



COMMISSIONER'S COURT MINUTES
JULY 27th SPECIAL TERM, A.D. 2018

1. CALL TO ORDER.
2. DETERMINATION THAT A QUORUM IS PRESENT:

BE IT REMEMBERED that on this the 27th day of July A.D. 2018 at 9:00 o'clock A.M., after due notice was given by posting of the attached Agenda; the Honorable Val Verde County Commissioners' Court convened in **SPECIAL SESSION**. The meeting was called to order, the following members being present and constituted a quorum: Efrain V. Valdez, County Judge, Presiding; Martin Wardlaw, Commissioner of Precinct No. 1; Lewis Owens, Commissioner of Precinct No. 2; Robert "LeBeau" Nettleton; Commissioner of Precinct No. 3; Gustavo Flores, Commissioner of Precinct No. 4; and Generosa Gracia-Ramon, County Clerk; when the following proceeding was had to wit:

3. Pledge of Allegiance.

Beatriz I. Muñoz, Val Verde County Tax Assessor - Collector

4. To certify the Debt Collection rate exceeded 100 percent for tax year 2017 and also certify the anticipated Debt Collections to be 100 percent for the tax year 2018.

ORDER	Motion	2 nd	Amend	Amendment/Notes	Accept	Ayes	Noes	Abst
18-359	N	F		Motion to certify the Debt Collection rate as Per Attachment #4.	W, O, N, F			
					EVV			

5. Present calculations of affective and roll back tax rates.

ORDER	Motion	2 nd	Amend	Amendment/Notes	Accept	Ayes	Noes	Abst
N/A				Presentation only.				
				No Action				

MOTION KEY:
 EFRAIN V VALDEZ= EVV
 COMM WARDLAW=W
 COMM OWENS=O
 COMM NETTLETON=N
 COMM FLORES= F

QUORUM

COUNTY JUDGE

_____ Judge's Staff

_____ Judge's Staff

COMM. PRCT# 1

COMM. PRCT# 2

COMM. PRCT# 3

COMM. PRCT# 4

ATTENDING

COUNTY STAFF/DEPTS:

COUNTY ATTY

Sonia Luna COUNTY ATTY

STAFF

Sonia Luna COUNTY ATTY

STAFF

_____ DISTRICT CLERK

_____ IT

SHERIFF

_____ SHERIFF'S STAFF

_____ AUDITOR

_____ TREASURER

_____ PURCHASING

_____ HR

Bea Munoz TAX COLLECTOR

_____ RISK MGMT

_____ FIRE DEPT

_____ EMERGENCY MGMT

_____ JP #1

_____ JP #2

_____ JP #3

_____ JP #4

_____ OTHER _____

MOTION KEY: EFRAIN V VALDEZ= EVV; COMM WARDLAW=W; COMM OWENS=O; COMM NETTLETON=N; COMM FLORES=F

6. Discussion and possible action on requesting the Val Verde Commissioners Court to certify the 2018 Property Tax Rolls.

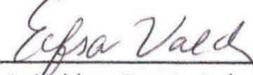
ORDER	Motion	2 nd	Amend	Amendment/Notes	Accept	Ayes	Noes	Abst
18-360	N	W		Motion to certify the 2018 Property Tax Rolls as Per Attachment 6.		W, O, N, F EVV		

Adjourn: 10:07 AM

NOTICE IS HEREBY GIVEN TO THE PUBLIC THAT THE FOLLOWING ITEMS WILL BE DISCUSSED AND POSSIBLE ACTION MAY BE TAKEN BY THE VAL VERDE COUNTY COMMISSIONERS COURT

The foregoing, recorded in Volume 51, pages 540-548, inclusive, was on this the 28 day of November A.D. 2018, read and is hereby **APPROVED**.

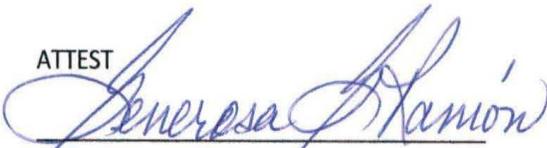
Respectfully submitted,



Efrain Valdez, County Judge
Val Verde County, Texas



ATTEST



GENEROSA GRACIA-RAMON
COUNTY CLERK

MOTION KEY: EFRAIN V VALDEZ= EVV; COMM WARDLAW=W; COMM OWENS=O; COMM NETTLETON=N; COMM FLORES=F

County of Val Verde



Efrain V. Valdez
County Judge

Del Rio, TX 78841
Email: evaldez@valverdecountry.org

Phone (830) 774-7501
Fax (830) 775-9406

AGENDA/NOTICE

VAL VERDE COUNTY COMMISSIONERS COURT

SPECIAL MEETING

Old County Court at Law Bldg.
207B E. Losoya Street
Del Rio, TX

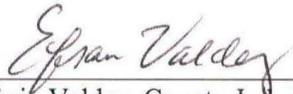
July 27, 2018
10:00 A.M.

1. Call to order.
2. Determination that a quorum is present.
3. Pledge of allegiance.

Beatriz I. Muñoz, Val Verde County Tax Assessor - Collector

4. To certify the Debt Collection rate exceeded 100 percent for tax year 2017 and also certify the anticipated Debt Collections to be 100 percent for the tax year 2018.
5. Present calculations of affective and roll back tax rates.
6. Discussion and possible action on requesting the Val Verde Commissioners Court to certify the 2018 Property Tax Rolls.

Commissioners Court reserves the right to hear any of the above agenda items that qualify for an executive session in an executive session by publicly announcing the applicable section number of the Open Meetings Act (Chapter 551 of the Texas Government Code) that justifies executive session treatment.


Efrain Valdez, County Judge
Val Verde County, Texas

THIS NOTICE OF THE AGENDA WAS POSTED ON THE BULLETIN BOARD ON: Wednesday, July 25, 2018 at 8:51 AM/PM

FILED
2018 JUL 25 AM 8:51
GENEALISA GRANADOS RATHOR
VAL VERDE COUNTY CLERK
BY  DEPUTY

CERTIFICATION

I, the undersigned County Clerk, do hereby certify that the attached **AGENDA/NOTICE/ ADDENDUM** of the Val Verde County Commissioner's Court is a true and correct copy of the **AGENDA/NOTICE/ADDENDUM** received for filing by the County Clerk from the Val Verde County Judge on the 25th day of July, 2018 at 8:51 o'clock A. M. and recorded in the minutes of the Val Verde County Commissioner's Court.

SEAL



**Generosa Gracia-Ramon
Val Verde County Clerk**

#4

Beatriz I. Muñoz, PCC
Assessor & Collector of Taxes
Val Verde County
P.O. Box 1368
Del Rio, Texas 78841
Telephone: 830-774-7530 Fax: 830-775-7282

07-24-18

To: Judge Efrain V. Valdez
From: Beatriz I. Munoz - PCC

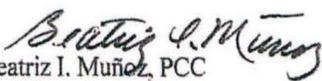
RE: Agenda item for the July 27, 2018 Commissioner's Court meeting

Dear Judge Valdez,

"Beatriz I. Muñoz, Val Verde County Tax Assessor/Collector, hereby certify the Debt Collection rate exceeded 100 percent for tax year 2017 and also certify the anticipated Debt Collections to be 100 percent for the tax year 2018.

If you have any questions, please call me.

Respectfully,


Beatriz I. Muñoz, PCC
Assessor-Collector

Copy: File
Matt Weingardt, County Auditor
Commissioner Martin Wardlaw
Commissioner Robert Nettleton
Commissioner Lewis Owens
Commissioner Gustavo Flores

updated 7-27-18
#5**2018 Property Tax Rates in VAL VERDE COUNTY**

This notice concerns 2018 property tax rates for VAL VERDE COUNTY. It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

	County General Fund	FARM-TO-MARKET
Last year's tax rate:		
Last year's operating taxes	\$10,267,531	\$497,676
Last year's debt taxes	\$0	\$0
Last year's total taxes	\$10,267,531	\$497,676
Last year's tax base	\$2,056,385,150	\$2,039,654,424
Last year's total tax rate	0.499300/\$100	0.024400/\$100
This year's effective tax rate:		
Last year's adjusted taxes (after subtracting taxes on lost property)	\$10,272,808	\$497,946
÷ This year's adjusted tax base (after subtracting value of new property)	\$2,296,866,266	\$2,281,453,485
= This year's effective tax rate for each fund	0.447200/\$100	0.021800/\$100
Total effective tax rate	0.469000/\$100 ✓	
This year's rollback tax rate:		
Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate and/or enhanced indigent health care expenditures)	\$12,470,830	\$497,942
÷ This year's adjusted tax base	\$2,296,866,266	\$2,281,453,485
= This year's effective operating rate	0.542900/\$100 ✓	0.021800/\$100
× 1.08 = this year's maximum operating rate	0.586300/\$100	0.023500/\$100
+ This year's debt rate	0.023600/\$100	0.000000/\$100
= This year's rollback rate for each fund	0.609900/\$100	0.023500/\$100
This year's total rollback rate	0.633400/\$100	
A county that collects the additional sales tax to reduce property taxes, including one that collects the tax for the first time this year, must insert the following lines:		
- Sales tax adjustment rate	0.091700/\$100	
= Rollback tax rate	0.541700/\$100	

Statement of Increase/Decrease

If VAL VERDE COUNTY adopts a 2018 tax rate equal to the effective tax rate of 0.469000 per \$100 of value, taxes would increase compared to 2017 taxes by \$ 131,575.

Schedule C - Expected Revenue from Additional Sales Tax

(For hospital districts, cities and counties with additional sales tax to reduce property taxes)

In calculating its effective and rollback tax rates, the unit estimated that it will receive \$ 2,138,316 in additional sales and use tax revenues. **For County:** The county has excluded any amount that is or will be distributed for economic development grants from this amount of expected sales tax revenue.

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 309 Mill St, Del Rio, Tx 78841.

Name of person preparing this notice: Beatriz I Munoz

Title: Tax Assessor Collector

Date prepared: July 24, 2018

#6

Beatriz I. Muñoz, PCC
Assessor & Collector of Taxes
Val Verde County
P.O. Box 1368
Del Rio, Texas 78841
Telephone: 830-774-7530 Fax: 830-775-7282

07-23-18

To: Judge Efrain V. Valdez
From: Beatriz I. Munoz - PCC

RE: Agenda item for the July 27, 2018 Commissioner's Court meeting

Dear Judge Valdez,

"Beatriz I. Muñoz, Val Verde County Tax Assessor/Collector, requesting the Commissioner's Court
Certify the 2018 Property Tax Rolls:

1. County General Fund taxable value \$2,614,738,162 as certified by the Appraisal Roll, Rolling Stock value of \$13,496,800 certified by the Comptroller's office, Minus Freeze Taxable amount of \$296,642,566 and Transfer Adjustments of \$7,846.
2. Farm to Market taxable value of \$2,598,496,551, Rolling Stock value of \$13,496,800 Minus Freeze Taxable amount \$295,838,566.

If you have any questions, please call me.

Respectfully,


Beatriz I. Muñoz, PCC
Assessor-Collector

Copy: File
Matt Weingardt, County Auditor
Commissioner Martin Wardlaw
Commissioner Robert Nettleton
Commissioner Lewis Owens
Commissioner Gustavo Flores