

County*i*ssues

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Otto Releases Information on Proposed Property Tax Reforms



By Elna Christopher
TAC Communications Staff

Rep. John Otto (R-Dayton), chairman of the House Select Committee on Property Tax Relief and Appraisal Reform, released an unusual draft report at the committee's final meeting on December 8.

What Otto handed out at the meeting is unusual because interim reports are typically longer and contain cover pages and a member signature page, and Otto's report does not yet have those things. However, Otto discussed a lot of ideas mentioned in the report that likely will result in numerous bills being filed regarding property taxes and the appraisal system, including bills to change the effective tax rate calculation. In fact, some legislators have already pre-filed caps bills.

The Otto committee held public hearings in eight cities throughout the state, and numerous county, city and school officials testified, along with appraisal district officials who were the main invited witnesses before the committee. Many other county officials and staff members of the Texas Association of Counties (TAC) monitored the hearings.

Here are some of the major ideas

discussed in what Otto released:

- **Effective tax rate:** Saying that "simplification and transparency are needed in order to convey to taxpayers what taxing jurisdictions are doing," the report says "the most basic approach" at change would be to "publicize the effective tax rate as the rate that would raise the same amount of revenue as the prior year (excluding new property added to the tax roll), disclose the proposed rate and percentage increase it represents



Goddess of Liberty atop the Texas State Capitol

from the previous rate, and state the amount of revenue the new rate would generate."

Although the report mentions taxpayer confusion about "numerous back-outs" that go into calculating the effective tax rate and says that "simplification and transparency are needed," it does not specifically detail the changes to the calculation the committee will recommend.

It does say that taxing entities should be required to disclose the previous two years' fund balance and the projected fund balance at the end of the proposed budget cycle. "Such disclosure would enable taxpayers' ability to discern increases in rates, revenues and whether fund balances were being increased beyond current needs," it says – but fails to note that bond rating companies frown on entities without appropriate fund balances.

- **Appraisal caps:** Dispensed with in three paragraphs, the report says discussions have centered on lowering the current 10 percent annual appraisal cap to five percent. No recommendation is made.
- **Comptroller's property value study:** After his 2007 bill to increase the margin of error from five to 10 percent

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Otto Report

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tanked in the Senate due to a huge fiscal note for the state, Otto suggests changing the value study to a Comptroller review of appraisal district methods and procedures to make sure they are consistent with state standards.

- **Consistent reappraisal cycles:** The report puts forward the idea of two-year property reappraisals statewide, instead of one to three years as is currently the practice. With the property damage by caused Hurricane Ike as a back-drop, the report discusses the costs of disaster reappraisals vs. the fairness to taxpayers with diminished property – but does not make specific recommendations.
- **Central appraisal district reforms:** The report presents the ideas of mandating taxpayer liaisons in all appraisal districts, expanding the liaisons' responsibilities and electing CAD board members.
- **Regional appraisal review boards (ARB):** The committee said "taxpayers throughout the state testified they did not see the ARB as an independent body and did not feel they would receive a fair hearing if they chose to protest their appraised value." The report suggests a pilot program "in test markets around the state" of regional ARBs drawn from a pool of "qualified and trained" members." The report also notes that business owners would like to see the \$1 million cap on binding arbitration raised.
- **Highest and best use:** The report notes that "while agricultural land is protected from the highest and best use standard..., no protection

exists for homes." The report recommends changing the law "to protect homeowners from appraisals and tax increases on their homes that are based on the assumption that the property is val-

ued on a higher and better use."

- **Sales price disclosure:** Otto has publicly stated that he's not in favor of requiring sales price disclosure, which would give appraisal districts more accurate informa-

KEY COUNTY DATES

January 2009

January. Term in which commissioners court may designate a new site at which terms are to be held during that calendar year. Seven days notice is required. TEX. LOC. GOV'T CODE, §81.005(d).

January. District and County Attorneys must notify attorney general of their post office addresses as soon as practicable after their election. TEX. LOC. GOV'T CODE, §41.002.

January. Commissioners court may appoint seven residents to the county historical commission during January of odd-numbered years. TEX. LOC. GOV'T CODE, §§318.002 and 318.003.

January 1. Effective date of valuation of property on tax rolls. TEX. TAX CODE, §23.01.

January 2. Deadline for Voter Registrar to file annual registration report with Secretary of State of number of persons whose registrations in the county and the county election precincts will be effective on January 1. TEX. ELEC. CODE, §18.041(d).

January 1-15. Reconstitution of jury wheel. TEX. GOV'T CODE, §62.001. January 7 – 12. 2009 Law Enforcement Regional Workshops. Educational Co-Sponsor: Correctional Management Institute of Texas, George J. Beto Criminal Justice Center, Sam Houston State University, various locations.

January 13. 81st Legislature convenes at noon.

January 15. 5:00 p.m. Deadline for semi-annual report of political contributions and expenditures by candidates and certain officeholders. TEX. ELEC. CODE, §§254.063(c), 254.093(c), and 254.095. If delivered by mail or carrier, cancellation or receipt mark before the deadline is proof of timeliness of filing.

January 27–29. 2009 Courts & Local Government Technology Conference. Educational Co-Sponsor: Lyndon B. Johnson School of Public Affairs, University of Texas at Austin, Austin.

January 30. Deadline for Road and Bridge expenditure report due to State Comptroller. TEX. TRANS. CODE, §256.009.

February 2009

February 1. Unpaid property taxes become delinquent if not paid before February 1 of the year after the taxes are imposed. TEX. TAX CODE, §31.02(a).

February 1 – Calendar Fiscal Year Counties. Fee basis officers required to file annual report with district court. TEX. LOC. GOV'T CODE, §114.046(a).

February 18-20. 2009 County Court Assistants Training Conference. Educational Co-Sponsor: Correctional Management Institute of Texas, a partnership between the County Judges Education Committee of the Texas Association of Counties and Texas Tech University School of Law, Austin.



Resources, Naturally

A WISH LIST



By Paul J. Sugg
TAC Legislative Staff

With the next legislative session eminent (but before the reality of the process confronts us), let's think about some of the things that might come out of the next session that would benefit counties and assist them as they work to build strong communities. Broadly, many counties seek expanded authority to ensure development has the necessary infrastructure and does not burden either the taxpayers or common natural resources. What this additional authority should look like often depends on local circumstances and needs and legislation may be tailored to meet those particular needs. The Legislature has long recognized special local needs and acted accordingly (see Chapter 231 of the Local Government Code as well as the earlier versions of Subchapter E of Chapter 232, before the population bracket was struck).

Circumstances can and do change so what one or more counties do not need now, they may need soon. Additional authority should be permissive in order that counties may meet changing needs. Although none of us truly know the future, demographers predict many parts of the state will continue to grow; the current limited authority given to counties is inadequate to ensure healthy, sustainable communities are created.

Beware of efforts to restrict unnecessarily the development authority for local governments. Representative government has a responsibility to both the present and the future; absent a better vision for our future, we find ourselves surrounded by growth that is "...depressing, brutal, ugly, unhealthy, and spiritually degrading"¹. Past sessions have witnessed successful and unsuccessful efforts to limit this authority, couched in "us versus them", public versus private interests, the nameless, faceless government against the citizen, naked power grabs of property and undermining of property rights. This is a hoary technique used at different times and in different places by demagogues and other scoundrels to disrupt the dialogue necessary for a free people to govern themselves. It's as if those using this dodge live in a vacuum, free from history: the constitutional and statutory laws that have

informed our culture and governmental structure since even before the barons forced John to sign the Magna Carta Libertatum at Runnymede prevent, thankfully, the despotic taking of property, a despotism that for other people has been simply part of their landscape. The ballot box runs off those that might forget their history lessons. ➡

¹ James Howard Kunstler, *The Geography of Nowhere: The Rise and Decline of America's Man-Made Landscape* (New York: Touchstone, 1993) page 10.

Otto Report

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tion on commercial and high-end real estate, and the report does not recommend it. It does say the Legislature "should look into" clarifying Chapter 552 of the Government Code to definitely allow protesting taxpayers access to appraisal district data prior to their ARB hearings.

- **Swap property tax with sales tax:** The report mentions proposals to replace the school maintenance and operation (M&O) property tax with an expanded, higher sales tax and part of the state's surplus (when there is one), an idea being touted by some of the Otto committee members. The report concludes that removing current sales tax exemptions (such as food, medicine) "could have adverse economic impacts and are politically difficult to accomplish."

The committee members are Chairman Otto, Vice-Chairman Ken Paxton (R-McKinney), Reps. Drew Darby (R-San Angelo), Gary Elkins (R-Houston), Ismael "Kino" Flores (D-Palmview), Dan Flynn (R-Van), Dan Gattis (R-Georgetown), Joe Heflin (D-Crosbyton), Phil King (R-Weatherford), Tracy King (D-Batesville), Ruth Jones McClendon (D-San Antonio), Inocente "Chente" Quintanilla (D-Tornillo) and Larry Taylor (R-Friendswood).

The eight hearings were held in Travis, Hidalgo, Bexar, Tarrant, Jefferson, Lubbock, Harris and El Paso counties.

A separate Senate Finance Subcommittee on Property Appraisal and Revenue Caps, chaired by Sen. Tommy Williams (R-Woodlands), has not yet released its interim report. The Senate subcommittee held one hearing on caps in Austin earlier in the year. ➡

Number of Jail Officers Grows



By Tim Brown
TAC Legislative Staff

From January to March of 2008 the Texas Association of Counties conducted its third

County Expenditures Survey. The survey asked counties to provide several years' worth of expenditures in a number of areas ranging from county fuel costs to services to veterans. This article is part of our on-going series based on the findings from the survey report.

A previous article in this series covered the responses to the question, "How many total budgeted positions for Law Enforcement (commissioned and support staff) personnel are there in your county?" This article will review the results from the question, "How many budgeted positions for Corrections Officers (Jailers) are there in your county?"

When asked for the number of budgeted corrections officer (jailer) positions several counties responded that it was difficult for them to extract this number from the entire law enforcement officer classification. For example, Harris County stated that it would take at least a week to retrieve the numbers.

For the large, urban counties that could extract the information, the average number of corrections officers grew at a modest rate from 2001 to 2008. The growth in budgeted positions for corrections officers parallels the growing jail and prison populations that have been addressed in the past several legislative sessions. As jail populations grow, so does the need to have more correction officers; state regulations require counties to maintain a minimum ratio of at least one guard to every 48 inmates.

Counties with populations under a million, however, reported sig-

nificantly greater increases in the number of budgeted corrections officers.

The table below shows the average increase for counties in five population brackets, when data from all participating counties are included.

Chart 1

Category	Population Bracket	Budgeted Corrections Officers (2001-2008)
Smallest	1 – 10,000	22.2%
Small	10,001 – 25,000	62.9%
Mid-Sized	25,001- 100,000	39.5%
Large	100,001 - 1,000,000	32.4%
Largest	> 1,000,000	9.2%

Of the 118 counties that participated in the survey, only 75 were able to provide data for both 2001 and 2008. Over half of the 35 Smallest Counties, those with a population of no more than 10,000 people, were unable to submit data for the entire period.

The next table shows the change in average number of corrections officers for each population bracket when only counties that were able to provide information for both 2001 and 2008 are

Chart 2

Category	Population Bracket	Budgeted Corrections Officers (2001-2008)	Number of Counties
Smallest	1 – 10,000	12.4%	19
Small	10,001 – 25,000	51.4%	20
Mid-Sized	25,001- 100,000	41.8%	19
Large	100,001 - 1,000,000	22.1%	15
Largest	> 1,000,000	9.2%	2

included. In most of the brackets, the percentage change decreased.

However, it increased for those counties in the 25,001 to 100,000 population bracket. There was no change for the counties over 1 million population since both counties in the category that

responded to this question were able to provide data for the entire period.

Of course, the growing number of corrections officers is just part of the story. As with all law enforcement personnel, counties are also forced to

increase salaries at the same time that they are budgeting for more positions. Numerous newspaper accounts testify to the need to increase salaries so as to attract and keep the best people. Many counties have noted a trend for personnel they have trained to be lured away to higher paying corrections jobs in the urban areas or with private facilities. The following is a short list of recent newspaper articles and television reports discussing the need to hire

more jailers or improve their pay.

- Associated Press. "San Patricio County Jail short of jailers," **Houston Chronicle**, November 11, 2008.

Corrections Officers *continued on page 9*

Sunset Panel Discusses Jails, Juveniles & Tax Pros



By Laura Nicholes
TAC Legislative Staff

The Sunset Advisory Commission met December 15, 2008 to hear testimony on several state agencies under its review. The Sunset Commission periodically reviews the policies and programs of more than 150 government agencies. The commission questions the need for each agency, looks for potential duplication of other public services or programs, and considers new and innovative changes to improve each agency's operations and activities.

Representative Carl Isett (Lubbock) chairs the commission.

Texas Commission on Jail Standards (TCJS) was first on the agenda. Executive director Adan Munoz, TCJS chairman Sheriff David Gutierrez and TCJS member Dr. Michael Seale testified at the hearing and concurred with the Sunset recommendations to continue the agency as

an independent entity for another twelve years. The report did make suggestions for improving communications between the agency and local jails, compiling and sharing "best practices", as well as requiring the commission to develop specific risk factors and a risk-assessment plan to guide the inspections process for all jails.

An excerpt from the report's conclusion states "County jails perform a critical role in the state's criminal justice system, and are often one of the most expensive and high-risk areas of a county government's operation. Counties often struggle to balance many competing needs..." In response to a question from Chairman Isett regarding jail regulations and county budgets, Munoz and Gutierrez responded that the agency understands county budget constraints and works with the counties to meet regulatory standards by offering technical assistance and, at times, by attending commissioners court meetings to explain their position and available

options to the public.

In addition, the TCJS has already begun the process of addressing areas of recommended improvement by developing a database for all complaints received; the database has been functioning since July 2008; compilation of "best practices" and improved electronic communication components, as suggested by the report, are also underway.

Other public testimony included suggestions for a standardized grievance process, improved medical/mental health care and training, and additional agency staff to support the recommendations.

Board of Tax Professional Examiners (BTPE): As posted on the agency's web site, taxes are the primary financial resource for the operation of governmental entities in Texas. The Property Taxation Professional Certification Act was enacted by the legislature to establish standards to

Sunset Commission *continued on page 8*



Texas State Capitol, sunset

Texas Association of Counties County Management Institute

April 15–17, 2009

Doubletree Hotel, 6506 North IH-35, Austin

Would you like to have better supervisory skills, new team-building techniques, cost-saving risk management practices and enhanced methods to motivate your employees?

The County Management Institute is what you're looking for. It features management and leadership education customized for county officials and staff.

General sessions present nationally known speakers on key topics. Experienced business and government leaders will address in-depth issues vital to successful county operations in four special-interest tracks covering general management, human resources, risk management, and road and bridge maintenance.

You'll receive more information in the upcoming months, including a detailed agenda with speakers, topics, and registration information. Check the Education Center on our Web site at www.county.org for current information.



Costs of Pauper Burials Rising



By Rick Thompson
TAC Legislative Staff

Due to the rising cost and lack of burial plots, a growing number of counties have moved towards cremating most paupers. As noted recently in the Houston Chronicle, this issue was addressed by Harris County Commissioners as to whether it is proper to cremate a pauper without proper

Chart 1

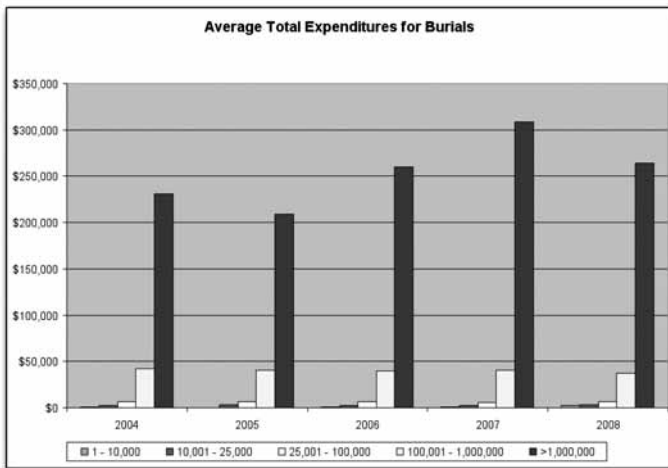


Chart 2

Category	Population Bracket	2004 - 2008
Smallest	1 – 10,000	156.3%
Small	10,001 – 25,000	65.9%
Mid-sized	25,001- 100,000	.5%
Large	100,001 - 1,000,000	-10.4%
Largest	> 1,000,000	14.2%

consent from the family. According to the article, Harris County's Community Services Department handles between 450 — 500 indigent interments a year. The cost for Harris County varies depending on whether a pauper is cremated (\$450) or buried (\$875).

The increasing costs to counties are noticeable with each of the population brackets in the following chart.

The chart above shows the average expenditures for pauper burials. It is quite noticeable that a mild fluctuation has been occurring over the past five years. One contributing reason may be the difficulty in projecting the number of deaths occurring each year. Even though Harris County did not respond to this question, there was a noticeable 14.2 percent average increase for Tarrant and Bexar County over a five year period. For 2008, Tarrant County budgeted \$300,000, while Bexar budgeted \$227,782. Both of these amounts are signifi-

cantly below each county's actual 2007 expenditures.

However, it is the smallest counties that have seen the greatest percentage increase in expenditures. In part, this is due to the lack of data from 2004. Only eight counties in this category were able to provide expenditures from that year. In contrast, 25 counties in the smallest category provided 2008 budgets for pauper burials.

Harris County chose to only bury the paupers, but other counties have established a policy to either bury or cremate. Although it is not required by statute, it is suggested that a commissioner's court adopt the policy of cremation before they begin the actual cremation process. This article was adapted from the County Expenditures Survey report. Future articles in this newsletter will discuss other county cost drivers from the survey. In the meantime, a copy of the report can be downloaded in PDF format from the TAC web site (www.county.org/resources/countydata/products.asp#reports).

For any questions about this article please contact Rick Thompson at 800-456-5974 or RickT@county.org or Paul Emerson at PaulE@county.org



**REALITIES
OF LAW
ENFORCEMENT**
What you need to know

2009 Law Enforcement Regional Workshops

To register, go to www.county.org

TEXAS ASSOCIATION of COUNTIES

Sunset Commission

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assure the people of Texas that property tax appraisal, assessment and collection of property taxes is practiced by persons who are professional, knowledgeable, competent and ethical. The mission of the board is the establishment, maintenance and administration of a state-wide program of registration, education, experience, testing, and certification of elected and appointed public servants that promotes an equitable tax system for all persons in Texas.

Sunset staff has concluded that "abolishing the Board and transferring its functions to the Texas Department of Licensing and Regulation (TDLR) offers opportunities to increase the efficiency and effectiveness of tax professional regulation." The report suggests establishing a tax professional advisory committee to assist with the regulation of tax professionals and would authorize the TDLR to seek assistance from the Comptroller's Office for educational needs and other regulatory issues.

Kristy Roe, BTPE chair and Brazos County Tax Assessor-Collector, testified on behalf of the board. She said "It is true that many of the issues and complaints handled by the board are due to the frustration of taxpayers and their misunderstanding of the property tax system as a whole. As noted in the report, a majority of complaints received are actually for issues which the board has no statutory authority to address" (i.e. appraisal process). She continued: "The minimal number of complaints received in relation to the number of registrants statewide is a testament to the educational and ethical standards required by the board,

the professional organizations, and the registrants themselves." She cautioned the members, "Also, unintended increases to agencies employing registrants in the form of process changes or fee increases to fund enhanced investigatory tools could be considered by some as unfunded mandates".

Other public testimony included suggestions for improving qualifications and proficiency structures.

Texas Juvenile Probation Commission (TJPC) and Texas Youth Commission (TYC): Chairman Isett introduced the juvenile justice segment of the hearing as the day's "main event". The hearing room was filled to capacity with juvenile justice practitioners, primarily chief juvenile probation officers representing all sizes of counties from each region of the state. The Sunset report recommends abolishing both TJPC and TYC and merging their responsibilities into a new state agency. Chairman Isett firmly stated to the Sunset staff and commission members on two occasions that "[We are making] a serious commitment that anything we ask counties to do, we will pay for."

Representative Ruth Jones McClendon was the first to speak up and say the "merging of the two agencies is an over-correction, it is far reaching and excessive", for which she received standing applause from a number of the attendees. Representative McClendon stated that prior to becoming a legislator she was a juvenile probation officer for seventeen years and uses that experience as the basis for her position on the recommendation. Furthermore, she stated that "the money will always fol-

low the worst offenders" and added TYC finally has stable leadership and the SB 103 reforms should be given a chance to work. Senator Juan Hinojosa also spoke against the merger saying he sees "two separate missions" in the agencies and that "TYC needs more time to develop and implement the SB 103 reforms passes in 2007". Senator Glenn Hegar, Vice Chair of the Commission, said he was undecided at this time; Representative Kolkhorst reminded the group that in 2003 each state agency was mandated to cut their budgets, except for TJPC. She said TJPC received an additional \$25 million while TYC cut \$34 million from their budget. This, she said, spoke loudly of the quality work done by TJPC and the need for it to continue.

TJPC Executive Director Vicki Spriggs later testified that well-funded probation departments are necessary to keep the TYC population down, but that TYC remains a necessary component for certain offenders. In addition, Ms. Spriggs asked the commission for guidance in defining "minimum standards". Some counties, she said, feel that the agency is intruding on local control through the rule making and minimum standards process and she asked the state to take the lead on determining guidelines. Setting standards, she said, safe-guards the state's liabilities and she will do either more, or less, at their direction.

The majority of public testimony spoke against a merger of the two juvenile justice agencies, but in support of other recommendations aimed at improving communication and collaboration among them.

Sunset Commission *continued on page 9*

Corrections Officers

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- CBS 7 Staff. "Jailer Shortage Causes Serious Concerns," **KOSA-TV (Odessa)**, July 8, 2008.
- Fulton, Candace Cooksey. "County looks at budget for ways to raise jailers' starting pay," **Brownwood Bulletin**, February 12, 2008.
- King, Don. "Nolan County told to hire more jailers," **Abilene Reporter-News**, June 9, 2008.
- Rodden, Michael. "Jailers to get pay raises," **The Daily Sentinel (Nacogdoches)**, April 16, 2008.
- Witherspoon, Tommy. "Packed jailhouse prompts hiring of 12 new jailers," **Waco Tribune-Herald**, May 7, 2008.

This article was adapted from the County Expenditures Survey report. Future articles in this newsletter will discuss other county cost drivers from the survey. In the meantime, a copy of the report can be downloaded in PDF format from the TAC web site (www.county.org/resources/countydata/products.asp#reports). 🇹🇽

Sunset Commission

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The 81st Legislature convenes on January 13, 2009 and commission decisions on the above agency recommendations are due the following day, January 14th. The audio file for this hearing may be accessed on the Sunset Commission's web site at <http://www.sunset.state.tx.us/agendas.htm>.

For more information on this article, please contact Laura Nicholes at (800)456-6974 or lauran@county.org. 🇹🇽



Coffee with TAC

Wind Energy driving Big Country Economy



By Aurora Flores-Ortiz
TAC Legislative Staff

Abilene was the setting for the third and final Coffee with TAC for 2008. Officials from Taylor, Jones, Nolan and Callahan counties braved the drop in temperatures December 10th to come discuss issues both specific to their region and the upcoming legislative session.

Taylor County Judge George Newman welcomed the group. The discussion began with an economic development issue that hit right at home: wind turbines, property rights and tax abatements. Wind farms have provided an economic boost to the area. Some local counties are able to reduce their property tax rates and will have additional property tax revenue thanks to the increases in property values from wind farms.

Because wind energy is so important to the area, some officials want to retain the ability to approve tax abatements for wind companies. The local concern is that if tax abatements are not allowed to continue, wind energy companies will move on to other states.

Existing burn bans in most area counties were also discussed as was proposed indigent health care reorganization. Conversation also included local counties successfully lowering their tax rates and how important it can be to keep fund balances for unanticipated demands such as murder trials, indigent defense and unexpected events like flood and road damages.

In closing TAC staff reminded everyone how important it is to stay involved in the legislative process and keep the lines of communication open with their legislators. It is vital that they educate their state officials about local issues now so they can understand the impact legislation may have on county government.

For more information on this article, please contact Aurora Flores-Ortiz at (800)456-6974 or aurorafo@county.org. 🇹🇽



Wind Turbine

Attorney General Opinions Issued



GA-0685: Honorable Jerry Madden, Chair, Committee on Corrections, Texas House of Representatives, whether an out-of-state company may be considered a "resident bidder"

under particular circumstances. **Summary** The term "Texas bidder" as defined by Government Code section 2155.444(c)(2) means a business that is incorporated in Texas, a business that has its principal place of business in Texas, or a business that has an established physical presence in Texas. See Tex. Gov't Code Ann. § 2155.444(c)(2) (Vernon 2008). Whether a business has its principal place of business in Texas under section 2155.444(c)(2) is a fact-sensitive inquiry.

A range of remedies and responses may be available under the State Purchasing and General Services Act ("Purchasing Act") if a bidder inaccurately represents it is a Texas bidder in its proposal. Agency protest procedures can be initiated by other bidders and vendors can be barred from participating in state contracts or be removed from certain bidders lists as the result of such inaccuracies. Additionally, a contract entered into pursuant to such a proposal may be rendered voidable and, in some instances, criminal prosecution may be pursued. The availability of any remedy or response in any particular bidding context depends upon the facts.

The purchasing preferences in Government Code section 2155.444(e) apply when (1) the service otherwise meets the state's requirements and expected quality, and (2) "the cost of the service does not exceed the cost of other similar services of similar expected quality that are offered by a bidder that is not entitled to a preference under th[e] subsection." *Id.* § 2155.444(e) (emphasis added). Under the express provisions of section 2155.444(e)(2), if there is an actual tie in the proposed

cost of the service, a preference applies if the service is "of similar expected quality."

Any statutes applicable to a particular state agency as well as any rules adopted by the agency must be reviewed to determine what recourse might be available when a bidder believes bidding preferences were applied incorrectly.

GA-0686: Honorable Susan Combs, Texas Comptroller of Public Accounts, whether the Comptroller's report required by Tax Code sections 313.008 and 313.032 must be limited to the items listed therein and exclude information that is marked as "confidential" **Summary** In preparing the report on limitation agreements under the Texas Economic Development Act, the Comptroller of Public Accounts may include more information than is required by sections 313.008 and 313.032 of the Tax Code if the information is reasonably necessary to assess the progress of such agreements.

The Comptroller may use in the report information provided by recipients of limitations, regardless of whether the information is marked as confidential by the recipients, so long as the information is not confidential by law. The Comptroller must, in the first instance, determine whether information is confidential by law.

GA-0687 Mr. Amadeo Saenz, Jr., P.E., Executive Director, Texas Department of Transportation, whether monies held in trust in a certain subaccount of the state highway fund may be transferred to a regional transportation authority. **Summary** Section 228.012 of the Transportation Code does not provide authority for the Texas Department of Transportation to transfer monies held in trust in a particular subaccount of the state highway fund to a regional transportation authority. ■

From the Desk

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Alternative Sources of Revenue. The Texas Association of Counties supports legislation that would provide counties with the authority to implement additional sources of revenue (other than property taxes) which in turn would serve to reduce the growth of county property tax levies in the future.

Transparency, Disclosure & Open Communications. The Texas Association of Counties strongly supports the concepts of open government; open records; transparency in taxation; and the free and unrestrained right of governments to communicate with each other directly and through their respective representatives and associations. **Appraisal Process Reform.** The Texas Association of Counties supports legislative reform measures to ensure that all taxpayers receive equitable and fair treatment at central appraisal districts and appraisal review boards, as long as the measures do not place any additional unfunded mandates on counties and their taxpayers. **Federal Economic Stimulus Package.** The Texas Association of Counties supports the National Association of Counties (NACo) in its efforts to secure funding for key county priorities in any new economic stimulus package that may be considered by the 111th Congress. Specifically, the Texas Association of Counties supports economic stimulus legislation which would direct federal funding for infrastructure and economic development to county governments, as well as authorize increased funding for healthcare and other initiatives which would significantly aid county governments and their constituents in our state. **January 13, 2009** is the first day of the 81st General Session of the Texas Legislature and the date of the first **TAC Tuesday Morning Legislative Breakfast**—please come. County Government—it's the pulse of the people of Texas. ➔

Attorney General Opinions Requested



RQ-0764-GA Honorable Don Allee, Kendall County Attorney, authority of a justice of the peace in a county without a medical examiner to amend a death certificate.

RQ-0765-GA Honorable Tony Goolsby, Chair, House Administration, Texas House of Representatives, authority of a local government to enact breed-specific legislation with regard to dogs.

RQ-0766-GA Honorable Joseph D. Brown, Grayson County Criminal District Attorney, whether members of a county juvenile board may participate in the county's group health insurance program.

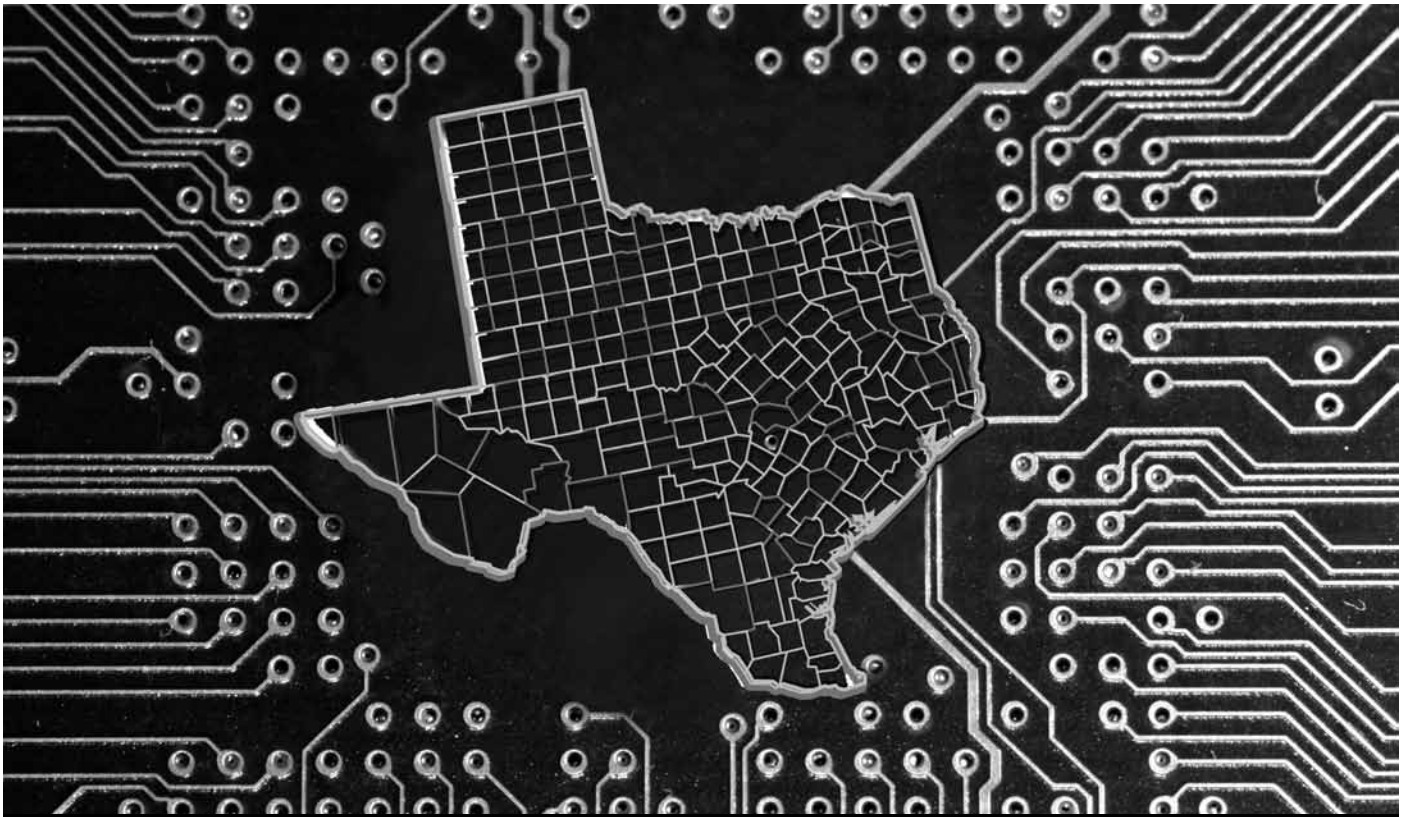
RQ-0767-GA Honorable Mike Jackson, Chair, Nominations, Texas State Senate, whether an attorney who acts as an unpaid advisor to the board of trustees of an independent school district may also represent

the district for compensation in the collection of delinquent taxes.

RQ-0768-GA Mr. Robert L. Bacon, Interim Banking Commissioner, Texas Department of Banking, whether an agent under a statutory durable power of attorney may alter the method of disposition of a body previously specified by the purchaser of a prepaid funeral contract.

RQ-0769-GA Honorable Homero Ramirez, Webb County Attorney, authority of a state agency or institution of higher education to employ and compensate a registered lobbyist.

RQ-0771-GA Honorable Aaron Peña, Chairman, Committee on Jurisprudence, Texas House of Representatives, authority of the Texas Lottery Commission to adopt a rule defining the terms "gambling promoter" and "professional gambler". ■



2009 Courts & Local Government Technology Conference

Jan. 27-29 • Crowne Plaza Hotel in Austin • Educational co-sponsor: Lyndon B. Johnson School of Public Affairs, University of Texas at Austin

Technological Changes for the New Economic Reality

CONFERENCE ENCOURAGES OFFICIALS TO KEEP CURRENT IN TECHNOLOGY

The 2009 Courts and Local Government Technology Conference provides quality programs focused on technology specific to Texas courts and county & city governments. If you are in charge of the strategic direction of your county, city or just your office or if you are simply passionate about technology, this is the one Conference you can't afford to miss. Choose from 6 different break-out education sessions on the first day and fantastic general sessions for the remainder of the conference. We will talk about what works, what doesn't work, and what is in the works in new technologies for local governments.

Each year, our exhibitors showcase their latest technology products and services specific to local governments and courts.

CONTINUING EDUCATION

TAC has applied for continuing-education credits for judges, auditors, county and district clerks, commissioners, justices of the peace, purchasing agents, tax assessor-collectors and treasurers. PHP, SPHR and TCLEOSE hours will also be requested.

REGISTRATION

Registration for the entire conference, including the pre-conference sessions, is \$150 before Jan. 1 and \$175 after Jan. 1. Registration is transferable. Requests for refunds (minus a \$10 administration fee) should be submitted in writing by Jan. 1. After Jan. 1, refunds will be subject to an administrative fee equal to half the registration fee. Online registration is available at www.county.org.

HOTEL INFORMATION

The Conference will be held at the Crowne Plaza Hotel in Austin, 6121 North IH35.

Request the Courts & Local Government Technology Conference (TC9) room block when reserving your hotel room to receive conference room rates: single \$85, double \$125. Rooms are limited, so please make your reservations as soon as possible. The reservation deadline is Jan. 12.

CO-SPONSORS

The 2009 conference is co-sponsored by the Texas Municipal Courts Education Center, the Texas Center for the Judiciary, the Texas Justice Court Training Center, the Judicial Committee on Information Technology, the Texas Judicial Academy, and the Texas Association of Governmental Information Technology Managers.

TEXAS ASSOCIATION *of* COUNTIES



From the Legislative Desk

By Carey "Buck" Boethel, Director of Governmental Relations

TAC Legislative Platform for 2009-2010

TAC sponsored its traditional symposium (held every even numbered year) on November 20th which was attended by county officials representing a variety of state-wide organizations. Some policy positions adopted at the symposium are published below, the entire platform is posted and available for viewing on the TAC website.

Revenue Caps & Appraisal Caps. The Texas Association of Counties strongly favors the present form of local government control whereby the voters of the county elect their county officials to represent them and serve on their behalf based upon their qualifications, expertise and knowledge of local governmental affairs in the community and in conform-

ity with the established laws of the State of Texas. Accordingly, the Texas Association of Counties hereby expresses its opposition to legislative efforts to further limit and constrict local control by lowering the existing 8% revenue cap or reducing the present 10% constitutional appraisal cap. **Mandates.** The Texas Association of Counties supports the passage of legislation, including an amendment to the Constitution of the State of Texas that would expressly prohibit the imposition of a mandatory governmental program on Texas counties, whether by an act of the Texas Legislature or a state agency or by executive order, unless the State of Texas has fully funded and disbursed all necessary funds to enable Texas counties to oper-

ate said program. **Mental Health.** The Texas Association of Counties supports additional state funding for the establishment and/or enhancement of community mental health care services, as implemented by the Mental Health Crisis Redesign model in 2007, which facilitate crisis intervention, crisis response, pre and post arrest jail diversion programs, and continuity-of-care programs for adults and juveniles with mental health care needs. **Sales Price Disclosure.** The Texas Association of Counties supports the passage of legislation which would require disclosure (to the central appraisal districts) of the sales price of all land and improvements upon the transfer of an ownership interest therein.

From the Desk *continued on page 10*

Leg. Ad. Texas Association of Counties, Karen Ann Norris, Executive Director, 1210 San Antonio, Austin, TX 78701



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