

JOHNSON COUNTY COMMISSIONERS COURT SEP 27 2022



Becky Ivey, County Clerk
Johnson County Texas
By JK Deputy

RICK BAILEY
Commissioner Pct. #1

ROGER HARMON
County Judge

MIKE WHITE
Commissioner Pct. #3

KENNY HOWELL
Commissioner Pct. #2

PAULA REID
Assistant to Commissioners Court

LARRY WOOLLEY
Commissioner Pct. #4

THE STATE OF TEXAS

COUNTY OF JOHNSON

§
§
§

ORDER 2022-71

**ORDER SETTING TAX RATE FOR THE COUNTY OF JOHNSON
FOR THE 2022 TAX YEAR AND DIRECTING THE ASSESSMENT
AND COLLECTION THEREOF**

WHEREAS, the Commissioners Court of Johnson County, Texas finds that a tax for the 2022 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 2022 tax year an Ad Valorem Tax of \$0.415000 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 2022 tax year on all property situated within the limits of said County as listed on the 2022 Johnson County appraisal roll, and not exempt from taxation by valid laws, an Ad Valorem tax at the rate of \$0.361000 per \$100 assessed valuation of such property.

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 2022 tax year on all property situated within the limits of said County as listed on the 2022 Johnson County appraisal roll, and not exempt from taxation by valid laws, an Ad Valorem tax at the rate of \$0.007455 per \$100 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 2022 tax year on all property situated within the limits of said County as listed on the 2022 Johnson County Lateral Road appraisal roll, and not exempt from taxation by valid laws, an Ad Valorem tax at the rate of \$0.046545 per \$100 assessed valuation of such property.

Said Tax Rate is detailed as follows:

GENERAL FUND

| | |
|--|---------------------------|
| M & O Tax Rate (Maintenance & Operations) | \$0.361000 / \$100 |
| Debt Service Tax Rate (Interest & Sinking) | \$0.007455 / \$100 |
| FMLR (Farm to Market/Lateral Road): | |
| M & O Tax Rate (Maintenance & Operations) | <u>\$0.046545 / \$100</u> |
| TOTAL 2022 TAX RATE | \$0.415000 / \$100 |

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 2022 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 be increased by the adoption of a tax rate of \$0.415000, which is effectively a 10.55 percent increase in the tax rate and to approve Order Number 2022-71 which sets forth the property tax rate for Johnson County at \$0.415000 per \$100 assessed valuation for the 2022 tax year and sets the General Fund M & O Tax Rate at \$0.361000 per \$100 assessed valuation, the Debt Service Tax Rate at \$0.007455 per \$100 assessed valuation, and the FMLR M & O Tax Rate at \$0.046545 per \$100 assessed valuation.”**

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 9.59 PERCENT AND WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-2.90.

Said motion was made by: Commissioner Howell, Pct. #2

Seconded by: Commissioner Woolley, Pct. #4

Said Record Vote below:

| Court Members | Voting Yes | Voting No | Abstaining |
|----------------------------|--------------|--------------|------------|
| Judge Roger Harmon | _____ | <u> X </u> | _____ |
| Commissioner Rick Bailey | <u> X </u> | _____ | _____ |
| Commissioner Kenny Howell | <u> X </u> | _____ | _____ |
| Commissioner Mike White | <u> X </u> | _____ | _____ |
| Commissioner Larry Woolley | <u> X </u> | _____ | _____ |

Approved in Open Court on this 26th day of September, 2022.

[Signature of Roger Harmon]

Roger Harmon, Johnson County Judge

Voted: ___ yes, ✓ no, ___ abstained

[Signature of Rick Bailey]

Rick Bailey, Comm. Pct. #1

Voted: ✓ yes, ___ no, ___ abstained

[Signature of Kenny Howell]

Kenny Howell, Comm. Pct. #2

Voted: ✓ yes, ___ no, ___ abstained

[Signature of Mike White]

Mike White, Comm. Pct. #3

Voted: ✓ yes, ___ no, ___ abstained

[Signature of Larry Woolley]

Larry Woolley, Comm. Pct. #4

Voted: ✓ yes, ___ no, ___ abstained

ATTEST: *[Signature of Becky Ivey]*
Becky Ivey, County Clerk

