

**AI-6714**  
**grant application**  
**DRAINAGE DISTRICT**

**4.**

Date: 12/05/2007  
Submitted By: Sylvia Sanchez, DRAINAGE DISTRICT  
Submitted For: Sylvia Sanchez  
Department: DRAINAGE DISTRICT

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Information

CAPTION

A. Approval of Resolution authorizing Hidalgo County Drainage District #1 to apply for grant from the Texas Water Development Board for FY2008 Regional Water and Wastewater Facility Planning.

B. Approval of Resolution authorizing Hidalgo County Drainage District #1 to apply for grant from the Texas Water Development Board for FY2008 Flood Planning.

BACKGROUND

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Fiscal Impact

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Attachments

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*No file(s) attached.*

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Form Routing/Status

Route Seq	Inbox	Approved By	Date	Status
1	Budget & Management	Dina Trevino	11/30/2007 10:38 AM	APRV
2	Court Administrator	Monica Badillo	11/30/2007 11:24 AM	APRV

Form Started By: Sylvia Sanchez  
Started On: 11/27/2007 12:47 PM  
Final Approval Date: 11/30/2007

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**AI-6787**

**5.**

**Jamail & Smith CO#1  
DRAINAGE DISTRICT**

Date: 12/05/2007  
Submitted By: Jaime Salazar, DRAINAGE DISTRICT  
Submitted For: Jaime Salazar  
Department: DRAINAGE DISTRICT

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Information

**CAPTION**

Requesting approval of Change Order # 1 for the Addition to the HCDD1 Building for a seven ton Air Handler Unit in the amount of \$5,912.66.

Project Architect: Vargas & Associates  
Contractor: Jamail & Smith Construction

**BACKGROUND**

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Fiscal Impact

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Attachments

Link: [Jamail Smith Change Order #1](#)

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Form Routing/Status

<b>Route Seq</b>	<b>Inbox</b>	<b>Approved By</b>	<b>Date</b>	<b>Status</b>
1	Budget & Management	Dina Trevino	11/30/2007 08:06 AM	APRV
2	Court Administrator	Monica Badillo	11/30/2007 09:47 AM	APRV

Form Started By: Jaime Salazar

Started On: 11/28/2007 04:48 PM

Final Approval Date: 11/30/2007

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**AIA**<sup>®</sup>

# Document G701™ – 2001

## Change Order

<b>PROJECT</b> (Name and address): Addition to Hidalgo County Drainage Dct. No 1 Offices EDINBURG, TEXAS	<b>CHANGE ORDER NUMBER:</b> 001 <b>DATE:</b> November 26, 2007	<b>OWNER:</b> <input checked="" type="checkbox"/> <b>ARCHITECT:</b> <input checked="" type="checkbox"/> <b>CONTRACTOR:</b> <input checked="" type="checkbox"/> <b>FIELD:</b> <input type="checkbox"/> <b>OTHER:</b> <input type="checkbox"/>
<b>TO CONTRACTOR</b> (Name and address): Jamail & Smith Construction 16875 Diana Lane, Houston, Tx 77058	<b>ARCHITECT'S PROJECT NUMBER:</b> 06-1004 <b>CONTRACT DATE:</b> March 19, 2007 <b>CONTRACT FOR:</b> General Construction	

**THE CONTRACT IS CHANGED AS FOLLOWS:**

(Include, where applicable, any undisputed amount attributable to previously executed Construction Change Directives)

Provide all labor, materials, and equipment needed for a seven-ton AHU in lieu of a five-ton AHU. (Refer to letter from Jamail & Smith Construction dated 11/5/07 & Estimate Creation Worksheet) \$5,912.66.

The original Contract Sum was	\$ 222,375.81
The net change by previously authorized Change Orders	\$ 0.00
The Contract Sum prior to this Change Order was	\$ 222,375.81
The Contract Sum will be increased by this Change Order in the amount of	\$ 5,912.66
The new Contract Sum including this Change Order will be	\$ 228,288.47

The Contract Time will be increased by Zero ( 0 ) days.

The date of Substantial Completion as of the date of this Change Order therefore is

**NOTE:** This Change Order does not include changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

**NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.**

Reynaldo Vargas, Architect, Inc. dba V-A  
Architecture

**ARCHITECT** (Firm name)

2029 Industrial Drive, McAllen, Texas  
78504

**ADDRESS**

**BY** (Signature)

Reynaldo Vargas

(Typed name)

11/28/07

**DATE**

Jamail & Smith Construction

**CONTRACTOR** (Firm name)

16875 Diana Lane, Houston, Tx 77058

**ADDRESS**

**BY** (Signature)

Manuel Ornelas, Project Manager

(Typed name)

**DATE**

Hidalgo County

**OWNER** (Firm name)

100 E. Cano, Edinburg, Texas 78539

**ADDRESS**

**BY** (Signature)

(Typed name)

**DATE**

# **JAMAIL & SMITH CONSTRUCTION**

November 5, 2007

Mr. Jaime Salazar  
Hidalgo County Drainage District No. 1  
902 N. Doolittle  
Edinburg, TX 78541

Re: Change Order Proposal for Seven-Ton AHU Unit for Office Addition Project, HCDD.

Dear Jaime,

Jamail & Smith Construction is pleased to submit a proposal to provide and install the Seven Ton AHU at the above referenced project using TxMAS Procurement Method (TX Govt. Code 2155.504) in the amount of \$5,912.66. In submitting this proposal, Jamail & Smith Construction is acknowledging the understanding and review of the project documents and specifications dated Sept. 22, 2006 prepared by VA Architecture in conjunction with the structural documents prepared by N/A and MEP documents prepared by Systems 3. This amount includes the following scope of work to be performed and warranted by Jamail & Smith Construction for a one (1) year period as specified.

**Division I-General Conditions**

- N/A (Included in original proposal)

**Division XV-Mechanical**

- Supply and install a Seven-Ton AHU Unit in lieu of the Five-Ton Unit called for in the plans. Submittal information to be supplied upon approval. Proposal breakdown attached.

Jamail & Smith Construction offers the following exclusions to the proposal:

**EXCLUSIONS:**

1. Any scope of work not specifically mentioned in our original proposal of March 5, 2007.

**ANY ADDITIONAL CONSTRUCTION THAT IS NOT INDICATED IN THE CONSTRUCTION DOCUMENTS AND NOT INCLUDED IN THE ABOVE PROPOSAL WILL BE SUBJECT TO A WRITTEN CHANGE ORDER.**

Respectfully submitted,

*Manuel M. Ornelas*

Manuel M. Ornelas  
Project Manager  
Jamail & Smith Construction

**08-B7- Hidalgo County Drainage District #1**

Report Date: October 25, 2007

Estimate Creation Date: October 25, 2007

Author : Migeul Dones

Descr : Change Order upgrade from 5ton to 7ton

Notes :

**Division: 23000000**

**Heating, Ventilating, and Air-Conditioning (HVAC)**

Line #:	23 62 13.10 0550 M	Condensing units, air cooled, compressor, std controls, 7.5 ton							
Qty:	1.000	Crew:		Unit:	Ea.		D/O:	0.000	
Lab. Hr:	0.000	Mat.:	\$3,272.50	Labor:	\$0.00 *	Equip:	\$0.00	Total:	\$3,272.50
	0.000		\$3,272.50		\$0.00		\$0.00		\$3,272.50

% Mat: 100.00    % Labor: 100.00    % Equip.: 100.00

Notes: line item utilized for 7ton unit, materials only

Line #:	23 81 46.10 2240 M	Heat ps, wtr source to air, sgl pkg, 7.5 ton clg, 35 MBH ht @ 75<F							
Qty:	1.000	Crew:		Unit:	Ea.		D/O:	0.000	
Lab. Hr:	0.000	Mat.:	\$6,655.00	Labor:	\$0.00 *	Equip:	\$0.00	Total:	\$6,655.00
	0.000		\$6,655.00		\$0.00		\$0.00		\$6,655.00

% Mat: 100.00    % Labor: 100.00    % Equip.: 100.00

Notes: line item utilized for 7ton unit, materials only

**Heating, Ventilating, and Air-Conditioning (HVAC)**

Mat.: \$9,927.50    Labor: \$0.00    Equip: \$0.00    Labor Hrs: 0.000

Division Total: \$9,927.50

**08-B7- Hidalgo County Drainage District #1**

**Report Date:** October 25, 2007

**Estimate Creation Date:** October 25, 2007

**Burdened Subtotal :** \$9,927.50

<b>Job Totals:</b>	<b>ManHours</b>	<b>Material</b>	<b>Labor</b>	<b>Equipment</b>	<b>SubContr.</b>	<b>Total</b>
	<b>0.000</b>	<b>\$9,927.50</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,927.50</b>
<b>Sales Tax :</b>	<b>0.00 %</b>	<b>\$0.00</b>				
<b>Material Markup :</b>	<b>0.00 %</b>	<b>\$0.00</b>				
<b>Labor Markup :</b>	<b>0.00 %</b>		<b>0.00</b>			
<b>Equipment Markup :</b>	<b>0.00 %</b>			<b>0.00</b>		
<b>SubContract Markup :</b>	<b>0.00 %</b>				<b>\$0.00</b>	<b>\$0.00</b>
<b>Sub Total :</b>						<b>\$9,927.50</b>
:	<b>0.00 %</b>					<b>\$0.00</b>
:	<b>0.00 %</b>					<b>\$0.00</b>
<b>Sub Total :</b>						<b>\$9,927.50</b>
<b>Coefficient :</b>	<b>0.7520</b>					<b>\$2,462.02</b>
						<b>\$7,465.48</b>
<b>City Cost Index :</b>	<b>McAllen -July1 2007, UU</b>					<b>-</b>
<b>Calculation Method :</b>	<b>Average (79.20 %)</b>					<b>-\$1,552.82</b>
<b>Job Totals:</b>	<b>Total Sq. Footage</b>	<b>:</b>	<b>-</b>			<b>\$5,912.66</b> ←
	<b>Cost Per Square Foot</b>	<b>:</b>	<b>\$0.00</b>			

**AI-6793**

**6.**

**agenda items**

**DRAINAGE DISTRICT**

Date: 12/05/2007

Submitted By: Lora Briones, DRAINAGE DISTRICT

Department: DRAINAGE DISTRICT

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Information

**CAPTION**

A. Request approval of Payment Application #4 to Jamail & Smith Construction for the Construction of the District's Administration Building.

B. Request approval of payment of Invoice from United Contracting, Inc. for the Doolittle Road Sewer Line, \$63,582.00 pending approval of 50% reimbursement from Hidalgo County Precinct 4.

**BACKGROUND**

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Fiscal Impact

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Attachments

*No file(s) attached.*

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Form Routing/Status

<b>Route Seq</b>	<b>Inbox</b>	<b>Approved By</b>	<b>Date</b>	<b>Status</b>
1	Budget & Management	Dina Trevino	11/29/2007 03:25 PM	APRV
2	Court Administrator	Monica Badillo	11/29/2007 04:07 PM	APRV

Form Started By: Lora Briones  
Started On: 11/28/2007 04:54 PM

Final Approval Date: 11/29/2007

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**AI-6795**

**7.**

**status on interlocal  
DRAINAGE DISTRICT**

Date: 12/05/2007  
Submitted By: Sylvia Sanchez, DRAINAGE DISTRICT  
Submitted For: Sylvia Sanchez  
Department: DRAINAGE DISTRICT

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Information

**CAPTION**

Discussion on Interlocal Agreement between Delta Lake Irrigation District and HCDD1 as it relates to facility on Mile 12

**BACKGROUND**

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Fiscal Impact

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Attachments

*No file(s) attached.*

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Form Routing/Status

<b>Route Seq</b>	<b>Inbox</b>	<b>Approved By</b>	<b>Date</b>	<b>Status</b>
1	Budget & Management	Dina Trevino	11/30/2007 10:33 AM	APRV
2	Court Administrator	Monica Badillo	11/30/2007 11:24 AM	APRV

Form Started By: Sylvia Sanchez  
Started On: 11/28/2007 05:07 PM

Final Approval Date: 11/30/2007

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**AI-6767**

**8.**

**457 Deferred Compensation Plan  
DRAINAGE DISTRICT**

Date: 12/05/2007  
Submitted By: Gricelda Villarreal, PURCHASING DEPT.  
Submitted For: Gricelda Villarreal  
Department: PURCHASING DEPT.

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Information

**CAPTION**

Requesting approval for participation with Hidalgo County's request for proposals for Internal Code 457 Deferred Compensation Plan.

**BACKGROUND**

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Fiscal Impact

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Attachments

Link: [457 plan](#)

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Form Routing/Status

<b>Route Seq</b>	<b>Inbox</b>	<b>Approved By</b>	<b>Date</b>	<b>Status</b>
1	Budget & Management	Dina Trevino	11/29/2007 10:08 AM	APRV
2	Court Administrator	Monica Badillo	11/29/2007 01:29 PM	APRV
Form Started By: Gricelda Villarreal			Started On: 11/28/2007 03:29 PM	
Final Approval Date: 11/29/2007				



PURCHASING DEPARTMENT  
County Of Hidalgo  
**MEMORANDUM**

**Immediate Review Required and Recommended**

To: All Members of Hidalgo County Commissioners Court  
Attn: Administrative/Executive Assistants and/or Chiefs of Staffs

All Via Facsimile Transmittals & Hand Delivery

From: Martha L. Salazar, CPPB  
Hidalgo County Purchasing Agent *mls*

Date: September 7, 2007

**Re: Status of Hidalgo County's- 457 Deferred Compensation Plan Provider-Nationwide Trust Company**

Enclosed for your review is a copy of a "Memorandum" sent to all member of the Court back on January 25, and February 16 of 2007. It is imperative that decisions in connection with Hidalgo County's 457 Deferred Compensation Program be made in order to comply with deadlines detailed below:

- A. Hidalgo County solicited Requests of Proposals in 2004. The project was handled through a contracted consultant, William "Bill" Rusteberg of Insurance Advisory Group. The County attracted five vendors and awarded to Nationwide Trust Company on 3-8-04 and elected to use the mutual fund approach; The term of the project was an initial one (1) year term with two (2) additional one (1) year extensions;
- B. After many months of drafting, reviewing, modifying and correcting, Hidalgo County Commissioners Court approved the final "Prototype Plan Agreement" with Nationwide Trust Company on 11-1-04. Thereafter the local record keeper's representative, Walter Reyna, of Reyna Financial began enrollments of County employees on July 1, 2005;
- C. Therefore, the current agreement with Nationwide Trust company will expire on 11-1-07 (the effective date of the plan agreement); Hidalgo County's 457 Deferred Compensation Plan/Program currently has 335 participants (as per information received on 1-24-07 from Reyna Financial);
- D. Hidalgo County Commissioners Court needs to decide a couple of issues before proceeding to advertise the project again;
  - 1) Decide whether Hidalgo County wishes to permit multiple record keepers and thus providing participants with more choices in their deferred compensation plan; or,
  - 2) Decide to continue with only one (1) record keeper as currently is the case;
  - 3) **Read the information received via e-mail (dated 1-11-07) from your current consultant so as to make a determination whether the Court desires to change from the current mutual fund approach or elect to change to an annuity philosophy;**
- E. Hidalgo County may elect to utilize it's membership/participation through cooperative purchasing programs and/or associations (i.e. National Association of Counties' (NaCo) awarded vendors for 457 Deferred Compensation Plan providers and thus comply with bidding requirements and eliminate the necessity to advertise the project.

If you require any further information or assistance regarding this matter, please do not hesitate to call me at (956) 292-7611.

Enclosures

cc: Hon. Norma G. Garcia, Hidalgo County Treasurer  
Valde Guerra, Hidalgo County Budget Officer & Director of Risk Management

100 E. Cano, 4th Floor, Adm. Bldg. ★ Edinburg, Texas 78539 ★ (956) 318-2626 ★ Fax (956) 318-2629

**Martha Salazar**

**From:** Martha Rusteberg [mrusteberg@sbcglobal.net]  
**Sent:** Wednesday, February 21, 2007 8:32 AM  
**To:** Marti Salazar  
**Subject:** RE: 457

Marti,

Did you receive this e-mail from Friday?

Thanks,

Martha Rusteberg  
1010 E. Tyler  
Harlingen, TX 78550  
mrusteberg@sbcglobal.net  
Phone: 956.425.8437  
Fax: 956.425.6502

The information in this communication and any attachments may be privileged, confidential, and protected from disclosure. If you are not the intended recipient, any dissemination, distribution or copying, is strictly prohibited and may be unlawful. If you think that you have received this communication in error, please immediately notify the sender and delete all copies.

-----Original Message-----

**From:** Martha Rusteberg [mailto:mrusteberg@sbcglobal.net]  
**Sent:** Friday, February 16, 2007 4:15 PM  
**To:** Marti Salazar (martha.salazar@co.hidalgo.tx.us)  
**Subject:** FW: 457

Marti,

This e-mail is from Anthony Reyna regarding your questions you had about terminating the Administrator of the 457.

Thanks,

Martha Rusteberg  
1010 E. Tyler  
Harlingen, TX 78550  
mrusteberg@sbcglobal.net  
Phone: 956.425.8437  
Fax: 956.425.6502

The information in this communication and any attachments may be privileged, confidential, and protected from disclosure. If you are not the intended recipient, any dissemination, distribution or copying, is strictly prohibited and may be unlawful. If you think that you have received this communication in error, please immediately notify the sender and delete all copies.

-----Original Message-----

**From:** anthony [mailto:anthony@walterreyna.com]  
**Sent:** Friday, February 16, 2007 11:13 AM  
**To:** mrusteberg@sbcglobal.net  
**Subject:** 457

One cannot just simply "terminate" the plan with Nationwide. Without a receiving custodian to transfer assets to, it could be that telling Nationwide to just terminate would result in checks being sent out to all participants. End result here would be each person paying taxes and a 10% penalty on the money.

A receiving custodian needs to be in place and ready to receive the assets in order to terminate the plan with nationwide.

J. Anthony Reyna  
956-682-4196 ph  
956-682-4931 fax  
[www.walterreyna.com](http://www.walterreyna.com)

**Cris Villarreal**

**From:** Bill Rusteberg [riskmanager@sbcglobal.net]  
**Sent:** Thursday, September 06, 2007 4:01 PM  
**To:** cris.villarreal@co.hidalgo.tx.us  
**Subject:** FW: 457 Plan

Is this what you were looking for?

**From:** Bill Rusteberg [mailto:riskmanager@sbcglobal.net]  
**Sent:** Thursday, September 06, 2007 3:58 PM  
**To:** riskmanager@sbcglobal.net  
**Subject:** FW: 457 Plan

**From:** Bill Rusteberg [mailto:riskmanager@sbcglobal.net]  
**Sent:** Thursday, January 11, 2007 10:21 AM  
**To:** martha.salazar@co.hidalgo.tx.us  
**Subject:** 457 Plan

Marty, as you may recall, Commissioners Court approved a 457 plan in spring of 2004 as a result of a formal Request for Proposal process. At the time, I remember cautioning the Commissioners that a 457 supplemental retirement plan is a long term program designed to supplement the TCDRS plan and not something to bid out routinely. Many political subdivisions here locally which have a 457 plan historically do not bid out the record keeping portion of the program on a regular basis.

Investments within a 457 plan, irregardless of the recordkeeper, can be through the same vehicles. For example, purchasing Verizon stock can be accomplished through any recordkeeper.

When I made my recommendations to Commissioners Court, I advised them that there are basically two philosophies on investments to be considered: an annuity based platform or mutual funds/stocks and bonds.

An annuity based platform has certain advantages, however investing in a tax favored annuity in a tax favored 457 plan is much like wearing a raincoat while taking a shower. In addition, fees associated with annuities can be significantly higher than fees charged by the recordkeeper in mutual funds.

Commissioners Court elected to take the mutual fund approach to investing. The current asset value of your program is approx. \$550,000 of which the current recordkeeper (Reyna) is charging an average of 93 basis points (about \$4,500 per year). On the other hand, if one were to "re-enroll your 457 plan and move the monies to an annuity based platform, fees could be as high as 12% or more, or \$60,000 hit to the investment funds. In addition to the fees, penalty withdrawal charges could be significant for up to 10 years, depending on the contract language of the annuity contract.

While it is not uncommon for a political subdivision to have more than one record keeper, many utilize only one.

Marty, I would be please to meet with the County Judge to give him a brief overview of the plan and

answer any questions he may have.



## Deferred Compensation Program Introduction

<a href="#">Frequently Asked Questions</a>
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The National Association of Counties (NACo), in partnership with Nationwide Retirement Solutions (NRS), and state associations of counties, provides county employees with a Section 457 Deferred Compensation Program. Since its inception in 1980, NACo's Deferred Compensation Program has grown to become the largest supplemental retirement income program available to county employees. More than 360,000 county employees from over 1,900 counties currently participate in the Program, with accumulated assets of more than \$8.0 billion.

The NACo Deferred Compensation Program offers county employees a way to augment retirement savings while postponing the payment of federal, and in many cases, state income taxes. The NACo Deferred Compensation Program allows county employees the opportunity to voluntarily contribute a portion of their wages to a special account and to direct these contributions to one or more investment options. Thus, the Program offers county employees a valuable savings alternative that can be used to supplement their retirement income. The Program also provides county governments an additional benefit option to offer to their employees.

### Employee Benefits

- Helps public employees save for their future at no cost to their employer.
- Enables public employees to reduce current taxes.
- Institutes a systematic savings program for public employees.
- Automatic contribution deductions make it easy for employees to save.
- Contributions grow on a tax-deferred basis.
- Employees are 100% vested in their accounts.

### Employer Benefits

- Helps employers to recruit and retain high-caliber personnel.
- Usually less expensive to maintain than defined benefit plans.
- Employer contributions are not subject to Federal Insurance Contributions Act (FICA).
- Flexibility in program design.

**For more information on NACo's Deferred Compensation Program, contact:**

Lisa Cole  
Director, NACo Financial Services Corporation  
202.942.4270  
[lcole@naco.org](mailto:lcole@naco.org)

### Related Documents

**Group Health Benefits Program  
DRAINAGE DISTRICT**

Date: 12/05/2007  
Submitted By: Gricelda Villarreal, PURCHASING DEPT.  
Submitted For: Gricelda Villarreal  
Department: PURCHASING DEPT.

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Information

CAPTION

A. Ratification of the ranking as presented by the Health Benefits Consultant for Hidalgo County (Alamo Insurance Group) to Hidalgo County's Commissioners Court on 11-27-07 as to proceed to commence negotiations with the number one ranked participant;

Option 1

A. Presentation for discussion, consideration, acceptance and approval of the report by Alamo Insurance Group, (Hidalgo County Health Insurance Consultant) on the negotiations (including best and final offers pricing) with the number one ranked provider(s) Blue Cross and Blue Shield of Texas (BCBSTX) and ING Employee Benefits for RFP "Third Party Administration, Individual Stop Loss, Aggregate Stop Loss for Self-Funded Medical Plan, Group Term Life and Accidental and Dismemberment Project-No.: 2007-126-10-17VYG;

B. Recommending award of proposals and approval of final negotiated contracts with the number one ranked providers Blue Cross Blue Shield of Texas (BCBSTX) and ING Employee Benefits for RFP "Third Party Administration, Individual Stop Loss, Aggregate Stop Loss for Self-Funded Medical Plan, Group Term Life and Accidental and Dismemberment Project-No.: 2007-126-10-17VYG;

or, if applicable;

Option 2

A. Authority to cease negotiations with the number one ranked firms of: Blue Cross Blue Shield of Texas and ING Employee Benefits for RFP "Third Party Administration, Individual Stop Loss, Aggregate Stop Loss for Self-Funded Medical Plan, Group Term Life and Accidental and Dismemberment Project"; and, if applicable;

B. Authority for consultant, Alamo Insurance, to commence negotiations with the second ranked firm, Aetna Insurance for RFP: "Third Party Administration, Individual Stop Loss, Aggregate Stop Loss for Self-Funded Medical Plan, Group Term Life and Accidental and Dismemberment Project".

BACKGROUND

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Fiscal Impact

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## Attachments

*No file(s) attached.*

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### Form Routing/Status

<b>Route Seq</b>	<b>Inbox</b>	<b>Approved By</b>	<b>Date</b>	<b>Status</b>
1	Budget & Management	Dina Trevino	11/30/2007 02:02 PM	APRV
2	Court Administrator	Monica Badillo	11/30/2007 02:07 PM	APRV

Form Started By: Gricelda Villarreal  
Started On: 11/28/2007 04:34 PM

Final Approval Date: 11/30/2007

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**AI-6824**

**10.**

**appraisal dist votes  
DRAINAGE DISTRICT**

Date: 12/05/2007  
Submitted By: Monica Badillo, BUDGET & MANAGEMENT  
Submitted For: DRAINAGE DISTRICT  
Department: BUDGET & MANAGEMENT

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Information

**CAPTION**

Discussion, consideration and action regarding written Resolution and ballot selection of Appraisal District Board of Directors for 2008-2009.

**BACKGROUND**

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Fiscal Impact

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Attachments

Link: [dd\\_1](#)

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Form Routing/Status

<b>Route Seq</b>	<b>Inbox</b>	<b>Approved By</b>	<b>Date</b>	<b>Status</b>
1	Budget & Management	Dina Trevino	11/30/2007 08:15 AM	APRV
2	Court Administrator	Monica Badillo	11/30/2007 09:47 AM	APRV

Form Started By: Monica Badillo  
Started On: 11/29/2007 04:56 PM  
Final Approval Date: 11/30/2007

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# HIDALGO COUNTY APPRAISAL DISTRICT

## ADMINISTRATION

Rolando Garza, Chief Appraiser  
Guadalupe Navarro, Asst. Chief Appraiser  
PO Box 208  
Edinburg, TX 78540-0208  
(956) 381-8466 (956) 565-2461

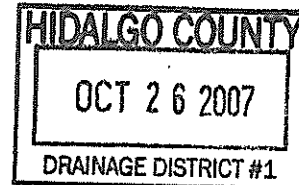


[www.hidalgoad.org](http://www.hidalgoad.org)

## BOARD OF DIRECTORS

Richard A. Garza	Chairman
Arturo E. Guerra, Jr.	Vice-Chairman
Amador Requenez	Secretary
Roy Rodriguez	Member
David Hernandez	Member
Armando Barrera, Jr.	Member

October 25, 2007



Drainage District #1  
902 N. Doolittle  
Edinburg, TX 78541

Re: Ballot-Selection of Appraisal District Board of Directors 2008 - 2009

The Appraisal District is governed by five Board of Directors who are appointed by the taxing units that participate in the district. The county tax assessor-collector, Mr. Armando Barrera, Jr. is not appointed to the Board but serves as a non-voting director.

A governing body of a taxing unit may cast all its votes for one candidate or distribute them among candidates for any number of directorships. Each voting unit shall determine its vote by written resolution and submit it to the Chief Appraiser before DECEMBER 15, 2007. A voting unit shall cast its vote for a person nominated and named on the ballot. There is no provision for write-in candidates. The Chief Appraiser may not count votes cast for someone not listed on the official ballot.

Once all votes have been delivered to the Chief Appraiser, the Chief Appraiser will count the votes and declare the five candidates who received the largest cumulative vote totals elected, and submit the results before DECEMBER 31, 2007 to the governing body of each taxing unit in the district and to the candidates.

Enclosed you will find the following information:

1. An official ballot listing the nominees and the number of votes for your entity
2. Background history on the nominees
3. Number of authorized votes for each taxing entity

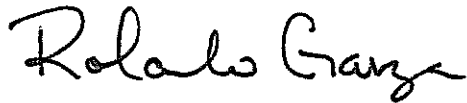
Fax: Administration (956) 289-2120 Market Analysis (956) 289-2122 Real Estate (956) 289-2121  
Data Processing (956) 289-2121 Personal Property (956) 289-2122 Property Records (956) 289-2123  
Exemptions (956) 289-2123 GIS/Mapping (956) 289-2123 Public Information (956) 289-2123

Page 2

If an entity prefers to mail the ballot to the Appraisal District, it is appreciated if the word "**BALLOT**" is placed on the left-hand corner of the envelope so it will not be mingled or opened with the Appraisal District regular mail.

If you have any questions, or I can provide you with any additional information, please do not hesitate to contact me at (956) 381-8466.

Sincerely,

A handwritten signature in cursive script that reads "Rolando Garza".

Rolando Garza, RPA  
Chief Appraiser

RG:pa

Enclosures



**HIDALGO COUNTY APPRAISAL DISTRICT**  
4405 South Professional Drive  
PO Box 208  
Edinburg, TX 78540-0208

**"OFFICIAL BALLOT"**

**SELECTION OF APPRAISAL DISTRICT  
BOARD OF DIRECTORS  
2008 – 2009**

**Drainage District #1**  
**Authorized Votes: 35**

Cantu, Manuel	
Elizondo, Rodolfo T.	
Elizondo, Rodrigo "Rudy"	
Garcia, Pete	
Garza, Richard A.	
Guerra, Arturo "Art" E. Jr.	
Hernandez, David	
Requenez, Amador	
Trevino, Gregorio	
Whitaker, Charles	

\_\_\_\_\_  
Date Resolution Passed  
(Attach Resolution)

\_\_\_\_\_  
Authorized Representative

cc: Finance Director of each entity

FAX: Administration (956) 289-2120 Market Analysis (956) 289-2122 Real Estate (956) 289-2121  
Data Processing (956) 289-2121 Personal Property (956) 289-2122 Property Records (956) 289-2123  
Exemptions (956) 289-2123 GIS/Mapping (956) 289-2123 (956) 289-2123 Public Information (956) 289-2123

HIDALGO COUNTY APPRAISAL DISTRICT  
PO BOX 208  
4405 S. PROFESSIONAL DRIVE  
EDINBURG, TX 78540-0208

NOMINEES  
HIDALGO COUNTY APPRAISAL DISTRICT BOARD OF DIRECTORS  
2008 - 2009

**Cantu, Manuel** Edinburg

**Elizondo, Rodolfo T.** Mercedes

**Elizondo, Rodrigo "Rudy"** McAllen  
Board of Directors of McAllen Affordable Homes, 10 years; Board of Directors Rio Grand Builders Association 15 years past president 3 times; serving on McAllen Planning & Zoning & McAllen Parks Blue Ribbon board; Board member of Casa for kids

**Garcia, Pete** San Juan  
Employed by Swift Beef Company for the past eighteen years as Meat Buyer and Sales Manager; PSJA School Board from 2004 to present; Member of Region I School Board Association, Texas Association of School Boards, TASB Legislative Advisory Council, National Association Council of School Boards, Mexican School Boards and National Association of Latino Elected Officials

**Garza, Richard A.** Edinburg  
Real Estate Broker/Developer/ BIC Realty & Investments

**Guerra, Arturo "Art" E. Guerra Jr.** McAllen  
Attorney; Rancher; former County Court at Law Judge; former State District Judge

**Hernandez, David** Weslaco  
Owner & Operator Holiday Wine & Liquors; Owner of Hernandez Farms; Director, Weslaco Economic Development Corporation; Commissioner, Weslaco Planning and Zoning Commission; former Weslaco ISD Board member; Board of Directors McAllen Boys & Girls Club; Board of Directors Weslaco Development Committee; Board of Directors Palm Valley Animal Center (formerly Upper Valley Humane Society)

**Requenez, Amador** Mission  
Construction; owner of Valley Welding & Crane Service in Mission

**Trevino, Gregorio** San Juan  
Attorney-At-Law

**Whitaker, Charlie** Alamo  
Retired from Hewlett-Packard Company, Past CEO and Board President of Dusty Enterprises, currently serving on the Board of Directors of Alamo Country Club

**AUTHORIZED VOTES FOR  
HIDALGO COUNTY APPRAISAL DISTRICT BOARD OF DIRECTORS  
2008 - 2009**

ENTITY	2006 LEVIED	TOTAL TAX LEVY	2006 PERCENT	NUMBER OF VOTES	NUMBER OF POSITIONS	TOTAL VOTES
Hidalgo County	\$ 124,526,670.68	\$ 548,302,638.95	22.71%	227	5	1135
Drainage Dist. #1	\$ 8,252,239.75	\$ 548,302,638.95	1.51%	15	5	75
<b>CITIES</b>						
Alamo	\$ 2,077,054.00	\$ 548,302,638.95	0.38%	4	5	20
Alton	\$ 590,287.65	\$ 548,302,638.95	0.11%	1	5	5
Donna	\$ 2,738,201.00	\$ 548,302,638.95	0.50%	5	5	25
Edcouch	\$ 341,135.30	\$ 548,302,638.95	0.06%	1	5	5
Edinburg	\$ 15,885,925.60	\$ 548,302,638.95	2.90%	29	5	145
Elsa	\$ 728,073.00	\$ 548,302,638.95	0.13%	1	5	5
Granjeno	\$ 10,293.43	\$ 548,302,638.95	0.002%	1	5	5
Hidalgo	\$ 868,792.00	\$ 548,302,638.95	0.16%	2	5	10
La Joya	\$ 497,567.92	\$ 548,302,638.95	0.09%	1	5	5
La Villa	\$ 223,087.65	\$ 548,302,638.95	0.04%	1	5	5
McAllen	\$ 21,953,813.00	\$ 548,302,638.95	4.00%	40	5	200
Mercedes	\$ 2,088,854.17	\$ 548,302,638.95	0.38%	4	5	20
Mission	\$ 13,092,874.92	\$ 548,302,638.95	2.39%	24	5	120
Palmview	\$ 432,196.00	\$ 548,302,638.95	0.08%	1	5	5
Penitas	\$ 121,615.34	\$ 548,302,638.95	0.02%	1	5	5
Pharr	\$ 11,113,699.00	\$ 548,302,638.95	2.03%	20	5	100
Progreso	\$ 209,564.31	\$ 548,302,638.95	0.04%	1	5	5
San Juan	\$ 3,969,895.75	\$ 548,302,638.95	0.72%	7	5	35
Sullivan	\$ 178,632.24	\$ 548,302,638.95	0.03%	1	5	5
Weslaco	\$ 6,982,093.49	\$ 548,302,638.95	1.27%	13	5	65
<b>SCHOOLS</b>						
Donna	\$ 10,710,809.00	\$ 548,302,638.95	1.95%	20	5	100
Edcouch-Elsa	\$ 2,997,780.97	\$ 548,302,638.95	0.55%	5	5	25
Edinburg	\$ 60,729,696.24	\$ 548,302,638.95	11.08%	111	5	555
Hidalgo	\$ 4,096,327.70	\$ 548,302,638.95	0.75%	7	5	35
La Joya	\$ 27,365,475.54	\$ 548,302,638.95	4.99%	50	5	250
La Villa	\$ 910,860.47	\$ 548,302,638.95	0.17%	2	5	10
Lyford	\$ 136,723.00	\$ 548,302,638.95	0.02%	1	5	5
McAllen	\$ 71,415,165.97	\$ 548,302,638.95	13.02%	130	5	650
Mercedes	\$ 3,661,846.31	\$ 548,302,638.95	0.67%	7	5	35
Mission	\$ 18,075,904.05	\$ 548,302,638.95	3.30%	33	5	165
Monte Alto	\$ 725,479.41	\$ 548,302,638.95	0.13%	1	5	5
PSJA	\$ 39,020,438.45	\$ 548,302,638.95	7.12%	71	5	355
Progreso	\$ 1,433,401.31	\$ 548,302,638.95	0.26%	3	5	15
Sharyland	\$ 26,310,969.96	\$ 548,302,638.95	4.80%	48	5	240
So Tx College	\$ 33,515,807.10	\$ 548,302,638.95	6.11%	61	5	305
South Texas ISD	\$ 8,625,077.72	\$ 548,302,638.95	1.57%	16	5	80
Valley View	\$ 4,075,931.06	\$ 548,302,638.95	0.74%	7	5	35
Weslaco	\$ 17,612,378.49	\$ 548,302,638.95	3.21%	32	5	160
<b>GRAND TOTALS</b>	\$ 548,302,638.95	\$ 548,302,638.95	100%	1005	5	5025

**AI-6831**

**11.**

**HB 621 opt out of exemption - goods in transit taxation  
DRAINAGE DISTRICT**

Date: 12/05/2007  
Submitted By: Monica Badillo, BUDGET & MANAGEMENT  
Submitted For: G.Garza, DD #1  
Department: BUDGET & MANAGEMENT

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Information

**CAPTION**

A. Public Hearing on House Bill 621 (codified at Section 11.253 of the Tax Code), which amends the Tax Code to provide for an exemption from ad valorem taxation for "goods in transit".

B. Discussion, consideration, and approval of an Order for Hidalgo County DD #1 to opt out of the exemption and continue taxing "goods in transit".

**BACKGROUND**

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Fiscal Impact

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Attachments

Link: [Order](#)

Link: [Housebill 621](#)

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Form Routing/Status

<b>Route Seq</b>	<b>Inbox</b>	<b>Approved By</b>	<b>Date</b>	<b>Status</b>
1	Budget & Management	Dina Trevino	11/30/2007 02:09 PM	APRV
2	Court Administrator	Monica Badillo	11/30/2007 02:11 PM	APRV

Form Started By: Monica Badillo  
Started On: 11/30/2007 11:21 AM

Final Approval Date: 11/30/2007

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## ORDER

AN ORDER OF THE COUNTY OF HIDALGO, TEXAS PROVIDING FOR THE TAXATION OF GOODS-IN-TRANSIT EXEMPT UNDER SECTION 11.253 OF THE TAX CODE; PROVIDING A REPEALER CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND DECLARING AN EMERGENCY.

WHEREAS, the 80<sup>th</sup> Texas Legislature in its regular session, enacted House Bill 621 for the purpose of exempting certain tangible personal property from ad valorem taxation; and

WHEREAS, the governing body of a taxing unit may take official action to the tax the exempt property, said goods-in-transit property being defined as tangible personal property that (A) is acquired in or imported into this state to be forwarded to another location in this state or outside this state; (B) is detained at a location in this state in which the owner of the property does not have a direct or indirect ownership interest for assembling, storing, manufacturing, processing or fabricating purposes by the person who acquired or imported the property; (C) is transported to another location in this state or outside this state not later than 175 days after the date the person acquired the property in or imported the property into this state; and (D) does not include oil, natural gas, petroleum products, aircraft, dealer's motor vehicle inventory, dealer's vessel and outboard motor inventory, dealer's heavy equipment inventory or retail manufactured housing inventory.

WHEREAS, any official action to tax such otherwise exempt property must be taken before January 1<sup>st</sup> of the first tax year in which the governing body proposes to tax the goods-in-transit; and

WHEREAS, the Commissioners' Court may at any time change its decision and choose to exempt said property.

NOW, THEREFORE, BE IT ORDERED BY THE COMMISSIONERS' COURT OF THE COUNTY OF HIDALGO, TEXAS:

SECTION 1. That the County of Hidalgo, Texas shall tax certain tangible personal property, as defined in and authorized by Vernon's Texas Codes Annotated, Texas Constitution, Article VIII, 1-j (1990) and Vernon's Texas Codes Annotated, Texas Property Tax Code, Section 11.253, effective January 1, 2008.

SECTION 2. That all orders or portions thereof in conflict with the provisions of this order, to the extent of such conflict, are hereby repealed. To the extent that such orders or portions thereof are not in conflict herewith, the same shall remain in full force and effect.

SECTION 3. That should any word, sentence, clause, paragraph or provision of this order be held to be invalid or unconstitutional the validity of the remaining provisions of this order shall be affected and shall remain in full force and effect.

SECTION 4. That the present orders of the County of Hidalgo are inadequate to provide for adequate ad valorem taxation which creates an urgency and an emergency for the preservation of the public health, safety and welfare, and requires that this order shall take effect immediately upon passage.

DULY PASSED AND APPROVED by the Commissioners' Court of the County of Hidalgo, Texas, on the 5<sup>th</sup> day of December, 2007.

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Juan D. Salinas, III  
County Judge

---

Sylvia S. Handy  
Commissioner, Precinct 1

---

Hector "Tito" Palacios  
Commissioner, Precinct 2

---

Joe M. Flores  
Commissioner, Precinct 3

---

Oscar Garza, Jr.  
Commissioner, Precinct 4

ATTEST:

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Arturo Guajardo, Jr.  
County Clerk

---

By: Stephen Crain  
Atlas & Hall

# Hidalgo County Appraisal District

## ADMINISTRATION

Rolando Garza, Chief Appraiser  
Guadalupe Navarro, Asst. Chief Appraiser  
PO Box 208  
Edinburg, TX 78540-0208  
(956) 381-8466 (956) 565-2461



## BOARD OF DIRECTORS

Richard A. Garza	Chairman
Arturo E. Guerra, Jr.	Vice-Chairman
Amador Requenez	Secretary
Roy Rodriguez	Member
David Hernandez	Member
Armando Barrera, Jr.	Member

September 20, 2007

[www.hidalgoad.org](http://www.hidalgoad.org)

Honorable County Judge  
J. D. Salinas  
PO Box 1356  
Edinburg, TX 78539

Re: House Bill (HB) 621

The Texas Legislature recently adjourned the 80<sup>th</sup> Legislative Session, during which several bills relating to Ad Valorem taxation were passed. One bill of specific interest is House Bill (HB) 621, which amends Chapter 11 of the Property Tax Code by adding Section 11.253. This bill authorizes, as of January 1, 2008, the exemption of "goods-in-transit" detained at a location in Texas in which the owner of the "goods" does not have a direct or indirect ownership interest and transported to another location within 175 days, unless the Governing Body of a Taxing Unit takes specific action to tax the property.

This exemption applies to inventory located in a manufacturing plant, warehouse or storage facility, which is not owned by the owner of the inventory. Therefore, due to the number of warehouse facilities in our area, this exemption could have a tremendous impact or reduction in your valuations for 2008.

After thoroughly reviewing the ramifications of HB 621, and consulting with your legal counsel, you will need to decide whether or not to exempt this type of property. Should you choose to exempt these items then no further action is required on your part. Taxing such "goods" will require the Governing Body to take **Official Action** as provided by Section 11.253(j) of the Property Tax Code. In order for the exemption not to take effect for the 2008 tax year, the official action must be taken prior to January 1, 2008.

If you require additional information regarding this matter, please do not hesitate to contact me at (956) 381-8466.

Respectfully,



Rolando Garza, RPA  
Chief Appraiser

RG:pa

Attachment

Fax: Administration (956) 289-2120 Market Analysis (956) 289-2122 Real Estate (956) 289-2121  
Data Processing (956) 289-2121 Personal Property (956) 289-2122 Property Records (956) 289-2123  
Exemptions (956) 289-2123 GIS/Mapping (956) 289-2123 Public Information (956) 289-2123

AN ACT

relating to the exemption from ad valorem taxation of tangible personal property held temporarily at a location in this state for assembling, storing, manufacturing, processing, or fabricating purposes.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Subchapter B, Chapter 11, Tax Code, is amended by adding Section 11.253 to read as follows:

Sec. 11.253. TANGIBLE PERSONAL PROPERTY IN TRANSIT. (a) In this section:

(1) "Dealer's motor vehicle inventory," "dealer's vessel and outboard motor inventory," "dealer's heavy equipment inventory," and "retail manufactured housing inventory" have the meanings assigned by Subchapter B, Chapter 23.

(2) "Goods-in-transit" means tangible personal property that:

(A) is acquired in or imported into this state to be forwarded to another location in this state or outside this state;

(B) is detained at a location in this state in which the owner of the property does not have a direct or indirect ownership interest for assembling, storing, manufacturing, processing, or fabricating purposes by the person who acquired or imported the property;

(C) is transported to another location in this state or outside this state not later than 175 days after the date the person acquired the property in or imported the property into this state; and

(D) does not include oil, natural gas, petroleum products, aircraft, dealer's motor vehicle inventory, dealer's vessel and outboard motor inventory, dealer's heavy equipment inventory, or retail manufactured housing inventory.

(3) "Location" means a physical address.

(4) "Petroleum product" means a liquid or gaseous material that is an immediate derivative of the refining of oil or natural gas.

(b) A person is entitled to an exemption from taxation of the appraised value of that portion of the person's property that consists of goods-in-transit.

(c) The exemption provided by Subsection (b) is subtracted from the market value of the property determined under Section 23.01 or 23.12, as applicable, to determine the taxable value of the property.

(d) Except as provided by Subsections (f) and (g), the chief appraiser shall determine the appraised value of goods-in-transit under this subsection. The chief appraiser shall determine the percentage of the market value of tangible personal property owned by the property owner and used for the production of income in the preceding calendar year that was contributed by goods-in-transit. For the first year in which the exemption applies to a taxing unit, the chief appraiser shall determine that percentage as if the exemption applied in the preceding year. The chief appraiser shall apply that percentage to the market value of the property owner's tangible personal property used for the production of income for the current year to determine the appraised value of goods-in-transit for the current year.

(e) In determining the market value of goods-in-transit that in the preceding year were assembled, stored, manufactured, processed, or fabricated in this state, the chief appraiser shall exclude the cost of equipment, machinery, or materials that entered into and became component parts of the goods-in-transit but were not themselves goods-in-transit or that were not transported to another location in this state or outside this state before the expiration of 175 days after the date they were brought into this state by the property owner or acquired by the property owner in this state. For component parts held in bulk, the chief appraiser may use the average length of time a component part was held by the owner of the component parts during the preceding year at a location in this state that was not owned by or under the control of the owner of the component parts in determining whether the component parts were transported to another location in this state or outside this state before the expiration of 175 days.

(f) If the property owner was not engaged in transporting goods-in-transit to another location in this state or outside this state for the entire preceding year, the chief appraiser shall calculate the percentage of the market value described in Subsection (d) for the portion of the year in which the property owner was engaged in transporting goods-in-transit to another location in this state or outside this state.

(g) If the property owner or the chief appraiser demonstrates that the method provided by Subsection (d) significantly understates or overstates the market value of the property qualified for an exemption under Subsection (b) in the current year, the chief appraiser shall determine the market value of the goods-in-transit to be exempt by determining, according to the property owner's records and any other available information, the market value of those goods-in-transit owned by the property owner on January 1 of the current year, excluding the cost of equipment, machinery, or materials

that entered into and became component parts of the goods-in-transit but were not themselves goods-in-transit or that were not transported to another location in this state or outside this state before the expiration of 175 days after the date they were brought into this state by the property owner or acquired by the property owner in this state.

(h) The chief appraiser by written notice delivered to a property owner who claims an exemption under this section may require the property owner to provide copies of property records so the chief appraiser can determine the amount and value of goods-in-transit and that the location in this state where the goods-in-transit were detained for assembling, storing, manufacturing, processing, or fabricating purposes was not owned by or under the control of the owner of the goods-in-transit. If the property owner fails to deliver the information requested in the notice before the 31st day after the date the notice is delivered to the property owner, the property owner forfeits the right to claim or receive the exemption for that year.

(i) Property that meets the requirements of this section constitutes goods-in-transit regardless of whether the person who owns the property on January 1 is the person who transports the property to another location in this state or outside this state.

(j) The governing body of a taxing unit, in the manner required for official action by the governing body, may provide for the taxation of goods-in-transit exempt under Subsection (b) and not exempt under other law. The official action to tax the goods-in-transit must be taken before January 1 of the first tax year in which the governing body proposes to tax goods-in-transit. Before acting to tax the exempt property, the governing body of the taxing unit must conduct a public hearing as required by Section 1-n(d), Article VIII, Texas Constitution. If the governing body of a taxing unit provides for the taxation of the goods-in-transit as provided by this subsection, the exemption prescribed by Subsection (b) does not apply to that unit. The goods-in-transit remain subject to taxation by the taxing unit until the governing body of the taxing unit, in the manner required for official action, rescinds or repeals its previous action to tax goods-in-transit, or otherwise determines that the exemption prescribed by Subsection (b) will apply to that taxing unit.

(k) A property owner who receives the exemption from taxation provided by Subsection (b) is not eligible to receive the exemption from taxation provided by Section 11.251 for the same property.

SECTION 2. Section 26.012(15), Tax Code, is amended to read as follows:

(15) "Lost property levy" means the amount of taxes levied in the preceding year on property value that was taxable in the preceding year but is not taxable in the current year because the property is exempt in the current year under a provision of this code other than Section 11.251 or 11.253, the property has qualified for

special appraisal under Chapter 23 [~~of this code~~] in the current year, or the property is located in territory that has ceased to be a part of the unit since the preceding year.

**SECTION 3.** Section 403.302(d), Government Code, is amended to read as follows:

(d) For the purposes of this section, "taxable value" means the market value of all taxable property less:

(1) the total dollar amount of any residence homestead exemptions lawfully granted under Section 11.13(b) or (c), Tax Code, in the year that is the subject of the study for each school district;

(2) one-half of the total dollar amount of any residence homestead exemptions granted under Section 11.13(n), Tax Code, in the year that is the subject of the study for each school district;

(3) the total dollar amount of any exemptions granted before May 31, 1993, within a reinvestment zone under agreements authorized by Chapter 312, Tax Code;

(4) subject to Subsection (e), the total dollar amount of any captured appraised value of property that:

(A) is within a reinvestment zone created on or before May 31, 1999, or is proposed to be included within the boundaries of a reinvestment zone as the boundaries of the zone and the proposed portion of tax increment paid into the tax increment fund by a school district are described in a written notification provided by the municipality or the board of directors of the zone to the governing bodies of the other taxing units in the manner provided by Section 311.003(e), Tax Code, before May 31, 1999, and within the boundaries of the zone as those boundaries existed on September 1, 1999, including subsequent improvements to the property regardless of when made;

(B) generates taxes paid into a tax increment fund created under Chapter 311, Tax Code, under a reinvestment zone financing plan approved under Section 311.011(d), Tax Code, on or before September 1, 1999; and

(C) is eligible for tax increment financing under Chapter 311, Tax Code;

(5) for a school district for which a deduction from taxable value is made under Subdivision (4), an amount equal to the taxable value required to generate revenue when taxed at the school district's current tax rate in an amount that, when added to the taxes of the district paid into a tax increment fund as described by Subdivision (4)(B), is equal to the total amount of taxes the district would have paid into the tax increment fund if the district levied taxes at the rate the district levied in 2005;

(6) the total dollar amount of any exemptions granted under Section 11.251 or 11.253, Tax Code;

(7) the difference between the comptroller's estimate of the market value and the productivity value of land that qualifies for appraisal on the basis of its productive capacity, except that the productivity value estimated by the comptroller may not exceed the fair market value of the land;

(8) the portion of the appraised value of residence homesteads of individuals who receive a tax limitation under Section 11.26, Tax Code, on which school district taxes are not imposed in the year that is the subject of the study, calculated as if the residence homesteads were appraised at the full value required by law;

(9) a portion of the market value of property not otherwise fully taxable by the district at market value because of:

(A) action required by statute or the constitution of this state that, if the tax rate adopted by the district is applied to it, produces an amount equal to the difference between the tax that the district would have imposed on the property if the property were fully taxable at market value and the tax that the district is actually authorized to impose on the property, if this subsection does not otherwise require that portion to be deducted; or

(B) action taken by the district under Subchapter B or C, Chapter 313, Tax Code;

(10) the market value of all tangible personal property, other than manufactured homes, owned by a family or individual and not held or used for the production of income;

(11) the appraised value of property the collection of delinquent taxes on which is deferred under Section 33.06, Tax Code;

(12) the portion of the appraised value of property the collection of delinquent taxes on which is deferred under Section 33.065, Tax Code; and

(13) the amount by which the market value of a residence homestead to which Section 23.23, Tax Code, applies exceeds the appraised value of that property as calculated under that section.

**SECTION 4.** This Act applies only to taxes imposed for a tax year beginning on or after the effective date of this Act.

**SECTION 5.** This Act takes effect January 1, 2008.

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President of the Senate

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Speaker of the House

I certify that H.B. No. 621 was passed by the House on April 4, 2007, by the following vote: Yeas 134, Nays 0, 1 present, not voting; and that the House concurred in Senate amendments to H.B. No. 621 on May 23, 2007, by the following vote: Yeas 145, Nays 0, 2 present, not voting.

\_\_\_\_\_  
Chief Clerk of the House

I certify that H.B. No. 621 was passed by the Senate, with amendments, on May 18, 2007, by the following vote: Yeas 29, Nays 0.

\_\_\_\_\_  
Secretary of the Senate

APPROVED: \_\_\_\_\_

\_\_\_\_\_  
Governor

**AI-6826**

**12.**

**early release - Dec 21st  
DRAINAGE DISTRICT**

Date: 12/05/2007

Submitted By: Monica Badillo, BUDGET & MANAGEMENT

Department: BUDGET & MANAGEMENT

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Information

**CAPTION**

Discussion, consideration and action to allow early release at noon for district employees on December 21, 2007.

**BACKGROUND**

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Fiscal Impact

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Attachments

*No file(s) attached.*

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Form Routing/Status

<b>Route Seq</b>	<b>Inbox</b>	<b>Approved By</b>	<b>Date</b>	<b>Status</b>
1	Budget & Management	Dina Trevino	11/30/2007 11:54 AM	APRV
2	Court Administrator	Monica Badillo	11/30/2007 01:26 PM	APRV

Form Started By: Monica Badillo  
Started On: 11/29/2007 05:24 PM

Final Approval Date: 11/30/2007

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