

THE UVALDE COUNTY COMMISSIONERS COURT WILL MEET AT 10 AM ON MONDAY, AUGUST 12TH, 2024 IN THE COMMISSIONERS COURTROOM OF THE UVALDE COUNTY COURTHOUSE

AGENDA

1. Consider and act upon call to order, invocation and pledge of allegiance
2. Consider and act upon approval of minutes
3. Consider and act upon public hearing regarding creation of Uvalde County Emergency Services District #3 pursuant to Health and Safety Code 775
4. Consider and act upon petition to create ESD #3, grant petition and call election
5. Consider and act upon presentation of final 2024-2025 Uvalde County budget draft
6. Consider and act upon presentation of No-New-Revenue Tax Rate
7. Consider and act upon presentation of Voter-Approval Tax Rate
8. Consider and act upon amendment to Commissioners Court rules of procedures
9. Consider and act upon authorizing sale of surplus county property at public auction
10. Consider and act upon Road Administrators Report
11. Consider and act upon line-item budget amendments
12. Consider and act upon payment of bills
13. Consider and act upon approval of monthly reports
14. Consider and act upon payroll approval
15. Consider and act upon resolutions/proclamations

CERTIFICATE: I certify the above and foregoing was posted in compliance with Section 551.043 and 551.049 of the Texas Government Code at 10 AM on August 7th, 2024. Persons with disabilities who plan on attending this meeting and who may require auxiliary aids are requested to contact Administrative Assistant Helly Moncada in the office of the Uvalde County Judge no later than 4 PM on Thursday prior to the meeting.



**WILLIAM R. MITCHELL
UVALDE COUNTY JUDGE**



**1. CONSIDER AND ACT UPON CALL TO ORDER INVOCATION
AND PLEDGE OF ALLEGIANCE**



**I PLEDGE ALLEGIANCE TO THE FLAGE OF THE UNITED STATES OF AMERICA
AND TO THE REPUBLIC FOR WHICH IT STANDS, ONE NATION UNDER GOD,
INDIVISIBLE, WITH LIBERTY AND JUSTICE FOR ALL.**



**HONOR THE TEXAS FLAG; I PLEDGE ALLEGIANCE TO THEE, TEXAS, ONE STATE
UNDER GOD, ONE AND INDIVISIBLE**

2. CONSIDER AND ACT UPON APPROVAL OF MINUTES

July 22, 2024

July 29, 2024

_____ **Commissioner Yeackle**

_____ **Commissioner Pargas**

_____ **Commissioner Bates**

_____ **Commissioner Garza**



MINUTES

BE IT REMEMBERED that on the 29th of July, 2024, the Honorable Commissioners Court of Uvalde County, Texas convened in a special session in the Commissioners Courtroom of the Uvalde County Courthouse. The following members were in attendance:

William R. Mitchell, *County Judge*
John Yeackle, *Commissioner Pct. #1*
Mariano Pargas, *Commissioner Pct. #2*
Jerry W. Bates, *Commissioner Pct. #3*
Ronald B. Garza, *Commissioner Pct. #4*
Donna M. Williams, *County Clerk and Clerk of
the Commissioners Court*

1. Consider and act upon participating in County Wide polling program:

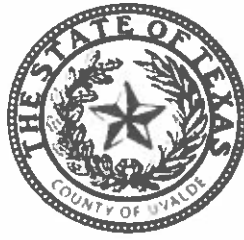
Election Administrator, Melissa Jones, outlined the County Wide polling program application and recommended approval of the application submission.

Motion by Commissioner Bates to approve the application submission.

Motion seconded by Commissioner Garza.

Motion unanimously carried (4-0).

With no further business, the meeting of July 29, 2024 was adjourned at 11:37 AM. Exhibits identified under a specific agenda item are included as supporting documentation of the actions taken by the Uvalde County Commissioners Court, and are placed after the minutes and before the page titled Commissioners Court Order.



MINUTES

BE IT REMEMBERED that on the 22nd of July, 2024, the Honorable Commissioners Court of Uvalde County, Texas convened in regular session in the Commissioners Courtroom of the Uvalde County Courthouse. The following members were in attendance:

William R. Mitchell, *County Judge*
Mariano Pargas, *Commissioner Pct. #2*
Jerry W. Bates, *Commissioner Pct. #3*
Donna M. Williams, *County Clerk and Clerk of
the Commissioners Court*

Also present were *County Attorney John P. Dodson, County Treasurer Joni Deorsam, County Tax-Assessor Collector Rita Verstuyft, County Auditor Alice Chapman, and County Road Administrator Dee Kirkpatrick.*

Absent: John Yeackle, *Commissioner Pct. #1* and Ronald Garza, *Commissioner Pct. #4*

1. Consider and act upon call to order, invocation and pledge of allegiance:

The Honorable William R. Mitchell, Uvalde County Judge, called the meeting of July 22, 2024 to order at 10:00AM, followed with the invocation, led the Pledge of Allegiance, and the Texas Pledge of Allegiance.

2. Consider and act upon approval of minutes:

Motion by Commissioner Bates to approve the Minutes of July 8, 2024, as presented.
Motion seconded by Commissioner Pargas.
Motion unanimously carried (2-0). (See Attached)

3. Consider and act upon public hearing regarding County Wide Polling Program:

Public Hearing began at 10:08 A.M.

Public Hearing ended at 10:11 A.M.

4. Consider and act upon participating in County Wide Polling Program:

The Elections Administrator, Melissa Jones, outlined, and recommended participation in the program.

No action taken.

5. Consider and act upon Hill Country River Region 2nd quarter report:

Hailey Conrad, Executive Director of Texas Hill Country River Region, presented.

Motion by Commissioner Bates to accept the report.

Motion seconded by Commissioner Pargas.

Motion unanimously carried (2-0). (See Attached)

6. Consider and act upon presentation of second draft of 2024-2025 Uvalde County budget:

County Auditor, Alice Chapman, recommended accepting the second draft of the budget.

Motion by Commissioner Pargas to accept the second draft of the budget.

Motion seconded by Commissioner Bates.

Motion unanimously carried (2-0). (See Attached)

7. Consider and act upon amendments to Commissioners Court rules of procedures:

Proposed amendments to the Commissioners Court Rules and Procedures were presented.

Motion by Commissioner Bates to table this item.

Motion seconded by Commissioner Pargas.

Motion unanimously carried (2-0). (See Attached)

8. Consider and act upon 2024 cybersecurity training certification:

County officials and employees have completed required cybersecurity training for 2024.

Motion by Commissioner Bates to accept training certifications.

Motion seconded by Commissioner Pargas.

Motion unanimously carried (2-0). (See Attached)

9. Consider and act upon advertising for elevator replacement/modification:

Motion by Commissioner Bates to approve advertising for replacement modification of elevator.

Motion seconded by Commissioner Pargas.

Motion unanimously carried (2-0).

10. Consider and act upon Road Administrators Report:

Report presented by the Road Administrator Dee Kirkpatrick for 7/5/2024 – 7/17/2024.

Motion by Commissioner Bates to accept Road Administrator's report.

Motion seconded by Commissioner Pargas.

Motion unanimously carried (2-0). (See Attached)

11. Consider and act upon line-item budget amendments:

County Auditor, Alice Chapman, recommended approval of line-item budget amendments.

Motion by Commissioner Bates to approve amendments.

Motion seconded by Commissioner Pargas.

Motion unanimously carried (2-0). (See Attached)

12. Consider and act upon payment of bills:

Motion by Commissioner Bates to approve payment of bills.

Motion seconded by Commissioner Pargas.

Motion unanimously carried (2-0).

13. Consider and act upon approval of monthly reports:

Monthly reports that are on file for review in the County Clerk's office were presented to the court for consideration and approval.

Motion by Commissioner Bates to approve monthly reports.

Motion seconded by Commissioner Pargas.

Motion unanimously carried (2-0). (See Attached)

14. Consider and act upon payroll approval:

Motion by Commissioner Bates to approve payroll.

Motion seconded by Commissioner Pargas.

Motion unanimously carried (2-0).

15. Consider and act upon resolutions/proclamations:

The Court approved resolutions and closed the meeting in honor of the memory of the following individuals:

Ann Nettles-Fleming †

Jose Luis "JoJo" Garces †

Beatrice Garcia †

Lena Marina Garcia †

Charles Irven Lemon †

Carolyn Ann Ligocky †

With no further business, the meeting of July 22, 2024 was adjourned at 10:41 AM. Exhibits identified under a specific agenda item are included as supporting documentation of the actions taken by the Uvalde County Commissioners Court, and are placed after the minutes and before the page titled Commissioners Court Order.

**3. CONSIDER AND ACT UPON PUBLIC HEARING REGARDING
CREATION OF UVALDE COUNTY EMERGENCY SERVICES DISTRICT
#3 PURSUANT TO HEALTH AND SAFETY CODE 775**

_____ **Time Hearing Opened**

_____ **Time Hearing Closed**

_____ **Commissioner Yeackle**

_____ **Commissioner Pargas**

_____ **Commissioner Bates**

_____ **Commissioner Garza**

4. CONSIDER AND ACT UPON PETITION TO CREAT ESD #3, GRANT PETITION AND CALL ELECTION

On June 10th the Commissioners Court accepted a petition containing the required 100 signatures calling for the creation of ESD #3. The signatures were verified by Uvalde County Elections Administrator Melissa Jones. At the same time the Court ordered a Public Hearing to be conducted on August 12. Legal notices have been published in English and Spanish. Following today's discussion, the court should make a decision, or not, to grant the petition and call an election. If called, the election will be held on Tuesday, November 5.

_____ **Commissioner Yeackle**

_____ **Commissioner Pargas**

_____ **Commissioner Bates**

_____ **Commissioner Garza**



Melissa M. Jones
Uvalde County Elections Administrator

June 11, 2024

Commissioner John Henry Yeackle, IV
Commissioner Mariano Pargas
Commissioner Jerry Bates
Commissioner Ronald "Ronnie" Garza
Honorable William R. Mitchell
100 N. Getty
Uvalde, TX 78801

Commissioners:

Uvalde County received a petition to create an Emergency Services District, #3. The petitioners were required to get 100 signatures of registered voters in the proposed district. They acquired 107 signatures from registered voters that area.

Should you have any questions regarding the petition signature verification, please feel free to contact my office.

Thank you,

A handwritten signature in red ink that reads "Melissa Jones".

Melissa M. Jones
Uvalde County Elections Administrator

THE STATE OF TEXAS

COUNTY OF UVALDE

The Commissioners Court of Uvalde County, Texas convened in regular session of the Court in the Uvalde County Commissioners Courtroom of the Uvalde County Courthouse, 100 North Getty, Uvalde, Texas 78801 at 10 AM on June 10, 2024, with the following members present:

WILLIAM R. MITCHELL	County Judge
JOHN YEACKLE	Commissioner, Pct. 1
MARIANO PARGAS, JR.	Commissioner, Pct. 2
JERRY W. BATES	Commissioner, Pct. 3
RONALD (RONNIE) GARZA	Commissioner, Pct. 4

and constituting a quorum, when the following business was transacted:

ORDER OF UVALDE COUNTY UPON CONSIDERING A PETITION (ON MARCH 11, 2024) FOR THE CREATION OF UVALDE COUNTY EMERGENCY SERVICES DISTRICT NO. 3; SETTING A PUBLIC HEARING DATE, PLACE AND TIME, AND FINDING AND STATING OTHER MATTERS GENERALLY RELATING THERETO

Commissioner Bates introduced an Order and made a Motion that the same be adopted. Commissioner Yeackle seconded the Motion for adoption of the Order. The Motion carrying with it adoption of the Order prevailed by the following vote:

AYES: 4

NAYS: 0

The County Judge thereupon announced that the Order had been duly and lawfully adopted. The Order adopted reads ad follows;

COSIDERING A PEITION (ON MARCH 11, 2024) FOR THE CREATION OF UVALDE COUNTY EMERGENCY SERVICES DISTRICT NO. 3; SETTING A PUBLIC HEARING DATE, PLACE AND TIME, AND FINDING AND STATING OTHER MATTERS GENERALLY RELATING THERETO

WHEREAS notice of this hearing of the Commissioners Court of Uvalde County, Texas has been given in the manner and or the time required by law; and

WHEREAS the County Judge of Uvalde County, Texas has heretofore received and has filed with the County Clerk of Uvalde Count, Texas for submission to the Commissioners Court of Uvalde County a Petition, signed by more than one hundred qualified voters who own taxable real property within the area of Uvalde County, Texas, calling for the creation of an emergency services district to be known as "Uvalde County Emergency Services District No. 3; and which petition sets forth and meets all the requisites of Sections 775.011 and 775.015, and complies with Sections 775.020 and 775.0205 of the Health & Safety Code, as amended; and

WHEREAS the Petition is deemed to be correct and complete in all respects; and

WHEREAS the Commissioners Court has determined that a public hearing should be scheduled for August 12, 2024; and

WHEREAS upon being presented the Petition, and the matter of scheduling the place, date and time of the public hearing, the Commissioners Court has considered the same and discussed and deliberated the setting of a public hearing to be held on August 12, 2024 at 10 AM in the Uvalde County Commissioners Courtroom in the Uvalde County Courthouse, on the matters brought before it in the Petition; and

WHEREAS the Commissioners Court finds that:

- (1) The Petition is in proper and due form, was properly executed and duly presented to the County Judge and Commissioners Court of Uvalde County; and
- (2) The notice of consideration of the Petition was given in the time and in the manner provided by the law; and
- (3) The proposed District will include territory solely in the boundaries of Uvalde County, Texas; and

WHEREAS in view of the foregoing findings, the Court is of the opinion that a public hearing should be called and conducted upon the Petition and that a public hearing on the matter should be ordered.

THEREFORE, BE IT ORDERED, ADJUDGED, AND DECREED BY THE COMMISSIONERS COURT OF UVALDE COUNTY, TEXAS THAT:

Section 1. The matters and facts recited in the preamble of this Order are hereby found and determined to be true and correct. All acts, conditions and things required to be done precedent to the calling of the hereinafter mentioned public hearing have been properly done and have happened in regular and due time, form and manner as required by law.

Section 2. The Commissioners Court does hereby schedule a public hearing for August 12, 2024 on the Petition and does hereby Order and set the public hearing to be held on August 12, 2024 at 10 AM in the Uvalde County Commissioners Courtroom in the Uvalde County Courthouse, on the matters brought before it in the Petition, and the granting thereof and the calling for an election on the proposition of creation of said District.

Section 3. The County Clerk of Uvalde County, Texas is directed to prepare a Notice of the public hearing as provided by Section 775.015. The County Clerk shall cause the Notice to be translated into the Spanish language, to retain one copy of the notice in both English and Spanish languages and shall deliver sufficient additional copies to the Sheriff of Uvalde County, as may be necessary for the purposes hereinafter stated.

Section 4. The Sheriff of Uvalde County, Texas is directed to post copies of the Notice in the English and Spanish languages at the Courthouse door (bulletin board) of Uvalde County not later than the 21st day before the hearing day and to publish the notice in the English and Spanish languages in The Uvalde Leader –News, being a newspaper of general circulation within the proposed District, once a week for two consecutive weeks, the first publication thereof to be made not later than the 21st day before hearing day. The County Clerk and Sheriff are hereby authorized and directed to cause said Notices to be posted and published as hereinabove described.

Section 5. The Sheriff of Uvalde County is further directed to make this return attached to copies of the English and Spanish versions of the Notices, the returns to show the execution of the Notices, specifying the dates of posting and publishing of same and shall include copies of the published Notices.

PASSED AND APPROVED this the 10th day of June, 2024



WILLIAM R. MITCHELL
UVALDE COUNTY JUDGE



DONNA M. WILLIAMS
UVALDE COUNTY CLERK

NOTICE OF PUBLIC HEARING

NOTICE IS GIVEN that the Commissioners Court of Uvalde County, Texas, will meet at 10 am on August 12, 2024 in the Commissioners Courtroom of the Uvalde County Courthouse to hear and consider a Petition for the creation of a district to be named "Uvalde County Emergency Services District No. 3."

The creation of the Uvalde County Emergency Services District No. 3 is proposed. The District is to be created and to operate under Article III Section 48-e of the Texas Constitution, as proposed by S.J.R No. 27, Acts of the 70th Legislature, Regular Session, 1987, an adopted by the Voters at the election held November 3, 1987, and pursuant to Chapter 775, Health & Safety Code. The emergency services proposed to be provided by the proposed District are fire prevention and control services and emergency rescue services. The boundaries of the proposed District, as stated in the Petition, are stated in Exhibit "A", attached.

Each person who has an interest in the creation of the Uvalde County Emergency Services District No. 3 may attend the public hearing and present grounds for or against the creation of the District.

Issued this the 10th day of June, 2024.


DONNA M. WILLIAMS
UVALDE COUNTY CLERK

Exhibit "A"

Boundary Description of Proposed Uvalde County Emergency Services District No. 3

Uvalde County Emergency Services District No. 3 will include all territory within the territorial jurisdiction of the County of Uvalde as said County exists on November 1, 2023, save and except the territory within the territorial jurisdictions of Uvalde County Emergency Services District No. 1 as it exists on November 1, 2023 and Uvalde County Emergency Services District No. 2 as it exists on November 1, 2023. Uvalde County Emergency Services District No. 3 will include all land abutting the territorial jurisdiction boundaries of said Uvalde County Emergency Services District No. 1 and Uvalde County Emergency Services District No. 2 such that no gaps will exist between the territories of the three districts.

Uvalde County Emergency Services District No. 3 will include all of the territory within the municipal jurisdiction of the City of Uvalde and the City of Sabinal as well as all of the territory within the extra territorial jurisdiction of the City of Uvalde and the City of Sabinal.

Anexo "A"

Descripción de los límites de la propuesta **Distrito de Servicios de Emergencia No. 3 del Condado de Uvalde**

El Distrito de Servicios de Emergencia No. 3 del Condado de Uvalde incluirá todo el territorio dentro de la jurisdicción territorial del Condado de Uvalde tal como existe dicho Condado el 1 de Noviembre de 2023, excepto el territorio dentro de las jurisdicciones territoriales del Distrito de Servicios de Emergencia No. 1 del Condado de Uvalde tal como existe el 1 de Noviembre de 2023 y el Distrito de Servicios de Emergencia del Condado de Uvalde No. 2 tal como existe el 1 de Noviembre 2023. El Distrito de Servicios de Emergencia No. 3 de Uvalde incluirá todos los terrenos colindantes con el límites territoriales de dicho Distrito de Servicios de Emergencia del Condado de Uvalde No. 1 y Distrito de Servicios de Emergencia del Condado de Uvalde No. 2 de modo que no existan brechas entre los territorios de los tres distritos.

El Distrito de Servicios de Emergencia No. 3 del Condado de Uvalde incluirá todo el territorio dentro de la jurisdicción municipal de la Ciudad de Uvalde y la Ciudad de Sabinal, así como todo el territorio dentro de la jurisdicción extraterritorial de la Ciudad de Uvalde y la Ciudad de Sabinal.

AVISO DE AUDIENCIA PÚBLICA

SE NOTIFICA que la Corte de Comisionados del Condado de Uvalde, Texas, se reunirá a las 10 a.m. del 12 de Agosto de 2024 en la Sala de Comisionados del Palacio de Justicia del Condado de Uvalde para escuchar y considerar una Petición para la creación de un distrito que se llamará "Distrito de Servicios de Emergencia del Condado de Uvalde No. 3".

Se propone la creación del Distrito de Servicios de Emergencia No. 3 del Condado de Uvalde. El Distrito será creado y operará bajo el Artículo III Sección 48-e de la Constitución de Texas, según lo propuesto por S.J.R. No. 27 Leyes de la Legislatura 70, Sesión Ordinaria, 1987, adoptadas por los votantes en la elección celebrada el 3 de Noviembre de 1987, y de conformidad con el Capítulo 775 del Código de Salud y Seguridad. Los servicios de emergencia propuestos para ser provistos por el Distrito propuesto son servicios de prevención y control de incendios y servicios de rescate de emergencia. Los límites del Distrito propuesto, como se indica en la Petición, se indican en el Anexo "A", adjunto.

Cada persona que tenga interés en la creación del Distrito de Servicios de Emergencia No. 3 del Condado de Uvalde puede asistir a la audiencia pública y presentar motivos a favor o en contra de la creación del Distrito.

Emitido el día 10 de Junio de 2024.



DONNA M. WILLIAMS
UVALDE COUNTY CLERK

Run 2 times:

July 21

July 28

County of Uvalde

William R. Mitchell

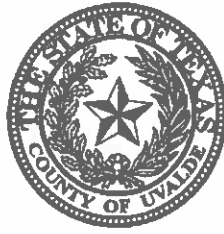
**5. CONSIDER AND ACT UPON PRESENTATION OF FINAL 2024-2025
UVALDE COUNTY BUDGET**

_____ **Commissioner Yeackle**

_____ **Commissioner Pargas**

_____ **Commissioner Bates**

_____ **Commissioner Garza**



COUNTY OF UVALDE

2024 TAX RATE PLANNING CALENDAR

April 30, 2024	Chief Appraiser	Appraisal Notices Mailed to Property Owners
April 30, 2024	Chief Appraiser	Preliminary Taxable Values to Taxing Entities
May 28, 2024	CCT	DESIGNATE - Official to Calculate Tax Rates
June 10, 2024	CCT	ADOPTION - 2024 Tax Rate Planning Calendar
June 24, 2024	County Judge - CCT	PRESENTATION - 2024-2025 Initial Budget Draft to CCT (Clerk/ website)
July 22, 2024	County Judge - CCT	PRESENTATION - 2024-2025 Second Budget Draft to CCT (Clerk/website)
August 1, 2024	Chief Appraiser	Certification of Final Tax Roll *
August 4, 2024	County Auditor	PUBLISH - Notice of Public Hearing on 2024-2025 Budget (website/newspaper)
August 7, 2024	Chief Appraiser	Notice of Estimated Taxes to Property Owners *
August 11, 2024	County Auditor	PUBLISH - NNR & VATR Form 50-212 (website)
August 12, 2024	County Judge - CCT	PRESENTATION - 2024-2025 Final Budget Draft to CCT (website/newspaper)
August 12, 2024	County Auditor - CCT	PRESENTATION - NO-NEW-REVENUE Tax Rate to CCT *
August 12, 2024	County Auditor - CCT	PRESENTATION - VOTER-APPROVAL Tax Rate to CCT*
August 13, 2024	Public Notice	PUBLISH - Elected Official's Salaries or Allowances (website)
August 13, 2024	County Auditor	PROVIDE - Salary & Allowance Notices to Elected Officials *
August 26, 2024	CCT	PUBLIC HEARING - 2024-2025 Final Budget
August 26, 2024	CCT	ADOPTION - 2024-2025 Salary Fund (file with Clerk/post on website)
August 26, 2024	CCT	ADOPTION - 2024-2025 Final Budget
August 26, 2024	CCT	ADOPTION - 2024-2025 Budget by Record Vote of CCT (Clerk/ website)
August 26, 2024	CCT	APPROVE - 2024 Proposed Tax Rate & Set for Public Hearing
September 15, 2024	County Auditor	PUBLISH - Notice of Public Hearing to Adopt 2024 Tax Rate (Newspaper/Website)
September 23, 2024	CCT	PUBLIC HEARING - 2024 Proposed Tax Rate
September 23, 2024	CCT	ADOPTION - 2024 Tax Rate - Record Vote of CCT (Website)

ak 6/10/24

*or as soon as practical thereafter

6. CONSIDER AND ACT UPON PRESENTATION OF NO-NEW-REVENUE TAX RATE

_____ **Commissioner Yeackle**

_____ **Commissioner Pargas**

_____ **Commissioner Bates**

_____ **Commissioner Garza**

Notice About 2024 Tax Rates

Property tax rates in UVALDE COUNTY.

This notice concerns the 2024 property tax rates for UVALDE COUNTY. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate	\$0.538730/\$100
This year's voter-approval tax rate	\$0.574131/\$100

To see the full calculations, please visit <https://www.ualdecountry.com/> for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balance

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
General Fund	4,000,000
Road and Bridge	50,000
FM/FC	800,000
	0

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
Series 2017 GO Refunding	1,140,000	107,350	0	1,247,350
Series 2021 GO Refunding	45,000	207,800	0	252,800
Series 2021 Combo	45,000	60,085	0	105,085
Tax/Limited CO	0	0	0	0

Total required for 2024 debt service	\$1,605,235
- Amount (if any) paid from funds listed in unencumbered funds	\$0
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$45,694
= Total to be paid from taxes in 2024	\$1,559,541
+ Amount added in anticipation that the unit will collect only 100.19% of its taxes in 2024	\$-2,958
= Total debt levy	\$1,556,583

Farm to Market/Flood Control Fund - Unencumbered Fund Balance The following estimated balances will be left in the taxing unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Property Tax Fund	Balance
	0

Farm to Market/Flood Control Fund - Current Year Debt Service The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
	0	0	0	0

Total required for 2024 debt service	\$0
--------------------------------------	-----

- Amount (if any) paid from unencumbered funds	\$0
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$0
= Total to be paid from taxes in 2024	\$0
+ Amount added in anticipation that the unit will collect only 0.00% of its taxes in 2024	\$0
= Total debt levy	\$0

Voter-Approval Tax Rate Adjustments

State Criminal Justice Mandate

The UVALDE COUNTY County Auditor certifies that UVALDE COUNTY County has spent \$256,292 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. UVALDE COUNTY County Sheriff has provided UVALDE COUNTY information on these costs, minus the state revenues received for reimbursement of such costs. This increased the voter-approval tax rate by 0.005147/\$100.

Indigent Health Care Compensation Expenditures

The UVALDE COUNTY spent \$232,539 from July 1, 2023 to June 30, 2024 on enhanced indigent health care at the increased minimum eligibility standards, less the amount of state assistance. For the current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$53,339. This increased the voter-approval tax rate by 0.001979/\$100.

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Alice Chapman, Uvalde County Auditor on 08/02/2024 .

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

**7. CONSIDER AND ACT UPON PRESENTATION OF VOTER-APPROVAL
TAX RATE**

_____ **Commissioner Yeackle**

_____ **Commissioner Pargas**

_____ **Commissioner Bates**

_____ **Commissioner Garza**

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

UVALDE COUNTY	Farm to Market/ Flood Control	830-591-0181
Taxing Unit Name		Phone (area code and number)
100 N GETTY STREET UVALED, TX 78801		https://www.uvaldecounty.com/
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.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year 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	\$ 2,753,100,279
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 288,322,374
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,464,777,905
4.	Prior year total adopted tax rate.	\$ 0.104800 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	A. Original prior year ARB values:.....	\$ 13,067,690
	B. Prior year values resulting from final court decisions:.....	\$ 12,207,188
	C. Prior year value loss. Subtract B from A. ³	\$ 860,502
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value:.....	\$ 0
	B. Prior year disputed value:.....	\$ 0
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 860,502

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.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,465,638,407
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. 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 the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 2,273,626 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 4,873,550 C. Value loss. Add A and B. ⁶	\$ 7,147,176
11.	Prior year 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 the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 6,199,676 B. Current year productivity or special appraised value: - \$ 160,650 C. Value loss. Subtract B from A. ⁷	\$ 6,039,026
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 13,186,202
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year 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.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,452,452,205
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 2,570,169
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 4,481
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 2,574,650
18.	Total current year taxable value on the current year 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: \$ 3,022,279,294 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 10,227,400 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 current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year 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 current year value. Add A and B, then subtract C and D.	\$ 3,032,506,694

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.	Current year 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	\$ 22,130,921
B.	Current year 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.	\$ 22,130,921
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 324,954,497
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 2,729,683,118
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 51,228,400
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 51,228,400
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 2,678,454,718
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.096124 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ 0.538730 /\$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.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.104800 /\$100
29.	Prior year 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> .	\$ 2,465,638,407

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 prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 2,583,989
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding the prior tax year. 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 2023. This line applies only to tax years preceding the prior tax year. + \$ 4,481</p> <p>B. Prior year 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 current year captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. Prior year 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. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 4,481</p> <p>E. Add Line 30 to 31D.</p>	\$ 2,588,470
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,678,454,718
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.096640 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>A. Current year 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. Prior year 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. \$ _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0</p> <p>B. Prior year 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>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ /\$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.	Rate adjustment for county indigent defense compensation. ²⁵	
	A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose.....	\$ 0
	B. Prior year 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.....	\$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
	E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶	
	A. Current year 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, of the prior tax year and ending on June 30, of the current tax year.....	\$ 0
	B. Prior year 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.	\$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	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.	
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.....	\$ 0
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.....	\$
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.096640 /\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.....	\$ 0
	B. Divide Line 40A by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
	C. Add Line 40B to Line 39.	\$ 0.096640 /\$100
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.100022 /\$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): Current year 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>	\$ 0.000000 /\$100
42.	<p>Total current year 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;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(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 \$ 0</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>	\$ 0
43.	<p>Certified prior year excess debt collections. Enter the amount certified by the collector.²⁹</p>	\$ 0
44.	<p>Adjusted current year debt. Subtract Line 43 from Line 42E.</p>	\$ 0
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³⁰ 0.00 %</p> <p>B. Enter the prior year actual collection rate 0.00 %</p> <p>C. Enter the 2022 actual collection rate 0.00 %</p> <p>D. Enter the 2021 actual collection rate 0.00 %</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>	0.00 %
46.	<p>Current year debt adjusted for collections. Divide Line 44 by Line 45E.</p>	\$ 0
47.	<p>Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ 2,729,683,118
48.	<p>Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	\$ 0.000000 /\$100
49.	<p>Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.</p>	\$ 0.100022 /\$100
D49.	<p>Disaster Line 49 (D49): Current year 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>	\$ 0.000000 /\$100

²⁷ Tex. Tax Code §26.042(a)
²⁸ Tex. Tax Code §26.012(f)
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 current year county voter-approval tax rate.	\$ 0.655463 /\$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 of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, 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. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. 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 of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 2,368,871
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,745,282,606
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.086288 /\$100
55.	Current year 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> .	\$ 0.538730 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.538730 /\$100
57.	Current year 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> .	\$ 0.655463 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.569175 /\$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.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,745,282,606
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year 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).	\$ 0.569175 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. ³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. ⁴⁰

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; ⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); ⁴² 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. ⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. ⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.561853 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.561853 /\$100
	D. Adopted Tax Rate.....	\$ 0.587200 /\$100
	E. Subtract D from C.....	\$ -0.025347 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 2,488,114,607
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.691500 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.007100 /\$100
	C. Subtract B from A.....	\$ 0.684400 /\$100
	D. Adopted Tax Rate.....	\$ 0.691500 /\$100
	E. Subtract D from C.....	\$ -0.007100 /\$100
	F. 2022 Total Taxable Value (Line 60).....	\$ 2,256,685,320
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.747100 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.747100 /\$100
	D. Adopted Tax Rate.....	\$ 0.740000 /\$100
	E. Subtract D from C.....	\$ 0.007100 /\$100
	F. 2021 Total Taxable Value (Line 60).....	\$ 1,916,672,872
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 136,083
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 136,083 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.004956 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.574131 /\$100

³⁹ Tex. Tax Code §26.013(b)
⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
⁴¹ Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)
⁴² Tex. Tax Code §526.0501(a) and (c)
⁴³ Tex. Local Gov't Code §120.007(d)
⁴⁴ Tex. Local Gov't Code §120.007(d)

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
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.490587 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,745,282,606
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.018213 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.056700 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.565500 /\$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.⁴⁹

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
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.587200 /\$100
75.	Adjusted 2023 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 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 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 2023, complete form 50-856-a, <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 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 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.	\$ 0.000000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,468,484,739
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New Revenue Tax Rate Worksheet</i> .	\$ 2,694,048,698
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ 0.000000 /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)
⁴⁵ Tex. Tax Code §26.012(B-a)
⁴⁷ Tex. Tax Code §26.063(a)(1)
⁴⁸ Tex. Tax Code §26.042(b)
⁴⁹ Tex. Tax Code §26.042(f)
⁵⁰ Tex. Tax Code §26.042(c)
⁵¹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 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 68 (taxing units with the unused increment rate).	\$ 0.574131 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.538730 /\$100
As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>27</u>	
Voter-approval tax rate	\$ 0.574131 /\$100
As applicable, enter the current year 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 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue). Indicate the line number used: <u>68</u>	
De minimis rate.	\$ 0.565500 /\$100
If applicable, enter the current year de minimis rate from Line 73.	

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.⁵²

print here → ALICE CHAPMAN
 Printed Name of Taxing Unit Representative

sign here → _____ Date

Taxing Unit Representative

⁵² Tex. Tax Code §526.04(c-2) and (d-2)

8. CONSIDER AND ACT UPON AMENDMENT TO COMMISSIONERS COURT RULES OF PROCEDURES

Attached are recommended amendments to the Commissioners Court rules of procedures

_____ **Commissioner Yeackle**

_____ **Commissioner Pargas**

_____ **Commissioner Bates**

_____ **Commissioner Garza**

9. CONSIDER AND ACT UPON AUTHROIZING SALE OF SURPLUS COUNTY PROPERTY AT PUBLIC AUCTION

From time to the County accumulates items that are no longer usable. The law allows for the county to dispose of such items either by sealed bid or by auction. It is requested the Court approve an auction to be held at the County Road Department yard on Saturday, September 14.

_____ **Commissioner Yeackle**

_____ **Commissioner Pargas**

_____ **Commissioner Bates**

_____ **Commissioner Garza**

10. CONSIDER AND ACT UPON ROAD ADMINISTRATORS REPORT

_____ **Commissioner Yeackle**

_____ **Commissioner Pargas**

_____ **Commissioner Bates**

_____ **Commissioner Garza**

11. CONSIDER AND ACT UPON LINE ITEM BUDGET AMENDMENTS

_____ **Commissioner Yeackle**

_____ **Commissioner Pargas**

_____ **Commissioner Bates**

_____ **Commissioner Garza**

12. CONSIDER AND ACT UPON PAYMENT OF BILLS

_____ **Commissioner Yeackle**

_____ **Commissioner Pargas**

_____ **Commissioner Bates**

_____ **Commissioner Garza**

13. CONSIDER AND ACT UPON APPROVAL OF MONTHLY REPORTS

_____ **Commissioner Yeackle**

_____ **Commissioner Pargas**

_____ **Commissioner Bates**

_____ **Commissioner Garza**

14. CONSIDER AND ACT UPON PAYROLL APPROVAL

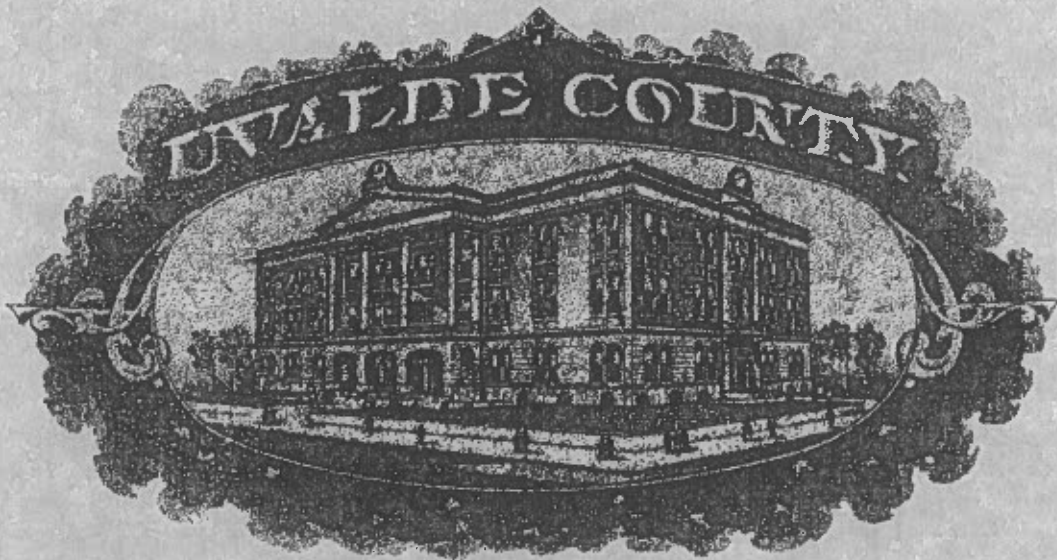
_____ **Commissioner Yeackle**

_____ **Commissioner Pargas**

_____ **Commissioner Bates**

_____ **Commissioner Garza**

15. CONSIDER AND ACT UPON RESOLUTIONS/PROCLAMATIONS



UVALDE, TEXAS

RESOLUTION

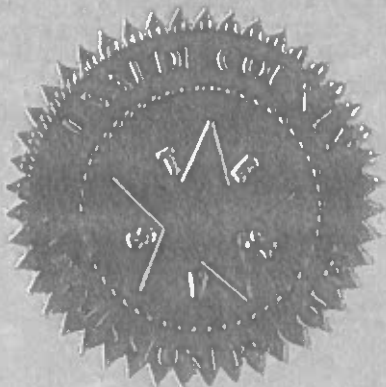
WHEREAS, The family and many friends of *ELVA TORRALVA PEREZ* an esteemed citizen of Uvalde County, were profoundly saddened by her death; and


WHEREAS, Throughout her life, this outstanding individual contributed in countless ways to the betterment of Uvalde County; and although her warmth, intelligence and energy will be greatly missed, her memory will live on in the hearts of all who knew her; now therefore, be it

RESOLVED That the Uvalde County Commissioners Court hereby honor the memory of *ELVA TORRALVA PEREZ* and extend sympathy to the members of the family; and be it further

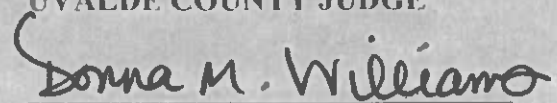
RESOLVED That official copies of the resolution be prepared for the members of her family and when the Uvalde County Commissioners Court adjourns this day, it do so in the memory of *ELVA TORRALVA PEREZ*.

APPROVED on this the 12th day of *AUGUST, 2024*.

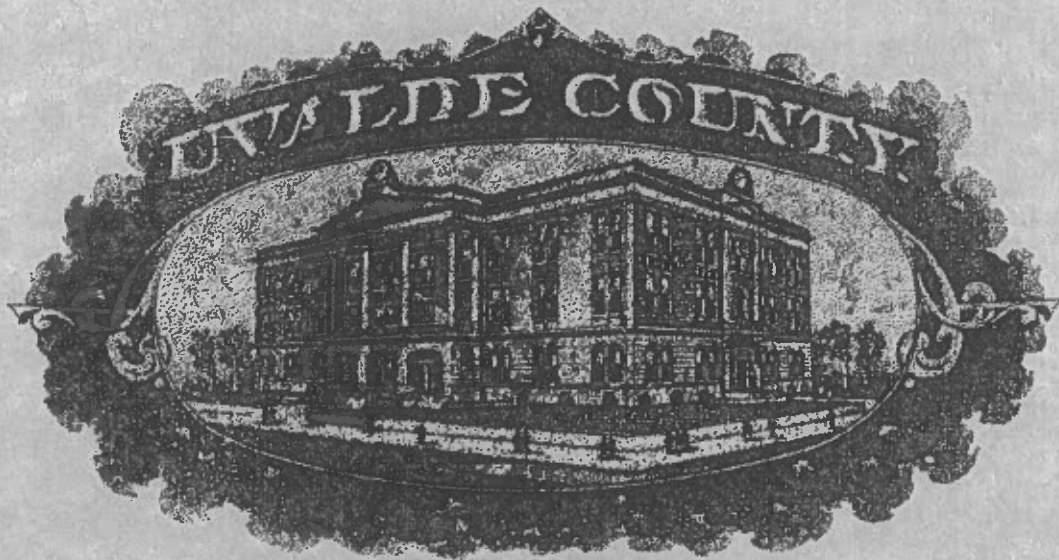




WILLIAM R. MITCHELL
UVALDE COUNTY JUDGE



DONNA M. WILLIAMS
UVALDE COUNTY CLERK



UVALDE, TEXAS

RESOLUTION

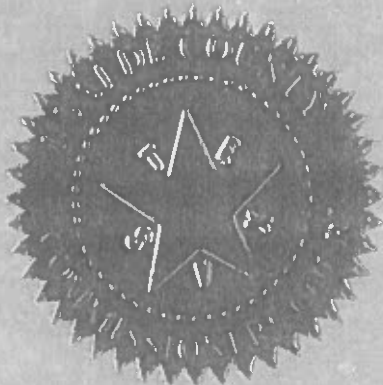
WHEREAS, The family and many friends of **LARRY D. TAYLOR** an esteemed citizen of Uvalde County, were profoundly saddened by his death; and

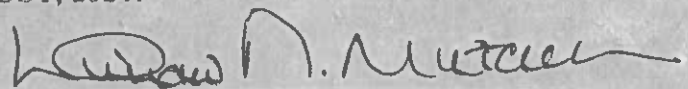
WHEREAS, Throughout his life, this outstanding individual contributed in countless ways to the betterment of Uvalde County; and although his warmth, intelligence and energy will be greatly missed, his memory will live on in the hearts of all who knew him; now therefore, be it

RESOLVED That the Uvalde County Commissioners Court hereby honor the memory of **LARRY D. TAYLOR** and extend sympathy to the members of the family; and be it further

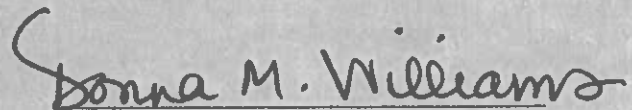
RESOLVED That official copies of the resolution be prepared for the members of his family and as the Uvalde County Commissioners Court adjourns this day, it do so in the memory of **LARRY D. TAYLOR**.

APPROVED on this the 12th day of AUGUST, 2024.





WILLIAM R. MITCHELL
UVALDE COUNTY JUDGE



DONNA M. WILLIAMS
UVALDE COUNTY CLERK