Johnson County APPROVED Commissioners Court

9.14.2026

JOHNSON COUNTY
COMMISSIONERS COURT

Christopher Boedeker	Rick Bailey	Kenny Howell	Mike White	Larry Woolley
County Judge	Commissioner Precinct 1	Commissioner Precinct 2	Commissioner Precinct 3	Commissioner Precinct 4

THE STATE OF TEXAS §
§ **ORDER 2026-94**
COUNTY OF JOHNSON §

ORDER SETTING TAX RATE FOR THE COUNTY OF JOHNSON FOR THE 2026 TAX YEAR AND DIRECTING THE ASSESSMENT AND COLLECTION THEREOF

WHEREAS, the Commissioners Court of Johnson County, Texas finds that a tax for the 2026 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 ensuring 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 $0.417000 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 2026 tax year on all property situated within the limits of said County as listed on the 2026 Johnson County appraisal roll, and not exempt from taxation by valid laws, an Ad Valorem tax at the rate of **$0.353116** 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 2026 tax year on all property situated within the limits of said County as listed on the 2026 Johnson County appraisal roll, and not exempt from taxation by valid laws, an Ad Valorem tax at the rate of **$0.013884** 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 2026 tax year on all property situated within the limits of said County as listed on the 2026 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)	**$0.353116 / $100**
Debt Service Tax Rate (Interest & Sinking)	**$0.013884 / $100**
FMLR (Farm to Market/Lateral Road):	
M & O Tax Rate (Maintenance & Operations)	**$0.050000 / $100**
TOTAL 2025 TAX RATE	**$0.417000 / $100**

NOW THEREFORE BE IT RESOLVED, that the Commissioners Court of Johnson County, Texas does hereby affirm by this vote to Fixing and Levying a Total Tax Rate for the County of Johnson for the 2026 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 $0.417000 per $100 assessed valuation for the 2026 Tax Year which is effectively a 10.08 percent increase in the tax rate and to approve Order 2026-94 which sets forth the property tax rate for Johnson County at $0.417000 per $100 assessed valuation for the 2026 Tax Year and sets the General Fund M & O Tax Rate at $0.353116 per $100 assessed valuation, the Debt Service Tax Rate at $0.013884 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.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 10.11 PERCENT AND WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $30.52.

Said motion was made by: Comm. Bailey, Pct. 1

Seconded by: Comm. Howell, Pct. 2

Said Record Vote below:

Court Members	Voting Yes	Voting No	Abstaining
Judge Christopher Boedeker	✓		
Commissioner Rick Bailey	✓		
Commissioner Kenny Howell	✓		
Commissioner Mike White	✓		
Commissioner Larry Woolley	✓		

APPROVED IN COURT ON THIS 14TH DAY OF SEPTEMBER 2026.

Christopher Boedeker, Johnson County Judge
Voted: ✓ yes, ___ no, ___ abstained

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

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

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

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

ATTEST: April Long, County Clerk

COMMISSIONERS COURT JOHNSON COUNTY, TEXAS

VG-92-2026-28474

Johnson County
April Long
Johnson County Clerk

Instrument Number: 2026 - 28474

Real Property Recordings

Recorded On: September 14, 2026 03:34 PM

Number of Pages: 4

" Examined and Charged as Follows: "

Total Recording: $0.00

********** **THIS PAGE IS PART OF THE INSTRUMENT** **********
Any provision herein which restricts the Sale, Rental or use of the described REAL PROPERTY because of color or race is invalid and unenforceable under federal law.

File Information:

Document Number:	2026 - 28474
Receipt Number:	20260914000156
Recorded Date/Time:	September 14, 2026 03:34 PM
User:	Martika S
Station:	CCL45

Record and Return To:

JUDGE BOEDEKER
RETURN TO Paula

COUNTY COURT
JOHNSON COUNTY, TEXAS

STATE OF TEXAS
Johnson County
I hereby certify that this Instrument was filed in the File Number sequence on the date/time printed hereon, and was duly recorded in the Official Records of Johnson County, Texas

April Long
Johnson County Clerk
Johnson County, TX

April Long