

TYLER COUNTY COMMISSIONERS' COURT  
SPECIAL MEETING  
JANUARY 17, 1992 --- 10:00 A.M.

VOL. 023 PAGE 590

THE STATE OF TEXAS

COUNTY OF TYLER ON THIS THE 17TH DAY OF JANUARY, A.D. 1992

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

JEROME OWENS	COUNTY JUDGE, Presiding
MAXIE L. RILEY	COMMISSIONER, PCT.#1
PETE BARNES	COMMISSIONER, PCT.#2
JERRY MAHAN	COMMISSIONER, PCT.#3
HENRY EARL SAWYER	COMMISSIONER, PCT.#4
DONECE GREGORY	COUNTY CLERK, Ex-Officio

the following were absent: none thereby constituting a quorum. In addition to the above were:

JOYCE MOORE	COUNTY AUDITOR
JEAN PHILLIPS	COUNTY TREASURER
BARBARA TOLBERT	TAX ASSESSOR COLLECTOR
KENNY SIMPSON	ADULT PROBATION OFFICER
JAMES CLARK	CRIMINAL DISTRICT ATTORNEY

The invocation was delivered by Kenny Simpson.

Commissioner Mahan introduced his guests Elton Hightower, a teacher in the Colmesnell School District and his 6th grade class.

A motion was made by Commissioner Sawyer and seconded by Commissioner Mahan to approve the minutes of November 12, 15 and 25th and December 17, 1991. All voted yes and none no.

Commissioner Mahan made a motion to approve paying bills from the County Auditor's office as submitted, with an additional bill in the amount of \$611.02 for crushed stone. The motion was seconded by Commissioner Sawyer. All voted yes and none no with Commissioner Barnes abstaining. SEE ATTACHED GENERAL LEDGER DISTRIBUTION.

A motion was made by Commissioner Riley and seconded by Commissioner Barnes to approve the monthly report of the Juvenile Probation Department. All voted yes and none no.

Commissioner Barnes made the motion to table the consideration of electronic monitoring for the Adult and Juvenile Probation Departments until further requested by the departments. The motion was seconded by Commissioner Riley. All voted yes and none no.

Kenny Simpson told Commissioners Court that the letter sent to Judge Owens indicated that \$50,000 was the minimum amount each County is eligible for grant funds from the Texas Department of Criminal Justice Performance Reward Program. Under the direction of the County Judge, he has submitted an application for \$75,000, with which 25% would be required to be spent on substance abuse treatment or education. The deadline on receiving the resolution was January 10, 1992 and he had submitted Tyler County's resolution but the deadline on submitting the plan and budget is January 31, 1992. Mr. Simpson proposed having two site supervisors would allow community service workers on a regular and flexible basis. He requested approval of the Court to proceed in submitting the plan and budget. A motion was then made by Commissioner Mahan to authorize the County Judge to execute an application for the grant from TDCJ. The motion was seconded by Commissioner Riley. All voted yes and none no. SEE ATTACHED

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A motion was made by Commissioner Mahan and seconded by Commissioner Barnes to approve the contract between Tyler County, the City of Woodville and SHECO and to authorize the County Judge to sign the contract after being reviewed by the Criminal District Attorney. All voted yes and none no. SEE ATTACHED.

The County Auditor disclosed two proposals for an independent auditor for the County Audit. One proposal being from Pattillo, Brown & Hill, the auditor's from last year; they submitted a proposal for the next two years, \$7,800 for 1991 and \$8,100 for 1992. She continued saying that this firm had done a very good job last year performing an in-depth audit. Besides being very easy to work with and their audit was a very workable one. The second proposal was submitted by Earl Lairson & Company from Houston, their fee is \$8,400 for one year or two year contract for \$7,900 per year. A motion was made by Commissioner Sawyer to hire Pattillo, Brown & Hill for a two year contract. The motion was seconded by Commissioner Mahan. All voted yes and none no. SEE ATTACHED.

Judge Owens recognized Linda Lewis, Chief Appraiser to introduce her associates. Barbara Tolbert introduced to the Court Bob Willis, Polk County Tax Assessor, Nick Lampson, Jefferson County Tax Assessor, and Mark McClellan, Liberty County Tax Assessor. Charles Spurlock then presented a proposal to merge County tax collections with that of the Appraisal District, stating to the Court first that he was on the Board of the Tyler County Appraisal district but he was not here to represent the Board in any way. He went on to say that there would be a tax benefit only when all entities were centralized into one agency. He made clear the figures presented to the Court are estimates and not factual. Mr. Spurlock offered the following advantages: The County could save tax dollars and lowering tax rates and the money could be spent in more efficient ways. One office would achieve the tax payer having only one place to go to pay taxes or to obtain information about their taxes, one office for all records; tax payer would receive one statement with all taxes on it. Only one statement; one office for changes and corrections. One delinquent attorney for all collections making all tax payers being treated with equal consideration. He contemplated temporary disadvantage would be the short disruption in service during conversion of the transition. The reorganization of files would be the only disadvantage.

Mr. Spurlock's proposal further reported figures which show \$180,000 in the budget for running the tax office, of which \$130,000 is centered around collection of taxes for county government, leaving \$50,000 for office administration. If the Appraisal district were to collect taxes, he gave an estimate of \$46,530; a difference of \$83,470 which would be a savings to county government. Additional savings to the schools is around \$23,190 for one year. It would be savings to the tax payers if tax rates were lowered or if money could be spent in other areas of our governments (county government & schools). Statistics given for consolidation: 1990 figures are 253 appraisal districts, 134 offer collection services, 132 by contract, 2 called by election, 119 do not offer collections, 44 of the 132 districts collect all entities in their districts.

Commissioner Mahan questioned the savings to the schools instead of to the County. He also felt that since 78 counties have complete collections, obviously they believe it is better to be handled through the County Tax Assessor. Commissioner Mahan further stated that the county officer is an elected official and the people can voice discontent through the election process; further, Commissioners have no control if collections are moved to the appraisal district. The County has continued to review and disapproved rate increases. In answer to inquiries of accounting procedures, Mr. Spurlock states that if \$50,000, for example, is collected for the County, it is deposited directly into the bank

depository for the County. Receipts are given, the money can only go directly into our account. Also, the delinquent tax payers are allowed partial payments; these payments go directly into the entity's account, not in the escrow account. There will be no additional need for the staff to increase or increase of equipment, he feels the appraisal district is going to run efficiently with the increased work load, in response to Commissioner Riley's concern, without the authority of the County, of increases of allocation rate for the budget.

COURT RECESSED: 11:15 A.M.

COURT IN SESSION: 11:25 A.M.

Barbara Tolbert made the Court aware that the Constitution had created her office and she was elected by the people and responsible to the people. She conveyed she is not in favor of transition to the Appraisal district Office as this transition would not release her of liabilities and responsibilities still connected to her official duties but not within her supervision. There would be a need for a check and balance system. Commissioners Court would not have control of the budget. County could do all collecting cheaper than the Appraisal district. Mrs. Tolbert presented other visiting officials articulating standards and support concerning consolidation.

Bob Willis, Polk County Assessor, reported he collects taxes for 11 out of 13 entities. He has saved \$200,000 to those entities since 1983 and does not charge for collections, being that the expenses was very nominal. He cited an Attorney General opinion that an entity can not charge over actual cost.

Nick Lampson, Jefferson County Assessor, conveyed the only true way to see a savings in tax administration system for property taxes is going to be through consolidation and we will see decreases in expenditure of funds when there are single activities occurring government. "We need to maintain the type of government Texas has had." Mr. Lampson voiced he likes the opportunity to stand before the public every four years and reaffirm himself before all the people and if he cannot say that he or his office is doing a good job then citizens will vote him out of the office. Jefferson County charges 22¢ per account and they now collect for 23 local governments. He further gave advantages: employees are shared between various functions of the office. Because of this, the County can actually collect taxes more inexpensive than other entities. If personnel is removed from tax collections, it will cause extreme over-burden in other activities where the office receives some support from employees in collections; which may cause an even greater inconvenience rather than an additional convenience on the tax payer. "We need to support the type of government that the county government represents, not to change but to strengthen."

Mark McClellan, Liberty County Tax Assessor, added there is no other function in county government that has as much contact with a regular individual on the street as the tax office does by way of automobile registration, voter registration and taxes. At this time he is charging 15¢ per parcel and next year will need to charge 25¢. Consolidation with the County Tax Office, rather than the Appraisal district, is more convenient because tax payers can do business with other County offices as well, if need be.

Judge Owens summarized the insight of the process of tax collections, that it seemed to be the consensus that consolidation was more efficient. The Court is committed to the best possible service to the taxpayer. He declared this discussion should go forward and requested Mrs. Tolbert to continue consideration and give her proposals to the other taxing entities.

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Charles Spurlock addressed he doesn't want this issue to die; further, he wants all to be open minded as to what is best for our County. He asked for a committee of the Tax Assessor, two Commissioners and members of the Appraisal District to work on a proposal together to contract what is best for Tyler County. Commissioner Riley echoed consolidation would save dollars and the need is to figure out which way is best for Tyler County.

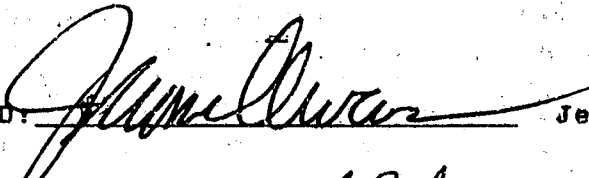
Linda Lewis vented she did not instigate this issue, frankly it would create another burden on her, however she is willing to work on it however it turns out.

Barbara Tolbert then asserted most people would rather pay taxes at the County office so they can also register their vehicles, register to vote, along with other County business. The service of the Appraisal District provides only taxing functions.

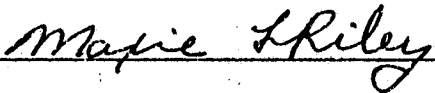
A motion was made by Commissioner Riley to adjourn and seconded by Commissioner Mahan. All voted yes and none no.

THERE BEING NO FURTHER BUSINESS, THE MEETING ADJOURNED...12:05 P.M.

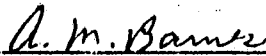
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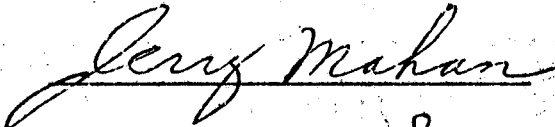
Jerome Owens, County Judge



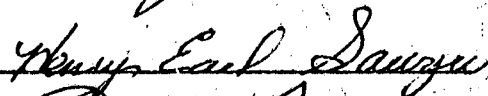
Maxie L. Riley, Comm. Pct. #1



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

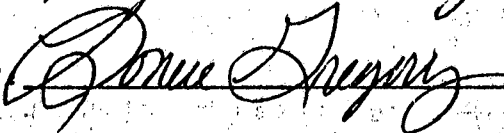


Jerry Mahan, Comm. Pct. #3



Henry Earl Sawyer, Comm. Pct. #4

ATTEST



Donece Gregory, County Clerk

