

**MINUTES OF MEETING
SMITH COUNTY EMERGENCY SERVICES DISTRICT NUMBER 1
BOARD OF COMMISSIONERS
CALLED MEETING
LINDALE VOLUNTEER FIRE DEPARTMENT, LINDALE, TEXAS
AUGUST 04, 2022**

Carolyn Todd, President, called the meeting to order.

Owen gave the invocation.

Pledge by all in attendance to the American Flag lead by Kenneth Smith.

Carolyn Todd certified that the Agenda was posted as dictated by law on the Board Website on July 28, 2022, and the Lindale Volunteer Fire Department on July 28, 2022. Board Members present in addition to Carolyn Todd were Owen Scott, Louie Brown and Kenneth Smith. Board Member Charles Froebe was absent. Annie Baldwin, Volunteer Clerk, was present.

Louie Brown made a motion to approve the Agenda with the understanding that the items may be acted upon in any order. Motion seconded by Owen Scott. All in favor and motion carried.

Kenneth Smith made a motion to waive the approval of the Minutes of the Regular Meeting of July 21, 2022, until the Regular Meeting of August 18, 2022. Motion seconded by Louie Brown. All in favor and motion carried.

There were no citizens to talk at Citizens Talk Time.

Annie Baldwin explained anticipated collection rate for 2022 and certification of excess debt collections from information from the Smith County Tax Assessor-Collector. She stated that the Tax Assessor-Collector anticipated collection is estimated at 101.47%. Excess debt collections is -0-. No action to be taken.

Annie Baldwin explained certification of 2022 Appraisal Roll and actual taxable amount from information received from the Smith County Appraisal District. She stated that the certified property taxes for the District were \$ 2,284,837,192, minus \$ 31,747,750 tax increment finance, equals \$ 2,253,089,442 taxable amount. No action to be taken.

Annie Baldwin explained that the 2022 No-New-Revenue Tax Rate is \$.056116; Voter-Approved Tax Rate is \$.058207; Rate necessary to impose \$ 500,000 in taxes is \$.022191; De Minimis Rate is \$.078427; Unused increment rate is .000003 for 2022. No action to be taken.

Annie Baldwin explained to the Board that if the Board sets a tax rate of \$.058207 at 100% collection rate, the yield would be \$ 1,311,456. At 95% collection rate the yield would be \$ 1,245,883. If the Board sets a tax rate of .078427 at 100% collection rate, the yield would be \$ 1,767,030. At 95 % collection rate the collection rate the yield would be \$ 1,678,679. A motion was made by Louie Brown to propose a tax rate of \$.078427. Motion was seconded by Owen Scott. After a discussion, a recorded vote was taken. Voting in favor of the proposed tax rate of \$.078247 were Carolyn Todd, Kenneth Smith, Louie Brown and Owen Scott. Charles Froebe was absent. Motion carried.

Annie Baldwin explained to the Board that a public hearing date would need to be set to discuss the proposed tax rate. A motion was made by Owen Scott to set the date of August 18, 2022, at 4:00 p.m., at the Lindale Volunteer Fire Department, 208 E. Hubbard St., Lindale, Texas. Motion seconded by Louie Brown. All in favor and motion carried.

Annie Baldwin explained to the Board that a public hearing date would need to be set to adopt budget for tax year 2022, FY 2022-2023. A motion was made by Louie Brown to hold the meeting on August 18, 2022, at 4:00 p.m. at the Lindale Volunteer Fire Department at 208 E. Hubbard St., Lindale Texas. Motion seconded by Owen Scott. All in favor and motion carried.

Annie Baldwin explained that since the proposed tax rate is more than the No-New-Revenue Tax Rate, the Board would have to hold a public hearing at a meeting prior to adopting the tax rate. A motion was made by Owen Scott to hold the hearing on August 18, 2022, at 4:00 p.m. at the Lindale Volunteer Fire Department at 208 E. Hubbard St., Lindale, Texas. Motion seconded by Louie Brown. All in favor and motion carried.

Annie Baldwin explained the one notice to be published in the newspaper was “Notice of Public Hearing on Tax Increase” and posted on the Board Website. Carolyn Todd authorized Annie Baldwin to put the notice in the newspaper and post it on the Board Website.

Louie Brown made a motion to adjourn. Motion seconded by Owen Scott. All in favor and motion carried

CAROLYN TODD, PRESIDENT

KENNETH SMITH, SECRETARY