

### 2013 Property Tax Rates in Johnson County

This notice concerns the 2013 property tax rates for Johnson County. It presents information about three tax rates. Last year's tax rate is the actual tax rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers start rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

	General Fund	Farm to Market/ Flood Control Fund
<b>Last year's tax rate:</b>		
Last year's operating taxes	\$32,499,834	\$5,003,797
Last year's debt taxes	\$1,572,165	\$0
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Last year's total taxes	\$34,071,999	\$5,003,797
Last year's tax base	\$10,224,800,062	\$10,211,830,612
Last year's total tax rate	\$0.333229/\$100	\$0.049000/\$100
<b>This year's effective tax rate:</b>		
Last year's adjusted taxes (after subtracting taxes on lost property)	\$33,669,177	\$4,966,537
+ This year's adjusted tax base (after subtracting value of new property)	\$9,184,436,175	\$9,269,191,141
= This year's effective tax rate for each fund	\$0.366589/\$100	\$0.053581/\$100
Total effective tax rate (Maximum rate unless unit publishes notices and holds hearings.)	\$0.420170/\$100	
<b>This year's rollback tax rate:</b>		
Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate, and/or enhanced indigent healthcare expenditures)	\$32,115,346	\$4,966,537
+ This year's adjusted tax base	\$9,184,436,175	\$9,269,191,141
= This year's effective operating rate	\$0.349671/\$100	\$0.053581/\$100
x 1.08 = this year's maximum operating rate	\$0.377644/\$100	\$0.057867/\$100
+ This year's debt rate	\$0.017822/\$100	\$0.000000/\$100
= This year's rollback rate for each fund	\$0.395466/\$100	\$0.057867/\$100
This year's total rollback rate	\$0.453333/\$100	

#### Statement of Increase/Decrease

If Johnson County adopts a 2013 tax rate equal to the effective tax rate of \$0.420170 per \$100 of value, taxes would increase compared to 2012 taxes by \$123,285.

#### Schedule A: General Fund - Unencumbered Fund Balance

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
Maintenance & Operation	20,556,000
Interest & Sinking	958,000

#### Schedule B: General Fund - 2013 Debt Service

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
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General Obligation Ref, Series 2010	1,305,000	13,050	1,000	1,319,050
GO Refunding Bonds, Series, 2007		340,713	1,000	341,713

Total required for 2013 debt service	\$1,660,763
- Amount (if any) paid from Schedule A	\$0
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$0
= Total to be paid from taxes in 2013	\$1,660,763
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2013	\$0
= Total debt levy	\$1,660,763

**Schedule A: Farm to Market/Flood Control Fund - Unencumbered Fund Balance**

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
Road & Bridge - Precinct 1	2,066,000
Road & Bridge - Precinct 2	234,000
Road & Bridge - Precinct 3	1,266,000
Road & Bridge - Precinct 4	1,664,000

**Schedule B: Farm to Market/Flood Control Fund - 2013 Debt Service**

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
None	0	0	0	0

Total required for 2013 debt service	\$0
- Amount (if any) paid from Schedule A	\$0
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$0
= Total to be paid from taxes in 2013	\$0
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2013	\$
= Total debt levy	\$0

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 2 North Mill Street, Cleburne, TX 76033.

Name of person preparing this notice: Scott Porter  
Title: Johnson County Tax Assessor - Collector  
Date Prepared: 08/12/2013

each property owner in the unit or publish in a newspaper in the form prescribed by the comptroller:

(1) the effective tax rate, the rollback tax rate, and an explanation of how they were calculated;

(2) the estimated amount of interest and sinking fund balances and the estimated amount of maintenance and operation or general fund balances remaining at the end of the current fiscal year that are not encumbered with or by corresponding existing debt obligation;

(3) a schedule of the unit's debt obligations showing:

(A) the amount of principal and interest that will be paid to service the unit's debts in the next year from property tax revenue, including payments of lawfully incurred contractual obligations providing security for the payment of the principal of and interest on bonds and other evidences of indebtedness issued on behalf of the unit by another political subdivision and, if the unit is created under Section 52, Article III, or Section 59, Article XVI, Texas Constitution, payments on debts that the unit anticipates to incur in the next calendar year;

(B) the amount by which taxes imposed for debt are to be increased because of the unit's anticipated collection rate; and

(C) the total of the amounts listed in Paragraphs (A)-(B), less any amount collected in excess of the previous year's anticipated collections certified as provided in Subsection (b);

(4) the amount of additional sales and use tax revenue anticipated in calculations under Section 26.041;

(5) a statement that the adoption of a tax rate equal to the effective tax rate would result in an increase or decrease, as applicable, in the amount of taxes imposed by the unit as compared to last year's levy, and the amount of the increase or decrease;

(6) in the year that a taxing unit calculates an adjustment under Subsection (i) or (j), a schedule that includes the following elements:

(A) the name of the unit discontinuing the department, function, or activity;

(B) the amount of property tax revenue spent by the unit listed under Paragraph (A) to operate the discontinued department, function, or activity in the 12 months preceding the month in which the calculations required by this chapter are made; and

(C) the name of the unit that operates a distinct department, function, or activity in all or a majority of the territory of a taxing unit that has discontinued operating the distinct department, function, or activity; and

(7) in the year following the year in which a taxing unit raised its rollback rate as required by Subsection (j), a schedule that includes the following elements:

(A) the amount of property tax revenue spent by the unit to operate the department, function, or activity for which the taxing unit raised the rollback rate as required by Subsection (j) for the 12 months preceding the month in which the calculations required by this chapter are made; and

(B) the amount published by the unit in the preceding tax year under Subdivision (6)(B).

(e-1) The notice requirements imposed by Subsections (e)(1)-(6) do not apply to a school district.

(f) If as a result of consolidation of taxing units a taxing unit includes territory that was in two or more taxing units in the preceding year, the amount of taxes

imposed in each in effective and rollbac

(g) A person who the taxing unit in v assessor or designa complied with the c failure to comply was

(h) For purposes ( the percentage relati current year bears to total amount of estim collector's estimate of

(1) the total amo collected before Jul on those taxes that

(2) the total amo that will be collecte the following year, i collected during that

(i) This subsection a transfer a distinct de discontinues operating of that department, fu taxing unit is continue The rollback tax rate of year in which a budget department, function, or except that last year's l tions rate of the unit is revenue spent by the tax the 12 months precedir chapter are made and i function, or activity. If activity for the full 12 required by this chapter calculating the effective n of the revenue spent in discontinued department,

(j) This subsection appl accept the transfer of a taxing unit and operates a of a substantially similar c territory of the taxing unit dissolved taxing unit. The applies in the first tax year similar department, functi revenue to the department by this section, except tha nance and operations rate c operations tax revenue sp substantially similar depar function, or activity for the required by this chapter ar

# 2013 Effective Tax Rate Worksheet

## General Fund

### Johnson County

Date: 08/12/2013

See Chapter 2 of the Texas Comptroller's 2013 Manual for Taxing Units Other than Schools for an explanation of the effective tax rate.

<b>1. 2012 total taxable value. Enter the amount of 2012 taxable value on the 2012 tax roll today.</b> Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 14).	\$11,261,868,060
<b>2. 2012 tax ceilings.</b> Counties, cities and junior college districts. Enter 2012 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2012 or a prior year for homeowners age 65 or older or disabled, use this step.	\$1,041,326,566
<b>3. Preliminary 2012 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$10,220,541,494
<b>4. 2012 total adopted tax rate.</b>	\$0.333229/\$100
<b>5. 2012 taxable value lost because court appeals of ARB decisions reduced 2012 appraised value.</b> <b>A. Original 2012 ARB values:</b>	\$448,919
<b>B. 2012 values resulting from final court decisions:</b>	\$242,210
<b>C. 2012 value loss.</b> Subtract B from A.	\$206,709
<b>6. 2012 taxable value, adjusted for court-ordered reductions.</b> Add Line 3 and Line 5C.	\$10,220,748,203
<b>7. 2012 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2012.</b> Enter the 2012 value of property in deannexed territory.	\$0
<b>8. 2012 taxable value lost because property first qualified for an exemption in 2013.</b> Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost to freeport or goods-in-transit exemptions.  <b>A. Absolute exemptions.</b> Use 2012 market value:	\$63,998,942
<b>B. Partial exemptions.</b> 2013 exemption amount or 2013 percentage exemption times 2012 value:	\$9,322,176
<b>C. Value loss.</b> Add A and B.	\$73,321,118
<b>9. 2012 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2013.</b> Use only properties that qualified in 2013 for the first time; do not use properties that qualified in 2012.  <b>A. 2012 market value:</b>	\$311,655
<b>B. 2013 productivity or special appraised value:</b>	\$10,355

C. Value loss. Subtract B from A.	\$301,300
10. Total adjustments for lost value. Add lines 7, 8C and 9C.	\$73,622,418
11. 2012 adjusted taxable value. Subtract Line 10 from Line 6.	\$10,147,125,785
12. Adjusted 2012 taxes. Multiply Line 4 by line 11 and divide by \$100.	\$33,813,165
13. Taxes refunded for years preceding tax year 2012. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2012. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2012. This line applies only to tax years preceding tax year 2012.	\$13,502
14. Taxes in tax increment financing (TIF) for tax year 2012. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2013 captured appraised value in Line 16D, enter 0.	\$157,490
15. Adjusted 2012 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.	\$33,669,177
16. Total 2013 taxable value on the 2013 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled.	
A. Certified values:	\$10,408,706,574
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$8,510,701
C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this Line based on legal counsel's advice):	\$0
D. Tax increment financing: Deduct the 2013 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2013 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below.	\$100,664,512
E. Total 2013 value. Add A and B, then subtract C and D.	\$10,316,552,763
17. Total value of properties under protest or not included on certified appraisal roll.	
A. 2013 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.	\$85,226,415
B. 2013 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.	\$0
C. Total value under protest or not certified: Add A and B.	\$85,226,415

<b>18. 2013 tax ceilings.</b> Enter 2013 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0." If your taxing units adopted the tax ceiling provision in 2012 or a prior year for homeowners age 65 or older or disabled, use this step.	\$1,083,248,831
<b>19. 2013 total taxable value.</b> Add Lines 16E and 17C. Subtract Line 18.	\$9,318,530,347
<b>20. Total 2013 taxable value of properties in territory annexed after Jan. 1, 2012.</b> Include both real and personal property. Enter the 2013 value of property in territory annexed.	\$0
<b>21. Total 2013 taxable value of new improvements and new personal property located in new improvements.</b> "New" means the item was not on the appraisal roll in 2012. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2012, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2013.	\$134,094,172
<b>22. Total adjustments to the 2013 taxable value.</b> Add Lines 20 and 21.	\$134,094,172
<b>23. 2013 adjusted taxable value.</b> Subtract Line 22 from Line 19.	\$9,184,436,175
<b>24. 2013 effective tax rate.</b> Divide Line 15 by Line 23 and multiply by \$100.	\$0.366589/\$100
<b>25. COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2013 county effective tax rate.	\$0.420170/\$100

A county, city or hospital district that adopted the additional sales tax in November 2012 or in May 2013 must adjust its effective tax rate. The Additional Sales Tax Rate Worksheet (Appendix 4) on page 35 of the Texas Comptroller's 2012 Truth-in-Taxation Manual sets out this adjustment. Do not forget to complete the Additional Sales Tax Rate Worksheet if the taxing unit adopted the additional sales tax on these dates.

# 2013 Rollback Tax Rate Worksheet

## General Fund

### Johnson County

Date: 08/12/2013

See Chapter 3 of the Texas Comptroller's 2013 Manual for Taxing Units Other than School Districts for an explanation of the rollback tax rate.

<b>26. 2012 maintenance and operations (M&amp;O) tax rate.</b>	<b>\$0.317853/\$100</b>
<b>27. 2012 adjusted taxable value.</b> Enter the amount from Line 11.	<b>\$10,147,125,785</b>
<b>28. 2012 M&amp;O taxes.</b>	
A. Multiply Line 26 by Line 27 and divide by \$100.	\$32,252,943
B. <b>Cities, counties and hospital districts with additional sales tax:</b> Amount of additional sales tax collected and spent on M&O expenses in 2012. Enter amount from full year's sales tax revenue spent for M&O in 2012 fiscal year, if any. Other taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$0
C. <b>Counties:</b> Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other taxing units enter "0."	\$0
D. <b>Transferring function:</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 0.	\$0
E. <b>Taxes refunded for years preceding tax year 2012:</b> Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2012. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2012. This line applies only to tax years preceding tax year 2012.	\$12,626
F. <b>Enhanced indigent health care expenditures:</b> Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.	\$0
G. <b>Taxes in TIF:</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2013 captured appraised value in Line 16D, enter 0.	\$150,223
H. <b>Adjusted M&amp;O Taxes.</b> Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$32,115,346
<b>29. 2013 adjusted taxable value.</b> Enter Line 23 from the Effective Tax Rate Worksheet.	<b>\$9,184,436,175</b>
<b>30. 2013 effective maintenance and operations rate.</b> Divide Line 28H by Line 29 and multiply by \$100.	<b>\$0.349671/\$100</b>

<b>31. 2013 rollback maintenance and operation rate. Multiply Line 30 by 1.08.</b>	<b>\$0.377644/\$100</b>
<b>32. Total 2013 debt to be paid with property taxes and additional sales tax revenue.</b> "Debt" means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses	
<b>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue (or additional sales tax revenue). Do not include appraisal district budget payments. List the debt in Schedule B: Debt Service.</b>	<b>\$1,660,763</b>
<b>B. Subtract unencumbered fund amount used to reduce total debt.</b>	<b>\$0</b>
<b>C. Subtract amount paid from other resources.</b>	
<b>D. Adjusted debt. Subtract B and C from A.</b>	<b>\$0</b>
	<b>\$1,660,763</b>
<b>33. Certified 2012 excess debt collections. Enter the amount certified by the collector.</b>	<b>\$0</b>
<b>34. Adjusted 2013 debt. Subtract Line 33 from Line 32D.</b>	<b>\$1,660,763</b>
<b>35. Certified 2013 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.</b>	<b>100.00%</b>
<b>36. 2013 debt adjusted for collections. Divide Line 34 by Line 35</b>	<b>\$1,660,763</b>
<b>37. 2013 total taxable value. Enter the amount on Line 19.</b>	<b>\$9,318,530,347</b>
<b>38. 2013 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.</b>	<b>\$0.017822/\$100</b>
<b>39. 2013 rollback tax rate. Add Lines 31 and 38.</b>	<b>\$0.395466/\$100</b>
<b>40. COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2013 county rollback tax rate.</b>	<b>\$0.453333/\$100</b>

A taxing unit that adopted the additional sales tax must complete the lines for the Additional Sales Tax Rate. A taxing unit seeking additional rollback protection for pollution control expenses completes the Additional Rollback Protection for Pollution Control.



# 2013 Effective Tax Rate Worksheet

## Farm to Market/ Flood Control Fund

### Johnson County

Date: 08/12/2013

See Chapter 2 of the Texas Comptroller's 2013 Manual for Taxing Units Other than Schools for an explanation of the effective tax rate.

<b>1. 2012 total taxable value. Enter the amount of 2012 taxable value on the 2012 tax roll today.</b> Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 14).	\$11,248,441,249
<b>2. 2012 tax ceilings.</b> Counties, cities and junior college districts. Enter 2012 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2012 or a prior year for homeowners age 65 or older or disabled, use this step.	\$1,041,148,517
<b>3. Preliminary 2012 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$10,207,292,732
<b>4. 2012 total adopted tax rate.</b>	\$0.049000/\$100
<b>5. 2012 taxable value lost because court appeals of ARB decisions reduced 2012 appraised value.</b> <b>A. Original 2012 ARB values:</b>	\$448,919
<b>B. 2012 values resulting from final court decisions:</b>	\$242,210
<b>C. 2012 value loss. Subtract B from A.</b>	\$206,709
<b>6. 2012 taxable value, adjusted for court-ordered reductions.</b> Add Line 3 and Line 5C.	\$10,207,499,441
<b>7. 2012 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2012.</b> Enter the 2012 value of property in deannexed territory.	\$0
<b>8. 2012 taxable value lost because property first qualified for an exemption in 2013.</b> Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost to freeport or goods-in-transit exemptions.  <b>A. Absolute exemptions.</b> Use 2012 market value:	\$63,998,942
<b>B. Partial exemptions.</b> 2013 exemption amount or 2013 percentage exemption times 2012 value:	\$11,740,626
<b>C. Value loss.</b> Add A and B.	\$75,739,568
<b>9. 2012 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2013.</b> Use only properties that qualified in 2013 for the first time ; do not use properties that qualified in 2012.  <b>A. 2012 market value:</b>	\$311,655
<b>B. 2013 productivity or special appraised value:</b>	\$10,355

C. Value loss. Subtract B from A.	\$301,300
10. Total adjustments for lost value. Add lines 7, 8C and 9C.	\$76,040,868
11. 2012 adjusted taxable value. Subtract Line 10 from Line 6.	\$10,131,458,573
12. Adjusted 2012 taxes. Multiply Line 4 by line 11 and divide by \$100.	\$4,964,414
13. Taxes refunded for tax years preceding tax year 2012. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2012. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2012. This line applies only to tax years preceding tax year 2012.	\$2,123
14. Taxes in tax increment financing (TIF) for tax year 2012. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2013 captured appraised value in Line 16D, enter 0.	\$0
15. Adjusted 2012 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.	\$4,966,537
16. Total 2013 taxable value on the 2013 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled.  A. Certified values:  B. Counties: Include railroad rolling stock values certified by the Comptroller's office:  C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this Line based on legal counsel's advice):  D. Tax increment financing: Deduct the 2013 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2013 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below.  E. Total 2013 value. Add A and B, then subtract C and D.	\$10,392,809,108  \$8,510,701  \$0  \$0  \$10,401,319,809
17. Total value of properties under protest or not included on certified appraisal roll.  A. 2013 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.  B. 2013 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.  C. Total value under protest or not certified: Add A and B.	\$85,226,415  \$0  \$85,226,415

<b>18. 2013 tax ceilings.</b> Enter 2013 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0." If your taxing units adopted the tax ceiling provision in 2012 or a prior year for homeowners age 65 or older or disabled, use this step.	\$1,083,260,911
<b>19. 2013 total taxable value.</b> Add Lines 16E and 17C. Subtract Line 18.	\$9,403,285,313
<b>20. Total 2013 taxable value of properties in territory annexed after Jan. 1, 2012.</b> Include both real and personal property. Enter the 2013 value of property in territory annexed.	\$0
<b>21. Total 2013 taxable value of new improvements and new personal property located in new improvements.</b> "New" means the item was not on the appraisal roll in 2012. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2012, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2013.	\$134,094,172
<b>22. Total adjustments to the 2013 taxable value.</b> Add Lines 20 and 21.	\$134,094,172
<b>23. 2013 adjusted taxable value.</b> Subtract Line 22 from Line 19.	\$9,269,191,141
<b>24. 2013 effective tax rate.</b> Divide Line 15 by Line 23 and multiply by \$100.	\$0.053581/\$100
<b>25. COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2013 county effective tax rate.	\$0.420170/\$100

A county, city or hospital district that adopted the additional sales tax in November 2012 or in May 2013 must adjust its effective tax rate. The Additional Sales Tax Rate Worksheet (Appendix 4) on page 35 of the Texas Comptroller's 2012 Truth-in-Taxation Manual sets out this adjustment. Do not forget to complete the Additional Sales Tax Rate Worksheet if the taxing unit adopted the additional sales tax on these dates.

## 2013 Rollback Tax Rate Worksheet Farm to Market/ Flood Control Fund Johnson County

Date: 08/12/2013

See Chapter 3 of the Texas Comptroller's 2012 Manual for Taxing Units Other than School Districts for an explanation of the rollback tax rate.

<b>26. 2012 maintenance and operations (M&amp;O) tax rate.</b>	<b>\$0.049000/\$100</b>
<b>27. 2012 adjusted taxable value.</b> Enter the amount from Line 11.	<b>\$10,131,458,573</b>
<b>28. 2012 M&amp;O taxes.</b>	
<b>A. Multiply Line 26 by Line 27 and divide by \$100.</b>	\$4,964,414
<b>B. Cities, counties and hospital districts with additional sales tax:</b> Amount of additional sales tax collected and spent on M&O expenses in 2012. Enter amount from full year's sales tax revenue spent for M&O in 2012 fiscal year, if any. Other taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$0
<b>C. Counties:</b> Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other taxing units enter "0."	\$0
<b>D. Transferring function:</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 0.	\$0
<b>E. Taxes refunded for years preceding tax year 2012:</b> Enter the amount of M&O taxes refunded in the preceding tax year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2012. This line applies only to tax years preceding tax year 2012.	\$2,123
<b>F. Enhanced indigent health care expenditures:</b> Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.	\$0
<b>G. Taxes in TIF:</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2013 captured appraised value in Line 16D, enter 0.	\$0
<b>H. Adjusted M&amp;O Taxes.</b> Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$4,966,537
<b>29. 2013 adjusted taxable value.</b> Enter Line 23 from the Effective Tax Rate Worksheet.	<b>\$9,269,191,141</b>
<b>30. 2013 effective maintenance and operations rate.</b> Divide Line 28H by Line 29 and multiply by \$100.	<b>\$0.053581/\$100</b>

<b>31. 2013 rollback maintenance and operation rate. Multiply Line 30 by 1.08.</b>	<b>\$0.057867/\$100</b>
<b>32. Total 2013 debt to be paid with property taxes and additional sales tax revenue.</b> "Debt" means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses	
<b>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue (or additional sales tax revenue). Do not include appraisal district budget payments. List the debt in Schedule B: Debt Service.</b>	<b>\$0</b>
<b>B. Subtract unencumbered fund amount used to reduce total debt.</b>	<b>\$0</b>
<b>C. Subtract amount paid from other resources.</b>	
<b>D. Adjusted debt. Subtract B and C from A.</b>	<b>\$0</b>
	<b>\$0</b>
<b>33. Certified 2012 excess debt collections. Enter the amount certified by the collector.</b>	<b>\$0</b>
<b>34. Adjusted 2013 debt. Subtract Line 33 from Line 32D.</b>	<b>\$0</b>
<b>35. Certified 2013 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.</b>	<b>100.00%</b>
<b>36. 2013 debt adjusted for collections. Divide Line 34 by Line 35</b>	<b>\$0</b>
<b>37. 2013 total taxable value. Enter the amount on Line 19.</b>	<b>\$9,403,285,313</b>
<b>38. 2013 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.</b>	<b>\$0.000000/\$100</b>
<b>39. 2013 rollback tax rate. Add Lines 31 and 38.</b>	<b>\$0.057867/\$100</b>
<b>40. COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2013 county rollback tax rate.</b>	<b>\$0.453333/\$100</b>

# 2013 Statement of Increase / Decrease

In Accordance with § 26.04(5) Texas Property Tax Code and calculated according to Texas Comptroller formula

2013  
General Fund

2013  
FMLR

9,318,530,347 2013 Total Taxable Value  
0.00366589 2013 Effective Tax Rate  
 34,160,707

9,403,285,313 2013 Total Taxable Value  
0.00053581 2013 Effective Tax Rate  
 5,038,374

10,220,748,203 2012 Adj Taxable Value  
 x 0.00333229 2012 Total Rate  
 34,058,497  
 + 13,502 Taxes Refunded Preceding 2012  
 34,071,999

10,207,499,441 2012 Adj Taxable Value  
 x 0.00049000 2012 Total Rate  
 5,001,675  
 + 2,123 Taxes Refunded Preceding 2012  
 5,003,798

34,160,707 2013  
34,071,999 2012  
 88,708 General Fund Increase

5,038,374  
5,003,798  
 34,577 FMLR Increase

88,708 General Fund Increase  
 + 34,577 FMLR Increase  
 123,285 Statement of Increase/Decrease



## CHAPTER 5:

# Required Public Notices and Hearings

Truth-in-taxation laws require a number of public notices to inform taxpayers about local property taxes. The first notice is an individual notice to a property owner.

The chief appraiser sends a *Notice of Appraised Value* to inform a property owner of proposed property values and other necessary information. The notice includes an estimate of current year taxes based on the current year's proposed taxable value and the last year's tax rate.<sup>30</sup>

The other truth-in-taxation notices discussed below are for taxing units when they publish effective and rollback tax rates. If a taxing unit's proposed tax rate exceeds a certain level, the taxing unit must publish public notices that meet legal requirements of the Tax Code.

Some taxing units follow a different process. Small taxing units have less restrictive notice requirements. Water districts must follow notice requirements required by the Water Code.

## Part A: Most Taxing Units

### **Notice of Calculated Rates**

The law requires taxing units, other than small taxing units and water districts, to mail to each property owner the effective and rollback rates, or to publish them in a newspaper of general circulation. The notice must conform to the Comptroller's prescribed form. Taxing units must follow the requirements for the format and wording of the notice. The Comptroller's office recommends the notice be printed in at least 8-point type.

The Comptroller's model forms for these notices appear in this guide's appendices. **Appendix 7** shows the general form for taxing units other than counties. A similar form for counties appears in **Appendix 8**. The county form has additional columns for county property taxes for funds other than the general fund. The county may add more columns if needed;

but the notice must show the total effective and rollback tax rates. This notice may appear in any section of the newspaper.

Notices prepared for a number of taxing units may combine the information for several in a single notice, as long as the notice clearly identifies the information for each taxing unit. This notice may be published at the same time the taxing unit publishes its *Notice of Public Hearing of Tax Increase*.

### **Statement and Schedules**

Taxing units, other than a small taxing unit or a water district, must publish a special statement about increasing or decreasing taxes. Since all of these taxing units include this statement, it is the first part of the form that appears in **Appendix 9**.

These taxing units must publish schedules showing unencumbered fund balances in *Schedule A*. Debt needs, if any, are published in *Schedule B* and (if adopted) anticipated revenues from the additional sales tax in *Schedule C*. All taxing units use the same form for this part of the notice.

Counties must include a *Schedule D* for the state criminal justice mandate. A taxing unit that transfers all or part of a department, function or activity to another taxing unit must publish a *Schedule E*. *Schedule F* is for taxing units with enhanced indigent health care expenditures.

There are several important items to note about the statement and schedules published with the notice. These are discussed in the following pages.

### **Statement of Increase/Decrease**

A statement of increase or decrease is required to be published with the effective and rollback rates. The taxing unit includes a statement that adopting a tax rate equal to the effective tax rate would result in either an increase or decrease in the taxing unit's taxes compared to last year's taxes and the amount of the increase or decrease.

<sup>30</sup> Tax Code § 25.19

## Chapter 5: Required Public Notices and Hearings

To calculate last year's taxes for this increase/decrease statement, multiply the adjusted 2012 values (Line 6) from the *Effective Tax Rate Worksheet* by last year's total rate (Line 4) divide by \$100 and add the refunded taxes (Line 13).

To calculate this year's taxes for this statement, multiply 2013 total values (Line 19) by the 2013 effective tax rate (Line 24 or Line 25 for a county) and divide by \$100. Subtract the two numbers for the difference.

### Schedule A

This schedule lists unencumbered fund balances remaining in each tax fund at the end of the current fiscal year. Fund balances are unencumbered if they are not needed to meet a corresponding debt obligation.

Obtain a written estimate of these balances from the taxing unit's budget officer. A taxing unit must report its entire estimated unencumbered fund balances regardless of the revenue source.<sup>31</sup> Such taxpayer notification provides information that taxpayers need to know to evaluate a tax increase proposal.

### Schedule B

The entity must list in this schedule only debts that meet the four-part test specified in Line 32 of the *Rollback Tax Rate Worksheet*. Report only the amount paid from property taxes. The taxing unit's budget officer can provide this listing.

On *Schedule B*, taxing units must subtract excess collections from debt service for the upcoming year. See Chapter 3 for more information about excess debt collections. To complete *Schedule B*, the taxing unit's governing body must decide whether to use surplus or unencumbered funds to retire any debt.

### Schedule C

The taxing unit must list, in *Schedule C*, the amount of additional sales tax revenue it expects. A county excludes the amount of sales tax revenue that is or will be distributed by the county for economic development grants.

### Schedule D

This schedule provides the amount spent by the county for housing state prisoners, less the state reimbursement for such costs. The county auditor certifies the amount spent by the county in the previous 12 months for state prisoners.

The expenses are for the M&O cost of keeping inmates sentenced to the Texas Department of Criminal Justice. The county sheriff provides the auditor with information on these costs, less any reimbursement by the state. The county continues to use the same 12-month period in subsequent years.

Counties should enter \$0 if the state met all state costs. For state information, call the Texas Commission on Jail Standards at (512) 463-5505.

### Schedule E

A taxing unit that transfers all of a department, function or activity to another taxing unit by written contract must use this schedule. In the first year of the transfer, both taxing units publish a special schedule. The schedules include the name of the taxing unit discontinuing the function, the amount spent by the taxing unit to operate the discontinued function in the preceding 12 months and the name of the taxing unit that receives the function. If the taxing unit discontinuing the function did not operate the function for a full 12 months before the calculation, then the taxing unit uses the last full fiscal year in which it operated the function.

In the second year after the transfer, the taxing unit that received the function publishes an updated *Schedule E*. This second year schedule states the amount of property tax revenue spent for the 12 months preceding the month of the calculations and the amount published in the preceding year's *Schedule E*. Taxpayers can see what the transferred function has cost in the current year versus the last year in property tax revenue.

The taxing unit discontinuing the function does not publish a *Schedule E* in the second year. Tax collection contracts are not subject to this provision.

### Schedule F

This schedule is used by a taxing unit that has enhanced indigent health care expenditures. It gives a brief description and the amount of the enhanced indigent health care expenditures.

The taxing unit states the amount of the enhanced expenditures in the preceding year and the current year, less any state assistance. For the preceding tax year 2012, the taxing unit's enhanced expenditures are computed from July 1, 2011 through June 30, 2012. The current year is from July 1, 2012 through June 30, 2013.

<sup>31</sup> *Gilbert v. El Paso County Hospital District*, 38 S.W.3d 85, (Tex. 2001).