

**MINUTES OF MEETING  
SMITH COUNTY EMERGENCY SERVICES DISTRICT NUMBER 1  
BOARD OF COMMISSIONERS  
SPECIAL MEETING  
LINDALE VOLUNTEER FIRE DEPARTMENT, LINDALE, TEXAS  
May 16, 2023**

**Carolyn Todd, President, called the meeting to order.**

**Louie Brown gave the invocation.**

**Pledge by all in attendance to the American Flag lead by Charles Froebe.**

**Carolyn Todd certified that the Agenda was posted as dictated by law on the Board Website on May 10, 2023, and at the Lindale Volunteer fire Department on May10, 2023. Board Members present in addition to Carolyn Todd were Louie Brown, Kenneth Smith and Charles Froebe. Owen Scott was absent. Annie Baldwin, Volunteer Clerk, was present.**

**Louie Brown made a motion to approve the Agenda with the understanding that the items may be acted upon in any order. Motion seconded by Charles Froebe. All in favor and motion carried.**

**Kenneth Smith made a motion to waive the approval of the Regular Meeting of April 20, 2023, until the Regular Meeting of May 18, 2023 Motion seconded by Charles Froebe. All in favor and motion carried.**

**There were no citizens to talk during Citizen Talk Time.**

**Carolyn Todd presented the canvassed election returns provided by the Smith County Elections Administrator to the Board of Emergency Services Commissioners pursuant Chapter 67, Texas Election Code. She stated there were 500 votes for the adoption of a local sales and use tax in Smith County Emergency Services District No. 1 at a rate not to exceed one and one-half percent in any location in the district; and 434 votes against. There were 44 under votes and 0 over votes. A total of 934 votes were cast. The proposition was approved by 66 votes. Charles Froebe made a motion to waive the examination of each precinct return. Motion seconded by Louie Brown. All in favor and motion carried. Mrs. Todd moved that the Board, as the canvassing authority for the election, canvass the results of the May 6, 2023, Special Election of Smith County Emergency Services District No. 1 by adopting the proposed order, declaring that the election was properly conducted, and that the voters have approved the adoption of a local sales and use tax in Smith County Emergency Services District No. 1 at a rate not to exceed one and one-half percent in any location in the district. Motion made by Louie Brown. Motion seconded by Kenneth Smith. All in favor and motion carried. Mrs. Todd stated that the canvass is adopted by Order No. 05-16-2023-8 and the President and other relevant officers are hereby authorized to complete the proposed order and provide it to Ken Campbell, Attorney, who will provide it to the Texas Comptroller of Public Accounts. The Record of Proceedings and Certification of Secretary was certified by Carolyn Todd, President and Kenneth Smith, Secretary. No action to be taken by full Board.**

**Annie Baldwin explained the Telecommunications Exemption and how the board would need to**

**repeal it for the District to be able to collect Sales and Use Tax. Louie Brown made a motion to repeal the Application of the Telecommunications Exemption provided under Section 323.208, Texas Tax Code. Motion was seconded by Charles Froebe. All in favor and motion carried. Carolyn Todd read the Order No. 05-16-2023-9 repealing the Application of the Exemption from Sales And Use Tax for Telecommunications Services sold within the District.**

**Kenneth Smith made a motion to adjourn. Motion seconded by Charles Froebe. All in favor and motion carried.**

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**CAROLYN TODD, PRESIDENT**

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**KENNETH SMITH, SECRETARY**