

JOHNSON COUNTY COMMISSIONERS COURT

Filed For Record 8



SEP 23 2014

County Clerk Johnson  
By md

K BAILEY  
Commissioner Pct. #1

ROGER HARMON  
County Judge

JERRY D. STRINGER  
Commissioner Pct. #3

NY HOWELL  
Commissioner Pct. #2

Alison Hitchcock  
Assistant to Commissioner's Court

DON BEESON  
Commissioner Pct. #4

THE STATE OF TEXAS  
  
COUNTY OF JOHNSON

§  
§  
§

ORDER NO. 2014-39

**ORDER SETTING TAX RATE FOR THE COUNTY OF JOHNSON  
FOR THE 2014 TAX YEAR AND DIRECTING THE ASSESSMENT  
AND COLLECTION THEREOF**

WHEREAS, the Commissioners Court of Johnson County, Texas finds that a tax for the 2014 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 2014 tax year an Ad Valorem Tax of \$0.445000 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 2014 tax year on all property situated within the limits of said County as listed on the 2014 Johnson County appraisal roll, and not exempt from taxation by valid laws, an Ad Valorem tax at the rate of \$0.380226 per \$100.00 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 principle falling 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 2014 tax year on all property situated within the limits of said County as listed on the 2014 Johnson County appraisal roll, and not exempt from taxation by valid laws, an Ad Valorem tax at the rate of \$0.025174 per \$100.00 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 2014 tax year on all property situated within the limits of said County as listed on the 2014 Johnson County Lateral Road appraisal roll, and not exempt from taxation by valid laws, an Ad Valorem tax at the rate of \$0.039600 per \$100.00 assessed valuation of such property.

Said Tax Rate is detailed as follows:

**GENERAL FUND**

<b>M &amp; O Tax Rate (Maintenance &amp; Operation)</b>	<b>\$0.380226 / \$100</b>
<b>Debt Service Tax Rate (Interest &amp; Sinking)</b>	<b>\$0.025174 / \$100</b>
<b>FMLR (Farm to Market/Lateral Road):</b>	
<b>M &amp; O Tax Rate (Maintenance &amp; Operation)</b>	<b><u>\$0.039600 / \$100</u></b>
<b>TOTAL 2014 TAX RATE</b>	<b><u>\$0.445000 / \$100</u></b>

**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 2014 tax year which includes: the General Fund components of a Maintenance & Operation Tax Rate, and a Debt Service Tax Rate (Interest & Sinking); and the Farm to Market/Lateral Road component of a Maintenance & Operation 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 \$0.445000 per \$100 taxable valuation, which is effectively a 7.46 percent increase in the tax rate."**

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

**"THE TAX RATE WILL EFFECTIVELY BE RAISED BY 5.87 PERCENT AND WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$17.50.**

Said motion was made by: Comm. Kenny Howell

Seconded by: Comm. Jerry Stringer

Said Record Vote below:

Court Members	Voting Aye	Voting Nay
Judge Roger Harmon	_____	_____ ✓
Commissioner Rick Bailey	_____	_____ ✓
Commissioner Kenny Howell	_____ ✓	_____
Commissioner Jerry D. Stringer	_____ ✓	_____
Commissioner Don Beeson	_____ ✓	_____

Approved in open court on this 22<sup>nd</sup> day of September, 2014.

  
Roger Harmon, Johnson County Judge

  
Rick Bailey, Commissioner Pct. #1

  
Kenny Howell, Commissioner Pct. #2

  
Jerry D. Stringer, Commissioner Pct. #3

  
Don Beeson, Commissioner Pct. #4

Attest:

  
Becky Williams, County Clerk

