CERTIFICATE FOR ORDER

THE STATE OF TEXAS

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COUNTY OF REEVES

The undersigned officer of the Board of Commissioners of Reeves County Emergency Services District No. 1 hereby certifies as follows:

1. The Board of Commissioners of Reeves County Emergency Services District No. 1 convened in a regular meeting at 5:30 p.m. on the 12th day of September, 2023, at the District's Administrative Office, 2269 Ocotillo Drive, Pecos, Texas 79772, and the roll was called of the duly constituted officers and members of the Board, to wit:

Freddy Contreras	President
Yvette Riker	Vice President
Saul "Chip" Flores	Secretary
Nathan Parent	Treasurer
Everette Jackson	Asst. Secretary/Asst. Treasurer

and all of said persons were present, except Commissioner(s) N, Parent, thus constituting a quorum. Whereupon, among other business, the following was transacted at the meeting:

ORDER SETTING RATE AND LEVYING TAX FOR 2023

was duly introduced for the consideration of the Board. It was then duly moved and seconded that such Order be adopted; and after full discussion, such motion, carrying with it the adoption of such Order prevailed, carried, and became effective by the following vote:

AYES: <u>____</u> NOES: _____

2. A true, full and correct copy of the Order adopted at the meeting described in the above paragraph is attached to this certificate; the Order has been duly recorded in the District's minutes of the meeting; the persons named in the above and foregoing paragraph are the duly chosen, qualified and acting officers and members of the Board as indicated therein; each of the officers and members of the Board was duly and sufficiently notified officially and personally, in advance, of the time, place and purpose of the aforesaid meeting and that the Order would be introduced and considered for adoption at the meeting, and each of the officers and members consented, in advance, to the holding of the meeting for such purpose; the meeting was open to the public as required by law; and public notice of the time, place and subject of the meeting was given as required by Chapter 551, Texas Government Code.

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SIGNED AND SEALED the 12th day of September, 2023

President, Board of Commissioners

Secretary, Board of Commissioners

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ORDER SETTING RATE AND LEVYING TAX FOR 2023

STATE OF TEXAS COUNTY OF REEVES REEVES COUNTY EMERGENCY SERVICES DISTRICT NO. 1

WHEREAS, Reeves County Emergency Services District No. 1 (the "District") is a governmental agency and body politic and corporate of the State of Texas created pursuant to Chapter 775, Texas Health and Safety Code to accomplish the purposes provided by Section 48-e, Article III, Texas Constitution (the "Article") on May 28, 2019, and organized on August 1, 2019; and

WHEREAS, the Article states that the District has all the rights, powers, privileges, District, functions and duties necessary and convenient to accomplish the purposes of Chapter 775, Texas Health and Safety Code, as amended; and

WHEREAS, Section 48-e, Article III, Texas Constitution allows for the levy of an ad valorem tax on property in the District not to exceed ten cents (\$0.10) per \$100 valuation for the support of the District, which has been approved by a vote of the qualified voters of the District; and

WHEREAS, Texas Tax Code, §26.06, as amended, provides that before the Board adopts an ad valorem tax rate, the Board shall give notice of each meeting of the Board at which the adoption of a tax rate will be considered and such notice of the public hearings on the District's tax rate shall be in substantially in one of the forms set forth in Texas Tax Code, §§26.06(b1-b3), 26.062, and 26.063, as amended, and shall be published in a newspaper having general circulation in the District at least five (5) days before the date of the hearing; and

WHEREAS, if the Board adopts a total tax rate that would impose more than 1.035 times the amount of tax imposed by the District in the preceding year on a residence homestead appraised at the average appraised value of a residence homestead in the District in that year, disregarding any homestead exemption available only to disabled persons or persons 65 years of age or older, the District shall be required to hold an election to determine whether or not to reduce the tax rate adopted for the current year to the voter approval tax rate in accordance with the procedures provided by Texas Tax Code, §§26.07 and 26.081 and subject to the allowance for a petition for a voter approval tax rate election for setting a tax rate within the *de minimis* tax rate limitation under Texas Tax Code, §26.075; and

WHEREAS, the Reeves County Tax Assessor-Collector (the "TAC"), the Tax Assessor and Collector for the District, has received the certified tax roll from the Reeves Central Appraisal District certifying the 2023 valuation of District property and presented such information to the Board for its consideration in setting the 2023 tax rate; and

WHEREAS, the Board has received the calculations from the TAC indicating the tax rate for the current year necessary to pay future debt service and operations and maintenance obligations of the District. NOW, THEREFORE, BE IT ORDERED BY THE BOARD OF COMMISSIONERS OF REEVES COUNTY EMERGENCY SERVICES DISTRICT NO. 1, THAT:

Section 1. The Board hereby finds that prior to adopting the ad valorem tax rate for 2023, the District published the proper notice pursuant to Texas Tax Code § 26.02(b-2) because the proposed tax rate exceeds the no-new revenue tax rate but does not exceed the voter approval tax rate.

Section 2. The Board hereby levies and causes to be assessed upon all property (real, personal or mixed) subject to taxation within the District a total ad valorem tax rate of 0.07946362 per \$100 of assessed value for the year 2023.

<u>Section 3</u>. The total ad valorem tax rate is comprised of \$0.07324116 per \$100 assessed valuation for operations and maintenance purposes and \$0.00622246 per \$100 assessed valuation for debt service purposes.

Section 4. The District's Tax Assessor and Collector shall take all steps necessary and authorized by law to collect taxes as owed pursuant to this Order. Said ad valorem taxes shall be levied, assessed and collected at the rate of \$0.07946362 per \$100 of assessed valuation as provided for in Chapter 775, Texas Health and Safety Code, and all other applicable laws.

Section 5. Pursuant to law, all taxes shall be due and payable on or before the 31st day of January, 2024.

Section 6. The President or Vice President is authorized to do all things necessary for execution of this Order; and the President or Vice President is further authorized to execute, and the Secretary or any Assistant Secretary to attest, this Order on behalf of the Board of Commissioners.

(EXECUTION PAGE FOLLOWS)

WITNESS OUR HANDS AND THE SEAL OF THE DISTRICT this 12th day of September, 2023.

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President, Board of Commissioners

ATTEST:

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Secretary, Board of Commissioners

