

**BREWSTER COUNTY
Commissioners Court**

JIM WESTERMANN
Commissioner, Pct. 1

RUBEN ORTEGA
Commissioner, Pct. 3



SARA COLANDO
Commissioner, Pct. 2

MO MORROW
Commissioner, Pct. 4

GREG P. HENINGTON
County Judge

Special Commissioners Meeting: December 30, 2024, at 9:30 AM

**Brewster County Courthouse, Commissioners Courtroom
201 W. Ave. E Alpine, Texas 79830**

AGENDA

1. **Call to Order**
2. **Invocation**
3. **Pledge of Allegiance**
4. **Public Comment - Comments are limited to 5 minutes per person. Members of the public are also welcome to participate in public comment by calling 432-244-6663**
5. **County Judge Report - for informational purposes only**
6. **Discussion and potential action shall occur, pursuant to applicable provisions of Chapters 6, 11, 26, and 31 of the Texas Tax Code and other authority, regarding the following matters arising in part from the interlocal governmental cooperative agreement ("Tax Assessment/Collection Contract") existing by and between Brewster County ("County") and the Alpine Independent School District ("Alpine ISD") for the County to perform duties (including tax refunds when required by law) relating to the assessment and collection of Alpine ISD taxes for the 2023 calendar tax year: (a) in compliance with applicable provisions of sections 11.26, 26.15 and 31.12 of the Texas Tax Code, and pursuant to notice and a motion made by the County's Tax Assessor-Collector to the County and its governing body, the Brewster County Commissioners Court ("Commissioners Court"), and made to the Alpine ISD and its governing body, the Board of Trustees of**

Alpine ISD (“Board of Trustees”), regarding certain Alpine ISD tax matters for the 2023 tax year, the approval of a Commissioners Court order which instructs the County’s Tax Assessor-Collector to do the following: (i) the County’s Tax Assessor-Collector (acting on behalf of the Alpine ISD pursuant to the Tax Assessment/Collection Contract) shall correct the Alpine ISD tax roll for the 2023 tax year to (1) correctly reflect the results of the election to approve the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023, and (2) correct errors in the mathematical computation of a tax (regarding section 11.26 of the Texas Tax Code and the limitation therein described on the total amount of ad valorem taxes imposed by a school district on the residence homestead of an individual who is 65 years of age or older or on the residence homestead of an individual who is disabled), which errors and incorrect tax resulted in a group of affected Alpine ISD property owners overpaying their taxes for the 2023 tax year in the total, gross amount of no more than \$264,896.37; and (ii) with the aforesaid correction in the 2023 Alpine ISD tax roll resulting in a decrease in the tax liability for the affected property owners after they paid their 2023 Alpine ISD taxes, the County’s Tax Assessor-Collector (acting pursuant to the Tax Assessment/Collection Contract) shall issue in the time and manner provided by law a tax refund to all those affected Alpine ISD property owners who paid the incorrect tax, with the amount of the tax refund for each affected property owner being the difference between the tax paid and the tax legally due; and (b) all related matters.

A. AISD Resolution

B. Letter from Brewster County Tax Assessor

C. Brewster County Commissioners Court Order - AISD Request

7. Closed meeting of Commissioners Court, if necessary

If, during the course of the meeting covered by the notice, the Commissioners Court needs to meet in executive session, then such closed or executive meeting or session, pursuant to Chapter 551, Government Code of Texas, will be held by the Commissioners Court on the date, hour, and place given in the notice or as soon after the commencement of the meeting covered by this notice as the Court may conveniently meet in such closed or executive meeting or session convening and concerning any and all subjects and for any and all purposes permitted by Chapter 551 of said Government Code.

If necessary, following any closed or executive meeting the Commissioners Court will convene in open session to take any final action, decision, or vote on any matter deliberated in closed meeting which has properly been noticed in compliance with Chapter 551 Government Code of Texas.

8. Schedule next Regular Commissioners Court Meeting on January 14, 2025, at 9:30 A.M.

9. Adjourn



Greg P. Henington
Brewster County Judge

ATTEST:

At 9:54 ^{FILED} o'clock P M
Date December 23, 2024

SARAH VASQUEZ
County Clerk, Brewster County, TX
By _____ Deputy

PLEASE NOTE THE FOLLOWING: The Brewster County Commissioners Court reserves the right to conduct an executive/closed meeting session to discuss and deliberate any of the items listed on the agenda instrument posted for this meeting, as permitted by law, including all applicable open meeting exceptions recognized by Chapter 551 of the Texas Government Code ("Chapter 551," the Texas Open Meetings Act), or other applicable statute, including without limitation the following Chapter 551 exceptions: §§ 551.071 and 551.129 (consultation with attorney); § 551.072 (deliberation regarding real property); § 551.0725 (deliberation regarding contract being negotiated); § 551.073 (deliberation regarding prospective gift); § 551.074 (deliberation regarding personnel matters); § 551.0745 (deliberation regarding personnel matters affecting county advisory board); § 551.076 (deliberation regarding security devices or security audits); § 551.0785 (deliberations involving medical or psychiatric records of individuals); and § 551.087 (deliberation regarding economic development negotiations).