

BURNS ANDERSON JURY & BRENNER, L.L.P.

Attorneys and Counselors of Law
A Limited Liability Partnership which includes Professional Corporations

Telephone: 512/338-5322
Facsimile: 512/338-5363

From the Desk of:
KEN CAMPBELL
kcampbell@bajb.com

January 18, 2022

VIA CMRRR 7020 0640 0001 4968 9543
AND EMAIL: countyjudge089@co.gonzales.tx.us

The Honorable Patrick C. Davis
County Judge
Gonzales County
414 St. Joseph Street, Suite 200
Gonzales, Texas 78629

RE: Gonzales County Emergency Services District No. 2/Sales and Use Tax Election
under § 775.0751.
Our File No.: 019.38741

Dear Judge Davis:

As you know, I am the attorney for Gonzales County Emergency Services District No. 2 (“District”), and this correspondence is to provide the Commissioners Court of Gonzales County, Texas (“County”) official notice, pursuant to § 775.0751(c-1), Texas Health & Safety Code, and other applicable law, that the District ordered an election on January 6, 2022 to be held on the May 7, 2022 uniform election date under the above-noted section on the issue of the adoption of a local sales and use tax imposed by Gonzales County Emergency Services District No. 2 not to exceed one and one-eighth of one percent in the District.

The combined rate of all sales and use taxes imposed by the District and other political subdivisions of the State of Texas having territory in the District would not exceed two percent at any location in the District if the District adopts the proposed rate noted above, with the exceptions noted herein. Pursuant to § 775.0751(c-1), a district that would otherwise be precluded from adopting a sales and use tax under § 775.0751(c) may adopt a sales and use tax at an election held as provided by § 775.0752, if the Board of Emergency Services Commissioners of the District (“Board”):

- 1) Excludes from the applicability of any proposed sales and use tax any territory in the district where the sales and use tax is then at two percent; and,
- 2) Not later than the 30th day after the date on which the Board issues the election order, gives, for informational purposes, written or oral notice on the

proposed imposition, increase, or abolition of the sales and use tax, including the reasons for the proposed change, to the commissioners court of each county in which the district is located.

Therefore, the District is calling for an election on the issue noted above. The District has previously provided oral notice of this election to the Gonzales County Elections Administrator. For your information, the District is excluding the territorial limits of the cities of Gonzales, Nixon, and Waelder, Texas, and any other areas of the District where the local sales and use tax is currently at two percent.

The District is increasing its sales and use tax to maintain and improve the level of emergency services provided to the residents of the District and Gonzales County, Texas.

By way of this correspondence, I am also providing notice pursuant to Section 4.008, Texas Election Code, to the Gonzales County Elections Administrator.

I appreciate your courtesies and cooperation in relation to this matter, and if you have any questions, please do not hesitate to call.

Sincerely,

BURNS ANDERSON JURY & BRENNER, L.L.P.



Ken Campbell
KPC

cc: **VIA EMAIL: ea@co.gonzales.tx.us**
Gwen Schaefer
Gonzales County Elections Administrator
P. O. Box 1753
Gonzales, Texas 78629

GONZALES COUNTY EMERGENCY SERVICES DISTRICT NO. 2

ORDER NO. 01-06-22-05

STATE OF TEXAS §
§
COUNTY OF GONZALES §

**RESOLUTION AND ORDER CALLING FOR A SPECIAL ELECTION ON THE
ISSUE OF THE ADOPTION OF A SALES AND USE TAX OF GONZALES
COUNTY EMERGENCY SERVICES DISTRICT NO. 2 PURSUANT TO
CHAPTER 775, HEALTH & SAFETY CODE AND OTHER APPLICABLE LAW.**

WHEREAS, Texas Health & Safety Code § 775.0751, *et seq.*, permits a district operating under Chapter 775, Health & Safety Code to adopt, change the rate of, or abolish a sales and use tax; and,

WHEREAS, Texas Health & Safety Code § 775.0751(c-1) and other applicable law provides that a district that would otherwise be precluded from adopting a sales and use tax under § 775.0751(c) may adopt, change the rate of, or abolish a sales and use tax at an election held as provided by § 775.0752, if the Board of Emergency Services Commissioners of the District (“Board”):

- 1) Excludes from the applicability of any proposed sales and use tax any territory in the district where the sales and use tax is then at two percent; and,
- 2) Not later than the 30th day after the date on which the Board issues the election order, gives, for informational purposes, written or oral notice on the proposed imposition, increase, or abolition of the sales and use tax, including the reasons for the proposed change, to the commissioners court of each county in which the district is located.

WHEREAS, Gonzales County, Texas previously adopted a sales and use tax at the rate of one-half of one percent, and

WHEREAS, the City of Gonzales, the City of Nixon, and the City of Waelder, all within territorial limits in Gonzales County, Texas have previously adopted a sales and use tax of one and one-half percent making the total local sales and use tax in the cities set forth above two percent as of the date of this Order; and,

WHEREAS, the Board of Emergency Services Commissioners of Gonzales County Emergency Services District No. 2 (“District”) held a meeting called and conducted pursuant to all applicable law, including the Texas Open Meetings Act, on January 6, 2022; and,

WHEREAS, at its meeting held on January 6, 2022, the District ordered an election pursuant to Chapter 775, Health & Safety Code, and other applicable law, for the

019.38741/2021 Sales Tax Election/2021 Resolution and Order (long) rev. lpc 010522

adoption of a local sales and use tax of one and one-eighth percent in those areas of the District not then at two percent for a total rate of District sales and use tax rate of one and one-eighth percent in said areas excluding the City of Gonzales, the City of Nixon, and the City of Waelder, Texas to be held on May 7, 2022, for the remainder of the District after excluding from said election and the applicability of any proposed sales and use tax any territory in the District where the sales and use tax is then at two percent; and,

WHEREAS, within 30 days of the date for calling for said election, the Board will provide written and oral notice for informational purposes to the Commissioners Court of Gonzales County, Texas, the only county in which the District is located, on the proposed increase in the Sales and Use Tax called for herein, including the reasons for the proposed adoption of a Sales and Use Tax; and,

WHEREAS, the Board, in calling for this election excludes from the applicability of any proposed sales and use tax any territory in the District where the sales and use tax is then at two percent, pursuant to applicable law, including, but not limited to, the City of Gonzales, the City of Nixon, and the City of Waelder, Texas, within the territorial limits of the District:

NOW, THEREFORE, BE IT RESOLVED AND ORDERED BY THE BOARD OF EMERGENCY SERVICES COMMISSIONERS OF GONZALES COUNTY EMERGENCY SERVICES DISTRICT NO. 2 THAT:

Section 1. That the statements contained in the preamble to this Resolution and Order are true and correct and are adopted as findings of fact hereby.

Section 2. The District shall hold an election on May 7, 2022 between the hours of 7:00 a.m. and 7:00 p.m. at the polling locations and precincts common to the District and set forth and established by the Gonzales County Commissioners Court with all applicable early and absentee voting places determined by the District in conjunction with its agreement with the Gonzales County Clerk, and as required by law or further notice. The location of the main early voting by personal appearance polling places shall be as agreed between the Gonzales County Clerk and the District, and those other locations as designated by the Gonzales County Clerk, pursuant to that certain agreement between the District and the Gonzales County Clerk. The District's Early Voting Clerk shall be Lona Ackman, Gonzales County Clerk, or her designee, whose official mailing address is 427 Saint George Street, Suite 200, Gonzales, Texas 78629. The District's Election Official is Gilbert Philippus, President, whose official mailing address is 414 North Saint Joseph Street, Gonzales, Texas 78629, or his designee. The Election Official is hereby empowered to execute any and all necessary documents and take any and all necessary actions to effect and conduct the election ordered herein. The Presiding Election Judges, the Alternate Election Judges, and other election officials shall be those as designated by the Gonzales County Clerk or the District, pursuant to that certain agreement between the District and the Gonzales Clerk.

Section 3. The early voting shall be held at locations designated by the Gonzales County Clerk, at those locations and times to be determined.

Section 4. Pursuant to Texas Election Code § 42.061, the District adopts the precincts of Gonzales County located within its territorial limits as its precincts for this election and pursuant to the agreement with the Gonzales County Clerk, who will be conducting the election, unless otherwise further ordered by the District. The District shall follow all applicable bilingual procedures in the election. The District may consolidate some of these precincts upon the advice of the Gonzales County Clerk and pursuant to that certain agreement referenced herein.

Section 5. The voting at said election shall be by paper or electronic ballot with other required election systems or Direct Recording Electronic voting systems utilized by Gonzales County, and such ballots for the election shall be printed in English and Spanish to permit voting for or against the proposition:

“The adoption of a local sales and use tax in Gonzales County Emergency Services District No. 2 at a rate not to exceed one and one-eighth percent in any location in the district.”

Section 6. The appropriate officers of the District are hereby authorized and directed to coordinate and oversee this election, and the Gonzales County Clerk, and appropriate officers, is hereby appointed to assist the District in the coordination and oversight of this election pursuant to that certain interlocal agreement executed by and between the District and the Gonzales County Clerk. The District’s attorney, Ken Campbell, is hereby authorized and empowered to take any actions and execute and deliver any documents necessary to carry out this election.

Section 7. Notice and/or Order of this election, in substantially the form promulgated by the Texas Secretary of State or other applicable law, and in Spanish translation thereof, shall be issued and given in the manner provided by law.

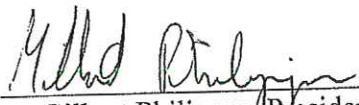
Section 8. The District reserves the right to amend this order as necessary to conduct this election pursuant to applicable law and in compliance with the Gonzales County Clerk or other appropriate authorities having jurisdiction.


Section 9. In compliance with applicable law, and for the applicability of the sales and use tax, if approved by the voters, the District excludes from the election and the applicability of any proposed sales and use tax any territory in the District where the sales and use tax is at then at two percent, including, but not limited to, the City of Gonzales, the City of Nixon, and the City of Waelder, Texas. Further, the Board has provided all required notice to the Commissioners Court of Gonzales County, Texas as required by applicable law.

RESOLVED AND ORDERED this 6th day of January 2022.

GONZALES COUNTY EMERGENCY
SERVICES DISTRICT NO. 2

ATTEST:

By: 
Gilbert Philippus, President


Jason Whiddon, Secretary-Treasurer