

Special Session

Commissioners' Court

Friday, August 28, 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 at 6:00 p.m.

Agenda item #1-Public Hearing -- 1998-99 Budget

Judge Leath briefly went over the proposed budgets for the General Fund and Road & Bridge accounts. He said that if anyone has any questions about any specific department, he will try to answer the questions.

Mrs. Marjorie Williams asked if we are going to get any more deputies.

Judge Leath said there are no additional deputies budgeted.

Mrs. Williams asked Sheriff Philips if a County employee would receive priority over the other people in the County on calls to the Sheriff's department.

Sheriff Philips told Mrs. Williams that only emergency calls such as a wreck or life threatening situations are given priority. He said the Commissioners' Court discussed adding two deputies last year in the budget hearing if we got the COPS grant.

Judge Leath interrupted Sheriff Philips to say that last year the Court had said there was \$15,000.00 income more than what was budgeted. The \$15,000.00 would be pledged toward an additional deputy if the grant had been approved.

Sheriff Philips said he has not received the grant. The US department of Justice wrote him a letter saying that the grant started May 1, 1998. Once we receive the grant, we will have 45 days to accept or reject the grant.

Judge Leath said that figures are misleading. If we get four deputies, you pay the salary and benefits for one. You also pay the benefits for the other three plus fuel, auto repair and uniforms. The approximate cost per deputy is \$34,097.00.

Pat Fitzhugh asked the Court if the County is going to receive revenue from the National Forest harvest of trees in this year's budget.

Judge Leath said the County will receive about \$100,000.00 and that is what is budgeted. We will not receive anything on the storm damage harvest until next year. This money is dedicated to Road & Bridge.

Ms. Fitzhugh said it is very frustrating to live in this County, call the Sheriff's department, and be told to call back in the morning because the deputy on duty has five other calls ahead of yours.

Judge Leath said it is very difficult for us to raise taxes to the extent to produce enough income to accept in full the contract for the COPS grant. It would be above the roll back rate. He said that he believes that if we did that, the people would vote for a roll back.

Sheriff Philips said that he is working on a plan to accept this grant in its entirety. It will not be just the County picking up the tab. He said that he is not ready to divulge what he is working on.

The budget will be approved in a special called meeting August 31, 1998.

Commissioner Clark moved to adjourn. Commissioner Dickerson seconded. Meeting adjourned.

<u>Jack Leath</u>	COUNTY JUDGE
<u>Reid C. Clark</u>	COMMISSIONER PCT. #1
<u>Dynn Smith</u>	COMMISSIONER PCT. #2
<u>Doug Dickerson</u>	COMMISSIONER PCT. #3
<u>W. J. [Signature]</u>	COMMISSIONER PCT. #4
ATTEST:	
<u>Janice McDaniel</u>	COUNTY CLERK

ROAD & BRIDGE FUND
1998-99 PROPOSED BUDGET
08-27-98

	Budget Amount	Actual Amount	Variance Amount	Var %
REVENUES				
CARRYOVER FUNDS	262,326	0	-262,326	100.0
FEDERAL FOREST FUNDS	100,000	0	-100,000	100.0
LATERAL ROADS	20,000	0	-20,000	100.0
LICENSE RENEWAL	450,000	0	-450,000	100.0
ROAD BASE REIMBURSEMENT	4	0	-4	100.0
BRIDGE MATERIAL REIMBURSE	4	0	-4	100.0
ROAD OIL REIMBURSEMENT	4	0	-4	100.0
CULVERT REIMBURSEMENT	4	0	-4	100.0
CAPITAL EXPENSE REIMBURSE	4	0	-4	100.0
OTHER OPERATING REVENUES	23,904	0	-23,904	100.0
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TOTAL REVENUES	856,250	0	-856,250	100.0
EXPENDITURES				
SALARY AND BENEFITS	362,611	0	-362,611	100.0
FUEL, OIL, LUBRICANTS	53,156	0	-53,156	100.0
MAINTENANCE AND REPAIR	19,900	0	-19,900	100.0
PARTS AND TIRES	40,875	0	-40,875	100.0
CULVERTS	13,504	0	-13,504	100.0
BRIDGE MATERIAL	11,504	0	-11,504	100.0
ROCK/GRAVEL	127,039	0	-127,039	100.0
ROAD OIL/ASPHALT	38,008	0	-38,008	100.0
UTILITIES	5,800	0	-5,800	100.0
INSURANCE	19,186	0	-19,186	100.0
COUNTY BARN REPAIRS	4,000	0	-4,000	100.0
CAPITAL EXPENSE	13,615	0	-13,615	100.0
OTHER OPERATING EXPENSES	147,052	0	-147,052	100.0
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TOTAL EXPENDITURES	856,250	0	-856,250	100.0
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NET PROFIT/-LOSS	0	0	0	0.0
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GENERAL FUND
PROPOSED BUDGET
1998-99

	Budget Amount	Actual Amount	Variance Amount	Var %
REVENUES				
COUNTY FEES	361,100	0	-361,100	100.0
PROPERTY TAXES	1,159,207	0	-1,159,207	100.0
SHERIFF'S DEPARTMENT	27,481	0	-27,481	100.0
HOUSE BILLS	9,700	0	-9,700	100.0
OTHER OPERATING REVENUES	328,538	0	-328,538	100.0
TOTAL REVENUES	1,886,026	0	-1,886,026	100.0
EXPENDITURES				
SALARY & BENEFITS	1,061,456	0	-1,061,456	100.0
SUPPLIES	25,445	0	-25,445	100.0
POSTAGE	18,064	0	-18,064	100.0
EAST SABINE SENIOR SERVICES	5,000	0	-5,000	100.0
PERSONAL SERVICES	9,450	0	-9,450	100.0
CRIMINAL JUSTICE GRANT MATCH	5,000	0	-5,000	100.0
PRINTING	8,495	0	-8,495	100.0
FUEL	17,000	0	-17,000	100.0
TELEPHONE	24,700	0	-24,700	100.0
TRAVEL	13,479	0	-13,479	100.0
MEALS & ENTERTAINMENT	2,000	0	-2,000	100.0
INQUEST	3,000	0	-3,000	100.0
UTILITIES	29,500	0	-29,500	100.0
REPAIRS & MAINTENANCE	41,100	0	-41,100	100.0
ADVERTISING	2,830	0	-2,830	100.0
LEGAL EXPENSE/OUTSIDE ATTORNEY	20,000	0	-20,000	100.0
JASPER COUNTY/TX DPS SECRETARY	2,400	0	-2,400	100.0
COMPUTER ASSISTANCE	1,000	0	-1,000	100.0
TRAVEL EXPENSE	1,400	0	-1,400	100.0
PROFESSIONAL TRAINING	12,255	0	-12,255	100.0
BONDS	1,560	0	-1,560	100.0
GRANTS DISBURSEMENTS	15,200	0	-15,200	100.0
CAPITAL OUTLAY	88,275	0	-88,275	100.0
OTHER OPERATING EXPENSES	314,928	0	-314,928	100.0
INSURANCE	33,150	0	-33,150	100.0
CAPITAL RESERVE ACCOUNT	129,339	0	-129,339	100.0
TOTAL EXPENDITURES	1,886,026	0	-1,886,026	100.0
NET PROFIT/-LOSS	0	0	0	0.0

EE Pg 242

ASSESSMENT AND COLLECTION AGREEMENT

STATE OF TEXAS

COUNTY OF SABINE

This contract is between **SABINE COUNTY**, hereinafter referred to as "**COUNTY**" and **WEST SABINE INDEPENDENT SCHOOL DISTRICT**, hereinafter referred to as "**DISTRICT**", and is entered into under the provisions of Title 7, Government Code and Chapter 6, Property Tax Code.

I. PURPOSE

The parties to this contract wish to consolidate the assessment and collection of property taxes into one entity, COUNTY, under the provisions of 6.24 of the Property Tax Code.

II. TERM

This contract shall be effective from October 1, 1998, through September 30, 1999, and thereafter for yearly terms commencing on October 1st of each year and ending on September 30th of each year, until terminated by one or more of the parties pursuant to the termination provisions of this contract.

III. APPOINTMENT OF TAX ASSESSOR-COLLECTOR

vol EE Pg 243

The County Tax Assessor-Collector of Sabine County is hereby designated as Tax Assessor-Collector for the DISTRICT.

The person herein designated as Tax Assessor-Collector is also hereby designated by the governing body of the DISTRICT as the person designated to calculate the effective tax rate and the rollback tax rate for the DISTRICT under the provision of Section 26.04© Property Tax Code.

IV. SERVICES TO BE PERFORMED

COUNTY agrees to perform all necessary assessment and collection functions authorized by law for DISTRICT. The functions shall include:

- a. Calculation of the effective tax rate and rollback rate each year.
- b. Calculation of current taxes and preparation of current tax roll and delinquent tax roll each year.
- c. Mailing of current and all required delinquent tax statements.
- d. Proration of tax bills as required.
- e. Correction of tax bills as required.
- f. Preparation of tax receipts.
- g. Preparation of tax certificates.
- h. Collection of current and delinquent taxes.
- i. Issuance of tax refunds as required.

V. ASSESSMENT AND COLLECTION RECORDS

vol EE pg 244

At the termination of this Contract for any reason, COUNTY shall return copies of all assessment and collection records it holds concerning DISTRICT within fifteen (15) days after receipt of notice of termination of this contract as provided herein below.

Any disputes which arise as to the validity of any tax records which have been transferred to COUNTY shall be decided by the governing body of DISTRICT. COUNTY shall refer any such disputes to DISTRICT which shall notify COUNTY of its decision as to the validity of any disputed record.

**VI. EMPLOYMENT OF COUNSEL AND AUTHORIZATION TO INSTITUTE
LEGAL ACTIONS**

DISTRICT reserves for itself the authority to employ by contract legal counsel for the collection of delinquent taxes owing to DISTRICT. Payment of counsel shall be made by DISTRICT, pursuant to such contract, from the delinquent taxes, penalties, and interest collected on behalf of DISTRICT. DISTRICT expressly authorizes such counsel to institute and prosecute delinquent tax suits and any other required legal actions on behalf of DISTRICT to collect its taxes.

VII. AUDIT

Tax rolls and collections therefrom, delinquent and current, will be audited annually on the DISTRICT'S behalf at the COUNTY'S expense. Such audit shall be carried out by an independent certified public accountant who shall report to both the DISTRICT and the COUNTY.

Vol EE Pg 245

VIII. SURETY BOND

COUNTY agrees to obtain a surety bond for the Tax Assessor-Collector acting in her capacity as Assessor-Collector for DISTRICT. Such bond shall be payable to COUNTY to reimburse DISTRICT. COUNTY and DISTRICT agree that the current existing bond now in place is sufficient to assure proper performance of the assessment and collection of DISTRICT taxes.

IX. REMITTANCE OF TAX COLLECTIONS

The taxes, penalties and interest collected for DISTRICT shall be remitted to it on a monthly basis accompanied by a written report on same, except during the months of October through January, when current collections will be remitted on a weekly basis.

X. REPORTS

COUNTY further agrees to make reports of its collections of taxes, penalties and interest to DISTRICT on a monthly basis. A cumulative annual report for the preceding twelve months shall be prepared by COUNTY and furnished to DISTRICT after the conclusion of each collection year, but before October 1 of the year.

XI. REFUNDS

COUNTY shall process all applications for refunds and pay all refunds required under the provisions of the Property Tax Code. COUNTY shall pay all refunds which are found to be due and owing from current collections on hand for DISTRICT. If amounts to be

refunded exceed current collections on hand, COUNTY shall retain the collections received for DISTRICT until sufficient funds are on hand to pay the refunds due. If sufficient funds are not on hand within two weeks from the original due date of the refund, COUNTY shall notify DISTRICT of the amount needed to pay refunds due and DISTRICT shall within thirty days of such notice remit such additional amount to COUNTY, which shall forthwith make the refund.

DISTRICT designates the Tax Assessor-Collector of COUNTY as its auditor for the sole purpose of approving refunds as required by Section 31.11 of the Property Tax Code up to the amount of \$500.00. All refund requests in excess of \$500.00 shall be sent to DISTRICT by COUNTY for approval by its governing body. COUNTY shall send such refund request within seven days of processing and DISTRICT shall have such refunds approved and the request returned to COUNTY for payment within thirty (30) days of receipt. The monthly report of collections forwarded from COUNTY to the DISTRICT shall also report all refunds paid out.

COUNTY shall pay all refunds due within sixty (60) days after due. Failure of COUNTY or DISTRICT to act within any time stated in this provision, which results in the accrual of interest due on any refunds, shall obligate the one failing to act timely to pay such accrued interest. If both parties fail to meet deadlines, each shall pay ½ of the accrued interest.

XII. REGISTRATION AND CERTIFICATION BY BOARD OF TAX

PROFESSIONAL EXAMINERS

Vol EE Pg 247

COUNTY expressly agrees that all personnel engaged in its assessment and collection functions who are required by law to be registered shall remain at all times registered and shall become certified as required by the terms and provisions of Article 8885, V.T.C.S. as amended.

XIII. PAYMENT FOR ASSESSMENT AND COLLECTION SERVICES

In consideration for the assessment and collection services to be provided herein by COUNTY to the DISTRICT, the DISTRICT shall provide to the COUNTY approximately 600 square feet of office space located in the DISTRICT'S administration building at 100 Center St., Pineland, Texas for so long as this contract remains in full force and effect. COUNTY is hereby entitled to the use and possession of the described premises for the sole purpose of establishing a full service sub-station of its tax office. DISTRICT shall furnish custodial service and all utilities for such office, with the exception of telephone service, which shall be at COUNTY'S expense. In further consideration for services rendered, DISTRICT shall pay COUNTY an annual fee of \$6,000.00, payable on a quarterly basis.

COUNTY shall provide all collection functions, including the preparation and submission of all required reports.

Other Payment Provisions

In the event that the governing body of DISTRICT fails to adopt its tax rate, or fails to notify COUNTY of its tax rate, in time for its taxes to be included on the combined statement prepared for that year, COUNTY shall calculate the cost of preparing, mailing and processing separate tax statements for the DISTRICT. COUNTY shall forward to

DISTRICT its notification of these costs for the separate statements and their processing and DISTRICT agrees to pay such costs within thirty days of receiving the notice from COUNTY.

In the event that DISTRICT shall be subject to a successful tax rate rollback election requiring the printing and distribution of new tax statements and the processing of refunds, DISTRICT agrees to reimburse COUNTY within thirty days after notice from COUNTY of the costs of providing these additional statements and processing these refunds.

If DISTRICT shall, in any year in which this contract is in effect, elect to allow discounts on current year taxes under Section 31.05 of the Property Tax Code, COUNTY shall calculate the actual additional costs of assessment and collection attributable to such allowance by all taxing units allowing discounts that year. Such additional costs shall be borne proportionally by DISTRICT and such other taxing units for whom COUNTY collects and which allow discounts. Each such taxing unit's share of these additional costs is calculated according to the ratio of its prior year levy to the combined prior year levies of all such units. Such additional costs will not be allocated to all taxing units as described in the paragraph above, but shall be borne exclusively by the units allowing discounts.

All revenue received from the sale of tax certificates by COUNTY shall be retained by it as revenue to be applied against its assessment and collections expense budget for the year in which it is received.

Vol EE Pg 249

XIV. TERMINATION

This Contract may be terminated by COUNTY or by DISTRICT effective on September 30 of any year upon proper notice to the other party. In order for notice to be effective it must be received by the other party not later than the 31st day of May preceding the September 30 effective date.

The parties may in writing agree at any time to any other termination procedure which is mutually acceptable.

XV. NONLIABILITY FOR FAILURE TO COLLECT

COUNTY shall not be liable to DISTRICT for any failure to collect any tax, penalty or interest under any provision of this Contract.

Vol EE Pg 250

IN WITNESS WHEREOF, these presents are executed by the authority of the governing bodies of the respective parties hereto on the dates shown.

WEST SABINE ISD

Kenneth O'Neil
Board President, West Sabine ISD

Clayton R. Rieck
Superintendent, West Sabine ISD

ATTEST:

Januel Johnson
Secretary, West Sabine ISD

DATE SIGNED:

September 21, 1998

SABINE COUNTY

Jack Lott
County Judge

Sammy Reeves
Tax Assessor/Collector
Sabine County

ATTEST:

Janice McDaniel
County Clerk
Sabine County

DATE SIGNED:

August 31, 1998



State of Texas
County of Sabine
I HEREBY CERTIFY THAT THESE DOCUMENTS WERE FILED AND
RECORDED IN THE COMMISSIONER COURT MINUTES OF SABINE
COUNTY, TEXAS.



VOL. EE PAGE 239
JANICE MCDANIEL COUNTY CLERK
BY *Jara K Jones*
Deputy

Vol EE Pg 251