

NAVARRO COUNTY COMMISSIONER'S COURT

A Special meeting of the Navarro County Commissioner's Court was held on Monday, the 30th, day of September, 2019 at 10:00 a.m., in the Commissioners Courtroom of the Navarro County Courthouse 300 W. 3rd Ave., in Corsicana, Texas. Presiding Judge HM Davenport Jr. Commissioners present Jason Grant, Eddie Perry, Eddie Moore, and James Olsen.

1. 10:06 A.M. Motion to convene by Comm. Olsen sec by Comm. Moore
Carried unanimously
2. Opening prayer by Comm. Grant
3. Pledge of Allegiance
4. Public Comment-no comments

Consent Agenda

Motion to approve consent agenda item 5 by Comm. Perry sec by Comm. Gant
Carried unanimously

5. Approve and pay bills as submitted by the County Auditor, including State Quarterly Reports (paid 09/30/2019)

Regular Agenda

6. Motion to approve the Adoption of the Fiscal Year 2019-2020 Budget
By Comm. Olsen sec by Comm. Moore **TO WIT PG 1726-1728**
Carried unanimously
7. Motion to approve the Adoption of the 2019 Tax Rate of \$0.6270 per \$100 of taxable valuation I move that the property tax rate be increased by the adoption of a tax rate of .6270, which is effectively a .16 percent increase in the tax rate by Judge Davenport sec by Comm. Perry **TO WIT PG 1729-1732**

Roll call vote: Comm. Grant-nay Comm. Perry-nay changed to Aye Comm. Moore-nay changed to Aye
Comm. Olsen-nay Judge Davenport-Aye
Passes 3-2
8. Motion to adjourn by Comm. Grant sec. Comm. Perry
Carried unanimously

I, Sherry Dowd, Navarro County Clerk, Attest that the Foregoing is a true and accurate accounting of the commissioners Court's authorized proceeding for September 30th 2019.

Signed 30th day of September 2019.


Sherry Dowd, County Clerk



1126



FILED FOR RECORD
AT 10:10 O'CLOCK AM

SEP 30 2019

SHERRY DOWD, County Clerk
NAVARRO COUNTY, TEXAS
BY [Signature] DEPUTY

Navarro County, Texas 2020 Budget

This budget will raise more revenue from property taxes than last year's budget by an amount of \$3,343,017, which is a 16.11 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$593,607.

The members of the commissioners' court voting 5 the adoption of the 2020 budget:

H.M. Davenport, Jr., Jason Grant, Eddie Perry, Eddie Moore, James Olsen

	<u>2018</u>	<u>2019</u>
Property Tax Rate	\$0.6270	\$0.6270
Effective Tax Rate	\$0.6007	\$0.5405
Effective M&O Tax Rate	\$0.4897	\$0.4403
Rollback Tax Rate *	\$0.6498	\$0.5834
Debt Rate	\$0.0184	\$0.0184

*adjusted for sales tax

The total net outstanding bond debt on January 1, 2020 will be \$6,680,000.

1721

NAVARRO COUNTY, TEXAS

BUDGET CERTIFICATE

FILED FOR RECORD
AT 10:10 O'CLOCK A M.

SEP 30 2019

STATE OF TEXAS

COUNTY OF NAVARRO

FISCAL YEAR OCTOBER 1, 2019 THROUGH SEPTEMBER 30, 2020

SHERRY DOWD, County Clerk
NAVARRO COUNTY, TEXAS
BY Sherry Dowd DEPUTY

We, H. M. Davenport, Jr., County Judge, and Sherry Dowd, County Clerk of Navarro County, Texas, do hereby certify that the attached budget is a true and correct copy of the budget of Navarro County, Texas as passed and approved by the Commissioners Court of said county on the 30th day of September, 2019, as the same appears on file in the office of the County Clerk of Navarro County.



H. M. Davenport, Jr.
County Judge

Sherry Dowd
County Clerk

Subscribed and sworn to before me, the undersigned authority, this the 30th day of September, 2019.



Sherry Dowd
County Clerk
Navarro County, Texas

NAVARRO COUNTY, TEXAS

ORDER ADOPTING THE BUDGET FOR FISCAL YEAR 2020

On this the 30th day of September, A.D., 2019, came to be considered the Budget of estimated revenues and expenditures for the period beginning October 1, 2019 and ending September 30, 2020, and it appearing to the Commissioners Court that said Budget is in accordance with law, and has been duly prepared by the County Judge, assisted by the County Auditor, and fully filed for inspection, and the said corrections thereof having been made by the Commissioners' Court on motion made, seconded and carried, it is ordered by the Commissioners Court that the said Budget be, and it is hereby, approved and adopted. It is further ordered by the Court that totals shown in said Budget for total department expenditures be considered to be Budget Line Items and the amounts shown for budget categories and individual items included in those categories be considered to be supplementary information.

PASSED AND APPROVED this 30th day of September, 2019.

FILED FOR RECORD
AT 10:00 O'CLOCK a M.
SEP 30 2019

[Signature]
County Judge

SHERRY DOWD, County Clerk
NAVARRO COUNTY, TEXAS
BY [Signature] DEPUTY

[Signature]
Commissioner, Precinct 1

[Signature]
Commissioner, Precinct 3

[Signature]
Commissioner, Precinct 2

[Signature]
Commissioner, Precinct 4

Subscribed and sworn to before me, the undersigned authority, this the 30th day of September, 2019.



[Signature]
County Clerk
Navarro County, Texas

NAVARRO COUNTY, TEXAS

ORDER ADOPTING THE TAX RATE FOR 2019

On this the 30th day of September, 2019, came to be considered the Tax Rate for 2019, and it appearing to the Commissioners Court that said Tax Rate has been duly calculated in accordance with law by the county Tax Assessor and Collector, and all required public notices fully filed, and the said Tax Rate, having been duly considered by the Court, on motion made, seconded and carried, it is ordered by the Court that the said Tax Rate be, and it is hereby, approved and adopted as follows:

The General Fund rate shall be \$0.4925 per one hundred dollar valuation;

The Road and Bridge rate shall be \$0.1071 per one hundred dollar valuation;

The Flood Control rate shall be \$0.0090 per one hundred dollar valuation; (All properties with homestead exemption only will receive a \$3,000 exemption on Flood Control Assessment. The Flood Control rate is not subject to abatement.)

The Debt Service rate shall be \$0.0184 per one hundred dollar valuation; and

The Total Tax Rate shall be \$0.6270 per one hundred dollar valuation.

The County shall grant an over 65 exemption of \$15,000 on all properties with a homestead exemption.

The County shall grant a tax freeze for disabled and 65 and over homeowners passed by the Commissioners Court, July 9, 2004.

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 16 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$160.00.

FILED FOR RECORD
AT 10:10 O'CLOCK 2 M.

Passed and approved this 30th day of September, 2019.

SEP 30 2019

[Signature]
County Judge

SHERRY DOWD, County Clerk
NAVARRO COUNTY, TEXAS
BY [Signature] DEPUTY

Commissioner, Precinct 1


[Signature]
Commissioner, Precinct 3

[Signature]
Commissioner, Precinct 2

Commissioner, Precinct 4

Subscribed and sworn to before me, the undersigned authority, this the 30th day of September, 2019.

[Signature]
County Clerk
Navarro County, Texas



**NAVARRO COUNTY, TEXAS
EFFECTIVE TAX RATE WORKSHEET
FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2020**

	GENERAL FUND	ROAD & BRIDGE FUND	FLOOD CONTROL FUND
Last Year's Tax Rate:			
Operating Taxes	16,343,212	3,560,298	301,347
Debt Taxes	610,589	-	-
Total Taxes	16,953,801	3,560,298	301,347
Tax Base	2,971,079,768	2,973,611,834	2,985,984,873
Total Tax Rate/\$100	0.5109	0.1071	0.0090
This Year's Effective Tax Rate:			
Last Year's Adjusted Tax	15,040,889	3,155,724	268,976
/ This Year's Adjusted Base	3,415,500,552	3,411,091,422	3,490,270,525
= This Year's Effective Tax Rate/\$100	0.4403	0.0925	0.0077
Total Effective Rate/\$100	0.5405		
This Year's Rollback Tax Rate:			
Last Year's Operating Taxes:			
= Last Year's Total Operating Taxes	16,905,996	3,155,724	268,976
/ This Year's Adjusted Tax Base	3,415,500,552	3,411,091,422	3,490,270,525
= Effective Operating Rate	0.4949	0.0925	0.0077
X 1.08 = Maximum Operating Rate/\$100	0.5344	0.0999	0.0083
+ Debt Rate	0.0095	-	-
= Rollback Rate	0.5439	0.0999	0.0083
= Total Rollback Rate/\$100	0.6521		
- Sales Tax Adjustment Rate	0.0687		
= Rollback Rate/\$100	0.5834		

NAVARRO COUNTY, TEXAS
PROPERTY VALUES AND ESTIMATED AD VALOREM TAX REVENUE
FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2020

DESCRIPTION	GENERAL & DEBT	ROAD & BRIDGE	FLOOD CONTR.
Total True Market Value	\$ 6,045,838,168	6,045,835,618	6,045,838,168
Less: Exemptions	1,396,902,375	1,396,902,375	1,396,902,375
True Market Value Subject to Tax	4,648,935,793	4,648,933,243	4,648,935,793
Approximate Assessment Percentage	100.00%	100.00%	100.00%
Assessed Valuation	4,648,935,793	4,648,933,243	4,648,935,793
Less: Value of Exemptions for Agriculture,	634,470,425	632,737,516	580,992,701
Certified Assessed Taxable Valuation	4,014,465,368	4,016,195,727	4,067,943,092
Plus: Rolling Stock	15,672,139	15,672,139	15,672,139
Less: Pollution Control Exemptions	-	-	-
Less: Tax Increment Financing Exemptions	75,177,557	75,177,557	-
Total 2019 Value	3,954,959,950	3,956,690,309	4,083,615,231
Plus: Properties Under Protest	-	-	-
Less: 2019 Tax Ceilings	444,785,272	444,730,592	454,744,293
2019 Total Taxable Value	3,510,174,678	3,511,959,717	3,628,870,938
Less: Taxable Value of New Improvements and Personal Property	94,674,126	100,868,275	138,600,413
2019 Adjusted Taxable Value	\$ 3,415,500,552	\$ 3,411,091,442	\$ 3,490,270,525

ESTIMATED PROPERTY TAX REVENUE				
	GENERAL FUND	ROAD & BRIDGE	FLOOD CONTROL	DEBT SERVICE
Tax Rate of 2019 Budget Year per \$100 Assessed Valuation	0.4925	0.1071	0.0090	0.0184
Projected Ad Valorem Levy	\$ 18,908,640	\$ 4,116,618	\$ 357,489	\$ 706,434
Total Ad Valorem Taxes to be Levied (sum of the four taxes to be levied above)				\$ 24,089,182
Less : Estimated Uncollectable Taxes - 2020 Budget Year Levy				120,446
Less : Estimated Delinquent Taxes - 2020 Budget Year Levy				602,230
Total Estimated Collection of Current Levy				23,366,506
Plus: Estimated Collections of Prior Years' Delinquent Taxes, Penalties and Int				450,000
Total Estimated Cash Collections of Ad Valorem Taxes - 2020 Budget Year				\$ 23,816,506

1732

**NAVARRO COUNTY, TEXAS
AD VALOREM TAX RATE AND COLLECTION HISTORY
FISCAL YEAR 2011 THROUGH BUDGET YEAR 2020**

	2011	2012	2013	2014	2015
TAX RATES					
General Levy (Except Road & Bridge)	0.4909	0.4909	0.4909	0.4929	0.4909
Road & Bridge (May not exceed \$0.80)	0.1071	0.1071	0.1071	0.1071	0.1071
Flood Control (May not exceed \$0.30)	0.0090	0.0090	0.0090	0.0090	0.0090
Total Operating Tax Rate	0.6070	0.6070	0.6070	0.6090	0.6070
Debt Service	0.0200	0.0200	0.0200	0.0180	0.0200
Total Tax Rate	0.6270	0.6270	0.6270	0.6270	0.6270
TAX LEVY					
Taxable Value (In thousands)	2,327,535	2,371,838	2,461,754	2,440,015	2,461,754
Total Current Levy	15,971,578	16,264,664	16,830,412	16,781,758	16,830,412
Collection of Current Levy	15,678,893	16,073,901	16,472,611	16,580,029	16,472,611
Percent of Current Levy Collected	98.17%	98.83%	97.87%	98.80%	97.87%
Delinquent Tax Collections	519,108	580,489	382,552	427,194	382,552
Total Tax Collections	16,198,001	16,654,390	16,855,163	17,007,224	16,855,163
Percent of Total Collections to Current Levy	101.42%	102.40%	100.15%	101.34%	100.15%
	2016	2017	2018	PROJECTED 2019	BUDGET 2020
TAX RATES					
General Levy (Except Road & Bridge)	0.4909	0.4925	0.4925	0.4925	0.4925
Road & Bridge (May not exceed \$0.80)	0.1071	0.1071	0.1071	0.1071	0.1071
Flood Control (May not exceed \$0.30)	0.0090	0.0090	0.0090	0.0090	0.0090
Total Operating Tax Rate	0.6070	0.6086	0.6086	0.6086	0.6086
Debt Service	0.0200	0.0184	0.0184	0.0184	0.0184
Total Tax Rate	0.6270	0.6270	0.6270	0.6270	0.6270
TAX LEVY					
Taxable Value (In thousands)	2,647,228	2,656,838	2,798,577	2,970,742	3,510,175
Total Current Levy	17,882,000	18,397,585	20,746,164	20,746,164	24,089,182
Collection of Current Levy	17,473,168	17,937,645	20,227,510	20,227,510	23,486,952
Percent of Current Levy Collected	97.71%	97.50%	97.50%	97.50%	97.50%
Delinquent Tax Collections	385,000	450,000	450,000	450,000	450,000
Total Tax Collections	17,858,168	18,387,645	20,677,510	20,677,510	23,936,952
Percent of Total Collections to Current Levy	99.87%	99.95%	99.67%	99.67%	99.37%