

ORDER No. 2025-008

ORDER CALLING AN ELECTION FOR CREATION OF THE GRAYSON COUNTY ASSISTANCE DISTRICT NO. 1 AND IMPOSITION OF A SALES AND USE TAX

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

WHEREAS, Chapter 387, Local Government Code (the "Act"), authorizes 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 Grayson County Assistance District No. 1 (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 sale of all taxable items (as defined in the Act and the Tax Code, Chapters 151 and 323) within certain areas of the District at a rate not to exceed one and one-half percent (1.5%) 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 the political subdivisions of the State within those certain areas 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 of two percent; and

WHEREAS, because the District does not include territory within the incorporated jurisdiction of a municipality, the County is not required to send notice to a governing

body of a municipality of its intent to create the District prior to calling this election pursuant to the Act; and

WHEREAS, the Commissioners Court intends for the property description in the attached **Exhibit A** to form a closure and accurately depict the entire boundaries of the District; and

WHEREAS, the District's imposition of a sales and use tax will only apply to those areas located within its boundaries and to the extent that a mistake is made in the property description at the time of creation, such that the boundaries of the District extend into an area in which the imposition of a one and one-half percent of sales and use tax would exceed the maximum allowable rate of two percent, that portion of the boundaries shall be deemed to be excluded from the District at the time of creation; and

WHEREAS, the County intends for the primary purpose of the District to be the provision of services that benefit the public health or welfare, including the provision of firefighting and fire prevention services; the construction, maintenance, or improvement of roads, highways, bridges, or drainage facilities; the provision of law enforcement and detention services; and

WHEREAS, 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

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 GRAYSON 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 4, 2025, between the hours of 7:00 a.m. and 7:00 p.m., at the polling locations selected by the Grayson County Elections Administrator (the "Administrator"), 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 boundaries of the District as described on **Exhibit A**, attached hereto, are hereby established by the Court, and further described as all of the unincorporated areas of Grayson County and do not include the territory of any municipality located in Grayson County.

Section 4: All qualified resident electors of the District shall be entitled to vote in the election.

Section 5: The official ballots for said election shall be prepared in accordance with the Texas Election Code and the proposition shall be prepared in accordance to Section 387.003(c) of the Local Government Code. The ballots are to contain such provisions, markings, and language as required by law so as to permit all eligible voters of the District to vote "FOR" or "AGAINST" the proposition. The following proposition shall be submitted to the resident electors of the District:

PROPOSITION A

() FOR

() AGAINST

THIS IS A TAX INCREASE.

Authorizing the creation of the Grayson County Assistance District No. 1 and the imposition of a sales and use tax at the rate of one and one-half percent for the purpose of financing the operations of the district.

Section 6: Subject to the provisions of the Texas Election Code, the polling locations for election day and early voting by personal appearance shall be posted in the Notice of Election of which will be posted not earlier than the 30th day or later than the 10th day before election day.

Section 7: The hours and locations at which early voting by personal appearance shall be determined by the County pursuant to the Texas Election Code.

Applications for early voting ballots should be forwarded as follows:

Mailing Address: Julie Phillips, Early Voting Clerk
Grayson County Elections Administration Office
115 West Houston Street
Sherman, Texas 75090

Fax: (903) 891-4370

Email: elections@co.grayson.tx.us

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

Section 11: In the event a majority of the votes received at the election favor the creation of the district, the Grayson County Assistance District No. 1 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 and one-half percent.

Section 12: The officers and employees of the County are authorized and directed to take any action necessary to carry out the provisions of this order.

PASSED AND ADOPTED this 5th day of August, 2025.

GRAYSON COUNTY



Bruce W. Dawsey, County Judge

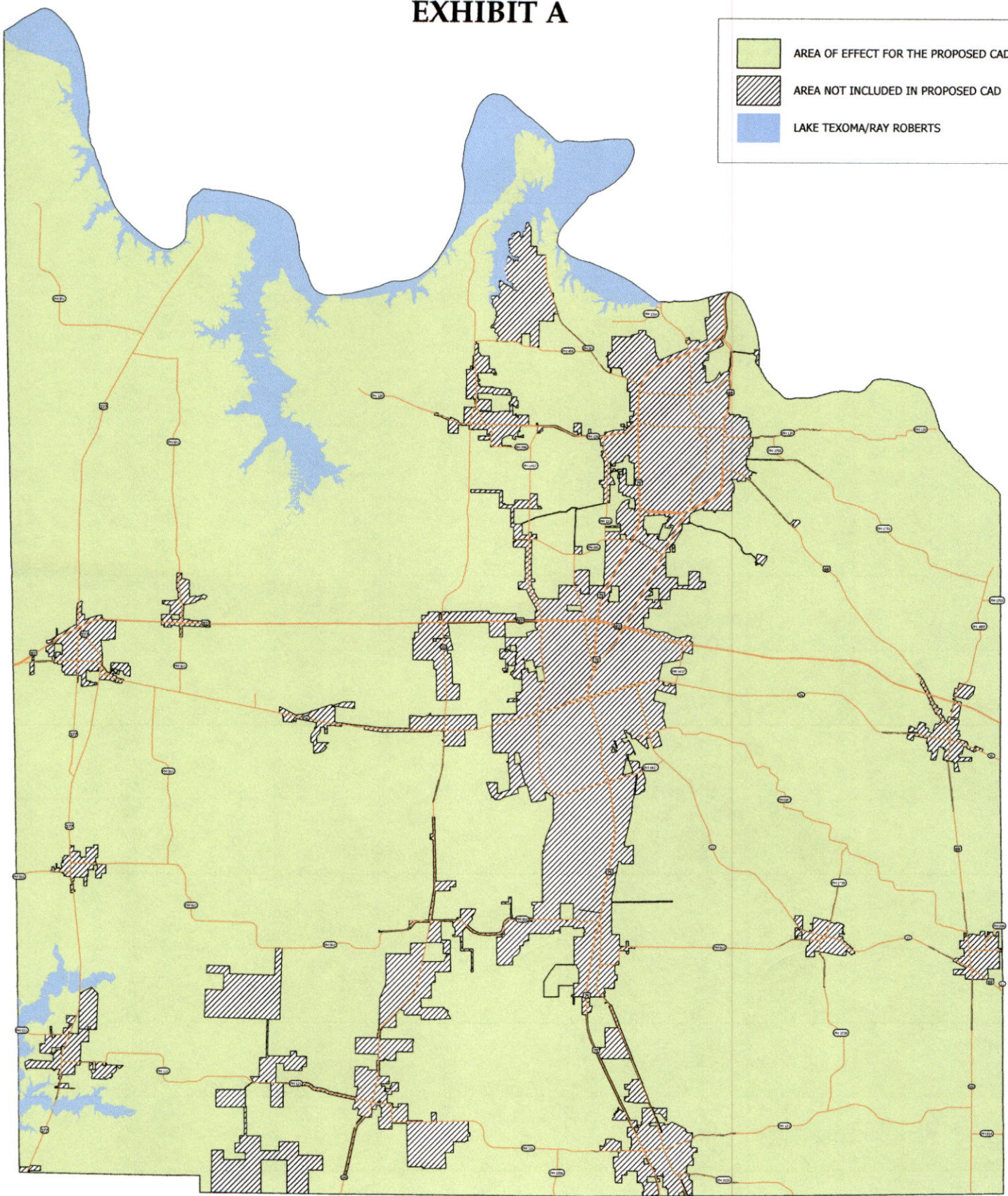
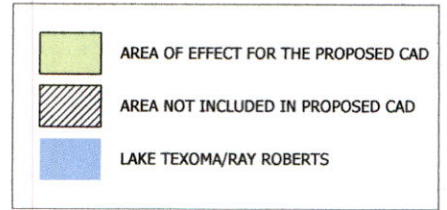
ATTEST:



Deana Patterson, County Clerk

(SEAL)

EXHIBIT A



7/28/2025



GRAYSON COUNTY COUNTY ASSISTANCE DISTRICT (CAD) No. 1 PROPOSED AREA

0 15,000 30,000 60,000 Feet 1:62,456

This product is for informational purposes and may not have been prepared for or be suitable for legal, engineering, or surveying purposes, and are intended for general information purposes only. It does not represent an on-the-ground survey and represents only approximate relative location of the property boundaries. All data provided represents current information as of the date shown and is believed to be accurate, but the accuracy is not warranted.