



AUG 14 2023

**AGENDA PLACEMENT FORM**

(Submission Deadline – Monday, 5:00 PM before Regular Court Meetings)

Date: 07/19/2023

Meeting Date: 08/14/2023

Submitted By: Scott Porter

Department/Office: Tax Office

Signature of Director/Official: [Handwritten Signature]

**Acknowledged**

**Agenda Title:**

Acknowledgement of the certification of excess and anticipated debt collections by the Johnson County Tax Assessor-Collector as required by the Texas Property Tax Code

**Public Description** (Description should be 2-4 sentences explaining to the Court and the public what action is recommended and why it is necessary):

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

(May attach additional sheets if necessary)

**Person to Present:** Acknowledgement Only

(Presenter must be present for the item unless the item is on the Consent Agenda)

**Supporting Documentation:** (check one) PUBLIC  CONFIDENTIAL

(PUBLIC documentation may be made available to the public prior to the Meeting)

**Estimated Length of Presentation:** n/a minutes

**Session Requested:** Consent (Action Item, Workshop, Consent, Executive)

**Check All Departments That Have Been Notified:**

County Attorney  IT  Purchasing  Auditor

Personnel  Public Works  Facilities Management

Other Department/Official (list) \_\_\_\_\_

**Please Inter-Office All Original Documents to County Judge’s Office Prior to Deadline & List All External Persons Who Need a Copy of Signed Documents In Your Submission Email**



**JOHNSON COUNTY  
TAX OFFICE**

**SCOTT PORTER**  
Tax Assessor-Collector

July 18, 2023

Johnson County Commissioners Court  
2 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 required tax years. This amount is compared to the adjusted debt service amount used in each year's rate calculation to determine the excess debt percentage.

Because the tax code requires debt taxes paid from the current tax year as well as prior tax 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%.

➤ Collector's Actual Debt Collection Rate for 2020 Tax Year	118%
➤ Collector's Actual Debt Collection Rate for 2021 Tax Year	116%
➤ Collector's Actual Debt Collection Rate for 2022 Tax Year	114%
➤ Excess Debt Collection Amount for 2022 Tax Year	\$ 174,402

(Collected in excess of adjusted debt amount used in previous year TNT calculation and must be used to reduce debt requirement in upcoming TNT calculation.)

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

The average of the current and two prior years debt collection percentages was used in calculating the anticipated debt collection rate for upcoming tax year.

➤ Anticipated Debt Collection Rate for the 2023 Tax Year	116%
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Please let me know if I can provide any other information or be of any other assistance.

Sincerely,

Scott Porter