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TYLER COUNTY COMMISSIONER'S COURT SPECIAL MEETING AUGUST 8, 1988 --- 3:00 P.M.

DEC 121988

DONECE GREGORY, COUNTY CLERK

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THE STATE OF TEXAS §

COUNTY OF TYLER

ON THIS THE 8th day of August, 1988 A.D.

the Commissioner's Court in and for Tyler County, Texas convened in a Special Meeting at the Commissioner's Courtroom in Woodville, Texas, the following members of the Court present, to wit:

J. CARROL CONNER A.M. BARNES WILLIS GRAHAM JAMES R. JORDAN DONECE GREGORY

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COMMISSIONER, PCT. #1 COMMISSIONER, PCT. #2 COMMISSIONER, PCT. #3

COMMISSIONER, PCT. #4 , Presiding

COUNTY CLERK, Ex-Officio

the following were absent: Judge Wheat quorum. In addition to the above were:

thereby constituting a

JANIE DUBOSE COUNTY AUDITOR
JEAN PHILLIPS COUNTY TREASURER
BARBARA TOLBERT COUNTY TAX ASSESSOR/COLLECTOR

The Court met to hear citizens of Tyler County to discuss taxes.

Don Forse, president of the Tyler County Taxpayers Association, requested the Court to accept petitions of 926 signatures requesting that the Court authorize Barbara Tolbert to file a challenge as per Sec. 41.03 of the Texas Property Tax Code.

Commissioner Jordan questioned the validity of the signatures, whether they needed to be property owners or qualified voters to validate the petition. Other questions raised were concerning deadlines of filing a protest. Commissioner Jordan also questioned Mr. Forse if they had considered what effect the protest would have on the operation of the County and the schools.

Commissioner Graham asked Lloyd Fortenberry, Chairman of the Review Board, why the Review Board took 15% off of the value last year. Mr. Fortenberry responded that they felt that values were down. When questioned further, Mr. Fortenberry stated that information he had the values had not went up and that the Chief-Appraider had put the "15%" back on. Mr. Gil Tubb stated that however, there was not a consistency of "15%" across on the roles. Mr. Fortenberry stated that all timber land had been reclassified and value had been lost.

Irma Hickman explained that it was illegal to put the "15%" on the values just as it had been to take it off. She further explained tax base and revenues and further stated that real estate and land value had not increased by 15%.

Don Forse declared that "the taxpayers could really be taken to the cleaners."

Commissioner Jordan expressed that he would like to see taxes stay as low as they can, however it was the demand of the people that created taxes.

Ron Davis expounded that the Court's decision to accept the petition would not take the "15%" off of the values , but would initiate a protest process allowable by law.

Lloyd Fortenberry reiterated that the "15%" was mis-leading; that there was not a 15% increase across the board. Several citizens stated that they were told by the Tax Appraisal District that the increase in value was due to the "15%".

Barbara Tolbert stated that she would do as the Court directed her, but that they must remember that the process included deadlines for filing a protest. Lloyd Fortenberry stated that the Review Board had not received a roll except for oil and gas until the 25th day of July. Don Forse reported to the Court that tomorrow would be the deadline for filing a protest.

Commissioner Jordan stated that he 'loved Tyler County better than anyone here and I'm going to stand up for it and I'm not for it".

Don Forse expounded that if the Commissioners voted against the filing of this protest they were saying that they were for unfair taxation. Commissioner Barnes responded that the Court wanted to do what was right, but had to stay within the law and felt that this matter had been sprung on the Court without time for consideration.

Pat Hardy gave his interpretation of Sect. 41.03 of the Texas Property Code and in his opinion he felt that if the Court felt the values were fair now, vote against and if they they felt they were unfair, vote for it.

A motion was made by **Commissioner Graham** to accept the petition stating he felt the values were not right. The motion was seconded by **Commissioner Barnes**. Commissioners Graham and Barnes voted yes and Commissioner Conner voted no. Commissioner Jordan presiding as Judge Pro Tem announced the motion carried.SEE ATTACHED

THERE BEING NO FURTHER BUSINEES, THE MEETING ADJOURNED.

SIGNED: Josiah Wheat, County Judge

J. Carrol Conner, Comm. Pct. #1

L. M. Barnes, Comm. Pct. #2

Willis Graham, Comm. Pct. #3

James R. Jordan, Comm. Pct. #4

ATTEST () () () Donece Gregory, County Clerk

1700