



**JOHNSON COUNTY
TAX OFFICE**

SCOTT PORTER
Tax Assessor-Collector

July 18, 2023

Burleson City Council
141 West Renfro
Burleson, TX 76028

Dear Burleson City Council,

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 106%
- Collector's Actual Debt Collection Rate for 2021 Tax Year 105%
- Collector's Actual Debt Collection Rate for 2022 Tax Year 105%

- Excess Debt Collection Amount for 2022 Tax Year \$ 391,985

(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 105%

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

Sincerely,

Scott Porter