct an error—whether it is a clerical error, a multiple appraisal corrected by the appraisal review board, or tax calculation error corrected by action of the taxing unit's governing body—a new tax bill should be mailed to reflect the correction. If the amount listed on the original tax bill has not been paid, then the listed on the original tax bill has not been paid, then the corrected tax bill has the same delinquency date as the original. If the correction increases the amount of tax but the amount showing on the original bill has already been paid, then a supplemental tax bill is sent. That second bill will become delinquent if not paid before the first day of the next month that provides at least 21 days for payment (but no sooner than February 1).

Another type of tax bill shows an amount due for property that was not taxed in a prior year. The law allows a chief appraiser to add property to the appraisal roll when

a chief appraiser to add property to the appraisal roll when a chief appraiser to add property to the appraisatron when he discovers it has not been taxed previously. The delinquency date for this type of tax bill depends on when the bill is mailed. If the bill is mailed along with tax bills for the current year, then it has the same delinquency date as those bills, usually February 1. Omitted property may be added to the roll of care time during the year, so a hill may be sent bills, usually February 1. Omitted property may be added to the roll at any time during the year, so a bill may be sent at a time other than with current tax collections. When a bill is mailed separately from the rest of the current collections accounts, it carries a delinquency date of the first day of the next month that provides at least 21 days for payment.

Of course, the delinquency date determines when a taxpayer may be subject to delinquent penalties and interest. There is no penalty for the fact that property has been omitted from prior tax years, but the bill becomes subject to a penalty if not paid before its own deadline. The code also provides that omitted property is subject to interest from the date the tax would have become delinquent if the property had been taxed in the proper year.

Sec. 26.07 of the code describes another type of tax bill. The assessor must deliver a corrected tax bill when the tax rate has been reduced by a rollback election. The delinquency Tate has been reduced by a romback election. The definquency date can change dramatically for these evised tax bills. The delinquency date that applied to the first bills is extended by the number of days between the date the first bills were sent and the date the correcter bills were sent.

For example, the code anticipates that original bills will be mailed by October 1. If a unit has a 'ax rate rollback election in December and mails corrected tax bills by lanuary 1, then the initial delinquency dia e of February 1 is extended by 92 days (the number of days between October 1 and January 1). This makes the "rollback" tax bills delinquent if not paid by May 2.

A final type of tax bill shows a liability for a change in the use of acticultural or open-space land. When land that has received special productivity appraisal is diverted from agricultural use it is subject to additional taxation. The additional automorphism the difference between the taxes that would have been paid if the land has been listed at market value. These tax bills

carry a delinquency date of February 1 of the year following

the year in which the change in use of the land took place.
Table A (pages 8 & 9) lists each tax bill described by the property tax laws, along with due dates, delinquency dates, penalties, and interest that may apply to each kind of kill

DISCOUNTS FOR EARLY TAX PAY-MENTS. The governing body of a taxing unit that collects its own taxes may adopt a policy, applicable to all taxpayers, allowing discounts for early payment of taxes. Typically, a taxpayer will not pay his taxes until just before they go delinquent on February 1. The taxing unit may have started its fiscal year several months before a majority of its funds are even collected. As an incentive for taxpayers to pay taxes earlier, the Property Tax Code allows discounts on taxes paid before the delinquency date.

Sec. 31.05 of the code describes two discount policies that may be adopted by the taxing unit's governing body. A "31.03(b)" policy allows a three percent discount on taxes due if the tax is paid in October, two percent if paid in November, and one percent if paid in December. A "31.05(c)" raises allows the same amount of discounts but does not rolic: allows the same amount of discounts but does not specify the months they are available. The discount is three percent if the tax is paid in the first full calendar month after the bills are mailed, two percent if paid in the second month, and one percent if paid in the third month. When a taxin; unit has adopted a 31.05[c] discount policy, the delinquency date is the first day of the next month following the lourth full calendar month after the bills are

The two discount policies differ only in relation to the date ax bills are mailed. Discounts described in 31.05(b) date ax bills are mailed. Discounts described in 31.05(b) are a ailable only in the specified months, regardless of when tax bills are mailed. Thus, if a unit mails bills on December 12, then to taxpayer is entitled to a three percent or two percent discount, because the months of October and November have already passed. A taxpayer could only get a one percent discount, and then only if he pays his taxes he are December 31. taxes be ore Decer ber 31.

The 31.05(c) me had is available only if tax bills are mailed efter September 30. This method allows the discounse en if the trying unit is late in mailing its tax bills.

couns even if the taxing unit is late in mailing its tax bills. Thus, we like the first method, a taxpayer would still be able to get the maximum three percent discount.

A axi ig unit may adopt both discount policies; the plan used in a particular tax year is determined by the date that the tax I ills are mailed that year. If the bills go out after September 30, only the 31.05(c) policy would apply. This way a toverning body that definitely desires to affer discounts can be assured that they will be available to taxpayers no matter when tax bills are finally mailed.

DISCOUNTS AND SPLIT PAYMENTS UNDER CONSOLIDATION. Special circumstances exist where tax collections have been consolidated. Either discount policy under Sec. 31.05 may be adopted by

Either discount policy under Sec. 31.05 may be adopted by a faxing unit that collects its own taxes. The discount applies to all taxes collected by that unit, so long as it is approved by other units for which it collects.

For example if a county is collecting taxes for itself, a school district, and a city, the commissioners court may ad pt one or both discount options. The discourts court may adjute to contain a proves that policy and could apply to city taxes if the original approves. If neither of the other units approves, then also ounts are available only on county taxes.

COLLECTIONS

ने कार्य त्रामानाम्य स्थितिहरू

I, Minnie Gooch, County Clerk of Sabine County, Texas do hereby certify
that the foregoing instrument was filed.
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Minnie Gooch CLERK Dem Rose DEPUTY
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# Sabine 6. - 1985

COUNTY

# NOTICE OF CALCULATION OF EFFECTIVE TAX RATE, ESTIMATED UNENCUMBERED FUND BALANCES, AND DEBT SCHEDULE

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1 Section 254 to the contract of the section of the	/s+33
Rate to regain taxes tost in 1984 due to appraisal to lerrors (lost dollars divided by	/8-00
1935 tayable value: \$ ÷ \$ × 100)	
II. CALCULATION	
MAINTENANCE AND OPERATION (M&O) TAX RATE	1/69 = 22 :
1. (A) 1984 Total tax levy (Data 1)	498.332
(B) Subtract 1984 debt service 'evy (Data 3. — S	,
(C) Subtract 1984 taxes on property no longer in unit (Data 5)	, <u> </u>
(D) Subtract 1984 taxes for exemptions (Data 6)	7,500
(E) Subtract 1984 taxes for product vity varuation (Data 7)	<u> </u>
(F) Subtract 1984 taxes used to regain lost 1983 levy (Data 14)	1100 127
(G) MUIDSEG 1304 MICO 1644	223,760,000
Z. (A) 1903 total taxable value of all property, (Bata of this title the taxable value of all property,	21,000,000
(C) Subtract 1985 value of new improvements (Data 9)	٠
(D) Adjusted 1985 taxable value for M&O	202,700,000
3. (A) Divide the adjusted 1984 M&O levy (1-G above) by the adjust d 1985 taxable	
value for M&O (2-D above) (\$ 489,132 +\$ 202,750,000)	5 <u>, 00241</u>
(B) Multiply by \$100 valuation	3 341/S100
(C) Ellective Mac rate to. 1900	
INTEREST AND SINKING (I&S) TAX RATE	
4. (A) 1985 I&S levy needed to satisfy debt (Data 11)	·
(B) 1985 Total taxable value of all property (Data 8;	è
(C) Divide the 1985 I&S levy (4-A above) by the 1985 total taxable value  (4-B above) (\$ ÷ \$)	<u> </u>
	\$100 · .
(E) Effective I&S rate for 1985	/\$100
APPRAISAL ROLL ERROR RATE	- /S100
5. (A) Rate to raise 1984 levy due to appraisa: errors (Data 12)	- (S100)
(b) Mad tale to regain laxes is a series (222 vs)	s/s100
(C) Total rate to adjust for appraisal roll errors	•
1985 EFFECTIVE TAX RATE FOR EACH TAX	£ 1241 /5100
6. (A) Effective I/I&O rate (3-C above)	· ———
(B) Add effect ve I&S rate (4-E above) + !	s <u>- /\$100</u>
(C) Add rate to adjust for appraisal roll errors (5-C above) +	s/\$100 a/\$100
(D) 1985 Effective Tax Rate for this tax	\$ _ 24 /5100
TOTAL EFFECTIVE TAX RATE FOR 1985	•
7. Add 1985 effective tax rate for each tax	- · · · ·
\$/\$100 + \$/\$100 + \$/\$100	s 1241 /5100/
	1348
1985 Effective Tax Rate for Each Tax Levisc and the Total 1985 Effective Tax Rate are the	∍ ratės publishe⊒
as required c., Sec. 25.04). Property Tax Code.	
COMPLIANCE / '85	. 19
The state of the s	and the second s
I, Minnie Gooch, County Clerk of Sabine County, Texas do hereby	v certifo
that the foregoing instrument is a constant	, oci cily 198≤ at
O'Clock M. and duly recorded Laph. 3	\.
1085 at 5100	
O'Clock M.	
Minnio Cocch	
Minnie Gooch CLERK Dem Togel I	DEPUTY

THE RESERVE OF THE PARTY OF THE



COMMISSION

ROBERT C. LANIER, CHAIRMAN THOMAS M. DUNNING RAY STOKER, JR. STATE DEPARTMENT OF HIGHWAYS AND PUBLIC TRANSPORTATION P. 0. Box 280 Lufkin, Texas 75901 August 20, 1985

copy

ENGINEER-DIRECTOR MARK G. GOODE

IN REPLY REFER TO

1985-86 Off-State System Federal Aid Bridge Replacement and Rehabilitation Program

Honorable Royce C. Smith County Judge, Sabine County P. O. Box 716 Hemphill, Texas 75948

Dear Judge Smith:

Attached is a Construction and Maintenance Agreement covering that portion of the above referenced Off-System Bridge Replacement Program in your political jurisdiction. This agreement stipulates responsibilities of your governmental entity and the State Department of Highways and Public Transportation concerning this work program. Please present this to your Court at your earliest opportunity and following their action, return all copies to this office for further handling. (The cost for this project has been estimated at \$105,000, however, the actual cost of construction will be used to determine your final cost.)

A fully executed copy of this Agreement will be returned to you upon completion by the Department Administration. If you have any questions, please do not hesitate to call.

 ん. L. Beaird District Engineer District Eleven

Attachment

cc: Walter L. Hearnsberger, Supy Res Engr.

8-26-85

स्वरीतास्थ्यम् **स्था**यस्थानस्थानः । अस्योत्स्यात्रे स्थायस्थानस्य । स्थायस्थानस्य । स्थायस्थानस्य । स्थायस्थानस्य स्थायस्थानस्य स्थायस्थानस्य । स्थायस्थानस्य स्थायस्थानस्य । स्थायस्थानस्य । स्थायस्थानस्य । स्थायस्थानस्य । स्

Exhibit A

Leir Cent

County	Sabine	,
Control_		
Project		
Highway		

#### CONSTRUCTION AND MAINTENANCE AGREEMENT

#### FOR BRIDGE REPLACEMENT OR REHABILITATION

## OFF THE STATE SYSTEM

THIS AGREEMENT, made on the date shown hereinafter, by and between the State Department of Highways and Public Transportation, hereinafter called the "Department", and Sabine County, a local government, or governmental agency or entity, hereinafter called the "Governmental Agency" acting by and through its Commissioners Court and by virtue of the authority shown on Exhibit A attached hereto and made a part hereof.

## WITNESSETH

WHEREAS, the Governmental Agency is owner of a bridge located on a public road or street within its jurisdiction at <u>Six Mile Creek: Approx. 0.7 Mi.</u>
S & W of end of FM 2343; and

WHEREAS, under Title 23, United States Code as amended by the Surface Transportation Assistance Act of 1978 and subsequent Federal legislation, a program entitled 1985-86 Off-State System Federal-Aid Bridge Replacement and Rehabilitation Program has been approved by the State Highway and Public Transportation Commission and said bridge is included in this program; and

WHEREAS, it is incumbent upon the Department to assure accomplishment of this work.

## AGREEMENT

NOW, THEREFORE, in consideration of the premises and of mutual covenants and agreements of the parties hereto to be by them respectively kept and performed, and hereinafter set forth, it is agreed as follows:

- 1. The Governmental Agency hereby authorizes the Department or its contracted consultant and Department's contractor to enter on the site of said bridge and adjacent right of way or relocation right of way to perform surveys, inspection, construction and other purposes necessary to replace or rehabilitate said bridge and approaches.
- 2. The Governmental Agency agrees to provide, at its expense, the necessary adjustment of any and all utilities and services, whether publicly or privately owned, as may be necessary to permit the work authorized herein. Existing utilities will be adjusted in respect to location and type of installation in accordance with requirements of the Department.

-1÷

D-5 7-85 3. The Governmental Agency agrees to provide 20% of the actual construction cost of the bridge replacement or rehabilitation project including preliminary engineering and construction engineering, or that portion of the cost of the project not reimbursable by the Federal Highway Administration. The Governmental Agency further agrees to acquire, at no cost to the Department, any additional right of way, if required.

Within 30 days following execution of this agreement the Governmental Agency agrees to pay to the Department by check made payable to the State Department of Highways and Public Transportation an amount equal to 10% of the estimated cost of the project. Forty-five days prior to the Department's scheduled date for the contract letting, the Governmental Agency agrees to pay to the Department an amount equal to the remaining 10% of its obligation. If, at any time during plan is insufficient to pay the Governmental Agency's obligation, then the amount received shall immediately notify the Governmental Agency which shall promptly transmit the cost will be determined by the Department, based on its standard accounting procethe Governmental Agency.

- 4. If, after execution of the agreement, the Governmental Agency elects to terminate the project, the Governmental Agency shall be responsible for those eligible expenses incurred by the State which are attributable to the project.
- 5. The Department will prepare or provide for the construction plans, advertise for bids and let the construction contract, or otherwise provide for the construction and will supervise the construction or reconstruction as required by the plans. The cost of all services performed by the Department will be borne by others. It is mutually agreed that as the project is developed to the construction stage, both parties shall approve the plans by signature approval thereon, and a copy of such plans will be attached hereto, marked "Exhibit B", and made a part hereof.
- 6. In the event the terms of this agreement are in conflict with the provisions of any other existing agreements and/or contracts between the Governmental Agency and the Department, this agreement shall take precedence over the other agreements and/or contracts.
- 7. Upon completion of the project, the Governmental Agency agrees to accept ownership and operate and maintain the facility authorized by this agreement for the benefit of the public without charge.
- 8. The Governmental Agency agrees to indemnify the Department against any and all claims for damages to adjoining, abutting or other property for which the Department is or may be liable arising out of, incident to or in any manner associated with or attributed to the project.

IN TESTIMONY WHEREOF, the parties hereto have caused these presents to be executed in duplicate on the date herein stated.

THE GOVERNMENTAL AGENCY

THE STATE OF TEXAS

Certified as being executed for the purpose and effect of activating and/or carrying out the orders, established policies, or work programs heretofore approved and authorized by the State Highway Public Transportation Commission.

By

ROYCE C. SMITH

APPROVED:

Date\_

COUNTY JUDGE, SABINE COUNTY
Title of Executing Official

Deputy Director

ATTEST:

COUNTY CLERK

-3-

D-5 7-85

THE STATE OF TEXAS

County of Sabine P.O. BOX 716 HEMPHILL, TEXAS September 11, 1985

Mr. J. L. Beaird District Engineer State Department of Highways P. O. Box 280 Lufkin, Texas 75901

RE: CONSTRUCTION AND MAINTENANCE AGREEMENT

Dear Mr. Beaird:

Enclosed please find the above named agreement which was accepted by the Sabine County Commissioners' Court as follows:

Upon a motion by Commissioner Billy Joe McGee, seconded by Commissioner Chester D. Cox, Sr. and by unanimous vote of the court the Construction and Maintenance Agreement For Bridge Replacement or Rehabilitation Off the State System was accepted by the Court. The court accepted it on August 26, 1985.

Sincerely,

Minnie Gooch, County Clerk Sabine County, Texas