

RESOLUTION NO. R _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JOHNSON CITY, TEXAS APPROVING AND CERTIFYING THE BLANCO COUNTY APPRAISAL DISTRICT AND TAX ASSESSOR-COLLECTOR'S 2022 TAX ROLL, AS REQUIRED BY STATE PROPERTY TAX CODE ANN. §26.09(e); AUTHORIZING THE CHIEF ADMINISTRATIVE OFFICER TO TAKE ALL NECESSARY STEPS TO IMPLEMENT THE PROVISIONS OF THIS RESOLUTION; INCORPORATING RECITALS; PROVIDING FOR SEVERABILITY; AND ADOPTING AN EFFECTIVE DATE.

WHEREAS, the City of Johnson City, Texas (the "City") has received a summary of values and levies from the Appraisal District and Tax Assessor-Collector (the "District and Assessor") of Blanco County, Texas taken from the initial 2022 municipal tax roll; and

WHEREAS, the City Council has determined that the amount of tax calculated by the District and Assessor has been made at the rate adopted by the municipality and in the manner required by State Property Tax. Code Ann. Sec. 26.09(e) and believes the District and Assessor to have correctly calculated such values; and

WHEREAS, the District and Assessor has submitted its summary of values and levies to the City for approval by the governing body of the municipality and has requested approval and certification thereof in the manner prescribed by State Law; and

WHEREAS, the City Council has had an opportunity to inspect the document and wishes to direct the Chief Administrative Officer to approve and certify the tax roll, as required by State Law, and to notify the District and Assessor of the City Council's official action; and

WHEREAS, the certification and inspection of the tax roll for the levy of ad valorem taxes serves as an important public purpose by assuring that adequate revenues are collected by the City for the provision of municipal services to its citizens.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF JOHNSON CITY, TEXAS THAT:

Section One. *Approval.* The City has been provided with a copy of and has reviewed the 2022 tax roll of the District and Assessor, attached hereto as "Exhibit A," which is incorporated herein by reference as if fully copied and set forth at length. On the recommendation of City Staff and after its review of the document, the City Council is satisfied with the accuracy of the tax roll and the District and Assessor's calculations, and the Council desires to provide its approval and certification of the document.

Section Two. Certification. The Chief Administrative Officer is authorized to attest to the City Council's approval and certification of the 2022 tax roll and is directed to forward this Resolution to the Blanco County Appraisal District and Tax Assessor-Collector. Such tax roll shall hereinafter constitute the City's certified tax roll for any and all purposes required by State Law.

Section Three. Authorization. The City Council of the City of Johnson City authorizes the Chief Administrative Officer to take all necessary steps to implement the provisions of this Resolution.

Section Four. Findings. The City Council finds all of the above recitals to be true and correct and incorporates the same in this Resolution as findings of fact.

Section Five. Severability. If any section, subsection, sentence, clause, or phrase of this Resolution is for any reason held to be unconstitutional or illegal, such decision shall not affect the validity of the remaining sections of this Resolution. The City Council hereby declares that it would have passed this Resolution, and each section, subsection, clause, or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared void.

Section Six. Effective Date. This Resolution shall be effective immediately upon the approval of the City Council.

PASSED AND APPROVED this 8th day of November 2022.

Rhonda Stell, Mayor
City of Johnson City, Texas

ATTEST:

Whitney Walston, City Secretary
City of Johnson City, Texas

2022 LEVY TOTALS

CJC - CITY OF JC

Property Count: 1,237

Grand Totals

10/17/2022

9:00:41AM

Land		Value		
Homesite:		47,398,260		
Non Homesite:		82,806,374		
Ag Market:		1,454,920		
Timber Market:		0	Total Land	(+) 131,659,554
Improvement		Value		
Homesite:		82,470,140		
Non Homesite:		93,776,586	Total Improvements	(+) 176,246,726
Non Real		Count	Value	
Personal Property:	240		50,621,750	
Mineral Property:	0		0	
Autos:	0		0	
			Total Non Real	(+) 50,621,750
			Market Value	= 358,528,030
Ag		Non Exempt	Exempt	
Total Productivity Market:	1,454,920		0	
Ag Use:	29,790		0	
Timber Use:	0		0	Productivity Loss (-) 1,425,130
Productivity Loss:	1,425,130		0	Appraised Value = 357,102,900
				Homestead Cap (-) 23,844,422
				Assessed Value = 333,258,478
				Total Exemptions Amount (-) 30,897,478 (Breakdown on Next Page)
				Net Taxable = 302,361,000

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count	
DP	1,106,768	1,106,768	2,815.30	2,815.30	7	
OV65	36,799,551	36,691,551	93,610.18	93,805.74	153	
Total	37,906,319	37,798,319	96,425.48	96,621.04	160	Freeze Taxable (-) 37,798,319
Tax Rate	0.3569000					
						Freeze Adjusted Taxable = 264,562,681

Levy Info			
M&O Rate:	0.2492000	M&O Tax:	726,618.01
I&S Rate:	0.1077000	I&S Tax:	314,031.95
Protected I&S Rate:	0.0000000	Protected I&S Tax:	0.00
		Ag Penalty:	0.00
		PP Late Penalty:	0.00
		Late Correction Penalty:	0.00
		Total Levy	1,040,649.96
Tax Increment Finance Value:			0
Tax Increment Finance Levy:			0.00

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10/17/2022

9:00:42AM

Exemption Breakdown

Exemption	Count	Local	State	Total
CHODO	1	930,010	0	930,010
DP	8	0	0	0
DV1	10	0	78,000	78,000
DV2	2	0	19,500	19,500
DV3	2	0	24,000	24,000
DV4	5	0	60,000	60,000
DVHS	14	0	4,607,116	4,607,116
EX-XA	1	0	608,830	608,830
EX-XG	1	0	688,660	688,660
EX-XI	4	0	1,642,600	1,642,600
EX-XN	7	0	288,090	288,090
EX-XV	71	0	21,814,850	21,814,850
EX-XV (Prorated)	1	0	78,142	78,142
EX366	55	0	57,680	57,680
OV65	167	0	0	0
Totals		930,010	29,967,468	30,897,478

2022 LEVY TOTALS

CJC - CITY OF JC

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Grand Totals

10/17/2022

9:00:42AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	641	354.7636	\$7,067,790	\$169,540,520	\$145,014,995
B	MULTIFAMILY RESIDENCE	10	4.4050	\$0	\$3,519,889	\$3,519,889
C1	VACANT LOTS AND LAND TRACTS	80	44.1254	\$0	\$8,145,220	\$8,133,220
D1	QUALIFIED OPEN-SPACE LAND	3	22.7900	\$0	\$1,454,920	\$29,790
D2	IMPROVEMENTS ON QUALIFIED OP	1		\$0	\$55,740	\$55,740
E	RURAL LAND, NON QUALIFIED OPE	84	197.8920	\$0	\$22,981,064	\$18,901,835
F1	COMMERCIAL REAL PROPERTY	160	145.8819	\$295,690	\$66,205,605	\$66,194,149
J1	WATER SYSTEMS	1		\$0	\$145,040	\$145,040
J3	ELECTRIC COMPANY (INCLUDING C	6	25.2030	\$0	\$9,782,110	\$9,782,110
J4	TELEPHONE COMPANY (INCLUDI	4	0.3430	\$0	\$506,470	\$506,470
J5	RAILROAD	1		\$0	\$8,530	\$8,530
J8	OTHER TYPE OF UTILITY	1		\$0	\$58,539	\$58,539
L1	COMMERCIAL PERSONAL PROPE	170		\$0	\$48,509,671	\$48,509,671
L2	INDUSTRIAL AND MANUFACTURIN	1		\$0	\$1,279,420	\$1,279,420
M1	TANGIBLE OTHER PERSONAL, MOB	14		\$0	\$223,650	\$218,822
S	SPECIAL INVENTORY TAX	1		\$0	\$2,780	\$2,780
X	TOTALLY EXEMPT PROPERTY	141	206.2461	\$137,630	\$26,108,862	\$0
	Totals		1,001.6500	\$7,501,110	\$358,528,030	\$302,361,000

2022 LEVY TOTALS

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Grand Totals

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CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	(DO NOT USE)	2	0.2740	\$0	\$126,490	\$119,206
A1	SINGLE FAMILY RESIDENCE	546	308.8405	\$6,375,580	\$154,778,060	\$132,621,127
A2	MOBILE HOME	116	45.6491	\$681,250	\$14,606,490	\$12,245,182
A3	SINGLE FAMILY RESIDENCE- WATER	8		\$10,960	\$29,480	\$29,480
B1	RESIDENTIAL MULTI FAMILY	2	3.3220	\$0	\$1,374,929	\$1,374,929
B2	DUPLEX	8	1.0830	\$0	\$2,144,960	\$2,144,960
C1	VACANT LOTS -	74	33.3704	\$0	\$7,007,390	\$6,995,390
C2	COMMERCIAL LOTS - CITY LIMITS	2	8.6150	\$0	\$786,710	\$786,710
C3	VACANT LOTS- RURAL ONLY	4	2.1400	\$0	\$351,120	\$351,120
D1	RURAL LAND ONLY	3	22.7900	\$0	\$1,454,920	\$29,790
D2	IMPROVEMENTS ON QUALIFIED AG L	1		\$0	\$55,740	\$55,740
E1	SINGLE FAMILY RESIDENCE (RURAL	50	85.4165	\$0	\$16,530,064	\$12,505,099
E2	MOBILE HOME - RURAL ONLY	21	9.3555	\$0	\$1,958,780	\$1,905,489
E3	OUTBUILDINGS - RURAL ONLY	23		\$0	\$374,230	\$373,257
E4	RURAL LAND NON QUALIFIED AG LA	4	103.1200	\$0	\$4,117,990	\$4,117,990
F1	REAL COMMERCIAL	160	145.8819	\$295,690	\$66,205,605	\$66,194,149
J1	WATER SYSTEMS REAL & BPP	1		\$0	\$145,040	\$145,040
J3	ELECTRIC COMPANIES	6	25.2030	\$0	\$9,782,110	\$9,782,110
J4	TELEPHONE COMPANIES	4	0.3430	\$0	\$506,470	\$506,470
J5	REAL & TANGIBLE PERSONAL, UTIL	1		\$0	\$8,530	\$8,530
J8	CABLE COMPANIES	1		\$0	\$58,539	\$58,539
L1	TANGIBLE COMMERCIAL PROPRTIE	170		\$0	\$48,509,671	\$48,509,671
L2	INDUSTRIAL PP	1		\$0	\$1,279,420	\$1,279,420
M3	MOBILE HOME ONLY - NO LAND	14		\$0	\$223,650	\$218,822
S	SPECIAL INVENTORY	1		\$0	\$2,780	\$2,780
X	(DO NOT USE)	141	206.2461	\$137,630	\$26,108,862	\$0
Totals			1,001.6500	\$7,501,110	\$358,528,030	\$302,361,000

2022 LEVY TOTALS

CJC - CITY OF JC
Effective Rate Assumption

Property Count: 1,237

10/17/2022 9:00:42AM

New Value

TOTAL NEW VALUE MARKET: \$7,501,110
TOTAL NEW VALUE TAXABLE: \$7,204,064

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	7	2021 Market Value	\$740,820
EX366	HB366 Exempt	50	2021 Market Value	\$29,660
ABSOLUTE EXEMPTIONS VALUE LOSS				\$770,480

Exemption	Description	Count	Exemption Amount
DP	Disability	1	\$0
DV1	Disabled Veterans 10% - 29%	2	\$10,000
DVHS	Disabled Veteran Homestead	4	\$1,389,936
OV65	Over 65	17	\$0
PARTIAL EXEMPTIONS VALUE LOSS			\$1,399,936
NEW EXEMPTIONS VALUE LOSS			\$2,170,416

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS \$2,170,416

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
382	\$308,255	\$62,420	\$245,835
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
358	\$303,466	\$59,600	\$243,866

BLANCO County

2022 LEVY TOTALS

CJC - CITY OF JC
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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