

MINUTES OF THE SPECIAL MEETING  
OF THE BOARD OF COMMISSIONERS OF THE  
JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 5

A special meeting of the Board of Commissioners of the Jefferson County Emergency Services District No. 5 ("District") was called for at 1:00 p.m. on November 13, 2025, at the Hamshire VFD Community Center Building located at 12318 2<sup>nd</sup> Street, Hamshire, Texas 77622, pursuant to notice duly posted according to law.

At approximately 1:00 p.m., the special meeting was called to order. The roll was called of the duly constituted officers and members of the Board, to wit:

Daniel Hidalgo	President
Jerry Nelson	Vice President
Aaron Permenter	Secretary
Steve Rice	Treasurer
Doug Saunders	Assistant Treasurer

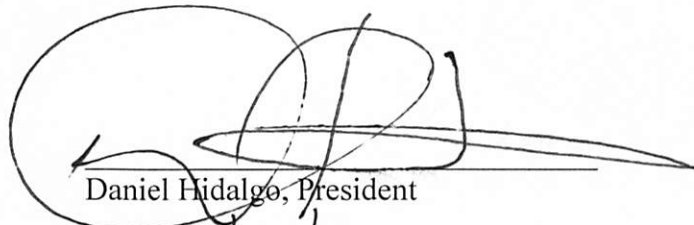
All of said Board members were present, with the exception of Vice President Nelson, thus constituting a quorum. Also present at the meeting was Joshua Heinz of Benckenstein & Oxford, LLP, attorneys for the District.

Upon establishing that a quorum was present, the Board moved along to Special Meeting Agenda Item No. 3, which directed the Board to the Supplemental Meeting Agenda for Election-Related Items. Under Supplemental Agenda Item No. 1, the Board reviewed the official canvass report and election summary provided by the Jefferson County Clerk Election Division for the District's November 4, 2025 election to adopt a local sales and use tax in the District at a rate of 1.5%, which showed 147 votes FOR and 94 votes AGAINST (total of 241 votes cast). *See* Canvass Report and Election Summary attached hereto as **Exhibit A**.

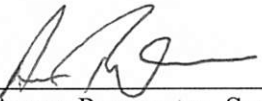
After reviewing and discussing the official election results, the Board moved along to Supplemental Agenda Item No. 2, at which time Treasurer Rice made a motion to adopt an Order Canvassing the Returns and Declaring the Results of the District's November 4, 2025 Local Sales and Use Tax Election. The motion was seconded by Assistant Treasurer Saunders and unanimously approved by the Board members present. A copy of the Order Canvassing the Returns and Declaring the Results of the District's November 4, 2025 Local Sales Tax Election is attached hereto as **Exhibit B**, which Mr. Heinz will forward to the Texas Comptroller's Office.

Being as there were no other matters to address under the Supplemental Meeting Agenda for Election-Related Items, the Board was directed to Special Meeting Agenda Item No. 4, at which time the members reviewed and discussed the proposed Order Repealing Sales and Use Tax Exemption for Telecommunication Services, a copy of which is attached hereto as **Exhibit C**. Upon motion by Assistant Treasurer Saunders and seconded by Secretary Permenter, the Board members present unanimously approved said Order. Mr. Heinz will forward a copy of the Order Repealing Sales and Use Tax Exemption for Telecommunication Services to the Texas Comptroller's Office.

Being as there were no other matters to come before the Board under Special Meeting Agenda Item No. 5, the special meeting was adjourned at approximately 1:05 p.m.

  
Daniel Hidalgo, President  
Date: 11/24/2025

ATTEST:

  
\_\_\_\_\_  
Aaron Permenter, Secretary

Date: 11/24/2025

# Exhibit A

Summary Results Report  
Constitutional Amendment, Special and Joint Election  
November 4, 2025

OFFICIAL CANVASS RESULTS  
Jefferson County ESD No. 5  
Jefferson County

Jefferson County ESD No. 5 Proposition A  
Vote For 1

	TOTAL	VOTE %	Election Day	Absentee	Early Voting
For	147	61.00%	104	0	43
Against	94	39.00%	51	0	43
Total Votes Cast	241	100.00%	155	0	86

Jefferson County ESD No. 5 Proposition A			
VOTE FOR 1			
	For	Against	Total Votes Cast
29	134	89	223
30	2	1	3
91	11	4	15
Totals	147	94	241

# Exhibit B

**ORDER CANVASSING THE RETURNS AND DECLARING THE RESULTS OF  
JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 5'S  
NOVEMBER 4, 2025 LOCAL SALES AND USE TAX ELECTION**

**THE STATE OF TEXAS           §  
  §  
COUNTY OF JEFFERSON       §**

WHEREAS, on November 4, 2025, an election was held in Jefferson County Emergency Services District No. 5 (the "District") to submit a proposition on the levy and collection of a local sales and use tax in the District;

WHEREAS, the votes cast at the election have been counted and recorded on the official election returns, and said returns have been certified and filed with the Board of Commissioners by the appropriate election officials; and

WHEREAS, the returns show the following number of votes cast at the election:

**FOR** the adoption of a local sales and use tax in Jefferson County Emergency Services District No. 5 at a rate of one and one-half percent (1.5%). 147 Votes

**AGAINST** the adoption of a local sales and use tax in Jefferson County Emergency Services District No. 5 at a rate of one and one-half percent (1.5%). 94 Votes

WHEREAS, the election was called and held in all respects under and in strict conformity with the Constitutions and laws of the State of Texas and the United States of America;

NOW, THEREFORE, BE IT ORDERED BY THE BOARD OF COMMISSIONERS OF JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 5 THAT:

Section 1. The Board finds that the November 4, 2025 election was called and notice given in accordance with law; the election was held in all respects in conformity with law; and the returns of the election have been made by the proper officials.

Section 2. The election has resulted in the adoption of a local sales and use tax in Jefferson County Emergency Services District No. 5 at a rate of one and one-half percent (1.5%).

Section 3. The District's attorney is hereby directed to provide a copy of this Order to the Comptroller of the State of Texas.

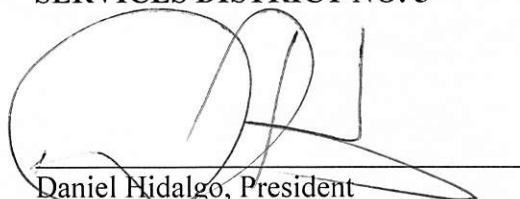
Section 4. The Board finds that the meeting at which this Order has been considered and adopted is open to the public as required by law, and written notice of the time, place and subject matter of the meeting, and of the proposed adoption of this Order, was given as required by Section 551, Texas Government Code. The Board of Directors confirms the written notice



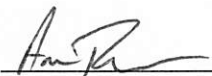
and the contents and posting thereof.

PASSED AND APPROVED this the 13<sup>th</sup> day of November, 2025.

**JEFFERSON COUNTY EMERGENCY  
SERVICES DISTRICT NO. 5**

  
\_\_\_\_\_  
Daniel Hidalgo, President  
Board of Commissioners

**ATTEST:**

  
\_\_\_\_\_  
Aaron Permenter, Secretary  
Board of Commissioners

**CERTIFICATE FOR ORDER**

STATE OF TEXAS

§

COUNTY OF JEFFERSON

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§

The undersigned officer of the Board of Commissioners of Jefferson County Emergency Services District No. 5 hereby certifies as follows:

1. The Board of Commissioners of Jefferson County Emergency Services District No. 5 convened in a special meeting on the 13<sup>th</sup> day of November, 2025, at the Hamshire VFD Community Center Building located at 12318 2<sup>nd</sup> Street, Hamshire, Texas 77622, and the roll was called of the duly constituted officers and members of the Board, to wit:

Daniel Hidalgo	-	President
Jerry Nelson	-	Vice President
Aaron Permenter	-	Secretary
Steve Rice	-	Treasurer
Doug Saunders	-	Assistant Treasurer

and all of said Commissioners were present, with the exception of Commissioners(s) Vice President Nelson, thus constituting a quorum. Whereupon, among other business, the following was transacted at the meeting:

**ORDER CANVASSING THE RETURNS AND DECLARING THE RESULTS OF  
JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 5'S  
NOVEMBER 4, 2025 LOCAL SALES AND USE TAX ELECTION**

was introduced for the consideration of the Board. It was then duly moved and seconded that the Order be adopted, and, after due discussion, the motion, carrying with it the adoption of the Order, prevailed and carried by majority of the Board.

2. A true, full and correct copy of the Order adopted at the meeting described in the above paragraph is attached to this certificate; the Order has been duly recorded in the Board's minutes of the meeting; the persons named in the above and foregoing paragraph are the duly chosen, qualified and acting officers and members of the Board as indicated therein, each of the officers and members of the Board was duly and sufficiently notified officially and personally, in advance, of the time, place and purpose of the aforesaid meeting, and that the Order would be introduced and considered for adoption at the meeting, and each of the officers and members consented, in advance, to the holding of the meeting for such purpose; the meeting was open to the public as required by law; and public notice of the time, place and subject to the meeting was given as required by Chapter 551 of the Government Code.

SIGNED AND SEALED this 13<sup>th</sup> day of November, 2025.



Aaron Permenter, Secretary  
Board of Commissioners

STATE OF TEXAS

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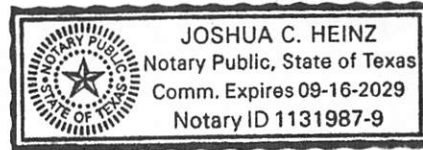
COUNTY OF JEFFERSON

§

This instrument was acknowledged before me on this 13<sup>th</sup> day of November, 2025, by Aaron Permenter, Secretary of the Board of Commissioners of Jefferson County Emergency Services District No. 5, on behalf of said District.



Notary Public, State of Texas



# Exhibit C

**ORDER REPEALING APPLICATION OF EXEMPTION FROM  
SALES AND USE TAX FOR TELECOMMUNICATION SERVICES**

STATE OF TEXAS                   §  
   §  
COUNTY OF JEFFERSON       §

WHEREAS, the Jefferson County Emergency Services District No. 5 (the "District") was created and operates pursuant to Chapter 775 of the Texas Health & Safety Code; and

WHEREAS, Chapter 775 of the Texas Health & Safety Code provides that the District's sales and use tax shall be governed by Chapter 323 of the Texas Tax Code, to the extent that it is not inconsistent with Chapter 775 of the Texas Health & Safety Code; and

WHEREAS, Section 323.208(a) of the Texas Tax Code provides an exemption from the application of a sales and use tax imposed upon telecommunications services; and

WHEREAS, Section 323.208 of the Texas Tax Code further provides that the political subdivision imposing a sales and use tax may, by a majority vote of its governing body, repeal the application of the exemption provided by Section 323.208(a) for telecommunications services; and

WHEREAS, the Board of Commissioners of the District has reviewed and considered the need for the application of a sales and use tax for telecommunications services and desires to repeal the exemption;

NOW, THEREFORE, BE IT ORDERED BY THE BOARD OF COMMISSIONERS OF JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 5 THAT:

Section 1. Pursuant to Section 323.208(b) of the Texas Tax Code, the application of the exemption of the District's sales and use tax for telecommunications services sold within the District be, and is hereby, repealed.

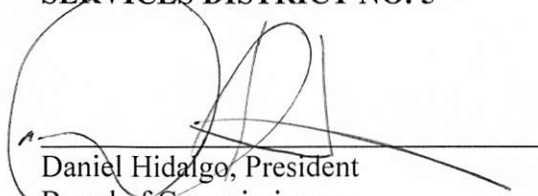
Section 2. The President of the Board of Commissioners of the District is hereby directed to provide to the Comptroller of the State of Texas a copy of this Order and take any other necessary actions to implement the repeal set forth in Section 1 above.

Section 3. The Board finds that the meeting at which this Order has been considered and adopted is open to the public as required by law, and written notice of the time, place and subject matter of the meeting, and of the proposed adoption of this Order, was given as required by Section 551, Texas Government Code. The Board of Commissioners confirms the written notice and the contents and posting thereof.

Section 4. The Secretary of the Board of Commissioners is hereby directed to place this Order in the Official Records of the District.


PASSED AND APPROVED on the 13<sup>th</sup> day of November, 2025.

**JEFFERSON COUNTY EMERGENCY  
SERVICES DISTRICT NO. 5**



\_\_\_\_\_  
Daniel Hidalgo, President  
Board of Commissioners

ATTEST:



\_\_\_\_\_  
Aaron Permenter, Secretary  
Board of Commissioners

## CERTIFICATE FOR ORDER

STATE OF TEXAS                   §  
   §  
COUNTY OF JEFFERSON       §

The undersigned officer of the Board of Commissioners of Jefferson County Emergency Services District No. 5 hereby certifies as follows:

1. The Board of Commissioners of Jefferson County Emergency Services District No. 5 convened in a special meeting on the 13<sup>th</sup> day of November, 2025, at the Hamshire VFD Community Center Building located at 12318 2<sup>nd</sup> Street, Hamshire, Texas 77622, and the roll was called of the duly constituted officers and members of the Board, to wit:

Daniel Hidalgo	-	President
Jerry Nelson	-	Vice President
Aaron Permenter	-	Secretary
Steve Rice	-	Treasurer
Doug Saunders	-	Assistant Treasurer

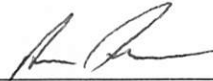
and all of said Commissioners were present, with the exception of Vice President Nelson, thus constituting a quorum. Whereupon, among other business, the following was transacted at the meeting:

### ORDER REPEALING APPLICATION OF EXCEMPTION FROM SALES AND USE TAX FOR TELECOMMUNICATION SERVICES

was introduced for the consideration of the Board. It was then duly moved and seconded that the Order be adopted, and, after due discussion, the motion prevailed and carried by majority vote.

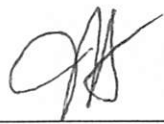
2. A true, full and correct copy of the Order adopted at the meeting described in the above paragraph is attached to this certificate; the Order has been duly recorded in the Board's minutes of the meeting; the persons named in the above and foregoing paragraph are the duly chosen, qualified and acting officers and members of the Board as indicated therein, each of the officers and members of the Board was duly and sufficiently notified officially and personally, in advance, of the time, place and purpose of the aforesaid meeting, and that the Order would be introduced and considered for adoption at the meeting, and each of the officers and members consented, in advance, to the holding of the meeting for such purpose; the meeting was open to the public as required by law; and public notice of the time, place and subject to the meeting was given as required by Chapter 551 of the Government Code.

SIGNED AND SEALED this the 13<sup>th</sup> day of November, 2025.

  
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Aaron Permenter, Secretary  
Board of Commissioners

STATE OF TEXAS                   §  
   §  
COUNTY OF JEFFERSON       §

This instrument was acknowledged before me on November 13<sup>th</sup>, 2025, by Aaron Permenter, Secretary of the Board of Commissioners of Jefferson County Emergency Services District No. 5, on behalf of said District.

  
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Notary Public, State of Texas

