



Commissioners Court

AUG 12 2019

acknowledged in CC

**JOHNSON COUNTY
TAX OFFICE**

SCOTT PORTER
Tax Assessor-Collector

July 11, 2019

Johnson County Commissioners Court
1 North Main
Cleburne, TX 76033

Dear Johnson County Commissioners Court,

The Texas Property Tax Code requires the collector for a taxing unit to certify to the governing body of that unit the excess debt tax collections for the current tax year and the estimated debt collection rate for the upcoming tax year.

Excess Debt Collections for the 2018 Tax Year

According to the Texas Property Tax Code, the excess debt calculation is based on the actual amount of debt service taxes collected in current taxes, delinquent taxes, special appraisal rollback taxes, penalties, interest and the additional penalty (attorney fees) under Texas Property Tax Code §33.07 and §33.08 from July 1 through June 30.

Because the tax code requires debt taxes paid from prior years, along with special appraisal rollback taxes and collection penalties (attorney fees) to be included in the formula to determine excess debt collections, it will usually always generate more than 100%.

When the anticipated collection rate that was used in the rate calculation was 100%, the collector is required to certify the excess collections at zero.

- Collector's Certified Anticipated Debt Collection Rate for 2018 100%
- Certified Excess Debt Tax Collections for the 2018 Tax Year \$0.00

Anticipated Debt Collection Rate for the 2019 Tax Year

If the assessor-collector's anticipated debt collection rate exceeds 100%, the assessor-collector is required to use 100% in the calculation.

- Anticipated Debt Collection Rate for the 2019 Tax Year 100%

Please let me know if I can provide any other information or be of any other assistance.

Sincerely,

Scott Porter