

ORDER CALLING ELECTION FOR CREATION OF THE FORT BEND COUNTY  
ASSISTANCE DISTRICT NO. 24 AND IMPOSITION OF A SALES AND USE TAX

WHEREAS, the Commissioners Court of Fort Bend County (the "County") has determined that there are certain important public services, projects and programs that lack funding within the County; and

WHEREAS, the 80<sup>th</sup> Texas Legislature passed House Bill 1720 and the 82<sup>nd</sup> Texas Legislature passed Senate Bills 520 and 1233, and the 83<sup>rd</sup> Legislature passed Senate Bill 1167, all of which amended Chapter 387, Local Government Code (the "Act"), to authorize all counties to create county assistance districts and to adopt a local sales and use tax to assist in funding certain public services, projects and programs; and

WHEREAS, the Act provides that in order to create a county assistance district, a commissioners court of a county may call an election on the question of creating a county assistance district to perform certain functions within the district including the construction, maintenance, or improvement of roads or highways; the provision of law enforcement and detention services; the maintenance or improvement of libraries, museums, parks, or other recreational facilities; the provision of services that benefit the public health or welfare, including the provision of firefighting and fire prevention services; or the promotion of economic development and tourism; and

WHEREAS, the Commissioners Court of the County proposes to create the Fort Bend County Assistance District No. 24 (the "District") to perform those functions stated in the Act, to have all powers as authorized by the Act, as amended from time to time, and to call an election on the question of creation of the District, defining the boundaries of the District as described by the property description in the attached **Exhibit A**, and the imposition by the District of a tax on the receipts from the sale at retail of all taxable items (as defined in the Act and the Tax Code, Chapters 151 and 323) within the District at a rate not to exceed one percent of the sales price of the taxable item sold; and

WHEREAS, the County has determined that the combined rate of sales and use taxes imposed by political subdivisions of the State within the proposed boundaries of the District, including the rate to be imposed by the District, if approved at this election, would not exceed the maximum allowable rate; and

WHEREAS, as the District includes territory in the extraterritorial jurisdiction of the City of Houston, the County sent notice by certified mail as required by the Act to the governing body of the City of Houston of its intent to create the district prior to calling this election, and the County shall petition the governing body of the municipality for its written consent to the creation of the proposed district; and

WHEREAS, the Commissioners Court intends for the property description in the attached **Exhibit A** to form a closure and for the District to be located solely in the current

limits of the extraterritorial jurisdiction of the City of Houston and in those areas of the County in which the current sales and use tax imposed by political subdivisions is one percent or less. To the extent that a mistake is made in the property description such that the boundaries of the District extend into a municipality's corporate limits or the current extraterritorial jurisdiction of another municipality, or extend into an area in which less than one percent of sales and use tax is currently available, that portion of the boundaries shall be deemed to be excluded from the District; and

WHEREAS, the County intends for the District to perform any lawfully permitted purpose; and

WHEREAS, the Commissioners Court of the County wishes to proceed with the ordering of said election.

NOW, THEREFORE, BE IT ORDERED BY THE COMMISSIONERS COURT OF FORT BEND COUNTY THAT:

Section 1. The matters and facts set out in the preamble of this order are hereby found and declared to be true and complete and are incorporated herein.

Section 2. Subject to the provisions of the Texas Election Code, the County will administer the election to be held on November 5, 2024, between the hours of 7:00 a.m. and 7:00 p.m., at the polling locations selected by the Fort Bend County Elections Administrator, John Oldham (the "Administrator"), included on **Exhibit B**, that are designated for the proposed District, at which there shall be submitted the questions of the creation of the District and the imposition of a sales and use tax.

Section 3. The following proposition shall be submitted to the resident electors of the District:

**PROPOSITION**

**SHALL FORT BEND COUNTY ASSISTANCE DISTRICT NO. 24 BE CREATED AND A SALES AND USE TAX BE IMPOSED WITHIN THE BOUNDARIES OF THE DISTRICT AT THE RATE OF ONE PERCENT FOR THE PURPOSE OF FINANCING THE OPERATIONS OF THE DISTRICT?**

Section 4. Voting in the elections for the proposition shall be by the use of paper ballots or electronic voting system ballot, pursuant to the Texas Election Code. Ballots shall be available in both English and Spanish and which shall conform to the requirements of the Texas Election Code. The ballots used in the elections shall contain the following:

**OFFICIAL BALLOT**

- |     |         |   |   |
|-----|---------|---|---|
| ( ) | FOR     | ) | AUTHORIZING THE CREATION OF THE   |
|     |         | ) | FORT BEND COUNTY ASSISTANCE   |
| ( ) | AGAINST | ) | DISTRICT NO. 24 AND THE IMPOSITION OF<br>A SALES AND USE TAX AT THE RATE OF<br>ONE PERCENT FOR THE PURPOSE OF<br>FINANCING THE OPERATIONS OF THE<br>DISTRICT. |

Each voter shall vote on the proposition by placing an "X" in the square beside the statement indicating the way he or she wishes to vote.

Section 5. 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 6. The boundaries of the District as described on **Exhibit A** attached hereto are hereby established by the Court. The Administrator shall appoint the presiding judges and clerks for the election. The Administrator may appoint, as he or she deems necessary, clerks to assist in the 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/she may appoint the alternate presiding judge as one of the clerks to serve at the election.

Section 7. The hours and locations at which early voting by personal appearance shall be conducted have been determined by the County pursuant to the Texas Election Code, and are shown on the attached **Exhibit C**. The clerk for early voting shall be the Administrator, and the place at which early voting by personal appearance shall be conducted is to be determined by the County. The Administrator shall appoint the early voting clerk for early voting. The early voting clerk's mailing address to which ballot applications and ballots to be voted by mail may be sent is 301 Jackson Street, Richmond, Texas 77469.

Section 8. The early voting ballot board shall be appointed by the Administrator.

Section 9. The election shall be held and conducted and returns shall be made to the Commissioners Court in accordance with the Texas Election Code as modified by Chapter 387, Texas Local Government Code.

Section 10. All qualified resident electors of the District shall be entitled to vote in the election.

Section 11. The County is the custodian of the election records and shall maintain election records in accordance with the Texas Election Code.

Section 12. The rate of pay for judges and clerks of the election shall be determined by the Administrator.

Section 13. In accordance with Section 4.003, Texas Election Code, the County is hereby directed to cause notice of this election to be published and/or posted in English and Spanish.

Section 14. In the event the election results favorably for the proposition submitted, the Fort Bend County Assistance District No. 24 shall be created, the boundaries of the District shall be defined, and the District may impose a sales and use tax to finance any and all powers, functions, and operations of the District at a rate of one percent.

Section 15. The Commissioners Court and the officers and employees of the County are authorized and directed to take any action necessary to carry out the provisions of this order.

Section 16. The Fort Bend County Attorney's Office is authorized and directed to take all necessary action and file appropriate letters and documentation with the U.S. Department of Justice, Voting Section, Civil Rights Division, to obtain clearance for the existence of the District, the elections called pursuant to this Order, and subsequent elections of the District.

Section 17. It is hereby found that the meeting at which this Order has been considered and adopted is open to the public, as required by law, and that written notice of the time, place, and subject matter of said meeting, and of the proposed adoption of this Order, was given as required by Chapter 551, Texas Government Code. The Commissioners Court further ratifies and confirms said written notice and the contents and posting thereof.

PASSED AND APPROVED this \_\_\_\_\_, 2024.

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KP George, County Judge

ATTEST:

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Laura Richard, County Clerk

(SEAL)

**EXHIBIT A  
PROPERTY DESCRIPTION  
OF FORT BEND COUNTY ASSISTANCE DISTRICT NO. 24**

**EXHIBIT B**  
**List of Polling Locations for**  
**November 5, 2024 Election**

**EXHIBIT C**

**Early Voting Schedule  
November 5, 2024 Election**