

# ORDER

## ESTABLISHING THE 2024 TAX RATE FOR THE LUBBOCK COUNTY HOSPITAL DISTRICT, STATE OF TEXAS

**WHEREAS**, the applicable statutes of the State of Texas require an annual determination by the Lubbock County Commissioners Court of the tax rate for Lubbock County Hospital District, Texas based upon the actual financial needs of the hospital district for the year in which such tax rate is to be determined and set, as provided by Subsections 26.05(a) and (b) of the Texas Tax Code;

**WHEREAS**, the Lubbock County Commissioners Court, as the governing body of a taxing unit, has been unable to adopt the County's 2024 tax rate before the date required by applicable statutes, including Subsection 26.05(a) of the Texas Tax Code, due to the Court's inability to obtain the requisite quorum of its members necessary to call and conduct a vote on the proposed 2024 tax rate, pursuant to Subsection 81.006(b) of the Texas Local Government Code. The requisite quorum for calling and conducting a vote on this proposed tax rate must have at least four (4) Commissioners Court members who are present at a regularly scheduled meeting, whereas only three (3) Commissioners Court members attended the September 23, 2024 regular session of the Commissioners Court, which was the last regularly scheduled meeting of the Court for the current fiscal year.

Lubbock County Commissioners Court members **in attendance** for the September 23, 2024 regular session included:

- County Judge Curtis Parrish
- Terence Kovar, Precinct One Commissioner

- Gilbert A. Flores, Precinct Three Commissioner

Lubbock County Commissioners Court members **not in attendance** for the September 23, 2024 regular session included:

- Jason Corley, Precinct Two Commissioner
- Jordan Rackler, Precinct Four Commissioner

It should also be noted that prior to the September 23, 2024 regular session of the Lubbock County Commissioners Court, both Commissioners Corley and Rackler also failed to attend the August 26, 2024 and September 9, 2024 regular Commissioners Court sessions in which the tax rate approval was placed on those agendas for consideration at each meeting and unable to be called at either meeting due to the lack of a requisite quorum because of Corley's and Rackler's respective absences at both meetings.

**WHEREAS**, because of the inability of the Lubbock County Commissioners Court to legally adopt a 2024 tax rate before the statutorily required date, the tax rate is established instead by operation of law pursuant to Subsection 26.05(c) of the Texas Tax Code. Per Subsection 26.05(c), Lubbock County Hospital District's 2024 tax rate is the lower of either the no-new-revenue tax rate calculated for the 2024 tax year or the tax rate adopted by Lubbock County Hospital District for the preceding 2023 tax year. In this instance, the lower of those two tax rates is the no-new-revenue tax rate. Therefore, the 2024 tax rate for Lubbock County Hospital District is deemed to be the no-new-revenue tax rate by operation of law, without any action by the Lubbock County Commissioners Court being taken in determining said tax rate.

**AND WHEREAS**, the tax rate for the year 2024 must be statutorily set at 0.099679 cents per one hundred dollar (\$100.00) valuation, in order to fund Lubbock County Hospital District's budget as approved by the Lubbock County Commissioners Court, with the same to be broken down by the proper authorities of this County into two components based upon needs for maintenance and operation and for payment of principal and interest on debt retirement for Lubbock County Hospital District;

**NOW THEREFORE**, and pursuant to Subsection 26.05(c) of the Texas Tax Code, the 2024 Tax Rate for Lubbock County Hospital District is **ORDERED** to be as follows, with the same hereby **"TREATED AS AN ADOPTED TAX RATE"** on one hundred dollar (\$100.00) valuation for the tax year 2024, as follows:

\$ .099679	for the purpose of maintenance and operation
\$ .000000	for the payment of principal and interest on debt
\$ .099679	<b>TOTAL TAX RATE</b>

It should be noted that the current VAR (Voter Approved Rate) for Lubbock County Hospital District is 0.112944.

**BE IT FURTHER ORDERED**, pursuant to Subsection 26.05(c) of the Texas Tax Code, that the 2024 original Tax Levy for Lubbock County is \$34,000,912.

**FURTHER**, the Lubbock Central Appraisal District is hereby authorized to assess and collect the taxes of Lubbock County Hospital District, Texas in accordance herewith.

**SO ORDERED BY OPERATION OF LAW** on this the 23rd day of September, 2024.

ATTEST:

  
Kelly Pinion, County Clerk

REVIEWED FOR FORM:

  
Neal Burt, CDA-Civil