



**JOHNSON COUNTY
COMMISSIONERS COURT**

Filed For Record 9:31 AM

SEP 09 2025

April Long
County Clerk, Johnson County Texas

BY MLA DEPUTY

Christopher Boedeker
County Judge

Rick Bailey
Commissioner
Precinct 1

Kenny Howell
Commissioner
Precinct 2

Mike White
Commissioner
Precinct 3

Larry Woolley
Commissioner
Precinct 4

THE STATE OF TEXAS

§
§
§

ORDER 2025-86

COUNTY OF JOHNSON

**ORDER SETTING TAX RATE FOR THE COUNTY OF JOHNSON FOR THE 2025
TAX YEAR AND DIRECTING THE ASSESSMENT AND COLLECTION THEREOF**

WHEREAS, the Commissioners Court of Johnson County, Texas finds that a tax for the 2025 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 2025 tax year an Ad Valorem Tax of \$0.389276 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 2025 tax year on all property situated within the limits of said County as listed on the 2025 Johnson County appraisal roll, and not exempt from taxation by valid laws, an Ad Valorem tax at the rate of \$0.322595 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 2025 tax year on all property situated within the limits of said County as listed on the 2025 Johnson County appraisal roll, and not exempt from taxation by valid laws, an Ad Valorem tax at the rate of \$0.016681 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 2025 tax year on all property situated within the limits of said County as listed on the 2025 Johnson County Lateral Road appraisal roll, and not exempt from taxation by valid laws, an Ad Valorem tax at the rate of \$0.050000 per \$100 assessed valuation of such property.

Said Tax Rate is detailed as follows:

GENERAL FUND

M & O Tax Rate (Maintenance & Operations)	\$0.322595 / \$100
Debt Service Tax Rate (Interest & Sinking)	\$0.016681 / \$100
FMLR (Farm to Market/Lateral Road):	
M & O Tax Rate (Maintenance & Operations)	<u>\$0.050000 / \$100</u>
TOTAL 2025 TAX RATE	\$0.389276 / \$100

NOW THEREFORE BE IT RESOLVED, That I, Christopher Boedeker, 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 2025 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 of Johnson County be increased by the adoption of a tax rate of \$0.389276 per \$100 assessed valuation for the 2025 Tax Year which is effectively a 3.56 percent increase in the tax rate and to approve Order 2025-86 which sets forth the property tax rate for Johnson County at \$0.389276 per \$100 assessed valuation for the 2025 Tax Year and sets the General Fund M & O Tax Rate at \$0.322595 per \$100 assessed valuation, the Debt Service Tax Rate at \$0.016681 per \$100 assessed valuation, and the FMLR M & O Tax Rate at \$0.050000 per \$100 assessed valuation."

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

JOHNSON COUNTY ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

Said motion was made by: Comm Woolley, Pct 4

Seconded by: Comm. Bailey, Pct 1

Said Record Vote below:

Court Members	Voting Yes	Voting No	Abstaining
Judge Christopher Boedeker	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Commissioner Rick Bailey	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Commissioner Kenny Howell	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Commissioner Mike White	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Commissioner Larry Woolley	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

APPROVED IN COURT ON THIS 8TH DAY OF SEPTEMBER 2025.

Christopher Boedeker

Christopher Boedeker, Johnson County Judge

Voted: yes, no, abstained

Rick Bailey
Rick Bailey, Comm. Pct. 1
Voted: yes, no, abstained

Kenny Howell
Kenny Howell, Comm. Pct. 2
Voted: yes, no, abstained

Mike White
Mike White, Comm. Pct. 3
Voted: yes, no, abstained

Larry Woolley
Larry Woolley, Comm. Pct. 4
Voted: yes, no, abstained

April Long
ATTEST: April Long, County Clerk

