

Kate K. Leverett
Principal

Direct Dial: (409) 813-8004
kleverett@germer.com

February 11, 2025

Judge Mark Allen
County Judge
121 North Austin, Room 106
Jasper, Texas 75951

Commissioner's Court
121 North Austin, Room 106
Jasper, Texas 75951

Re: Jasper County Emergency Services District #2 (the "District") – Sales Tax Election

Dear Judge Allen & Commissioners Court:

On behalf of Jasper County Emergency Services District No. 2 (the "District"), please find enclosed a Resolution Calling an Election to Adopt a Local Sales and Use Tax at the rate of two percent inside the District's boundaries, excluding any territory in the District where the local sales and use tax exceeds two percent. The District plans to present the County Commissioners' Court a Joint Election Agreement shortly.

Sincerely,

GERMER PLLC

By: 

Kate Leverett

KL/kg
Enclosure

**RESOLUTION CALLING AN ELECTION
TO ADOPT A LOCAL SALES AND USE TAX IN THE
JASPER COUNTY EMERGENCY SERVICES DISTRICT #2 (THE "DISTRICT")
AT THE RATE OF TWO PERCENT; EXCLUDING ANY TERRITORY IN THE
DISTRICT WHERE THE LOCAL SALES AND USE TAX EXCEEDS TWO PERCENT;
DIRECTING THE BOARD PRESIDENT OF THE DISTRICT TO PROVIDE
NOTICE OF THE PROPOSED IMPOSITION OF THE LOCAL SALES AND USE TAX TO
THE JASPER COUNTY COMMISSIONERS' COURT; ESTABLISHING THE BOUNDARIES
OF THE DISTRICT AS CONSTITUTING ONE PRECINCT FOR THE ELECTION;
ESTABLISHING EARLY VOTING AND POLLING PLACES;
AUTHORIZING THE EXECUTION OF A JOINT ELECTION AGREEMENT
WITH LOCAL JURISDICTIONS FOR THE MAY 3, 2025 ELECTION;
AUTHORIZING BOARD OFFICERS TO CONDUCT AN ELECTION
AS AUTHORIZED BY §775.0751, §775.0752, TEXAS HEALTH AND
SAFETY CODE AND CHAPTER 323, TEXAS TAX CODE**

The Jasper County Emergency Services District #2 (the "District") is an emergency services district operating under Chapter 775 of the Texas Health and Safety Code.

Due to recent amendments to §775.0752 of the Texas Health and Safety Code, the District by resolution may order an election to adopt a local sales and use tax in the District. Said election to be governed by Subchapter E, Chapter 323, Texas Tax Code.

The Board of Directors of the District find that it would be in the best interest of the District to pursue an election to adopt a local sales and use tax in that territory within the District where the local sales and use tax rate would not exceed two percent and excluding from the election and the application of the local sales and use tax that area territory within the District where the local sales and use tax rate is at two percent.

The election to adopt a local sales and use tax may be called by the adoption of a Resolution by the Board of Directors of the District ordering said election on a statutory, uniform election date.

BE IT ORDERED BY THE BOARD OF DIRECTORS OF JASPER COUNTY EMERGENCY SERVICES DISTRICT #2, THAT:

Section 1: An election shall be held within and for the District between the hours of 7:00 a.m. and 7:00 p.m., on the 3rd day of May, 2025, [INSERT VOTING LOCATION] places within the District which the Board of Directors of the District, after duly considering the requirements of the Texas Election Code, hereby finds to be a proper place for conducting said election. At said election, a proposition calling for the adoption of a local sales and use tax in the Jasper County Emergency Services District #2 at the rate of two percent be submitted to the qualified resident electors of the District excluding from the election and the applicability of any adopted local sales and use tax that territory in the District where the local sales and use tax is at two percent.

Section 2: The boundaries of the District are hereby established as and shall constitute one precinct for the election, and the following persons are hereby appointed officers of said election:

Presiding Judge:

[INSERT NAME]

[INSERT ADDRESS]

Alternate Presiding Judge:

[INSERT NAME]

[INSERT ADDRESS]

The presiding judge shall have the authority to appoint at least two (2) clerks but is not to exceed six (6) clerks for the proper 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 or she shall appoint the alternate presiding judge as one of the clerks to serve at the election.

The early ballot board shall consist of at least three members, appointed by the presiding judge, who are eligible to serve in accordance with the Texas Election Code.

Early voting in the election by personal appearance shall occur on each weekday from [INSERT EARLY VOTING INFORMATION]

Section 3: The duly qualified resident electors of the District shall be qualified to vote.

Section 4: The tax rate to be authorized in this election shall be the rate of two percent in accordance with §775.0751 of the Texas Health and Safety Code and will be applicable for the collection of local sales and use taxes within the District in those areas not currently within a territory in the District where the local sales and use tax rate of two percent is already imposed.

Section 5: Not later than the 30th day after the date on which the Board of Directors adopts this Resolution Calling the Local Sales and Use Tax Election, the Board shall give, for informational purposes, written or oral notice on the proposed imposition of the sales and use tax, including the reasons for the proposed change, to the Commissioners' Court of Jasper County, Texas.

Section 6: Voting shall be by the use of direct recording electronic voting system (DRE) in English and Spanish or paper ballots which shall be printed in both English and Spanish. The electronic and paper ballots used in the election shall have the following proposition:

THE ADOPTION OF A LOCAL SALES AND USE TAX IN THE JASPER COUNTY EMERGENCY SERVICES DISTRICT #2 AT THE RATE OF TWO PERCENT, EXCLUDING ANY AREA OF THE DISTRICT WHERE A LOCAL SALES AND USE TAX EXCEEDS A RATE OF TWO PERCENT.

Persons vote FOR or AGAINST the proposition. The Presiding Judge and the early voting clerk shall be provided with official ballots sufficient for the proper conduct of the election as determined by the herein named election officials. Oral assistance in Spanish shall be made available to all persons requiring such assistance. Any person requiring oral assistance in Spanish should contact the Presiding Judge or early voting clerk.

Section 7: The Secretary of the Board is hereby directed to cause notice of the election to be published in English and Spanish once, not earlier than the thirtieth (30th) day nor later than the tenth (10th)

day before the election in a newspaper or newspapers having general circulation in Jasper County, Texas.

Section 8: The election shall be held and conducted and returns made to this Board of Directors in accordance with the Texas Election Code, as modified by §775.0751, §775.0752 and Chapter 323, Texas Tax Code. District hereby appoints the Secretary of the Board of Directors of the District for the purpose as custodian of the election records. The Secretary shall maintain the election records in accordance with the Texas Election Code.

Section 9: The Presiding Judge and the Voting Clerk will be compensated at an hourly rate of \$12.00; all other early voting clerks and election clerks will be compensated at an hourly rate of \$10.00. Presiding Judge shall be compensated in the amount of \$25.00 for the delivery of election equipment and supplies if such delivery is necessary.

Section 10: The President, Secretary, and the District's attorneys are authorized and directed to take any action necessary to carry out the provisions of this Resolution.

PASSED AND APPROVED the 10 day of February, 2025.

Jasper County Emergency Services District #2



President, Board of Directors

ATTEST:



Secretary, Board of Directors

(SEAL)