

### **What is a county assistance district?**

A mechanism to allow counties to receive sales tax revenue to be used for a specific purpose allowed for in State law.

Texas State law allows county assistance district funds to be used for construction, maintenance or improvement of roads or highways; provision of law enforcement and detention services; maintenance or improvement of libraries, museums, parks or other recreational facilities; promotion of economic development and tourism; firefighting and fire prevention services and provision of services that benefit the public welfare.

The Cass County Commissioners Court is committed to using these funds to increase funding for use on county roads and infrastructure.

### **What are the boundaries of the proposed district?**

The proposed district would include all areas of Cass County not within the municipal limits of the Cities of Atlanta, Avinger, Bloomburg, Douglassville, Hughes Springs, Linden, and Queen City; and Emergency Services District (ESD) #3.

### **Where would the funds come from?**

If approved by voters, businesses that collect sales tax outside the municipal limits of the Cities of Atlanta, Avinger, Bloomburg, Douglassville, Hughes Springs, Linden, and Hughes Springs and ESD3 would collect sales tax at the rate of 8% instead of the current 6.25%. Local sales tax is capped at 2% making 8.25% the maximum sales tax allowable. Most cities and retailers in Texas already charge 8.25% but because Cass County has never created a county assistance district, they are disallowed from receiving local sales tax revenue.

### **What is this going to cost me?**

Currently a \$10.00 purchase for taxable goods or services OUTSIDE the City Limits would result in a sales tax of .67 cents. If approved that same purchase would result in a sales tax of .80 cents; a difference of .13 cents. This would not create a tax on any goods or services that aren't already taxable. It would simply collect a local portion of sales tax for purchases in the unincorporated area of the county.

### **What would the funds be used for?**

Roads and bridges. Cass County has more than 900 linear miles of county roads to maintain. These have been underfunded for decades. While state law allows for several uses, the Cass County Commissioners Court is putting this proposition forward as a way to generate additional funds for county road maintenance without increasing the property tax burden on property owners.

**How much revenue would this generate?**

The Texas Comptroller's Office conducted a data analysis resulting in a conservative estimate of between \$5,000 and \$10,000 a month.

**Who may vote on the proposal?**

All registered voters who reside within the boundaries of the proposed district may vote on the proposition.