

Monday, August 7, 1995, the Sabine County Commissioners' Court met in a special called meeting. The following members were present:

John L. Hyden	County Judge
Keith Clark	Commissioner Pct. #1
Lynn Smith	Commissioner Pct. #2
Charles Ellison	Commissioner Pct. #3
Will Smith, Sr.	Commissioner Pct. #4
Janice McDaniel	County Clerk

Judge Hyden called the meeting to order at 8:38 A.M. and stated that notice had been duly posted.

Commissioner Ellison led the Court in prayer.

Agenda item #1-Receive Appraisal Roll From Tax Assessor

Judge Hyden moved that the appraisal roll be accepted as presented by the Tax Assessor/Collector. Commissioner Clark seconded. All voted for. Motion carried. See attached copy.

Agenda item #2-Certification by Collector of Anticipated Collection Rate

Tax Assessor/Collector, Tammy Reeves, certified a 94% collection rate of the 1995 anticipated collection rate. See attached copy of certification.

Agenda item #6-Approve Hiring Temporary Clerk Tax Office

Judge Hyden stated that there are not funds in the tax office budget for this, but that he can, with approval of the Court, move the funds from non-departmental to the tax office budget.

Commissioner Lynn Smith moved to give that approval for the hiring of the temporary clerk in the tax office. Commissioner Will Smith seconded. All voted for. Motion carried.

Court recessed until 1:00 P.M..

Court reconvened at 1:06 P.M..

Agenda item #3-Submission of Calculation of Effective and Rollback Tax Rates by Collector

The effective tax rate for this year is .35900. The rate can go up to .36977 without having to hold hearings. The rollback rate is .39067. The m/o rate is .33987 cents and debt service is .02990 cents.

Judge Hyden moved, for planning purposes only, the County approve the tax rate of .33987 cents m/o and .02990 cents debt service with a final vote to officially adopt the tax rate to be done approximately August 21st. Commissioner Clark seconded. All voted for. Motion carried. See attached copy.

Judge Hyden moved to that the Court set a date of August 21st. to adopt the tax rate. Commissioner Lynn Smith seconded. All voted for. Motion carried.

Judge Hyden moved to adjourn. Commissioner Ellison seconded. Meeting adjourned.

Jan Boyd COUNTY JUDGE
Keith C. Clark COMMISSIONER PCT. #1
Lynn Smith COMMISSIONER PCT. #2
Charles Ellison COMMISSIONER PCT. #3
[Signature] COMMISSIONER PCT. #4
Janice McDaniel COUNTY CLERK

COPY

Tammy Reeves
Tax Assessor & Collector
P.O. Drawer 310
Hemphill, Texas 75948-0310
(409) 787-2257
Fax (409) 787-2044

DATE August 7, 1995

CERTIFICATION OF 1995 APPRAISAL ROLL FOR SUBMISSION TO THE SABINE COUNTY COMMISSIONER'S COURT

"I, Tammy Reeves, Sabine County Tax Assessor & Collector, do solemnly swear that the figures disclosed below is that portion of the approved and certified appraisal roll of the Sabine County Appraisal District which lists property taxable by Sabine County and constitutes the appraisal roll for Sabine County."

1995 APPRAISAL ROLL INFORMATION:

Total appraised value	\$ <u>414,916,109</u>
Less exemptions	- <u>138,999,687</u>
Total taxable	\$ <u>275,916,422</u>

Tammy Reeves
Sabine County Tax A/C, Tammy Reeves

The above certification will stand for any and all former appraisal rolls and/or certified tax rolls of the Sabine County Tax Office and by the Sabine County Commissioners Court.

Keith C. Clark
Keith C. Clark Pct.1

Lynn Smith
Lynn Smith Pct.2

Charles (Butch) W. Ellison
Charles (Butch) W. Ellison Pct.3

Will Smith, Sr.
Will Smith, Sr. Pct.4

John Larry Hyden
Judge John Larry Hyden

Affixed with the official seal of office, Tammy Reeves, Sabine County Tax Assessor & Collector.

Tammy Reeves
Tax Assessor & Collector
P.O. Drawer 310
Hemphill, Texas 75948-0310
(409) 787-2257
Fax (409) 787-2044

CERTIFICATION OF 1995 ANTICIPATED COLLECTION RATE

"I, Tammy Reeves, Sabine County Tax Assessor & Collector do hereby certify a 94% anticipated collection rate to the Sabine County Commissioner's Court."

Tammy Reeves
Tammy Reeves, Sabine County Tax A/C

Aug. 7, 1995
DATE

Affixed with the official seal of office, Tammy Reeves, Sabine County Tax Assessor & Collector.

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Notice of Effective Tax Rate
(for use by counties)

50-211
(Rev. 5-94/3)

(insert year) **Property Tax Rates in** (insert county name)

This notice concerns (insert year) property tax rates for (insert county name). It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's effective tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's rollback tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

	General Fund	Farm to Market/ Flood Control Fund	Special Road/ Bridge Fund
Last year's tax rate:			
Last year's operating taxes	\$ 919,345	_____	_____
Last year's debt taxes	\$ 84,727	_____	_____
Last year's total taxes	\$ 1,004,072	_____	_____
Last year's tax base	\$ 213,145,672	_____	_____
Last year's total tax rate	\$.38171 /\$100	_____ /\$100	_____ /\$100

This year's effective tax rate:	919,842		
Last year's adjusted taxes (after subtracting taxes on lost property)	\$ (14)	\$ (14)	\$ (14)
+ This year's adjusted tax base (after subtracting value of new property)	276,317,235	_____	_____
	.35900	_____	_____
- This year's effective tax rate for each fund	\$ (23) /\$100	\$ (23) /\$100	\$ (23) /\$100
	.35900		
Total effective tax rate	\$ (24) /\$100		

In the first year a county collects the additional sales tax to reduce property taxes, it must insert the following lines unless its first adjustment was made last year:

- Sales tax adjustment rate	\$ (43) /\$100
- Effective tax rate	\$.3157 /\$100
x 1.03 = maximum rate unless unit publishes notices and holds hearing	\$.36977 /\$100

This year's rollback tax rate:

Last year's adjusted operating taxes (after subtracting taxes on lost property and including taxes for state criminal justice mandate.)	\$ 1,090,571	\$ (27)	\$ (27)	\$ (27)
+ This year's adjusted tax base	\$ (28) 276,317,235	\$ (28)	\$ (28)	\$ (28)
- This year's effective operating rate	.37470	\$ (29) /\$100	\$ (29) /\$100	\$ (29) /\$100
x 1.08 = this year's maximum operating rate	.40467	\$ (30) /\$100	\$ (30) /\$100	\$ (30) /\$100
+ This year's debt rate	.02990	\$ (37) /\$100	\$ (37) /\$100	\$ (37) /\$100
- This year's rollback rate for each fund	.45617	\$ (38) /\$100	\$ (38) /\$100	\$ (38) /\$100
This year's total rollback rate	.45617	\$ (39) /\$100		

A county that collects the additional sales tax to reduce property taxes, including one that collects the tax for the first time this year, must insert the following lines:

- Sales tax adjustment rate	\$ (43) /\$100 .06550
- Rollback tax rate	\$ (47) /\$100 .39067

For a county with additional rollback rate for pollution control, insert the following lines:

+ Additional rate for pollution control	\$ (50) /\$100 0-
- Rollback tax rate	\$ (51) /\$100 .39067



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by *Janice McDaniel* DEPUTY
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THE STATE OF TEXAS
COUNTY OF SABINE
I HEREBY CERTIFY THAT THESE DOCUMENTS WERE FILED AND
DULY RECORDED IN THE COMMISSIONERS COURT MINUTES OF SABINE
COUNTY, TEXAS.

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