

JOHNSON COUNTY COMMISSIONERS COURT

Filed For Record 9:12 AM



SEP 25 2018

RICK BAILEY  
Commissioner Pct. #1

ROGER HARMON  
County Judge

Becky Ivey  
County Clerk, Johnson County Texas  
BY [Signature] DEPUTY

JERRY D. STRINGER  
Commissioner Pct. #3

KENNY HOWELL  
Commissioner Pct. #2

Carla Hester  
Assistant to Commissioner's Court

LARRY WOOLLEY  
Commissioner Pct. #4

THE STATE OF TEXAS

§  
§  
§

ORDER 2018-21

COUNTY OF JOHNSON

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**ORDER SETTING TAX RATE FOR THE COUNTY OF JOHNSON  
FOR THE 2018 TAX YEAR AND DIRECTING THE ASSESSMENT  
AND COLLECTION THEREOF**

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WHEREAS, the Commissioners Court of Johnson County, Texas finds that a tax for the 2018 tax year, hereinafter levied for expenses and general improvement of the County and its property, for the general maintenance of roads in the County, and for the payment of interest and to provide the required sinking fund on outstanding bonds of the County issued for County purposes, and on bonds issued for such purposes during the ensuing year must be levied to provide the revenue requirements of the budget for the ensuing year:

NOW THEREFORE, BE IT ORDERED BY THE COMMISSIONERS COURT OF JOHNSON COUNTY, TEXAS:

That there is hereby levied and shall be assessed and collected for the 2018 tax year an Ad Valorem Tax of \$0.472000 per \$100 assessed valuation in the following components:

For the current expenses of the County and for the general improvement of the County and its property, there is hereby levied and ordered to be assessed and collected for the 2018 tax year on all property situated within the limits of said County as listed on the 2018 Johnson County appraisal roll, and not exempt from taxation by valid laws, an Ad Valorem tax at the rate of \$0.407647 per \$100.00 assessed valuation of such property.

**COPY NOT COMPARED  
TO ORIGINAL**

For the purpose of paying interest and providing a sinking fund for the payment of each issue of bonds issued for various County purposes, including the various installments of principal coming due during the ensuing year on bonds issued for such purposes, and for the purpose of paying interest and making provision for the sinking fund on such other bonds as may be issued for various County purposes during the ensuing year, there is hereby levied and ordered to be assessed and collected for the 2018 tax year on all property situated within the limits of said County as listed on the 2018 Johnson County appraisal roll, and not exempt from taxation by valid laws, an Ad Valorem tax at the rate of \$0.034053 per \$100.00 assessed valuation of such property.

For the general maintenance and improvement of the roads in the County, there is hereby levied and ordered to be assessed and collected for the 2018 tax year on all property situated within the limits of said County as listed on the 2018 Johnson County Lateral Road appraisal roll, and not exempt from taxation by valid laws, an Ad Valorem tax at the rate of \$0.030300 per \$100.00 assessed valuation of such property.

Said Tax Rate is detailed as follows:

**GENERAL FUND**

|  |                                  |
|--|----------------------------------|
| <b>M &amp; O Tax Rate (Maintenance &amp; Operations)</b> | <b>\$0.407647 / \$100</b>        |
| <b>Debt Service Tax Rate (Interest &amp; Sinking)</b>    | <b>\$0.034053 / \$100</b>        |
| <b>FMLR (Farm to Market/Lateral Road):</b>               |                                  |
| <b>M &amp; O Tax Rate (Maintenance &amp; Operations)</b> | <b><u>\$0.030300 / \$100</u></b> |
| <b>TOTAL 2018 TAX RATE</b>                               | <b>\$0.472000 / \$100</b>        |

**NOW THEREFORE BE IT RESOLVED**, That I, Roger Harmon, Johnson County Judge, and we, the Commissioners of Johnson County's four precincts do hereby affirm by this vote to Fixing and Levying a Total Tax Rate for the County of Johnson for the 2018 tax year which includes: the General Fund components of a Maintenance & Operations Tax Rate, and a Debt Service Tax Rate (Interest & Sinking); and the Farm to Market/Lateral Road component of a Maintenance & Operations Tax Rate; and direct the Johnson County Tax Assessor/Collector to the Assessment and Collection thereof.

Said vote was based upon the motion: **"I move that the property tax rate for the 2018 tax year be increased by the adoption of a rate of \$0.472000 per \$100 taxable valuation, which is effectively a 5.49 percent increase in the tax rate."**

**"THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE."**

**"THE TAX RATE WILL EFFECTIVELY BE RAISED BY 5.68 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$0.78."**


Said motion was made by: Comm. Kenny Howell

Seconded by: Comm. Larry Woolley

Said Record Vote below:


| Court Members                  | Voting Aye   | Voting Nay        | Abstaining        |
|--------------------------------|--------------|-------------------|-------------------|
| Judge Roger Harmon             | <u>  x  </u> | <u>          </u> | <u>          </u> |
| Commissioner Rick Bailey       | <u>  x  </u> | <u>          </u> | <u>          </u> |
| Commissioner Kenny Howell      | <u>  x  </u> | <u>          </u> | <u>          </u> |
| Commissioner Jerry D. Stringer | <u>  x  </u> | <u>          </u> | <u>          </u> |
| Commissioner Larry Woolley     | <u>  x  </u> | <u>          </u> | <u>          </u> |

Approved in open court on this 24<sup>th</sup> day of September, 2018.

  
Roger Harmon, Johnson County Judge

  
Rick Bailey, Commissioner Pct. #1

  
Kenny Howell, Commissioner Pct. #2

  
Jerry D. Stringer, Commissioner Pct. #3

  
Larry Woolley, Commissioner Pct. #4

Attest:

  
Becky Ivey, County Clerk

