



*Acknowledged  
in CC*

Commissioners Court

AUG 10 2020

**JOHNSON COUNTY  
TAX OFFICE**

**SCOTT PORTER**  
Tax Assessor-Collector

July 21, 2020

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 the excess debt tax collections for the current and two prior tax years as well as the estimated debt collection rate for the upcoming tax year.

**Excess Debt Collections for the Current and Two Prior Tax Years**

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 and interest from July 1 through June 30 for each of the three tax years. This amount is compared to the actual debt service amount used in each year's rate calculation to determine the excess debt rate percentage.

Because the tax code requires debt taxes paid from prior years, penalty, interest, and special appraisal rollback taxes to be included in the formula to determine excess debt collections, it will usually always generate more than 100%.

In calculating excess debt collections for the 2020 tax year, since the maximum anticipated collection rate of 100% (under law in effect at the time) was used for 2019, it should be treated as if the rate anticipated was any rate of 100% or over and excess debt collections is therefore certified at 0% for the 2020 tax year only.

➤ Collector's Actual Debt Collection Rate for 2017	113%
➤ Collector's Actual Debt Collection Rate for 2018	113%
➤ Collector's Actual Debt Collection Rate for 2019	120%

**Anticipated Debt Collection Rate for the Upcoming Tax Year**

In calculating the anticipated debt collection rate for upcoming tax year, the lowest anticipated rate that can be used is the lowest actual collection rate of the current or two prior years.

➤ Anticipated Debt Collection Rate for the 2020 Tax Year	113%
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Please let me know if I can provide any other information or be of any other assistance.

Sincerely,

Scott Porter