

NACOGDOCHES COUNTY ASSISTANCE DISTRICT

Many Texas counties have found it challenging to fund public services, projects and programs. Chapter 387, Local Government Code, authorizes all counties to create county assistance districts and to adopt a local sales tax to finance these public purposes.

A district may impose a sales and use tax to fund the operations of the district if the tax is approved by a majority of votes received at the creation election and if the total combined rate of all local sales and use taxes would not exceed 2 percent at any location within the district. The maximum amount of tax assessed would be 1%. Any money spent in the district would be taxed at 8.25% instead of 7.25%.

The county must hold an election to authorize the creation of the district and imposition of the sales tax.

=====

The following will appear on the upcoming election ballot.

PROPOSITION

FOR)

AGAINST)

**AUTHORIZING THE CREATION OF
THE NACOGDOCHES COUNTY
ASSISTANCE DISTRICT NO. _____
AND THE IMPOSITION OF A SALES
USE AND TAX AT THE RATE OF 1%
FOR THE PURPOSE OF FINANCING
THE OPERATIONS OF THE DISTRICT**

=====

**PROPOSITION ELECTION
EARLY VOTING
OCTOBER 19-23, 8AM-5PM
OCTOBER 26-30, 8AM-5PM
ELECTION DAY
NOVEMBER 3, 2015**

HOW CAN THE TAX REVENUES BE USED?

The district must use the sales tax revenues to perform the following functions of the district:

- 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.