

FILED FOR RECORD: 6-25 1979 at 10:15 o'clock A M
DULY RECORDED: 6-26 1979 at 9:08 o'clock A M
INSTRUMENT NO. _____ GRACE BOSTICK, TYLER CO. CLK.

Grace Bostick

TYLER COUNTY COMMISSIONER'S COURT
REGULAR MEETING
JUNE 11, 1979

Vol 5 P 283

A Regular Meeting of the Commissioner's Court met on Monday June 11, 1979, at 10:00 A.M. All members being present. The meeting was opened with prayer by County Treasurer Austin Fuller.

A motion was made by Commissioner Fowler, and seconded by Commissioner Riley to approve the County Treasurer's Report for the month of May 1979. All voted yes and none no. See attached.

County Commissioner Lowe made the motion which was seconded by Commissioner Fowler to approve the monthly report of the County Extension Office. All voted yes and none no.

Commissioner Riley made the motion, which was seconded by Commissioner Lowe to approve of the County and District Clerk's attending the Annual Conference in Kerrville, Texas, on June 12, thru June 15, 1979. All voted yes and none no.

Commissioner Riley made the motion which was seconded by Commissioner Lowe to approve of the J.P. Pct. #1 John Spanhanks, attending the convention in San Antonio on June 13, thru June 15, 1979. All voted yes and none no.

A motion was made by Commissioner Lowe and seconded by Commissioner Odom to set the dates of August 14, thru August 17, 1979 as meeting dates for the Board of Equalization Hearing. All voted yes and none no. Attached is H.B. 1060, Tax Relief Amend.

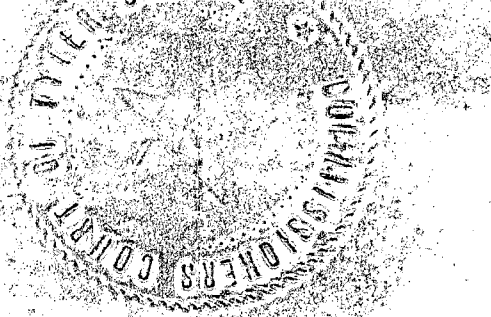
A motion was made by Commissioner Riley and seconded by Commissioner Odom to table the discussion of maternity benefits until Friday June 15, 1979. This motion deals with the new requirements that the County provides maternity benefits to all employees. All voted yes and none no.

Mr. Brad Smith addressed the Commissioner's Court, representing the Concerned Citizens, and stated that the Tyler County Commissioner's Court is doing an outstanding job. The Court appreciated his message.

County Treasurer Austin Fuller, requested that the Time-sheets be turned into his office by June 13, 1979; A motion was made by Commissioner Riley and seconded by Commissioner Fowler for each Official to do this. All voted yes and none no.

There being no further business, the meeting adjourned.

SIGNED: Allen Sturrock Allen Sturrock, County Judge
Maxie Riley Maxie Riley, Comm. Pct. #1
H.K. Lowe H.K. Lowe, Comm. Pct. #2
Leon Fowler Leon Fowler, Comm. Pct. #3
Berton Adnell Odom Berton Adnell Odom, Comm. Pct. #4
ATTEST: Grace Bostick Grace Bostick, County Clerk



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COUNTY TREASURER'S REPORT

FOR THE PERIOD ENDING

MAY 31, 1979

ON

RECEIPTS, DISBURSEMENTS AND CASH BALANCES

AUSTIN C. FULLER, COUNTY TREASURER

BALANCES, RECEIPTS AND DISBURSEMENTS

All Funds

AUSTIN FULLER

Month Of May, 1979

COUNTY TREASURER

	FUND	Cash On Hand 4-30-79	Receipts Present Month	Transfers In (Out)	Disbursements Current	Cash On Hand 5-31-79	Certifi- cates of Deposit	Available Resources 5-31-79	
	Bank Statement Balance							43052.94	
	Less Outstanding Checks							(4008.25)	
	Total Cash In Bank							39044.69	
	Indebtedness:								
	Solid Waste							15337.50	
	Solid Waste							43666.00	
	C & J-Permanent Improve.							20000.00	
	General ROW I & S							24000.00	
	R & B #1-Motor Grader							10000.00	
	R & B #1-GMC Truck							6224.20	
	R & B #1-Motor Grader							9000.00	
	R & B #2-Motor Grader							8200.00	
	R & B #2-GMC Truck							5491.00	
	R & B #2-Ford Truck							6366.67	
	R & B #3-Front End Loader							11500.00	
	R & B #3-Motor Grader							25884.67	
	R & B #4-Crawler Loader							37775.00	
	Total Indebtedness:							223445.04	
	Tyler County Retirement	2.15	7913.70	-0-	7913.70	2.15	-0-	2.15	
	Bank Statement Balance	(No Outstanding Checks)							2.15
	Total Cash In Bank							2.15	

Total 519,286

BALANCES, RECEIPTS AND DISBURSEMENTS

All Funds

AUSTIN FULLER

Month Of May, 1979

COUNTY TREASURER

Vol 5-19-282

FUND	Cash On Hand 4-30-79	Receipts Present Month	Transfers In (Out)	Disburse-ments Current	Cash On Hand 5-31-79	Certifi- cates of Deposit	Available Resources 5-31-79
Tyler County Payroll:	(25575.85)	62839.99			(27494.20)	-0-	(27494.20)
General Fund				44590.62			
Solid Waste				1135.69			
R & B #1				2942.66			
R & B #2				3538.75			
R & B #3				6304.19			
R & B #4				6246.43			
Totals For Payroll	(25575.85)	62839.99		64758.34	(27494.20)	-0-	(27494.20)
Bank Statement Balance							4829.11
Less Outstanding Checks							(32323.31)
Total Cash In Bank							(27494.20)
(Please note that Cash Balances shown reflect a Credit Balance because of the difference in Payroll Dates and Deposit Dates at end of month)							
Social Security Fund	317.79	7485.66	-0-	7800.00	3.45	7800.00	7803.45
Bank Statement Balance	(No Outstanding Checks)						3.45
Total Cash In Bank							3.45
1976 HUD Grant	-0-	5000.00	-0-	5000.00	-0-	-0-	-0-
Bank Statement Balance	(No Outstanding Checks)						-0-
Total Cash In Bank							-0-

BALANCES, RECEIPTS AND DISBURSEMENTS

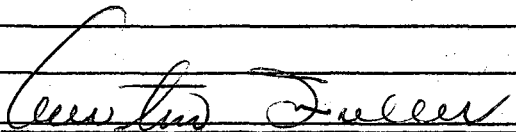
All Funds

AUSTIN FULLER

Month Of May, 1979

COUNTY TREASURER

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FUND	Cash On Hand 4-30-79	Receipts Present Month	Transfers In (Out)	Disburse- ments Current	Cash On Hand 5-31-79	Certifi- cates of Deposit	Available Resources 5-31-79	
1977 HUD Grant	1.00	5000.00	-0-	-0-	5001.00	-0-	5001.00	
Bank Statement Balance	(No Outstanding Checks)							5001.00
Total Cash In Bank								5001.00
Revenue Sharing Fund	7087.11	105004.91			19735.81	50936.73	70672.54	
Jail Fund				66.66				
Solid Waste				2081.38				
R & B #1				5000.00				
R & B #2				-0-				
R & B #3				-0-				
R & B #4				9000.00				
General				107.06				
Certificates of Deposit				76101.11				
Totals for Revenue Sharing	7087.11	105004.91	-0-	92356.21	19735.81	50936.73	70672.54	
Bank Statement Balance								28761.66
Less Outstanding Checks								(9025.85)
Total Cash In Bank								19735.81
 Austin Fuller County Treasurer								

WITNESS OUR HANDS, officially, this

11th

day of

June

A.D., 1979.

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Allen Sturrock
County Judge

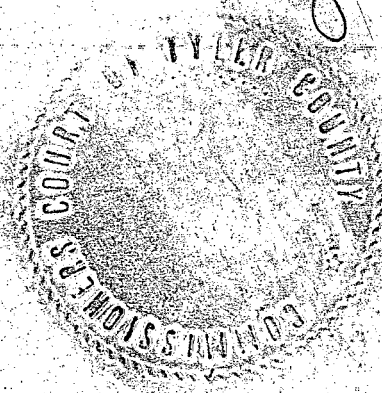
Maxie L. Riley
Commissioner Pct. #1

H. K. Lowe
Commissioner Pct. #2

Leon Fowler
Commissioner Pct. #3

Berton A. Odom
Commissioner Pct. #4

SWORN TO AND SUBSCRIBED before me, by Allen Sturrock, County Judge, and Maxie L. Riley, Comm. Pct. #1, Kenneth Lowe, Comm. Pct. #2, Leon Fowler, Comm. Pct. #3, and Berton A Odom, Comm. Pct. #4, County Commissioners of Tyler County, Texas, each respectively, on this 11th day of June A.D., 1979.



Wall Bostick
Tyler County Clerk

By: _____
Deputy

H. B. 1060 - IMPLEMENTATION
OF THE
"TAX RELIEF" AMENDMENT

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HB-1060 as passed on May 28, 1979, implements the provisions of the Constitutional Amendment approved in November of 1978. Several of the provisions of HB-1060 require immediate action on the part of the school districts and other jurisdictions. Below is a section-by-section summary of the bill that includes comments on which jurisdictions are effected, when the provisions take effect, and comments on actions required by the jurisdiction.

Article 1 - "Appraisal of Agricultural Land" - Applies to all jurisdictions

This Article defines which lands will qualify for agricultural use valuation, how such valuation shall be made, roll back penalties, and application procedures.

Qualified open-space land is land currently devoted principally to agricultural use and with a history of such use for at least 5 of the preceding 7 years. Agricultural use includes any raising of livestock, crops, orchards, etc., and also includes land left idle as part of normal crop or livestock rotation or to participate in a government program.

Article 1 requires the local tax assessor-collector to determine the categories of agricultural use existing within the jurisdiction, and to determine the average annual net income for each category which a person using prudent management would have earned over the preceding five-year period. The assessor is required to determine this "net to land" for each category by using owner operator budgets if such information is available or lease (cash, share, etc.) information if that is all that is available.

Once net to land is determined for each category of land the assessor will calculate the agricultural value by capitalizing the net to land figure by a rate of 10% or the Federal Land Bank interest rate plus 2½%, whichever is greater (this would currently be 11%).

Article 1 provides that the STAPB shall prepare and distribute appraisal manuals setting forth the method of determining agricultural use value, and that all jurisdictions shall follow the procedures outlined in that manual in developing their agricultural use values. STAPB is also required to develop application forms which shall be used by all taxpayers applying for agricultural valuations.

To be valid an application for agriculture use valuation must be filed during the jurisdiction's rendition period. However, in 1979, HB-1060 provides that an application is considered timely if it is filed within 45 days from the time the Governor signs the act into law.

Article 1 also provides that the assessor for each jurisdiction shall prepare and submit to the Board of Equalization both the agriculture use value and the regular market value appraisal. If land which has qualified for agricultural valuation is later diverted to a use other than agriculture, a roll back tax is levied on the land. The roll back tax will equal the difference between the taxes paid and the amount they would have been if the land had not qualified for agricultural valuation. The roll back is for the preceding five years and includes 7% interest from the time the taxes would have been paid if the land had not qualified for agriculture valuation. It is important to note that this roll back is not triggered by a sale of the land but only by a change in its use to some non-agricultural purpose.

Land located within the city limits of any incorporated city is treated similarly to all other land except that it must have been used for agricultural purposes continuously for the preceding five years.

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Article 1 takes effect immediately and applies to taxes for the 1979 tax year unless, (1) the governing body prescribes by order, resolution or ordinance that the provisions do not apply to 1979 taxes, or (2) the tax roll has already been certified before the Governor signs the act into law. In other words, the provisions of Article 1 are automatically effective this year unless the governing body takes affirmative action to waive their applicability until the 1980 tax year. If a jurisdiction has not certified its roll prior to the Governor's signing of the act, the roll may not be certified prior to July 15.

Article 2 - "Appraisal of Timber Land" - Applies to all jurisdictions

The provisions of Article 2 relating to timber use valuation are very similar in application and effect to the provisions of Article 1 on agriculture use.

The main differences are found in the procedures set out for calculating "net to land," and in the provisions setting as a minimum value for timber land the value shown for that land on the 1978 tax roll.

Net to land for timber use valuations is determined by multiplying the land's potential average annual growth (in cords or board feet) by the average stumpage value. In defining categories for which net to land must be calculated, the assessor must consider soil types and timber types among other items.

If the timber use valuation results in a value lower than the value indicated by the 1978 tax roll then a minimum value equal to that of the 1978 tax roll must be used instead of the timber use value.

With regards to the capitalization rate, STAPB development of manuals and application forms, roll back penalties, qualification of land, implementation in 1979, and most other respects, the provisions of Article 2 are identical to those of Article 1.

Article 3 - "Exemption of Intangible Property" - Applies to all jurisdictions

Article 3 exempts from taxation all intangible personal property except, (1) that of common carriers, (2) bank stock, (3) that of mutual life insurance companies, (4) that of pension or profit sharing funds, (5) that of savings and loans, (6) that of insurance companies, or (7) that of contract motor carriers.

Article 3 is effective immediately and neither requires nor allows any action on the part of a jurisdiction.

Article 4 - "Exemption of Household Goods and Personal Effects"
- Applies to all jurisdictions -

This Article exempts all household goods and personal effects that an individual owns and does not use to produce income. Household goods are defined as furniture, appliances, utensils etc., used primarily around a residence. Personal effects are defined as property normally worn or carried by an individual (personal effects specifically does not include boats, trailers, mobile homes or motor vehicles of any kind).

Article 4 is effective immediately and neither requires nor allows any action on the part of the jurisdiction.

Article 5 - "Exemption of Automobiles" - Applies to all jurisdictions

Article 5 exempts from all ad valorem taxation all automobiles owned by a family or individual and not used for producing income. However, any jurisdiction may continue to tax all automobiles if its governing body by resolution, order, or ordinance provides for such taxation to occur.

Article 5 is effective immediately and all automobiles covered by its provisions are automatically exempted unless the governing body takes affirmative action to waive the exemption.

Article 6 - "Definition of Residence Homestead" - Applies only to school districts

Article 6 defines a residence homestead as a structure or separately occupied portion of a structure used as a residence (together with land and improvements used in the residential occupancy of the structure). To qualify as a residence homestead, the property must be owned by one or more individuals, be designed or adapted for human residence, and be occupied as the principal residence by the person qualifying for an exemption.

Article 6 also provides that an owner is one who holds either record or equitable title, and that a homestead is not lost if the owner temporarily stops occupying it.

Article 6 is immediately effective and requires no action from the jurisdiction.

Article 7 - "Residential Homestead Exemptions" - Applies only to school districts

Article 7 applies only to school districts and provides that all individuals are entitled to an exemption of \$5,000 from the market value of their residential homestead. In addition, it provides that all persons 65 or older or disabled (under a disability for purposes of payment of disability benefits under Federal Old-Age, Survivors and Disability Insurance) are entitled to an additional exemption of \$10,000 from the market value of their residence homestead. A person who is over 65 and disabled may receive only one \$10,000 exemption, and only one such exemption may be received per family, per residence homestead.

IMPORTANT NOTE: Article 7 requires that each school district publish notice in a newspaper once a week for the 3 weeks preceding the date on which applications are due. The notice shall describe the persons eligible to file an application. (See sample notice on page 8)

This Article also provides that persons claiming these exemptions must file a valid application. To be valid the application must be made on a form prescribed by STAPB and filed during the rendition period. However, in 1979 an application is valid if filed within 45 days after the Governor signs the act into law. Also in 1979, STAPB will recognize and endorse any application form used by a school district which contains information indicating that the applicant qualifies for the exemption(s) being claimed. (See sample on page 8). This Article provides that if a valid application is not filed the exemption may not be granted.

Article 7 also provides that the \$5,000 and \$10,000 residence homestead exemptions are in addition to any homestead exemption granted by a school district pursuant to Article VIII, Section 1-b(b) of the Texas Constitution.

This Article also provides that any taxes pledged prior to the effective date of the Act to pay debts (bonds) may continue to be levied and collected against the value being exempted by the new residence homestead exemptions. For the purpose of this provision the effective date is the day the Governor signs the act into law.

Article 7 also places into effect a freeze on taxes paid on any residence homestead which receives the \$10,000 exemption. The article provides that such properties shall be valued and equalized, and taxes calculated just as on any other property, but that taxes shall never exceed the amount imposed in the first year in which the property received the \$10,000 exemption. If improvements (other than regular maintenance or repairs) are made to the property, the value of the improvements can be taxed at the then current tax rate and value, and the total amount of taxes imposed can be increased to reflect the new improvements. That new amount of taxes would then serve as the ceiling on taxes in following tax years.

Article 7 also includes a "Legislative Finding" which reads as follows; "The Legislature finds that a local taxing unit may reduce or repeal a previously adopted residence homestead exemption under Article VIII, Section 1-b(b), of the Texas Constitution."

Article 7 is effective immediately upon the Governor's signature. Applicants for these exemptions have 45 days after that time to apply for either the \$5,000 or \$10,000 exemption (or both).

Article 8 - "State Payments to Replace School Taxes Lost Because of State Mandated Reduction of the Ad Valorem Tax Base"
- Applies only to school districts -

Article 8 provides for state replacement of revenue losses caused by the \$5,000 and \$10,000 homestead exemptions, and the losses due to reduced values caused by agriculture use and timber use valuations. The amount of payment is to be determined by multiplying the total value lost by the ratio of assessment and tax rate in effect for the tax year. The amount of value lost on the homestead exemptions is the sum of the \$5,000 and \$10,000 residence homesteads actually granted. The amount of value lost on agricultural timber land is the difference between the value as shown on the 1978 tax roll and the value as determined pursuant to the agricultural use and timber use provisions.

To receive such payments school districts will have to file an application on a form prescribed by STAPB. The application will have to be filed November 1 of each year. This Article requires STAPB to calculate the amount due each school district by January 1, of each year. These amounts will be adjusted by the Commissioner of Education to deduct any increases in state financial support caused by a reduction in a district's local fund assignment from what it would have been prior to the passage of SB-350 (the new school finance bill) and to deduct any increases in state financial aid caused by allotments for current operating expenses (M&O) above \$125 per ADA in 1979-80 and \$130 per ADA in 1980-81.

This Article also provides that TEA will audit each district's applications at least once during each two-year period. The Article also provides for school district appeals of any action by STAPB or TEA relevant to such audits or related to the amount of aid each district is to receive.

This Article is effective immediately upon the Governor signing the act into law. School districts will be required to file applications for state payments in the fall of this year. As a result, it is imperative that the districts maintain records which will support the value losses which will be reported on this application.

Article 9 - "Limit on Growth of Appropriations" - Applies only to State Legislature

This Article sets limits on the growth rate of State Appropriations. This Article has no direct or immediate effect on local jurisdictions.

Article 10 - Applies only to school districts

This Article states that a school district may issue tax bond indebtedness voted prior to August 31, 1979, notwithstanding the 10 percent tax bond indebtedness limitation imposed by Section 20.04(c), Texas Education Code.

Article 11 - Applies to all jurisdictions

This Article is simply a correcting amendment to make SB-621 conform to HB-1060.

Article 12 - Applies to all jurisdictions

This Article repeals Article 7150K and Section 11 of Article 7150, VTCS.

Article 13 - Applies to all jurisdictions

This Article states that it is the intention of the Legislature that all the provisions of the Act be implemented in 1979. However, this Article allows the governing body of any jurisdiction to delay implementation of the agriculture and timber use valuations until 1980 if it does so by resolution, order, or ordinance.

This Article also provides that any applications required from persons applying for homestead exemptions, agriculture use, or timber use are considered timely if filed within 45 days after the Governor signs the Act into law.

This section also prohibits any jurisdiction from certifying its tax roll prior to July 15, 1979 unless the roll is certified prior to the time the Governor signs the act into law.

Article 14 - Emergency clause

COMMONLY ASKED QUESTIONS AND ANSWERS

Agricultural and Timber Valuations - Article 1 & 2

1. Q. Do the provisions of HB-1060 in any way affect or supercede the provisions of the Article VIII, Section 1-d of the Texas Constitution which has been in effect for several years?
A. No. The provisions of Article VIII, Section 1-d, which have been in effect since 1967 are still in effect and unchanged by HB-1060. HB-1060 implements Article VIII, Section 1-d-1, a new section added to the Constitution last year. In essence, while the agriculture use valuations should be the same under both provisions, the taxpayer has a choice as to which he will apply for. The qualification standards are much stricter under the older Article VIII, 1-d, provisions, but the roll back penalties are less severe. As a result, a taxpayer who can meet the qualification tests of the old Art. VIII, 1-d, may want to do so with an eye toward reducing future roll back penalties.
2. Q. If our current tax roll values are below agriculture use values as developed under HB-1060 can we implement agriculture use and raise the values?
A. Agriculture use valuations can only be instituted upon receiving an application from a taxpayer. Land values, like the value of any other taxable property, should be raised only through reappraisals which apply to all properties and which are designed to bring all properties to their market value.
3. Q. Rather than going through all the steps in HB-1060 for determining agriculture use valuations can't I just take some percentage of my market values for land, say 50 percent, and call it agriculture use value?
A. No. Unless the procedures set out in HB-1060 are followed closely, your tax roll would be subject to attack in court as being arbitrary and invalid.
4. Q. When will STAPB make available the agriculture and timber use appraisal manuals and application forms which we are required to use?
A. By mid-June sample application forms will be made available. By late June the appraisal manuals will be made available. Training sessions on implementing agriculture and timber use valuations will be conducted starting in late June.
5. Q. It's very late in the year, can't we just ignore agriculture and timber use valuations this year and deal with them in 1980?
A. No! If your governing body feels that it would be impossible to implement such valuations in 1979 it must take affirmative action to prescribe that the provisions of Articles 1 and 2 of HB-1060 will not apply in 1979. If the governing body does not take action by resolution, ordinance, or order to waive these provisions, the tax assessor must grant agriculture or timber use valuations to any qualified persons who apply.

6. Q. In anticipation of HB-1060 becoming immediately effective we have already developed an application form for agriculture and timber use. We have already received numerous applications on our forms. Will we have to get everyone to reapply on forms approved by STAPB?

A. No. In 1979 STAPB will recognize and endorse any application forms which contain the information necessary to show that the applicant qualifies for agricultural or timber use valuation. However, any persons whose applications are made on forms other than those which STAPB will soon distribute, need to be made aware that they are subject to the penalties set out in Section 37.10, Penal Code, for making or filing an application containing a false statement.

Exemption of Automobiles - Article 5

1. Q. Our jurisdiction has already prepared a vehicle tax roll; can we go ahead and tax cars this year?

A. Yes. But only if your governing body prescribes by resolution, order, or ordinance that the exemption of all personal automobiles will not be granted in your jurisdiction.

2. Q. Will we be able to tax personal vehicles in 1980?

A. Yes. But only if your governing body waives the application of the exemption by resolution, order, or ordinance for 1980.

Residential Homestead Exemptions - Articles 6 & 7

1. Q. Our school district was giving a homestead exemption to persons over-65 in 1978 of \$3,000 of assessed value and our assessment level was 50%. With the new exemptions added how much would the maximum exemption be this year for a person over-65?

A. On January 1, 1979, when the "Tax Relief Amendment" took effect, your exemption of \$3,000 assessed value at 50% was automatically converted to an exemption of \$6,000 from the market value of the property. In addition, all persons having a homestead will receive a \$5,000 exemption from the market value of their homestead. And finally, as a result of HB-1060, any person who is over-65 or disabled will receive an additional \$10,000 exemption from the market value of his homestead. In this instance the total of the residence homestead exemptions would be \$21,000 from the market value of the homestead.

2. Q. Are we required to notify our taxpayers about the homestead exemptions?

A. Yes! HB-1060 requires that notice about the availability of the exemptions be published once a week for 3 weeks before the date that applications are due. In 1979, applications must be accepted for at least 45 days after the governor signs HB-1060 into law. Therefore, the weekly notice should be initiated approximately 24 days after the Governor signs the act into law. (See the sample notice on page 8)

3. Q. Will mobile homes qualify for homestead exemptions?

A. Yes.

4. Q. I have an elderly woman in my district who has deeded her property over to her children but retained the right to live in it until her death. Will she qualify for the homestead exemptions?

A. Yes. She is considered to have a life estate and will qualify for the exemptions.

5. Q. Are we allowed to rescind the over-65 homestead exemption we have been granting in past years?

- A. According to Attorney General Opinion H-162, 1973, your jurisdiction does have such power. This is supported by Section 9 of Article 7 of HB-1060 which indicates that the Legislature finds that a local jurisdiction may reduce or repeal a previously adopted residence homestead exemption. However, it seems clear that if such an exemption were initiated by petition and referendum rather than action of the governing body it must be repealed or reduced in the same manner.
- 6. Q. Are we allowed to set a cut-off date for applications on the new \$5,000 and \$10,000 homestead exemptions?
- A. The provisions of HB-1060 require that an exemption be granted only upon receipt of a valid application. To be valid an application must be received within the rendition period except that for 1979 an application is valid if it's received within 45 days after the Governor signs HB-1060 into law.

State Payments to School Districts - Article 8

- 1. Q. If the market values shown on our 1978 roll were lower than the agriculture or timber use values and market values shown on our tax roll this year, will we receive any state payments to replace school taxes lost as a result of not taxing on the new market values?
- A. No. If your 1978 tax roll carried market values on land lower than the agriculture or timber use values derived under HB-1060 your district is entitled to no state payments. Your district will however, be entitled to payments for losses caused by the new homestead exemptions.
- 2. Q. When is the earliest we can expect to receive state payments as provided by Article 8 of HB-1060?
- A. January of 1980.
- 3. Q. Will our application for state payments under Article 8 be audited for accuracy?
- A. Yes. At least once during the next biennium the Texas Education Agency will audit each district's application. As a result, your district should keep complete files and records containing all applications for agriculture or timber use valuations and all applications for homestead exemptions.
- 4. Q. Does Article 8 of HB-1060 work to essentially replace our district's losses dollar-for-dollar?
- A. Yes and No. The entitlement to state payments as calculated under Article 8 is designed basically to return lost revenues dollar-for-dollar. However, before making such payments to school districts, the Commissioner of Education must reduce each district's entitlement to reflect the increase in state financial support caused by, (1) a reduction in the district's local fund assignment from what it would have been prior to the passage of SB-350 (the new school finance bill), and (2) any increases caused by allotments for current operating expenses (M&O) above \$125 per ADA in 1979-80 and \$130 per ADA in 1980-81. Article 8 also provides that no district shall receive less than 45% of its actual loss.

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Sample Newspaper Notice of Homestead Exemptions for 1979
(Suggested format - not mandatory)

The _____ ISD hereby announces that all persons are entitled to receive an exemption of \$5,000 from the market value of their residence homestead for the purpose of school taxes. In addition, all persons who are 65 or older or under a disability for purposes of payment of disability benefits under Federal Old-Age, Survivors, and Disability Insurance are also entitled to an additional exemption of \$10,000 from the market value of their residence homesteads for the purpose of school taxes.

To qualify for these exemptions, an application must be filed with the school district tax office by July _____. Application forms are available at the school tax office located at: _____ (Address)

Sample Application Form for Homestead Exemptions
(Suggested format - not mandatory for 1979)

Residential Homestead Exemption Affidavit
For The Year 1979

_____	Independent School District
Owner _____	Property Description _____
Address _____	

"I, _____, do solemnly swear and affirm that I was the owner of the above described property and it was my residential homestead on January 1, 1979. Further, that I have not claimed a residence homestead on any other property for this year. Finally, that I understand that any person who makes a false affidavit shall be subject to the perjury laws of the State of Texas as provided by Section 37.10, Penal Code.

I do swear and affirm that I was 65 years of age or older on January 1, 1979.

YES _____ NO _____

OR

I do swear and affirm that I was under a disability for purposes of payment of disability benefits under Federal Old-Age, Survivors, and Disability Insurance on January 1, 1979.

YES _____ NO _____

Signature _____

Date _____

NOTICE OF TIME AND PLACE OF MEETING

COMMISSIONER'S COURT


TYLER COUNTY, TEXAS

THIS NOTICE POSTED IN ACCORDANCE WITH V. A. T. S. _ Art. 6252-17

Notice is hereby given that Commissioners Court will hold it's regular meeting on Monday JUNE 11th., 1979 at 10:00 A. M. in the Commissioners Courtroom, First Floor, Tyler County Courthouse.

A G E N D A

1. APPROVE COUNTY TREASURER'S MONTHLY REPORT.
2. APPROVE COUNTY EXTENSION MONTHLY REPORT.
3. APPROVE COUNTY CLERK, DISTRICT CLERK AND DEPUTIES ATTENDING MEETING IN KERVILLE ON JUNE 12th. through 15th.
4. APPROVE JOHN SPANHANKS ATTENDING J.P. CONVENTION IN SAN ANTONIO ON JUNE 13th through 15th.
5. SET DATES FOR BOARD OF EQUALIZATION HEARING.
6. SET MATERNITY BENEFITS.
7. BRAD SMITH ON CONCERNED CITIZENS.
8. AUSTIN FULLER CONCERNING PAYROLL.


Allen Sturrock, County Judge
Tyler County, Texas

NO. _____ TIME: 8:30 PM

JUN 08 1979

GRACE BOSTICK, COUNTY CLERK
TYLER COUNTY, TEXAS

BY: 