

COLORADO COUNTY COMMISSIONERS COURT
NOTICE OF OPEN MEETING

DATE OF MEETING: August 3, 2023 – 9:00 A.M.
BUILDING: Colorado County Courthouse, County Courtroom
STREET LOCATION: 400 Spring Street
CITY OF LOCATION: Columbus, Texas 78934

The Colorado County Commissioners Court Meetings will be broadcast live on Zoom <https://txcourts.zoom.us/j/93198500943> for those individuals who wish to watch or listen remotely.

Pursuant to the authority granted under Government Code, Chapter 551, the Commissioners Court may convene in a closed meeting to discuss, deliberate and take action on any of the agenda items listed below. Immediately before any closed session, the specific section or sections of Government Code, Chapter 551, which provides statutory authority, will be announced.

On this the 3rd day August 2023, the Commissioners Court of Colorado County, Texas met in Special Session at 9:00 A.M., in their regular meeting place at the Colorado County Courthouse, County Courtroom, 400 Spring Street, in the City of Columbus, Texas.

The Following Members were present to wit:

Honorable Ty Prause	County Judge
Honorable Doug Wessels	Commissioner Precinct #1
Honorable Ryan Brandt	Commissioner Precinct #2
Honorable Keith Neuendorff	Commissioner Precinct #3
Honorable Darrell Gertson	Commissioner Precinct #4
Honorable Kimberly Menke	County Clerk
By: Michelle Kollmann	Deputy Clerk

County Judge Ty Prause called the meeting to order at 9:08 A.M., followed by Pledges to the United States Flag and Texas Flag.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT SPECIAL MEETING
August 3, 2023**

DELIBERATE AND CONSIDER ACTION ON THE FOLLOWING ITEMS:

__1. Agenda as posted.

**Motion by Commissioner Wessels to approve agenda as posted; seconded by
Commissioner Neuendorff; 5 ayes 0 nays; motion carried; it was so ordered.**

(See Attachment)

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT SPECIAL MEETING**

August 3, 2023

**COLORADO COUNTY COMMISSIONERS COURT
NOTICE OF OPEN MEETING**

FILED FOR RECORD
COLORADO COUNTY, TX

2023 JUL 28 PM 4:06

KIMBERLY MENKE MK
COUNTY CLERK

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DELIBERATE AND CONSIDER ACTION ON THE FOLLOWING ITEMS:

- 1. Agenda as posted.
- 2. Public Comments.
- 3. Workshop with the Colorado County Fair Board regarding the operation, use, and maintenance of the Fairgrounds and lease agreement for the Colorado County Fair.
- 4. Lease agreement of the Colorado County Fairgrounds for the Colorado County Fair.
- 5. Review and action on changing the pay periods, deductions and processes approved by Commissioners Court on July 10, 2023 to accommodate the Tyler Technology Software.
- 6. Budget Workshop.
- 7. Adjourn.

CERTIFICATION

NAME: Ty Prause
TITLE: Colorado County Judge
SIGNATURE OF CERTIFYING OFFICIAL:
DATE: July 28, 2023
TELEPHONE NUMBER: (979) 732-2604
FAX NUMBER: (979) 732-9389



The Colorado County Courthouse is wheelchair accessible and accessible parking spaces are available.

**MINUTES OF THE COLORADO COUNTY
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August 3, 2023

__2. Public Comments.

Colorado County Fair Board President Racheal Schneider addressed the court with questions concerning the lease agreement of the Colorado County Fairgrounds for the Colorado County Fair.

Ryland Hartman representing the Junior Olympic and 4-H Archery Programs expressed his desire to continue to use the fairgrounds facilities for archery.

Jody Primrose opted to speak during agenda item 3.

(See Attachment)

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT SPECIAL MEETING

August 3, 2023

COLORADO COUNTY COMMISSIONERS COURT

Public Participation Form

Instructions: Fill out all appropriate blanks. Please print or write legibly.

NAME: Racheal Schneider

ADDRESS (optional): _____

TELEPHONE (optional): 979-732-7571

Do you represent any particular group or organization? yes

If you do represent a group or organization, please state the name, address and telephone number of such group or organization. _____

Colorado County Fair Association

Which agenda item (or items) do you wish to address? 3

In general, are you for or against such agenda item (or items)? _____

Signature: Racheal Schneider

NOTE: This Public Participation Form must be completed and presented to the County Clerk prior to the time a meeting begins.

Public comment will be limited to five (5) minutes per person and thirty (30) minutes per agenda item.

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT SPECIAL MEETING
August 3, 2023



COLORADO COUNTY COMMISSIONERS COURT

Public Participation Form

Instructions: Fill out all appropriate blanks. Please print or write legibly.

NAME: Ryland Hartman

ADDRESS (optional): _____

TELEPHONE (optional): _____

Do you represent any particular group or organization? Archery

If you do represent a group or organization, please state the name, address and telephone number of such group or organization. _____

Which agenda item (or items) do you wish to address? 3

In general, are you for or against such agenda item (or items)? For

Signature: Ryland Hartman

NOTE: This Public Participation Form must be completed and presented to the County Clerk prior to the time a meeting begins.

Public comment will be limited to five (5) minutes per person and thirty (30) minutes per agenda item.

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT SPECIAL MEETING

August 3, 2023

COLORADO COUNTY COMMISSIONERS COURT ✓

Public Participation Form

Instructions: Fill out all appropriate blanks. Please print or write legibly.

NAME: Jody Penrose

ADDRESS (optional): 1486 Strookland Ln

Eagle Lake, TX

TELEPHONE (optional): 979-533-1383

Do you represent any particular group or organization? _____

If you do represent a group or organization, please state the name, address and telephone number of such group or organization. _____

Which agenda item (or items) do you wish to address? Agenda 3

follow up questions

In general, are you for or against such agenda item (or items)? for

Signature: Jody Penrose

NOTE: This Public Participation Form must be completed and presented to the County Clerk prior to the time a meeting begins.

Public comment will be limited to five (5) minutes per person and thirty (30) minutes per agenda item.

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT SPECIAL MEETING**

August 3, 2023

- __3. Workshop with the Colorado County Fair Board regarding the operation, use, and maintenance of the Fairgrounds and lease agreement for the Colorado County Fair.**

Rachel Schneider posed several questions concerning the lease agreement for the Colorado County Fair. Susan Baumgart with Baumgart Agencies was present to answer questions and get clarification on the insurance coverage needed by the Colorado County Fair Board. The Fair Board explained that a few rentals were on the books, but renting the facilities are hard due to building issues. Commissioner Wessels stated he believed that since the County now owns the facilities, the County should take steps towards managing the grounds. The County will now help with needed repairs and maintenance and start the process to move the utilities into a county owned account.

(See Attachment)

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT SPECIAL MEETING**

August 3, 2023

Colorado County Questions

Good morning and thank you for allowing us to be here today. I have compiled a list of questions.

1. What will be include in the lease: price, when can we use the grounds, our events etc
2. Who will carry the insurance coverage on the buildings and the grounds? Do we need to carry a liability policy 24/7 or do we need to just carry event liability during the fair or our events. Do we just become tenants? Who owns the current equipment, fencing, panels, etc? *P. thru 9th. of*
3. Are we still going to have unlimited access to grounds? Will our keys and locks stay the same? And Will the gates stay locked?
4. Also ask if we will still be handling the rentals of the facilities and if those renting need event liability as well.
5. What will be include in the lease: price, when can we use the grounds, our events etc
6. When do we switch insurance, electricity provider, water, sewer & trash
7. We have 22 meters with Direct Energy and we need another behind the stage. Waiting on county approval to switch to a new provider to install that meter. Everything is ready to go there. We have received grants from LCRA \$25000 for electricity upgrades which were completed in 2022. \$10,000 grant from AEP almost completed.
8. Need a letter from the county to give permission as a landowner for Fair to obtain a beer license.
9. Need repairs on LGRA restroom commodes and outside cutoff.
10. Will need a permanent restroom near livestock/rodeo. Currently have to rent portable with a/c, we just paid \$4000.00 to repair a/c on founders hall and founders hall needs some more improvements (water leaks)
11. LCRA grant application can be made January 2024
12. We have events scheduled into 2024. Have a 3 day revival in October. And other events. Yellowwood has a pavilion party and we do not charge because they provided all the wood for our bleachers. And they are donating wood for rodeo bleachers.
13. What about standing events that we are bound in agreements with? For example Thunder by The Colorado Tractor Pull? They supplied the bleachers for the tractor pull area since the bleachers that where there were stolen a few years back.

Improvements we would like to see in the future:

1. Permanent fair office (right now we use a camper donated by Cliff Jones) or change the green room into a office and add on the stage a bigger green room w/ dressing room and bathrooms
2. Permanent bathrooms near livestock/rodeo arena
3. Covered beer stand
4. Covered rodeo arena
5. Kitchen area on Founders Hall
6. Update the camping area for water and sewage at each spot or atleast a dump station before leaving the grounds

Again Thank you for your time,
The Colorado County Fair Board

**MINUTES OF THE COLORADO COUNTY
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- __4. Lease agreement of the Colorado County Fairgrounds for the Colorado County Fair.**

Motion by Judge Prause to approve a lease agreement of the Colorado County Fairgrounds for the Colorado County Fair in the amount of \$10,000.00; seconded by Commissioner Brandt; 5 ayes 0 nays; motion carried; it was so ordered.

Motion to reconsider by Commissioner Brandt to have the lease payment of \$10,000.00 due on or before December 31, 2023; seconded by Commissioner Gertson; 5 ayes 0 nays; motion carried; it was so ordered.

Motion by Judge Prause to allow and authorize Judge Prause to sign all paperwork for the TABC license for Colorado County Fair; seconded by Keith Neuendorff; 5 ayes 0 nays; motion carried; it was so ordered.

- __5. Review and action on changing the pay periods, deductions and processes approved by Commissioners Court on July 10, 2023 to accommodate the Tyler Technology Software.**

Michelle Lowrance discussed the need to move to bi-weekly payroll to accommodate the Tyler Technology Software. To move to the bi-weekly payroll there would be a need for employees to have a short check due to changing the payroll schedule. Ideas were discussed to minimize the effect this change would have on employees. Proposed pay periods are August 1 – August 15 (paid normally), then August 16 – August 26 would be paid September 1. The later would be the paycheck with less hours resulting in a smaller paycheck. This is being done to get employees one week in arrears.

Motion by Commissioner Wessels, pending confirmation from Texas Association of Counties (TAC), to approve giving employees a choice of having the entire amount deducted from their paycheck or having \$25 deducted from every check until paid in full; seconded by Judge Prause; 5 ayes 0 nays; motion carried; it was so ordered.

(See Attachment)

**MINUTES OF THE COLORADO COUNTY
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**Colorado County
Tyler Technologies Pay Period Process
Proposed Revision**

August 1st- 15th will be the last semi-monthly pay period.

August 16th-26th will be the first bi-weekly pay period which will be shortened to establish a Sunday-Saturday schedule.

The OT for the 16th- 26th will be paid on September 1st as well as the OT from August 1st - 15th.

Afterwards the County will be established on a regular bi-weekly schedule.

- **August 1st – August 15th**
 - Paid August 15th
 - OT and PT paid for July 16th – July 31st.
 - Last semi-monthly pay period
- **August 16th – August 26th**
 - Paid September 1st
 - OT and PT paid for August 1st – August 15th.
 - OT paid for August 16th- August 26th
 - First bi-weekly pay period.
- **August 27th – September 9th**
 - Paid September 15th
 - Second bi-weekly pay period.
- **September 10th – September 23rd**
 - Paid September 29th
 - Third bi-weekly pay period.

**MINUTES OF THE COLORADO COUNTY
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Payroll Schedule for 2023 (July 16 - December 30)					
	Pay Period Beginning Date		Pay Period Ending Date		Payday
	7/16/2023		7/31/2023		7/28/2023
	8/1/2023		8/15/2023		8/15/2023
	8/16/2023		8/26/2023		9/1/2023
	8/27/2023		9/9/2023		9/15/2023
	9/10/2023		9/23/2023		9/29/2023
	9/24/2023		10/7/2023		10/13/2023
	10/8/2023		10/21/2023		10/27/2023
	10/22/2023		11/4/2023		11/10/2023
	11/5/2023		11/18/2023		11/24/2023
	11/19/2023		12/2/2023		12/8/2023
	12/3/2023		12/16/2023		12/22/2023
	12/17/2023		12/30/2023		1/5/2024

**MINUTES OF THE COLORADO COUNTY
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__6. Budget Workshop.

11:57 A.M. court recessed.

12:14 P.M. court reconvened.

It was proposed to invite Mark Price from the Colorado County Central Appraisal District to come in person and explain the certified values and the increase in the Appraisal District budget.

Michelle Lowrance explained the proposed budget will have everything each department requested along with 2.5% salary increases.

Rebecka LaCourse, Elections Administrator, explained that the budget for elections was started with money from the County Clerk and Tax-Assessor Collector's Offices. She explained that her budget request was more than a wish list. Money is needed to for filing of reports, election security, van maintenance, and election staffing. She believes the money needs to be reallocated to be more transparent with the money spent on elections. Mrs. LaCourse also stated that the County must pay for early voting for 12 hours a day for 7 days a week. The elections department is unable to take money from grants.

Motion by Judge Prause to reallocate everything to new line items for elections reducing the request for van maintenance by \$4000; seconded by Commissioner Wessels; 5 ayes 0 nays; motion carried; it was so ordered.

District Clerk Valerie Harmon explained an increase in pay for jurors. She is asking for an increase in supplies and equipment due to the rising costs. She also explained the need for Tyler Technologies Court Management System for both the District and County Clerk's offices. The County Clerk would need the land and vitals package as well. The licensing for this software must be paid up front, but then migration is paid out as you go.

Sheriff Wied stated he had three men try for membership to a special response team. All three men passed, and he would like equipment for them. The estimated cost for this equipment is \$45,000 (\$15,000 for each person). He would also like funding for active shooter training for schools. According to Michelle Lowrance, \$47,000 was received in the tobacco settlement and that money could be used for the special response team equipment. Sheriff Wied also talked about paying overtime instead of comp time. He stated he is five to seven deputies short and this may draw more applicants and keep employees.

Chuck Rogers stated there is a lot of development coming and we need to be prepared.

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There is currently no active satellite phone. Many of the radios are becoming obsolete due to age. He would like to see fire departments and EMS budget radios, two a year to build up inventory. Mr. Rogers is also interested in funding a radio to communicate with airplanes. He also said that a SCBA (self-contained breathing apparatus) is not on his truck, and he would like one to be prepared when assisting with fires. He is also requesting a grill guard for his truck. He has applied for grants to help with costs.

Michael Furrh discussed pay increase for EMS employees. He thinks this will help in recruiting new applicants and keeping current employees.

(See Attachment)

**MINUTES OF THE COLORADO COUNTY
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NON COUNTY DEPARTMENTS

Organization	2022 Budget	2023 Budget	2024 Request
Fire Departments			
Columbus VFD	24,000.00	40,000.00	75,000.00
Weimar VFD	17,000.00	18,000.00	151,000.00
Eagle Lake VFD	16,000.00	16,000.00	56,000.00
Garwood VFD	9,750.00	22,839.00	40,000.00
Sheridan VFD	7,500.00	7,500.00	12,500.00
Rock Island VFD	7,500.00	10,000.00	10,000.00
Bernardo VFD	7,500.00	7,500.00	12,000.00
Frelsburg VFD	7,500.00	13,500.00	19,500.00
Oakland VFD	7,500.00	7,500.00	138,650.00
Oakridge VFD	8,500.00	14,500.00	33,500.00
	112,750.00	157,339.00	548,150.00
Libraries			
Nesbitt Memorial Library	5,000.00	5,000.00	5,000.00
Eula & David Winterman Library	5,000.00	5,000.00	5,000.00
Weimar Public Library	5,000.00	5,000.00	10,000.00
Veteran's Memorial Library	3,500.00	3,500.00	3,500.00
Sheridan Youth Library	3,500.00	3,500.00	3,500.00
	22,000.00	22,000.00	27,000.00
Colorado County Youth & Family Services	9,500.00	9,500.00	9,500.00
Texana MH Authority	14,180.00	14,180.00	14,180.00
Senior Citizens Service (WCJC)	24,880.00	24,880.00	24,880.00
Colorado Valley Transit	5,000.00	5,000.00	5,000.00
Combined Community Action	5,000.00	5,000.00	5,000.00
Colorado Soil & Water Conservation	7,500.00	7,500.00	7,500.00
Family Crisis Center	3,500.00	3,500.00	3,500.00
Boys & Girls Club of Champions Valley	5,000.00	5,000.00	5,000.00
CASA for Kids	5,500.00	10,000.00	10,000.00
	80,060.00	84,560.00	84,560.00
Foster Child Care	6,000.00	6,000.00	6,000.00
Historical Commission	2,500.00	2,500.00	2,500.00
CASA - Foster Children	5,500.00	5,500.00	5,500.00
Firefighters Association	4,000.00	4,000.00	4,000.00
	18,000.00	18,000.00	18,000.00

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT SPECIAL MEETING

August 3, 2023

PROPERTY TAX AND TRANSPARENCY REFORMS

Legislative Brief

(800) 456-5974 • www.county.org • @TexasCounties

#254
STRONG



PROPERTY TAX AND TRANSPARENCY REFORMS

BACKGROUND

The 86th Legislature made significant changes to the property tax and appraisal system with the passage of Senate Bill 2, known as the Texas Property Tax and Transparency Act of 2019. SB 2 changed tax rate terminology, changed and added tax rate calculations, increased public notice requirements, adjusted the budget adoption timeline and created a property tax database for tax payers.

NEW TERMINOLOGY

Previously, the "effective tax rate" referred to the tax rate a county would need in order to raise the same amount of property tax revenue after taking into account changes in appraised values. SB 2 changed the terms "effective tax rate" and "effective maintenance and operations tax rate" to "no-new-revenue tax rate" and "no-new-revenue maintenance and operations tax rate." The formula for calculating the no-new-revenue tax rate and no-new-revenue maintenance and operations tax rate did not change.

Additionally, the "rollback tax rate" was the maximum tax rate that a county was permitted to set without triggering an automatic petition. The rollback rate for a county was the effective maintenance and operations rate multiplied by 1.08, then added to the current debt rate. SB 2 changes the term "rollback tax rate" to "voter-approval tax rate."

Previous terminology New SB 2 terminology

- Effective tax rate ➤ No-new-revenue tax rate
- Effective maintenance and operations tax rate ➤ No-new-revenue maintenance and operations tax rate
- Rollback tax rate ➤ Voter-approval tax rate

VOTER-APPROVAL RATE CALCULATION

Previously, a county had the ability to adopt a rate 8% above its no-new-revenue tax rate without potentially triggering a petition. SB 2 lowered the voter-approval rate, to 3.5%, changing the multiplier from 1.08 to 1.035 as seen in the equation below. **If a county adopts a tax rate greater than the voter-approval tax rate, an automatic election will be triggered for November.**

$$\begin{aligned} & \text{(No-new-revenue maintenance and} \\ & \text{operations rate} \times 1.035) \\ & + \text{Current debt service} \\ \hline & = \text{Voter-approval rate} \end{aligned}$$

RATE ADJUSTMENTS

Unused Increment Rate

A new term called the "unused increment rate" is included in the voter-approval rate calculation in SB 2. Though not shown in the above calculation, the "unused increment rate" is the difference between the adopted tax rate and the voter-approval rate (provided the adopted tax rate does not exceed the voter-approval rate). A county will have the ability to save, or "bank," up to three years of unused increments. The banked unused increment rate can be used by a county to exceed the voter-approval rate without automatically triggering an election. SB 2 stipulates all counties will start the 2020 tax year with an unused incremental rate of zero.

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PROPERTY TAX AND TRANSPARENCY REFORMS



De Minimis Rate

The “de minimis rate” is another new term and tax rate calculation introduced in SB 2. There is no specific population bracket or tax levy amount associated with the use of the de minimis rate. Each county is authorized to raise an additional \$500,000 without triggering an automatic voter-approval election even if it were to exceed the voter-approved tax rate. The de minimis rate is defined as the sum of:

1. The taxing unit’s no-new-revenue maintenance and operations rate;
2. The rate that, when applied to the taxing unit’s current total value, will impose an amount of taxes equal to \$500,000; and
3. The taxing unit’s current debt rate.

If a county uses the de minimis rate, the county must provide notice of the proposed tax increase and hold a public hearing, just as the county would do in proposing an adopted tax rate above the no- new-revenue tax rate. If the county adopts a tax rate that exceeds the greater of the voter-approval rate or the de minimis rate, the county is subject to an automatic voter-approval election. A county may adopt a tax rate greater than both the voter-approval rate (3.5%) and the voter-approval rate calculated as if the taxing unit were a special unit (8%) but less than or equal to the de minimis rate. If a county adopts this rate, it is subject to a voter-approval election if a petition is signed by 3% of the county’s qualified voters.

County Hospital Expenditures

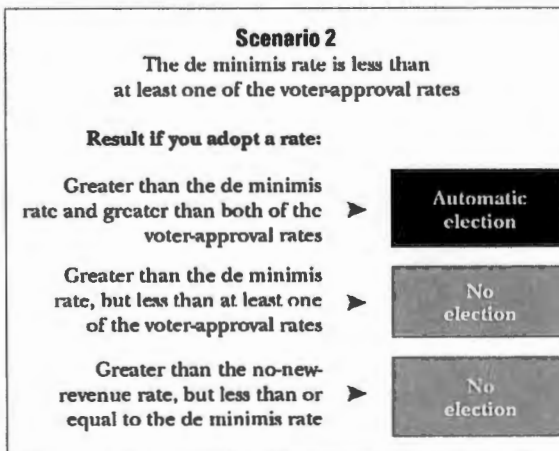
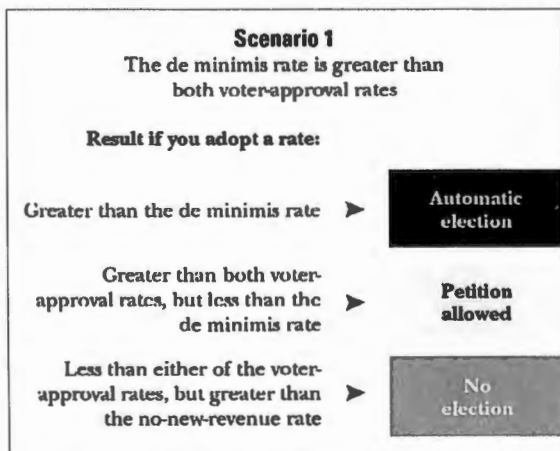
SB 2 added an adjustment to the no-new-revenue maintenance and operations rate — and therefore also the voter-approval rate — for eligible county hospital expenditures. The definition of “eligible county hospital” includes a hospital that is owned or leased jointly by a county. If a county makes eligible county hospital expenditures and the expenditures exceed the amount of the same expenditures from the preceding tax year, the county may increase its no-new-revenue maintenance and operations tax rate by the lesser of the rates computed, according to the formulas provided in statute.

Formulas

$$\frac{\begin{matrix} \text{(Current Tax Year's Eligible County} \\ \text{Hospital Expenditures} \\ - \text{Preceding Tax Year's Eligible County} \\ \text{Hospital Expenditures)} \end{matrix}}{\begin{matrix} \text{(Current Total Value} \\ - \text{New Property Value)} \end{matrix}}$$

OR

$$\frac{\begin{matrix} \text{(Preceding Tax Year's Eligible County} \\ \text{Hospital Expenditures} \\ \times 0.08) \end{matrix}}{\begin{matrix} \text{(Current Total Value} \\ - \text{New Property Value)} \end{matrix}}$$



**MINUTES OF THE COLORADO COUNTY
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PROPERTY TAX AND TRANSPARENCY REFORMS



Natural Disaster Provision

If, during the current tax year, a county is located in an area declared a disaster by the governor or by the president of the United States, the county can use a voter-approval tax rate using 8% instead of 3.5%. A county can continue to use 8% until:

1. The second tax year in which the total taxable value of property in the county exceeds the total taxable value of property taxable by the county on Jan. 1 of the tax year in which the disaster occurred; or
2. The third tax year after the tax year in which the disaster occurred.

Indigent Defense Compensation Expenditures

SB 2 added an adjustment for county indigent defense expenditures for the amount paid by a county to provide appointed counsel for indigent individuals in criminal or civil proceedings. If the county's indigent defense compensation expenditures exceed the amount of those from the preceding year, the no-new-revenue maintenance and operations rate for the county is increased by the lesser of the rates computed according to the following formulas:

Formulas

$$\frac{\text{(Current Tax Year's Indigent Defense Compensation Expenditures)} - \text{(Preceding Tax Year's Indigent Defense Compensation Expenditures)}}{\text{(Current Total Value)} - \text{(New Property Value)}}$$

OR

$$\frac{\text{(Preceding Tax Year's Indigent Defense Compensation Expenditures)} \times 0.05}{\text{(Current Total Value)} - \text{(New Property Value)}}$$

Relief for Pollution Control

SB 2 provides for an increase in the voter-approval rate equal to the amount spent out of its maintenance and operations funds to pay for a facility, device or method for the control of air, water or land pollution that is necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality.

WEBSITE REQUIREMENTS

SB 2 requires every county to maintain an Internet website. SB 2 exempts counties from certain website posting requirements, but there is no exemption for the new requirement to post tax rates and budget information.

Website Posting Requirements

Each county is required to post the following to its website:

1. The name of each member of the commissioners court;
2. The mailing address, email address and telephone number of the county;
3. The official contact information for each member of the commissioners court;
4. The county's budget for the previous two years;
5. The county's proposed or adopted budget for the current year;
6. The change in the amount of the county's budget from the preceding year to the current year, by dollar amount and percentage;
7. The amount of property tax revenue budgeted for maintenance and operations for the current year and previous two years;
8. The amount of property tax revenue budgeted for debt services for the current year and previous two years;
9. The tax rate for maintenance and operations adopted by the county for the previous two years;
10. The tax rate for debt service adopted by the county for the previous two years;

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PROPERTY TAX AND TRANSPARENCY REFORMS



11. The tax rate for maintenance and operations proposed by the taxing unit for the current year;
12. The tax rate for debt service proposed by the taxing unit for the current year; and
13. The most recent financial audit of the county.

PROPERTY TAX DATABASE

SB 2 requires the chief appraiser of each appraisal district to create and maintain a property tax database that: (1) contains information that is provided by taxing units located in the appraisal district; (2) is continuously updated as preliminary and revised data becomes available and is provided by the designated officers or employees of taxing units; (3) is accessible to the public; and (4) is searchable by property address and owner.

The property tax database is required to include various types of information with respect to each property listed on the appraisal roll for the appraisal district. A county's designated officer or employee is required to electronically incorporate the following information into the database as the information becomes available:

1. The no-new-revenue tax rate and the voter-approval tax rate;
2. The proposed tax rate;
3. The date, time and location of the public hearing, if applicable, on the proposed tax rate;
4. The date, time and location of the public meeting, if applicable, at which the tax rate will be adopted; and
5. The completed tax rate calculation forms. ★

Next Steps

As with any major reform, there are always areas where adjustments are necessary to fulfill the legislature's intent. Counties will continue to partner with the state to address issues with the bill to help counties comply.

**MINUTES OF THE COLORADO COUNTY
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RETIREE COLA Options

COLA adoptions become effective Jan. 1 and only impact retirees who have been retired for at least 13 months. The options presented will not increase the current elected contribution rate of 13%.

Types of COLAs

There are two types of COLAs to choose from: Flat-Rate and CPI-Based.

Flat-rate COLAs increase the benefit payment by a percentage of your choosing up to an annual limit, which is 7% for plan year 2023. All retirees get the same percentage increase. However, a flat-rate COLA will not restore each individual retirees' purchasing power the same. For example, a recent retiree may have lost only a small percentage of buying power, while someone who's been retired much longer may have lost significantly more purchasing power. A flat-rate COLA might take care of the new retiree's loss of buying power but wouldn't begin to address the older retiree's loss.

CPI-based COLAs use the consumer price index to restore the lost buying power for each retiree, based on the retiree's original benefit amount and how much inflation has occurred since they started receiving their benefit. A CPI COLA allows employers to choose how much lost buying power to restore anywhere from 10% up to 100%. A 100% CPI will fully restore the buying power lost through the years but may come at a high cost. A lower CPI percentage might be more affordable for some employers especially if they have never passed a COLA.

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PLAN CUSTOMIZER SUMMARY FOR PLAN YEAR 2024

Colorado County

CURRENT PLAN AND PROPOSED PLAN(S)

	Current Plan	3% FR	2024 CPI 20	2024 CPI 10
Basic Plan Options				
Employee Deposit Rate	7.00%	7.00%	7.00%	7.00%
Employer Matching	200%	200%	200%	200%
Application of Matching	Past & Future	Past & Future	Past & Future	Past & Future
Prior Service Credit	125%	125%	125%	125%
Retirement Eligibility				
Age 60 (Vesting)	8 yrs of service	8 yrs of service	8 yrs of service	8 yrs of service
Rule Of	75 yrs total age + service	75 yrs total age + service	75 yrs total age + service	75 yrs total age + service
At Any Age	20 yrs of service	20 yrs of service	20 yrs of service	20 yrs of service
Optional Benefits				
Partial Lump-Sum Payment at Retirement	No	No	No	No
Group Term Life	NONE	NONE	NONE	NONE
COLA	N/A	3% FLAT	20% CPI	10% CPI
Retirement Plan Funding				
Normal Cost Rate	7.17%	7.17%	7.17%	7.17%
UAAL/(OAAL) Rate	5.22%	5.71%	5.62%	5.34%
Required Rate	12.39%	12.88%	12.79%	12.51%
Elected Rate	13.00%	13.00%	13.00%	13.00%
Additional Employer Contribution	\$0.00	\$0.00	\$0.00	\$0.00
Total Contribution Rate				
Retirement Plan Rate	13.00%	13.00%	13.00%	13.00%
Group Term Life Rate	0.00%	0.00%	0.00%	0.00%
Total Contribution Rate	13.00%	13.00%	13.00%	13.00%
Valuation Results				
Actuarial Accrued Liability	\$44,692,249	\$45,121,471	\$45,042,705	\$44,800,498
Actuarial Value of Assets	\$39,367,533	\$39,367,533	\$39,367,533	\$39,367,533
Unfunded/(Overfunded) Actuarial Liability	\$5,324,716	\$5,753,938	\$5,875,172	\$5,432,963
Funded Ratio	88.1%	87.2%	87.4%	87.9%

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__7. Adjourn.

**Motion by Judge Prause to adjourn at 4:17 P.M.; seconded by Commissioner Neuendorff;
5 ayes 0 nays; motion carried; it was so ordered.**

An audio recording of this meeting of August 3, 2023 is available in the County Clerk's Office.

**MINUTES OF THE COLORADO COUNTY
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**Minutes were taken and prepared by Kimberly Menke, County Clerk on the 3rd
day of August 2023 with Judge Ty Prause presiding.**

**I, KIMBERLY MENKE, COUNTY CLERK AND EX-OFFICIO OF THE
COMMISSIONERS COURT IN AND FOR COLORADO COUNTY, TEXAS do hereby
certify that the foregoing is a true and correct copy of the minutes of the
Commissioner Court in session on the 3rd day of August 2023.**

Given under my hand and official seal of office this date August 3, 2023.

