AGENDA ITEM
CA14

AGENDA PLACEMENT FORM

Send to: ccagenda@johnsoncountytx.org

Date: 7/15/26

Meeting Date: 7/27/26

Submitted By: Scott Porter

Department: Tax Office

Signature of Elected Official/Department Head:

J Scott Porter

Court Decision:
This section to be completed by County Judge's Office

Johnson County ★ ACKNOWLEDGED ★ Commissioners Court

7.27.2026

Description:

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

(May attach additional sheets if necessary)

Person to Present: Acknowledgment 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: (check one)

☐ Action Item ☑ Consent ☐ Workshop ☐ Executive ☐ Public Announcement

Check All Departments That Have Been Notified:

☐ County Attorney ☐ IT ☐ Purchasing ☐ Auditor

☐ Personnel ☐ Development Services ☐ Facilities Management

Other Department/Official (list) _____

Please List All External Persons Who Need a Copy of Signed Documents In Your Submission Email

Approved in CC on 9/11/2023

JOHNSON COUNTY
TAX OFFICE

SCOTT PORTER
Tax Assessor-Collector

July 13, 2026

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 (General Fund)

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 2023 Tax Year 115%
- Collector's Actual Debt Collection Rate for 2024 Tax Year 113%
- Collector's Actual Debt Collection Rate for 2025 Tax Year 113%

- Excess Debt Collection Amount for 2025 Tax Year $ 494,491

(Collected in excess of adjusted debt for collections 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 (General Fund)

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 2026 Tax Year 114%

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

Sincerely,

J Scott Porter

Scott Porter

JOHNSON COUNTY
TAX OFFICE

SCOTT PORTER
Tax Assessor-Collector

July 13, 2026

Johnson County Commissioners Court
2 North Main
Cleburne, TX 76033

Dear Johnson County Commissioners Court,

Although Johnson County does not levy a debt rate for FMLR, 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 (FMLR)

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.

Since there is not a debt rate levied and no debt service taxes collected, the collection rate is considered to be 100%

- Collector's Actual Debt Collection Rate for 2023 Tax Year 100%
- Collector's Actual Debt Collection Rate for 2024 Tax Year 100%
- Collector's Actual Debt Collection Rate for 2025 Tax Year 100%

- Excess Debt Collection Amount for 2025 Tax Year $ 0

(Collected in excess of adjusted debt for collections 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 (FMLR)

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 2026 Tax Year 100%

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

Sincerely,

J. Scott Porter

Scott Porter

2 North Mill Street PO Box 75 Cleburne, TX 76033 (817) 558-0122 (817) 556-0826 – Fax