

# ORDER TO CALL ELECTION ON TUESDAY, NOVEMBER 8, 2022 FOR THE CREATION OF THE KLEBERG COUNTY ASSISTANCE DISTRICT NO. 1 AND THE IMPOSITION OF A SALES AND USE TAX

WHEREAS, the Commissioners Court of Kleberg County, Texas ("County") has determined that there are certain important public services, projects and programs that lack funding within the County; and

WHEREAS, in 1999, the 80th Texas Legislature passed House Bill 1720, and subsequent Texas Legislatures passed subsequent bills, all of which amended Texas Local Government Code, Chapter 387 ("Act"), to authorize all counties to create county assistance districts and to adopt a local sales tax to assist in funding certain public services, projects and programs; and

WHEREAS, the Act provides that in order to create a county assistance district, a commissioners court of a county may call an election on the question of creating a county assistance district to perform certain functions within the district including:

- the construction, maintenance, or improvement of roads or highways;
- the provision of law enforcement and detention services;
- the maintenance or improvement of libraries, museums, parks or other recreational facilities;
- the provision of service that benefit the public health or welfare, including the provision of firefighting and fire prevention services; or
- the promotion of economic development and tourism and

WHEREAS, the Commissioners Court of the County proposes to create the KLEBERG COUNTY ASSISTANCE DISTRICT NO. 1 ("District") to perform those functions stated in the Act, to have all powers as authorized by the Act, as amended from time to time, and to call an election on the question of creation of the District, defining the boundaries of the District as described by the property description in the attached **Exhibit A**, and the imposition by the District of a tax on the sale of all taxable items (as defined in the Act and the Tax Code, Chapters 151 and 323) within unincorporated areas of the County at a rate not to exceed two percent (2%) of the sales price of the taxable item sold; and

WHEREAS, the County has defined the boundaries of the District to include any portion of the county in which the combined tax rate of all local sales and use taxes imposed, including the rate to be imposed by the District if approved at the election, would not exceed the maximum combined rate of sales and use taxes imposed by political subdivisions of this state that is prescribed by Section 321.101 and 323.101, Tax Code; and

WHEREAS, the District *includes* only the unincorporated areas of Kleberg County, Texas and *excludes* the corporate city limits of the City of Kingsville, Texas as it exists on the date of this Order; and

WHEREAS, there is also imposed an excise tax on the use, storage or other consumption in the district of tangible personal property purchased, leased or rented from a retailer during the period that the tax is effective in the District. The rate of the excise tax is the same as the rate of the sales tax portion of the tax and is applied to the sale price of the tangible personal property pursuant to Local Government Code Section 387.011; and

WHEREAS, the Commissioners Court intends for the property description in the attached **Exhibit** A to form a closure and accurately depict the entire boundaries of the District. District's imposition of a sales and use tax will only apply to those areas located within its boundaries that are solely in the unincorporated areas of Kleberg County in which the current sales and use tax imposed by political subdivisions is two percent (2%) or less. To the extent that a mistake is made in the property description such that the boundaries of the District extend into an area in which less than two percent (2%) of sales and use tax is currently unavailable, that portion of the boundaries shall be deemed to be excluded from the District; and

WHEREAS, the Commissioners Court of the County want to proceed with the ordering of said election to be held on Tuesday, November 8, 2022; and

WHEREAS, if the proposition is approved by a majority of the votes received at the election, then the tax takes effect on the first day of the first calendar quarter occurring after the expiration of the first complete quarter occurring after the date the comptroller receives a copy of the order of the District's governing body adopting the tax in compliance with Local Government Code Section 387.012.

# NOW THEREFORE, BE IT ORDERED BY THE COMMISSIONERS COURT OF KLEBERG COUNTY, TEXAS THAT:

Section 1. The matters and facts set out in the preamble of this Order are hereby found and declared to be true, correct and complete and incorporated herein.

Section 2. Subject to the provisions of the Texas Election Code, the County will administer the election to be held on Tuesday, November 8, 2022, between the hours of 7:00 a.m. and 7:00 p.m., at the polling locations selected by the Kleberg County Elections Administrator

("Administrator"), included in **Exhibit B**, that are designated for the proposed District, at which there shall be submitted the questions of the creation of the District and the imposition of a sales and use tax.

Section 3. The following proposition shall be submitted to the qualified voters of the District:

#### **PROPOSITION**

SHALL KLEBERG COUNTY ASSISTANCE DISTRICT NO. 1 BE CREATED AND A SALES AND USE TAX BE IMPOSED AT THE RATE OF ONE AND A HALF PERCENT FOR THE PURPOSE OF FINANCING THE OPERATIONS OF THE DISTRICT?

Section 4. Voting in the election for the proposition shall be by the use of paper ballots or electronic voting system ballot pursuant to the Texas Election Code. Ballots shall be available in both English and Spanish and which shall conform to the requirements of the Texas Election Code. The ballots used in the elections shall contain the following:

#### OFFICIAL BALLOT

( ) FOR	AUTHORIZING THE CREATION OF THE KLEBERG
	COUNTY ASSISTANCE DISTRICT NO. 1 AND THE
( ) AGAINST	IMPOSITION OF A SALES AND USE TAX AT THE RATE OF
	ONE AND A HALF PERCENT FOR THE PURPOSE OF
	FINANCING THE OPERATIONS OF THE DISTRICT

## **PROPOSICIÓN**

¿SE DEBERÁ CREAR EL DISTRITO DE ASISTENCIA NRO. 1 DEL CONDADO DE KLEBERG E IMPONER UN IMPUESTO A LAS VENTAS Y AL USO A LA TASA DE UNO Y MEDIO POR CIENTO CON EL PROPÓSITO DE FINANCIAR LAS OPERACIONES DEL DISTRITO?

### BOLETA OFICIAL DE VOTACIÓN

( ) A FAVOR	AUTORIZAR LA CREACIÓN DEL DISTRITO DE
	ASISTENCIA NRO. 1 DEL CONDADO DE KLEBERG Y LA
( ) EN CONTRA	IMPOSICIÓN DE UN IMPUESTO A LAS VENTAS Y AL USO A
	LA TASA DE UNO Y MEDIO POR CIENTO CON EL
	PROPÓSITO DE FINANCIAR LAS OPERACIONES DEL
	DISTRITO

Each voter shall vote on the proposition by placing an "X" in the square beside the statement indicating the way he or she wants to vote.

Section 5. The boundaries of the District as described in **Exhibit A**, attached hereto are hereby established by the Commissioners Court. The Administrator shall appoint the presiding judges and clerks for the election. The Administrator may appoint, as he or she deems necessary, clerks to assist in the conduct of the election. If the regularly appointed presiding judge is unable to serve at the election, the alternate presiding judge shall serve as the presiding judge for the election. If the election is conducted by the regularly appointed presiding judge, he/she may appoint the alternate presiding judge as one of the clerks to serve at the election.

Section 6. The hours and locations at which early voting by personal appearance shall be conducted have been determined by the County pursuant to the Texas Election Code, and are shown on the attached **Exhibit B**. The clerk of the early voting shall be the Administrator, and the place at which early voting by personal appearance shall be conducted is to be determined by the County. The Administrator shall appoint the early voting clerk for early voting. The early voting clerk's mailing address to which ballot applications and ballots to be voted by mail may be sent to is:

Stephanie G. Garza
Kleberg County Clerk
Texas Registered Election Official
P.O. Box 1327
Kingsville, TX 78364

Section 7. The early voting ballot board shall be appointed by the Administrator.

Section 8. The election shall be held and conducted and returns shall be made to the Commissioners Court in accordance with the Texas Elections Code as modified by Chapter 387, Texas Local Government Code.

Section 9. All qualified voters of the District shall be entitled to vote in the election.

Section 10. The County is the custodian of the election records and shall maintain election records in accordance with the Texas Election Code.

Section 11. In accordance with Texas Election Code Section 4.003, the County is hereby directed to cause notice of this election to be published and posted in English and Spanish.

Section 12. In the event the election results favorably for the proposition submitted, the Kleberg County Assistance District No. 1 shall be created, the boundaries of the District shall be defined, and the District may impose a sales and use tax to finance any and all powers, functions, and operations of the District at a rate of one and a half percent (1.5%).

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Section 13. The Commissioners Court and the officers and employees of the County are authorized and directed to take any action necessary to carry out the provisions of this Order.

Section 14. It is hereby found that the meeting at which this Order has been considered and adopted is open to the public, as required by law, and that written notice of the time, place, and subject matter of said meeting, and of the proposed adoption of this Order, was given as required by Texas Government Code, Chapter 551. The Commissioners Court further ratifies and confirms said written notice and the contents and posting thereof.

PASSED AND APPROVED this 15th day of August, 2022.

RUDY MADRID KLEBERG COUNTY JUDGE

ATTEST TO:

STEPHANIE G. GARZA KLEBERG COUNTY CLERK

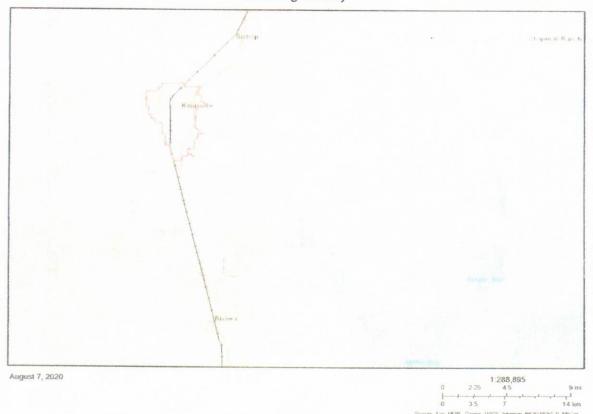
#### EXHIBIT A

### PROPERTY DESCRIPTION OF KLEBERG COUNTY ASSISTANCE DISTRICT NO. 1

# Any and all unincorporated areas of Kleberg County, Texas.

[Note that it excludes the corporate city limits of the City of Kingsville, Texas as it exists on the date of this Order.]





#### Ехнівіт В

# List of Polling Locations and Early Voting Schedule for Tuesday, November 8, 2022 Election

[Kleberg County Clerk will attach on next page]