



TOWN COUNCIL REGULAR MEETING

Wednesday, September 06, 2023 at 6:00 PM

Fulton Council Chambers, 201 N. 7th Street

AGENDA

CALL TO ORDER

PLEDGE OF ALLEGIANCE – U.S. Flag and Texas Flag

OBSERVE A MOMENT OF SILENCE/PRAAYER

CITIZENS TO BE HEARD (PUBLIC FORUM)

Public participation is valued and at this time, comments limited to three (3) minutes will be taken from persons who have signed the Speaker's Card located on the table inside the Council Chambers and delivered to the City Secretary before the meeting begins. Written comments received by submission to the City Secretary in person or emailed to citysec@fultontexas.org by 3:00 p.m. on the day of the meeting, on any subject matter that is not on the agenda, will be read and summarized in the minutes of the meeting. Persons wishing to address the Council and who have registered using the Speaker's Card will have up to three (3) minutes to speak. In accordance with the Open Meetings Act, Council may not discuss or take action on any item that has not been posted on the agenda. While civil public criticism is not prohibited; disorderly conduct or disturbance of the peace as prohibited by law shall be cause for the chair to terminate the offender's time to speak.

CONSENT AGENDA

All consent agenda items listed are considered to be routine by the Town Council and will be enacted by one motion. There will be no separate discussion of these items unless a council Member so requests, in which event the item will be removed from the Consent Agenda and considered in its normal sequence on the agenda.

- 1. Discuss/Approve/Disapprove** minutes of the Regular Town Council Meeting held on August 16, 2023.
- 2. Discuss/Approve/Disapprove** May and June 2023 financial reports.

ITEMS FOR CONSIDERATION

- 3. Discuss/Approve/Disapprove** recommendation for approval of banking services contract to begin October 1, 2023.
- 4. Discuss/Approve/Disapprove** award of banking services contract to recommended entity to begin October 1, 2023.
- 5. Discuss/Approve/Disapprove** Interlocal Cooperation Agreement for Tax Assessment and Collection of Property Tax in 2023-2024 Between County of Aransas, Texas, and The Town of Fulton, Texas.

6. **Discuss/Approve/Disapprove** the proposed 2023 Fiscal Year Tax Rate of 0.266875/\$100.
7. **Discuss/Approve/Disapprove** scheduling a Public Hearing on the proposed 2023 – 2024 Budget and 2023 Fiscal Year Tax Rate: **September 18, 2023**.
8. **Discuss/Approve/Disapprove** the time and date to adopt the Fiscal Year 2023 – 2024 Budget and Fiscal Year 2023 Tax Rate: **September 18, 2023**.

CLOSED SESSION

The Town Council may elect to go into closed session pursuant to Chapter 551, Government Code on any Agenda item where appropriate and particularly Sections 551.071 (consultation with attorney) and 551.074 (personnel matters), Government Code.

OPEN SESSION

Discuss/Approve/Disapprove any and all action necessary with regard to the preceding matter(s).

ANNOUNCEMENTS

9. Mayor's Update.
10. The next Public Hearing and Regular Fulton Town Council Meeting will be held Monday, September 18, 2023, beginning at 6:00 pm.

EXECUTIVE SESSION - PUBLIC NOTICE is given that the Town Council may elect to go into executive session at any time during the meeting in order to discuss any matters listed on the agenda when authorized by the Open Meetings Act, Chapter 551, Texas Government Code. If the Council elects to go into executive session regarding an agenda item, the section or sections of the Open Meetings Act authorizing the executive session will be publicly announced by the Mayor. The Council may deliberate and take action in open session on any issue that may be discussed in executive session.

ADJOURNMENT

NOTICE

This facility is wheelchair accessible and accessible parking spaces are available. Requests for accommodations or interpretive services must be made 48 hours prior to this meeting. Please contact the City Secretary's office at 361/729-5533 or by email at citysec@fultontexas.org for further information. Braille Is Not Available. The Town of Fulton reserves the right to convene into Closed Session under Government Code 551.071-551.074 and 551-086.

CERTIFICATION

I certify that the above notice of meeting was posted at Town Hall, 201 N. Seventh Street, Fulton, Texas, on Friday, September 1, 2023, at 4:00 p.m., and at the U.S. Post Office located at 301 Cactus Street, Fulton, Texas. I further certify that the following News Media were properly notified of this meeting as stated above: The Rockport Pilot.

/S/ Stephanie Garcia, City Secretary



TOWN COUNCIL REGULAR MEETING

Wednesday, August 16, 2023 at 6:00 PM
 Fulton Council Chambers, 201 N. 7th Street

MINUTES

CALL TO ORDER

PRESENT

Mayor Kelli Cole
 Mayor Pro Tem Robert Loflin
 Place 2 Chris Garis
 Place 3 MaryAnn Pahmiyer
 Place 4 Margo Nielsen
 Place 5 Laura McCorkle

STAFF PRESENT

Stephanie Garcia, City Secretary
 Matt Olenick, Director of Operations
 Steven Robertson, Comptroller
 Johnny Davis, Building Official
 Hal George, Town Attorney
 Ty Gerstenberger, Police Chief

Mayor Cole called the meeting to order at 6:00 p.m.

PLEDGE OF ALLEGIANCE – U.S. Flag and Texas Flag

Mayor Cole led everyone in the pledges.

OBSERVE A MOMENT OF SILENCE/PRAAYER

Mayor Cole led everyone in a moment of silence.

CITIZENS TO BE HEARD (PUBLIC FORUM)

Public participation is valued and at this time, comments limited to three (3) minutes will be taken from persons who have signed the Speaker's Card located on the table inside the Council Chambers and delivered to the City Secretary before the meeting begins. Written comments received by submission to the City Secretary in person or emailed to citysec@fultontexas.org by 3:00 p.m. on the day of the meeting, on any subject matter that is not on the agenda, will be read and summarized in the minutes of the meeting. Persons wishing to address the Council and who have registered using the Speaker's Card will have up to three (3) minutes to speak. In accordance with the Open Meetings Act, Council may not discuss or take action on any item that has not been posted on the agenda. While civil public criticism is not prohibited; disorderly conduct or disturbance of the peace as prohibited by law shall be cause for the chair to terminate the offender's time to speak.

Mary Clare Kane: Mrs. Kane introduced herself and referenced last Saturday’s paper regarding the utility rate increase with the City of Rockport. She gave examples of the increase in fees. Mrs. Kane asked that the Fulton Mayor and Council take steps to stop the increase. She further discussed her feelings on the increases.

Toby Kernan: Mr. Kernan discussed his feelings regarding the utility rate increase from the City of Rockport. He asked for the Town to help with the stopping of the increases.

CONSENT AGENDA

All consent agenda items listed are considered to be routine by the Town Council and will be enacted by one motion. There will be no separate discussion of these items unless a council Member so requests, in which event the item will be removed from the Consent Agenda and considered in its normal sequence on the agenda.

- 1. **Discuss/Approve/Disapprove** minutes of the Special Budget Workshop Meeting held on August 7, 2023.

Motion made by Mayor Pro Tem Loflin, Seconded by Place 4 Nielsen to approve the Consent Agenda item as presented.

Voting Yea: Mayor Pro Tem Loflin, Place 2 Garis, Place 3 Pahmiyer, Place 4 Nielsen, Place 5 McCorkle

ITEMS FOR CONSIDERATION

- 2. **Discuss/Approve/Disapprove** a Resolution authorizing the publication of delinquent taxpayers’ names in local newspapers in September 2023.

Mayor Cole read the item description and referenced the information provided by Linebarger Goggan Blair & Sampson, LLP. There were no questions from the Council.

Motion made by Place 3 Pahmiyer, Seconded by Place 5 McCorkle.
Voting Yea: Mayor Pro Tem Loflin, Place 2 Garis, Place 3 Pahmiyer, Place 4 Nielsen, Place 5 McCorkle

- 3. **Discuss/Approve/Disapprove** request by Phil Salemi for a five (5) foot variance on the rear and side boundary lines of 1008 Dehaus.

Mayor Cole read the item description and asked Phil Salemi to elaborate on the request. Mr. Salemi discussed the reason for the request of the variance. Alderwoman McCorkle mentioned her concerns and inquiries to Mr. Salemi regarding the use of the property in the future and what would be built on the property. Mr. Salemi answered her questions and gave further details.

Motion made by Mayor Pro Tem Loflin, Seconded by Place 5 McCorkle.
Voting Yea: Mayor Pro Tem Loflin, Place 2 Garis, Place 3 Pahmiyer, Place 4 Nielsen, Place 5 McCorkle

4. **Discuss/Approve/Disapprove** a three percent (3%) raise for the Town of Fulton employees in Fiscal Year 2023 - 2024.

Mayor Cole read the item description and noted this is a cost-of-living adjustment. There were no questions from the Council.

Motion made by Mayor Pro Tem Loflin, Seconded by Place 4 Nielsen.

Voting Yea: Mayor Pro Tem Loflin, Place 2 Garis, Place 3 Pahmiyer, Place 4 Nielsen, Place 5 McCorkle

5. **Discuss/Approve/Disapprove** Engagement Letter - Single Audit with Belt Harris Pechacek for the year ending September 31, 2023.

Mayor Cole read the item description and noted that this is an annual occurrence.

Motion made by Place 5 McCorkle, Seconded by Place 2 Garis.

Voting Yea: Mayor Pro Tem Loflin, Place 2 Garis, Place 3 Pahmiyer, Place 4 Nielsen, Place 5 McCorkle

6. **Discuss/Approve/Disapprove** hiring of a Chief of Police for the Town of Fulton Police Department.

Mayor Cole read the item description. There were no questions from the Council.

Motion made by Mayor Pro Tem Loflin, Seconded by Place 2 Garis.

Voting Yea: Mayor Pro Tem Loflin, Place 2 Garis, Place 3 Pahmiyer, Place 4 Nielsen, Place 5 McCorkle

7. **Discuss/Approve/Disapprove** hiring of a police officer for the Town of Fulton Police Department.

Mayor Cole read the item description and noted that the hiring is to bring the Fulton Police Department back to a two-man department.

Motion made by Place 5 McCorkle, Seconded by Place 3 Pahmiyer.

Voting Yea: Mayor Pro Tem Loflin, Place 2 Garis, Place 3 Pahmiyer, Place 4 Nielsen, Place 5 McCorkle

CLOSED SESSION

The Town Council may elect to go into closed session pursuant to Chapter 551, Government Code on any Agenda item where appropriate and particularly Sections 551.071 (consultation with attorney) and 551.074 (personnel matters), Government Code.

Council did not convene into Closed Session.

OPEN SESSION

Discuss/Approve/Disapprove any and all action necessary with regard to the preceding matter(s).

ANNOUNCEMENTS

8. Mayor's Update.

Maintenance: Mayor Cole noted that the school year has begun and our maintenance department along with the police department have helped with the car lines. Matt Olenick, Director of Operations discussed the necessity for the new pick up and drop off route for Fulton Learning Center. Mayor Cole also noted that the work on Prairie Road is in the beginning stages and the larger project will be focusing on Myrtle Street..

Administration: A new administrative assistant will start on August 28, 2023.

Fulton Convention Center: The new outdoor signs will be up soon.

Police Dept.: Officer Gerstenberger thanked everyone for appointing him Interim and introduced his family. He reviewed calls, recent warrants, and referenced a stolen golf cart. Officer Gerstenberger noted that Rockport Police Department has been helping, they are gifting the Town a 2018 Tahoe, and will be helping implement a report writing software. Lastly, he mentioned that code enforcement issues on Mesquite Street will be looked into.

9. The next Regular Fulton Town Council Meeting will be held Wednesday, September 6, 2023, beginning at 6:00 pm.

Mayor Cole announced the next meeting date and time.

ADJOURNMENT

There being no further business, Mayor Cole entertained a motion to adjourn.

Motion made by Mayor Pro Tem Loflin, Seconded by Place 2 Garis to adjourn the meeting.
Voting Yea: Mayor Pro Tem Loflin, Place 2 Garis, Place 3 Pahmiyer, Place 4 Nielsen, Place 5 McCorkle

The meeting was adjourned at 6:22 p.m.

Kelli Cole, Mayor

Stephanie Garcia, City Secretary

To: Fulton Town Council
From: Kelli Cole, Mayor
Date: August 30, 2023
Subject: Recommendation for Banking Services Contract Award

In response to the Town of Fulton's request for proposals to provide banking services, our evaluation committee received and reviewed bids from Prosperity Bank and American Bank.

1. *Safety and Creditworthiness:* While both banks presented their credentials, American Bank exhibited a stronger position in this criterion.
2. *Experience and Service Availability:* Both banks demonstrated commendable experience and service capabilities, meeting our Town's needs.
3. *Cost of Services:* The cost structures presented by both banks are closely comparable, indicating minimal difference in their service charges.
4. *Interest Rates:* Prosperity Bank proposes a lower interest rate on checking accounts, whereas American Bank's rate structure suggests potentially higher returns. Notably, based on our June bank statements, interest earned with American Bank would be around \$1,500.

After careful deliberation on all factors, the substantial interest earning potential, combined with the absence of bank fees, underscores American Bank's advantage.

Given the priorities of the Town of Fulton and the committee's assessment of both bids, I recommend that we award the banking services contract to American Bank. Their proposal most closely aligns with the town's financial stability, interest returns, and overall operational interests.

Respectfully,
Kelli Cole, Mayor

**INTERLOCAL COOPERATION AGREEMENT FOR TAX ASSESSMENT AND
COLLECTION OF PROPERTY TAX IN 2023-2024
BETWEEN COUNTY OF ARANSAS, TEXAS, AND
THE TOWN OF FULTON, TEXAS**

This **INTERLOCAL COOPERATION AGREEMENT** (“Agreement”) is made and entered into by and between the COUNTY OF ARANSAS, TEXAS, with the agreement, consent, and participation of the Aransas County Tax Assessor-Collector (singularly or collectively referred to as “COUNTY” or “COUNTY TAX ASSESSOR-COLLECTOR”) and the TOWN OF FULTON (hereinafter called “TOWN”), each a political Subdivision of the State of Texas, each acting by and through its duly elected officials, under the terms, authority, and provisions of Chapter 791 of the Government Code of the State of Texas and Section 6.24 of the Texas Property Tax Code, which authorizes such agreements.

WHEREAS, Chapter 791 of the Texas Government Code authorizes local governments of the State to enter into contracts for governmental functions and services to increase efficiency and effectiveness; and,

WHEREAS, the COUNTY and TOWN are local government entities as defined in §791.003 of the Texas Government Code and are authorized to enter into this Agreement by the action of their respective governing bodies in the manner prescribed by law; and,

WHEREAS, TOWN shall make the payments provided for in this Agreement from current funds available to TOWN; and,

WHEREAS, TOWN desires to authorize the COUNTY TAX ASSESSOR-COLLECTOR to act as the Tax Assessor/Collector for TOWN, for ad valorem tax purposes, as herein provided, for Aransas County properties within TOWN’S jurisdiction.

NOW, THEREFORE, in consideration of the recitals and mutual covenants and agreements stated herein, COUNTY and TOWN agree to the following:

1. Purpose. The purpose of this Agreement is for the Parties to establish the terms and conditions under which COUNTY will provide tax assessment and collection services for TOWN. For the purposes of this Agreement, the terms “assessment” and “collection” shall mean all steps necessary to effect such functions including, but not limited to the calculation of tax, preparation of current and delinquent tax rolls, pro-ration of taxes, correction of clerical errors in tax rolls, collection of current liabilities, collection of delinquent taxes; and calculation of an effective tax rate required by §26.04 of the Texas Property Tax Code.
2. Term. This AGREEMENT by and between COUNTY and TOWN shall be in effect from September 1, 2023 through August 31, 2024.
3. Notice of Termination of Agreement for Next Fiscal Year. Should TOWN elect not to continue with an Assessment and Collection Agreement with COUNTY for the following fiscal year beginning September 1, 2024, TOWN agrees to provide four (4) months’ written notice to COUNTY, prior to the end of this Agreement, so as to prevent expenditures for the upcoming fiscal year.

4. COUNTY'S Designee. COUNTY hereby designates the COUNTY TAX ASSESSOR-COLLECTOR to act on behalf of COUNTY and to serve as the liaison between COUNTY and TOWN. COUNTY TAX ASSESSOR-COLLECTOR and/or her designee shall ensure the performance of all duties and obligations of COUNTY under the terms of this Agreement.

5. TOWN Authorizes COUNTY to Perform Duties. By entering into this Agreement, TOWN expressly authorizes COUNTY to perform all acts necessary for tax assessment and collection for TOWN.

6. Compensation to COUNTY. TOWN shall reimburse COUNTY for the actual cost of providing services under this Agreement from TOWN'S current revenues for the fiscal year beginning September 1, 2023 and ending August 31, 2024. Because actual costs cannot be determined at this time, TOWN shall pay COUNTY **One Thousand Nine Hundred Seventeen Dollars and Forty-Six Cents (\$1,917.46)** as an operating budget for the described fiscal year no later than **January 15, 2024**.

7. Duties of the COUNTY TAX ASSESSOR-COLLECTOR:

- a. *Tax Statements.* COUNTY TAX ASSESSOR-COLLECTOR shall prepare and mail all tax statements, provide necessary collection reports to TOWN, prepare tax certificates, develop and maintain both current and delinquent tax rolls and such other records and forms as are necessary or required by law or State rules and regulations.
- b. *Monthly Reports to TOWN.* COUNTY TAX ASSESSOR-COLLECTOR will submit a monthly status report to TOWN, in the format preferred by its governing body, at least eight (8) days prior to a regular meeting of its governing body (such schedule to be provided by TOWN).
- c. *Information shall be Available.* COUNTY TAX ASSESSOR-COLLECTOR undertakes and agrees to make available to TOWN full information about the tax collection operation of COUNTY, and to promptly furnish written reports reasonably necessary to keep TOWN advised of all relevant financial information affecting it.
- d. *Collection of Delinquent Taxes.* COUNTY may contract with legal counsel for the collection of delinquent taxes.
- e. *Bond.* COUNTY TAX ASSESSOR-COLLECTOR will agree to sign a bond, conditional on faithful performance of duties, payable to TOWN. Said bond will be ordered by, approved by, and paid by TOWN in an amount determined by TOWN, as stated in Texas Property Tax Code 6.29(b).
- f. *Payments of Taxes to TOWN; Deposits.* COUNTY TAX ASSESSOR-COLLECTOR shall make payment of taxes collected on behalf of TOWN into such bank account/s selected by TOWN. Such payment shall be made on a daily basis, except for electronic payments (e.g. credit cards and e-checks). Electronic payments are not available for several days after the payment is posted; therefore, no tax collected by electronic payment shall be deposited until the electronic payment has been irrevocably deposited into the COUNTY TAX ASSESSOR-COLLECTOR'S tax account maintained for the purpose. A "deposit of tax

money” itemization form will be completed to show the distribution of money collected. This itemization will be forwarded to TOWN after each deposit. COUNTY TAX ASSESSOR-COLLECTOR shall have no access to the tax money once deposited to TOWN’S bank account(s). Collections for TOWN shall be deposited into two (2) accounts as follows:

Maintenance & Operation funds shall be deposited to account ending in 88-9
1st Community Bank, Rockport, TX

Delinquent tax funds previously belonging to the County Education Fund will also be deposited into this account.

Interest & Sinking funds shall be deposited to account ending in 87-0
1st Community Bank, Rockport, TX

- g. *Refunds due to Property Tax Code.* Refunds resulting from corrections to the appraisal rolls, pursuant to §26.15 of the Property Tax Code, such as homestead exemptions, over 65 exemptions, disabled exemptions, clerical errors and court-ordered value changes, shall not be submitted for approval to TOWN. COUNTY TAX ASSESSOR-COLLECTOR shall refund the property owner the difference between the tax paid and the tax legally due. All refunds will be held from TOWN’S deposits, and an itemized list of all refunds, with pertinent data, will be submitted with the deposit record.
 - h. *Reviewing of Refund Requests; Processing Refunds over \$2,500.00.* Pursuant to §31.11 of the Property Tax Code, refund requests will be submitted to the Aransas County Auditor to determine if payment was excessive or erroneous. If County Auditor determines payment was excessive or erroneous, COUNTY TAX ASSESSOR-COLLECTOR shall refund the amount of the overpayment or erroneous payment from available current tax collections. However, if the total of refund amount exceeds \$2,500.00, COUNTY TAX ASSESSOR-COLLECTOR shall submit a refund request to the Aransas County Commissioner’s Court for their determination of an excessive or erroneous payment and approval prior to processing refund.
 - i. *COUNTY ASSESSOR-COLLECTOR’S Records will be Available to TOWN.* Upon receipt of at least forty-eight (48) hours of written notice, the COUNTY agrees to allow TOWN access to tax records related to TOWN in its possession. COUNTY is not responsible for paying for any expenses associated with TOWN’S efforts to audit, duplicate, archive, or store records.
8. Duties of TOWN:
- a. *Collection of Delinquent Taxes.* TOWN hereby agrees and expressly authorizes COUNTY to contract with private legal counsel for the collection of delinquent taxes, and COUNTY agrees to review proposed counsel with TOWN before such contract is let. TOWN further agrees that such fee, as is allowed by law and provided in the contract with private legal counsel, will be paid from delinquent tax collections for TOWN.
 - b. *Operating Budget Payments.* TOWN shall remit operating budget payments to COUNTY as described above.

- c. *Actual Cost Payments.* In the event that the actual costs of the services exceed the operating budget payments, TOWN will remit the additional payment within thirty (30) days of receiving an invoice from COUNTY, provided that such invoice is due to cost overruns.
 - d. *Additional Costs due to Changes.* TOWN is responsible for payment of the actual costs of any necessary re-mailing of tax notices when such re-mailing is necessary because of changes made by TOWN in its tax rate or allowable discount provisions.
 - e. *Additional Costs Due to Rollbacks or Other Modifications.* TOWN agrees to pay the cost of reprocessing and mailing tax notices if TOWN suffers a rollback or other modification of its tax rate as provided in Section 26.08 of Texas Property Tax Code, or any other necessary modifications, resulting from law changes made by the Texas Legislature.
 - f. *Bond.* TOWN will order, approve, and pay for a bond in an amount determined by TOWN to be sufficient, as stated in Texas Property Tax Code 6.29(b), to ensure the faithful performance of duties by the COUNTY TAX ASSESSOR-COLLECTOR.
 - g. *Payments of Taxes to TOWN; Deposits.* TOWN will immediately notify COUNTY if there is change to a deposit account that requires action.
 - h. *Returned Payments to COUNTY TAX ASSESSOR-COLLECTOR.* TOWN acknowledges that COUNTY TAX ASSESSOR-COLLECTOR is paying out funds on a daily basis based upon payments to COUNTY TAX ASSESSOR-COLLECTOR, which is usually received in the form of a personal or business check and not in the form of a cashier's check. In the event that any check is returned by COUNTY TAX ASSESSOR-COLLECTOR'S depository **for any reason whatsoever** including, but not limited to, insufficient funds, forgery, refer to maker, account closed, or any other reason, TOWN shall IMMEDIATELY REFUND to COUNTY TAX ASSESSOR-COLLECTOR the amount of the deposit represented by the returned check. In the event a tax payment deposited to TOWN'S account, whose source was by credit card or other electronic payment, is disputed, canceled, refuted, or withdrawn by any person, firm, or entity, for any reason whatsoever, TOWN shall IMMEDIATELY REFUND such payment to COUNTY TAX ASSESSOR-COLLECTOR.
 - i. *Notices, Hearings, Publication, and other Requirements.* TOWN shall remain responsible for all notices, hearings, publications, and other requirements under the law related to its taxing activities.
 - j. *Records.* TOWN shall promptly deliver records to COUNTY upon request and shall fully cooperate in furnishing or locating any other information or records COUNTY needs to perform its duties under this Agreement.
9. Indemnification and Tort Claim Act:
- a. To the extent allowed by law, the COUNTY agrees to promptly defend, indemnify, and hold TOWN harmless from and against any and all claims, demands, suits, causes of action, and judgments for (a) damages to the loss of property of any person; and or (b) the death,

bodily injury, illness, disease, loss of services, or loss of income or wages to any person, arising out of or incident to, concerning or resulting from, the negligent or willful act or omission of the COUNTY, its agents, officers, and/or employees in the performance of duties pursuant to this Agreement.

- b. To the extent allowed by law, the TOWN agrees to promptly defend, indemnify, and hold the COUNTY harmless from and against any and all claims, demands, suits, causes of action, and judgments for (a) damages to the loss of property of any person; and or (b) the death, bodily injury, illness, disease, loss of services, or loss of income or wages to any person, arising out of or incident to, concerning or resulting from, the negligent or willful act or omission of the TOWN, its agents, officers, and/or employees in the performance of duties pursuant to this Agreement.
- c. Nothing in this Agreement shall be construed to waive, partially or in full, any immunities the Parties may have under the Texas Tort Claim Act or other laws.

10. Equipment and Personnel. During the time mutual aid is being furnished, all equipment used by the Party rendering aid shall continue to be owned, leased, or rented by the Party rendering aid. Once equipment, personnel, or other resources of a Party rendering aid are in the service of the requesting Party in accordance with the terms of this Agreement, such personnel and equipment shall be deemed to be employed or used, as the case may be, in the full line and cause of duty of the Party requesting aid. In addition, such personnel shall be deemed to be engaged in work for the employing entity and performing a governmental function.

11. Expending Funds. Each Party performing services or furnishing aid pursuant to this Agreement shall do so with funds available from current revenues of the Party. No Party shall have any liability for the failure to expend funds or to incur costs to provide aid hereunder.

12. Non-Discrimination. The Parties covenant that (1) no person shall be excluded from participation in, denied the benefit of, or otherwise subjected to discrimination under the terms of this Agreement on the ground of race, color, age, sex, handicap, or national origin; and (2) in carrying out the terms and conditions of this Agreement, no person shall be subjected to discrimination on the grounds of race, color, age, sex, handicap, or national origin.

13. Integration and Amendments. This Agreement constitutes the entire agreement between the Parties and may not be amended, altered, modified, or changed in any way, except in writing that is signed by the Parties, which specifically references this Agreement. There are no other agreements, representations, warranties, whether oral or written, regarding the subject matter of this Agreement. Any amendment to this Agreement shall be attached to this Agreement and all of the terms herein that are not specifically address in the amendment shall remain in full force and effect.

14. Severability. If any one or more of the sections, sentences, clauses, or parts of this Agreement be held invalid for any reason, the invalidity of such section, sentence, clause, or part shall not affect nor prejudice the applicability and validity of any other provision of this Agreement.

15. Validity and Enforceability. If any current or future legal limitations or requirements from a federal or State government with jurisdiction over the Parties affect the validity or enforceability

of a provision of this Agreement, then this Agreement shall be deemed amended to the minimum extent necessary to bring this Agreement into conformity with the requirements or limitations, and so modified, this Agreement shall continue in full force and effect.

16. No Third Party Beneficiaries. Nothing in this Agreement, expressed or implied, is intended to confer upon any person or entity, other than the Parties hereto, any rights or remedies under the terms of this Agreement, except as expressly stated herein.

17. Authorization. The undersigned officers and/or agents of the respective Party hereto are the properly authorized officials of the Party and have the necessary authority to execute this Agreement on behalf of the Parties hereto. Each Party certifies by signing below that any necessary actions and resolutions extending such authority have been duly passed and approved and are currently in full force and effect.

18. No Warranty. The Parties further agree that any services provided by the COUNTY are without any warranty of any kind to TOWN or any third party, and TOWN hereby agrees that, to the extent allowed by law, it will defend, hold harmless, and indemnify the COUNTY, its officers, agents, and employees for any claims of any kind, including claims for injury or death of any person or for damage to property, arising out of the COUNTY'S performance of its duties under this Agreement.

19. Notices. Whenever a notice is required to be given in writing under the terms of this Agreement, such notices shall either be hand-delivered or mailed via certified mail, return receipt requested, to the Parties at the following addresses:

COUNTY:	County Judge 2840 HWY 35N Rockport, TX 78382	TOWN:	_____ _____ _____
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With a copy to:

County Tax Assessor-Collector
319 N Church St
Rockport, TX 78382

A Party may change the address for notices by giving written notice to the other Party in the manner described herein. It shall be the duty of each entity's representative to disseminate within their respective entity all notices, communications, and reports received from the other Party.

20. Requests for Information. Requests from one Party to another Party for information concerning this Agreement shall be honored in a timely manner and shall not require the submission of a formal Public Information Act request for open records.

21. Interpretation of Law, Assignment, and Venue. This Agreement shall be governed by and construed in accordance with the laws of the State of Texas. No assignment of this agreement or any right accrued hereunder shall be made, in whole or in part, by any Party without the prior written consent of the other Parties. Venue shall be in Aransas County, Texas.

22. Headings. The headings at the beginning of the various provisions of this Agreement have been included only in order to make it easier to locate the subject covered by each provision and are not to be used in construing this Agreement.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement in duplicate counterparts, each of which shall be deemed an original, which shall be effective upon the date last written below.

“COUNTY”
County of Aransas, Texas

By: _____
Ray A. Garza, County Judge Date

ATTEST:

(SEAL)

Misty R. F. Kimbrough, County Clerk

Approved:

“COUNTY TAX ASSESSOR-COLLECTOR”
Aransas County Tax Assessor-Collector

By: _____
Anna Marshall, County Tax Assessor-Collector Date

“TOWN”
Town of Fulton, Texas

By: _____
Kelli Cole, Mayor
Date

ATTEST:

(SEAL)

Stephanie Garcia, Town Secretary

Stephanie Garcia

From: Anna Marshall <amarshall@aransascounty.org>
Sent: Tuesday, August 1, 2023 1:33 PM
To: Stephanie Garcia; Kelli Cole
Cc: Steven Robertson
Subject: 2023 FULTON PROPERTY TAX RATE CALCULATIONS
Attachments: 2023 CFU SIGNED TAX RATE CALCULATION WORKSHEETS.pdf

Attached are the 2023 calculation worksheets. The calculations show:

\$0.266875/\$100 NO-NEW-REVENUE RATE (this is a TOTAL rate, both M&O and I&S) Any proposal ABOVE this rate will require ONE public hearing prior to rate adoption. Rate adoption can be adopted same day as public hearing. If not adopted same day, the adoption must take place within 7 days of public hearing.

\$0.2690345/\$100 VOTER-APPROVAL RATE, calculated using standard method using 3.5% to calculate the voter-approval rate.

\$0.111204/\$100 I&S DEBT RATE

\$0.440682/\$100 DE MINIMIS RATE (NEW RATE PER SENATE BILL 2 EFFECTIVE IN 2020)

IF NO-NEW-REVENUE RATE 0.266875 adopted: the M&O rate would be 0.155671 and I&S rate would be 0.111204. *If NNR rate proposed, only required notice is one I am going to send you for posting on Fulton's website. Any higher rate than NNR rate will require ONE public hearing & a notice published in newspaper & on website (publication must be on website 7 days before hearing & in newspaper at least 5 days prior to hearing - rate could be adopted at same meeting as PUBLIC HEARING, if not adopted then, rate must be adopted within 7 days of public hearing)*

IF VOTER-APPROVAL RATE 0.269034 adopted: the M&O rate would be 0.15783 and I&S rate would be 0.111204. *Any rate higher than the VAR rate means the voters MAY petition for an election*

IF DE MINIMIS RATE 0.440682 adopted: the M&O rate would be 0.329478 and I&S rate would be 0.111204. *Any adopted rate higher than the De Minimis rate means FULTON MUST hold mandatory election for rate to be approved by voters. If the governing body intends to adopt a tax rate that exceeds this rate, the Tax Code states they must do so not later than the 71st day before the next uniform election date that occurs in November. However, Election Code Section 3.005 (c) states that an election held on a uniform election date shall be ordered not later than the 78th day before election date.*

AS SOON AS a RATE IS PROPOSED, please advise so I can determine what notice, if any, will need to be published in newspaper.

Anna Marshall, PCC, CTOP, PCAC

Tax Assessor-Collector

Aransas County Tax Office

319 N Church St.

Rockport, TX 78382

PH: 361-729-6633

Fax: 361-729-4373

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ATTENTION PUBLIC OFFICIALS!

A "Reply to All" of this e-mail could lead to violations of the Texas Open Meetings Act. Please reply only to the sender.

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Please refrain from printing this email unless completely necessary. Go Green!

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Town of Fulton	361-729-5533
Taxing Unit Name	Phone (area code and number)
P O Box 1130, Fulton TX 78358	www.fultontexas.org
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification, exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 263,467,899
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 263,467,899
4.	2022 total adopted tax rate.	\$ 0.273187 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.	
	A. Original 2022 ARB values:	\$ 3,617,629
	B. 2022 values resulting from final court decisions:	- \$ 3,303,000
	C. 2022 value loss. Subtract B from A. ³	\$ 314,629
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value:	\$ 8,878,390
	B. 2022 disputed value:	- \$ 2,219,598
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 6,658,792
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 6,973,421

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 270,441,320
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 17,640
10.	2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value:..... \$ 0 B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ 346,480 C. Value loss. Add A and B. ⁶	\$ 346,480
11.	2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ 0 B. 2023 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 364,120
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 270,077,200
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 737,815
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 420
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 738,235
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 313,566,885 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0 D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2023 value. Add A and B, then subtract C and D.	\$ 313,566,885

⁵ Tex. Tax Code §26.012(15)
⁶ Tex. Tax Code §26.012(15)
⁷ Tex. Tax Code §26.012(15)
⁸ Tex. Tax Code §26.03(c)
⁹ Tex. Tax Code §26.012(13)
¹⁰ Tex. Tax Code §26.012(13)
¹¹ Tex. Tax Code §26.012, 26.04(c-2)
¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 24,891,535 B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B. \$ 24,891,535	
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 55,949,285
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 282,509,135
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ 5,887,594
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ 5,887,594
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ 276,621,541
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.266875 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ _____ /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ 0.155915 /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 270,441,320

¹³ Tex. Tax Code §26.01(c) and (d)
¹⁴ Tex. Tax Code §26.01(c)
¹⁵ Tex. Tax Code §26.01(d)
¹⁶ Tex. Tax Code §26.012(6)(B)
¹⁷ Tex. Tax Code §26.012(6)
¹⁸ Tex. Tax Code §26.012(17)
¹⁹ Tex. Tax Code §26.012(17)
²⁰ Tex. Tax Code §26.04(c)
²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 421,658
31.	Adjusted 2022 levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ 173</p> <p>B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 173</p> <p>E. Add Line 30 to 31D.</p>	\$ 421,831
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 276,621,541
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.152493 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.	
	<p>A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0.	
	<p>A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ 0</p> <p>B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 /\$100

²² (Reserved for expansion)

²³ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023..... \$ <u>0</u></p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ <u>0</u></p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.152493</u> /\$100
40.	<p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..... \$ <u>0</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.152493</u> /\$100
41.	<p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.157830</u> /\$100

²⁵ Tex. Tax Code §26.0442
²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0 /\$100
42.	<p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ 317,306</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ 317,306
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ 317,306
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector.³⁰ 101.00 %</p> <p>B. Enter the 2022 actual collection rate. 95.65 %</p> <p>C. Enter the 2021 actual collection rate. 99.00 %</p> <p>D. Enter the 2020 actual collection rate. 99.97 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	101.00 %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 314,164
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 282,509,135
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.111204 /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.269034 /\$100
D49.	<p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ /\$100

²⁷ Tex. Tax Code §26.042(a)
²⁸ Tex. Tax Code §26.012(7)
²⁹ Tex. Tax Code §26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §26.04(b)
³¹ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ 0 / \$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³¹ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³¹ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 282,509,135
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0 / \$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.266875 / \$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.266875 / \$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.269034 / \$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.269034 / \$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 282,509,135
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 / \$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.269034 / \$100

³¹ Tex. Tax Code §26.041(d)
³² Tex. Tax Code §26.041(i)
³³ Tex. Tax Code §26.041(d)
³⁴ Tex. Tax Code §26.04(c)
³⁵ Tex. Tax Code §26.04(c)
³⁶ Tex. Tax Code §26.045(d)
³⁷ Tex. Tax Code §26.045(d)
³⁸ Tex. Tax Code §26.045(i)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ 0.225405 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.225405 /\$100
	D. Adopted Tax Rate.....	\$ 0.273187 /\$100
	E. Subtract D from C.....	\$ -0.047782 /\$100
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ 0.210197 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.210197 /\$100
	D. Adopted Tax Rate.....	\$ 0.242480 /\$100
	E. Subtract D from C.....	\$ -0.032283 /\$100
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 65).....	\$ 0.224791 /\$100
	B. Unused increment rate (Line 64).....	\$ 0 /\$100
	C. Subtract B from A.....	\$ 0.224791 /\$100
	D. Adopted Tax Rate.....	\$ 0.224791 /\$100
	E. Subtract D from C.....	\$ 0.000000 /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0 /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.269034 /\$100

³⁹ Tex. Tax Code §26.013(a)
⁴⁰ Tex. Tax Code §26.013(c)
⁴¹ Tex. Tax Code §926.0501(a) and (c)
⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code §26.063(a)(1)
⁴⁴ Tex. Tax Code §26.012(B-a)
⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. ⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. ⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.152493 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 282,509,135
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.176985 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.111204 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.440682 /\$100

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. ⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. ⁴⁷

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.273187 /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 270,077,200
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 276,621,541
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100

⁴⁴ Tex. Tax Code §26.042(b)
⁴⁵ Tex. Tax Code §26.042(f)
⁴⁶ Tex. Tax Code §26.042(c)
⁴⁷ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.269034 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.266875 /\$100
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26
- Voter-approval tax rate.** \$ 0.269034 /\$100
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: 49
- De minimis rate.** \$ 0.440682 /\$100
 If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁸

print here ▶ Anna Marshall, Aransas Co. Tax Assessor-Collector, 319 N Church St, Rockport TX 78382 361-
 Printed Name of Taxing Unit Representative

sign here ▶ Anna Marshall
 Taxing Unit Representative

7/31/2023
 Date

⁵⁸ Tex. Tax Code 5526.04(c-2) and (d-2)