

Special Session
Commissioners' Court
August 18, 1998
6:00 p.m.

Members of the Court present:

Jack Leath	County Judge
Keith Clark	Commissioner Pct. #1
Lynn Smith	Commissioner Pct. #2
Doyle Dickerson	Commissioner Pct. #3
Will Smith, Sr.	Commissioner Pct. #4
Janice McDaniel	County Clerk

Judge Leath called the meeting to order.

Agenda item #1-Public Hearing -- Tax Rate

Judge Leath said the only thing we are allowed by law to discuss at this meeting is the tax rate. The proposal is to leave the tax rate at .37574, same as the 1997-98 tax rate.

Tax Collector, Tammy Reeves, gave the following rates:

Effective rate	-.36992 per \$100.00 evaluation
Roll back rate	-.36904 per \$100.00 evaluation
Proposed 1998-99 tax rate	-.37574 per \$100.00 evaluation
1997-98 tax rate	-.37574 per \$100.00 evaluation

With the new appraisals, a 94 percent collection and considering discounts, the proposed tax rate for the fiscal year 1998-99 will collect approximately \$24,000.00 more than in the 1997-98 fiscal year. It is approximately one-half cent per \$100.00 evaluation between the effective rate and the proposed rate. This is due to new appraisals.

Mr. Eccles from Fairmount said that he is against raising taxes.

Judge Leath said the tax rate remains the same as it was last budget year. While this is an increase in revenue, it is not an increase in the tax rate. The increase revenue will come where there have been construction and new appraisal reevaluations. He said the appraisal district was required by law to do reevaluations. The appraisal district is not under the jurisdiction of our County government. They are an entity required by the state.

The different entities, hospital and schools, set their own tax rate. The County Tax Collector collects the tax money for the different entities and then the money is turned over to them. The County does not get to keep the money.

Tammy Reeves told Mr. Eccles that if the value of his property did not change with the reevaluations this year, his taxes would be the same as they were last year. If his property increased in appraised value, his County taxes will increase approximately one-

half of a cent per \$100.00 evaluation.

Judge Leath said a special meeting will be scheduled August 31, 1998 at 8:30 a.m. to adopt the budget and set the tax rate. Also, a special meeting is set for August 28 at 6:00 p.m. for a public hearing on 1998-99 budget.

Commissioner Will Smith moved to adjourn. Commissioner Clark seconded. All voted for. Motion carried.

<u><i>Jack Leath</i></u>	COUNTY JUDGE
<u><i>Smith C. Clark</i></u>	COMMISSIONER PCT. #1
<u><i>Will Smith</i></u>	COMMISSIONER PCT. #2
<u><i>Doug Dickerson</i></u>	COMMISSIONER PCT. #3
<u><i>W.S.</i></u>	COMMISSIONER PCT. #4

ATTEST:
Janice McDaniel COUNTY CLERK

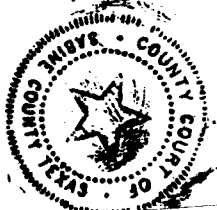
The State Of Texas
County Of Sabine

I HEREBY CERTIFY THAT THESE DOCUMENTS WERE FILED AND
DULY RECORDED IN THE COMMISSIONER COURT MINUTES OF SABINE
COUNTY, TEXAS.

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JANICE McDANIEL COUNTY CLERK

BY *Lara K Jones*
Deputy



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