

COLORADO COUNTY COMMISSIONERS COURT  
NOTICE OF OPEN MEETING

DATE OF MEETING: August 2, 2022 – 9:00 A.M.  
BUILDING: Colorado County Courthouse, County Courtroom  
STREET LOCATION: 400 Spring Street  
CITY OF LOCATION: Columbus, Texas 78934

The Colorado County Commissioners Court Meetings will be broadcast live on Zoom <https://txcourts.zoom.us/j/93198500943> for those individuals who wish to watch or listen remotely.

Pursuant to the authority granted under Government Code, Chapter 551, the Commissioners Court may convene in a closed meeting to discuss, deliberate and take action on any of the agenda items listed below. Immediately before any closed session, the specific section or sections of Government Code, Chapter 551, which provides statutory authority, will be announced.

**On this the 2nd day of August 2022, the Commissioners Court of Colorado County, Texas met in Special Session at 9:00 A.M., in their regular meeting place at the Colorado County Courthouse, County Courtroom, 400 Spring Street, in the City of Columbus, Texas.**

**The Following Members were present, to wit:**

**Honorable Ty Prause  
Honorable Doug Wessels  
Honorable Darrell Kubesch  
Honorable Keith Neuendorff  
Honorable Darrell Gertson  
Honorable Kimberly Menke  
By: Michelle Kollmann**

**County Judge  
Commissioner Precinct #1  
Commissioner Precinct #2  
Commissioner Precinct #3  
Commissioner Precinct #4  
County Clerk  
Deputy Clerk**

**County Judge Ty Prause called the meeting to order at 9:04 A.M., followed by Pledges to the United States Flag and Texas Flag.**

**MINUTES OF THE COLORADO COUNTY  
COMMISSIONER'S COURT SPECIAL MEETING  
August 2, 2022**

DELIBERATE AND CONSIDER ACTION ON THE FOLLOWING ITEMS:

\_\_1. Agenda as posted.

**Motion by Commissioner Wessels to approve Agenda as posted; seconded by  
Commissioner Kubesch; 5 ayes 0 nays; motion carried; it was so ordered.**

**(See Attachment)**

**MINUTES OF THE COLORADO COUNTY  
COMMISSIONER'S COURT SPECIAL MEETING  
August 2, 2022**

**COLORADO COUNTY COMMISSIONERS COURT  
NOTICE OF OPEN MEETING**

FILED FOR RECORD  
COLORADO COUNTY, TX

2022 JUL 29 AM 11:32

DATE OF MEETING: August 2, 2022 – 9:00 A.M.  
BUILDING: Colorado County Courthouse, County Courtroom  
STREET LOCATION: 400 Spring Street  
CITY OF LOCATION: Columbus, Texas 78934

KIMBERLY MENKE  
COUNTY CLERK MK

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Pursuant to the authority granted under Government Code, Chapter 551, the Commissioners Court may convene in a closed meeting to discuss, deliberate and take action on any of the agenda items listed below. Immediately before any closed session, the specific section or sections of Government Code, Chapter 551, which provides statutory authority, will be announced.

**DELIBERATE AND CONSIDER ACTION ON THE FOLLOWING ITEMS:**

- 1. Agenda as posted.
- 2. Public comments.
- 3. Audience to the Interim Chief Appraiser and others with the Colorado County Appraisal District regarding the certified values of the 2022 Appraisal Roll for Colorado County and other related matters.
- 4. Budget Workshop.
- 5. Establish a tax rate for 2022 to fund the 2023 Budget.
- 6. Set date for public hearing to adopt a tax rate for 2022 to fund the 2023 Budget.
- 7. Set date for public hearing to adopt the 2023 Budget.
- 8. Consent Items:
  - a. Certification of 2022 Appraisal Roll for Colorado County.
- 9. Adjourn.

**CERTIFICATION**

NAME: Ty Prause  
TITLE: Colorado County Judge  
SIGNATURE OF CERTIFYING OFFICIAL:  
DATE: July 29, 2022  
TELEPHONE NUMBER: (979) 732-2604  
FAX NUMBER: (979) 732-9389



The Colorado County Courthouse is wheelchair accessible and accessible parking spaces are available.

**MINUTES OF THE COLORADO COUNTY  
COMMISSIONER'S COURT SPECIAL MEETING**

**August 2, 2022**

**\_\_2.** Public comments.

**There were no public comments.**

**\_\_3.** Audience to the Interim Chief Appraiser and others with the Colorado County Appraisal District regarding the certified values of the 2022 Appraisal Roll for Colorado County and other related matters.

**Jonathan Huebner with the Colorado County Appraisal District, along with Greg Davis, Greg Anderson, and Sandra Fain from Capital Appraisal addressed the court concerning the certified values for 2022. Greg Davis, President of Capital Appraisal explained how pipelines are valued in the county. He also answered all questions the court presented him with.**

**(See Attachment)**

**MINUTES OF THE COLORADO COUNTY  
COMMISSIONER'S COURT SPECIAL MEETING  
August 2, 2022**

**STATE OF TEXAS**

**PROPERTY TAX CODE, SECTION 26.01 (a)**

**COUNTY OF COLORADO**

**CERTIFICATION OF APPRAISAL ROLL FOR COLORADO COUNTY.**

I, Lori Fetterman, Chief Appraiser for the Colorado County Appraisal District, solemnly swear that the following is the portion of the approved Appraisal Roll of the Colorado County Appraisal District which lists property taxable by COLORADO COUNTY and constitutes the estimated appraisal roll for COLORADO COUNTY.

July 21, 2022  
Date

  
\_\_\_\_\_  
Signature of Interim Chief Appraiser

\$3,288,757,561	Assessed Value
-\$278,763,311	Less Exemptions
\$3,009,994,250	Net Taxable

Approval of the appraisal records by the Colorado County Appraisal Review Board occurred on the 7<sup>th</sup> day of July 2022.

**MINUTES OF THE COLORADO COUNTY  
COMMISSIONER'S COURT SPECIAL MEETING  
August 2, 2022**

Colorado County County	<b>2022 CERTIFIED TOTALS</b>		As of Certification	
Property Count: 30,901	C - COLORADO COUNTY ARB Approved Totals		7/21/2022	2:29:03PM
<b>Land</b>				
Homesite:	170,484,962			
Non Homesite:	290,729,385			
Ag Market:	3,773,184,142			
Timber Market:	4,641,090	Total Land	(+)	4,239,039,579
<b>Improvement</b>				
Homesite:	841,668,392			
Non Homesite:	983,056,502	Total Improvements	(+)	1,824,724,894
<b>Non Real</b>				
Personal Property:	2,224	764,157,735		
Mineral Property:	4,100	113,662,839		
Autos:	0	0		
		Total Non Real	(+)	877,820,574
		Market Value	=	6,941,585,047
<b>Ag</b>				
Total Productivity Market:	3,766,756,226	11,069,006		
Ag Use:	122,509,906	1,080,843	Productivity Loss	(-) 3,644,165,050
Timber Use:	81,270	0	Appraised Value	= 3,297,419,997
Productivity Loss:	3,644,165,050	9,988,163		
		Homestead Cap	(-)	8,662,436
		Assessed Value	=	3,288,757,561
		Total Exemptions Amount (Breakdown on Next Page)	(-)	278,763,311
		Net Taxable	=	3,009,994,250

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 15,037,901.17 = 3,009,994,250 \* (0.499599 / 100)

Certified Estimate of Market Value: 6,941,585,047  
 Certified Estimate of Taxable Value: 3,009,994,250

All Zone Code	Tax Increment Levy
CETRZ1	234,200
Tax Increment Finance Value:	234,200
Tax Increment Finance Levy:	1,170.06

**MINUTES OF THE COLORADO COUNTY  
COMMISSIONER'S COURT SPECIAL MEETING  
August 2, 2022**

Colorado County County	<b>2022 CERTIFIED TOTALS</b>	As of Certification
Property Count: 30,901	C - COLORADO COUNTY ARB Approved Totals	7/21/2022      2:29:10PM

**Exemption Breakdown**

Exemption	Count	Total	Value	Certified
AB	2	4,766,198	0	4,766,198
DV1	40	0	398,425	398,425
DV1S	1	0	5,000	5,000
DV2	20	0	167,649	167,649
DV2S	1	0	7,500	7,500
DV3	20	0	214,000	214,000
DV4	103	0	816,633	816,633
DV4S	9	0	78,430	78,430
DVHS	57	0	8,370,722	8,370,722
DVHSS	4	0	405,780	405,780
EX	1	0	14,050	14,050
EX-XD	4	0	92,570	92,570
EX-XG	2	0	75,030	75,030
EX-XI	5	0	2,017,300	2,017,300
EX-XN	51	0	1,528,180	1,528,180
EX-XO	1	0	6,320	6,320
EX-XR	19	0	178,930	178,930
EX-XU	19	0	1,904,150	1,904,150
EX-XV	666	0	22,612,916	22,612,916
EX366	666	0	356,077	356,077
FR	1	0	0	0
HS	6,061	198,217,308	0	198,217,308
OV65	3,173	36,408,013	0	36,408,013
OV65S	7	54,840	0	54,840
PC	4	67,290	0	67,290
<b>Totals</b>		<b>239,513,649</b>	<b>39,249,662</b>	<b>278,763,311</b>

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Ag Market:	3,773,184,142			
Timber Market:	4,641,090			
		<b>Total Land</b>	(+)	4,239,039,579
<b>Improvement Value</b>				
Homesite:	841,668,392			
Non Homesite:	983,056,502			
		<b>Total Improvements</b>	(+)	1,824,724,894
<b>Non Real Goods Value</b>				
Personal Property:	2,224	764,157,735		
Mineral Property:	4,100	113,662,839		
Autos:	0	0		
		<b>Total Non Real</b>	(+)	877,820,574
		<b>Market Value</b>	=	6,941,585,047
<b>Ag Non Exempt Exempt</b>				
Total Productivity Market:	3,766,756,226	11,069,006		
Ag Use:	122,509,906	1,080,843	Productivity Loss	(-) 3,644,165,050
Timber Use:	81,270	0	Appraised Value	= 3,297,419,997
Productivity Loss:	3,644,165,050	9,988,163		
			Homestead Cap	(-) 8,662,436
			Assessed Value	= 3,288,757,561
			Total Exemptions Amount (Breakdown on Next Page)	(-) 278,763,311
			<b>Net Taxable</b>	= 3,009,994,250

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
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Certified Estimate of Market Value: 6,941,585,047  
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CETRZ1	234,200
Tax Increment Finance Value:	234,200
Tax Increment Finance Levy:	1,170.06



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DV2	20	0	167,649	167,649
DV2S	1	0	7,500	7,500
DV3	20	0	214,000	214,000
DV4	103	0	816,633	816,633
DV4S	9	0	78,430	78,430
DVHS	57	0	8,370,722	8,370,722
DVHSS	4	0	405,780	405,780
EX	1	0	14,050	14,050
EX-XD	4	0	92,570	92,570
EX-XG	2	0	75,030	75,030
EX-XI	5	0	2,017,300	2,017,300
EX-XN	51	0	1,528,180	1,528,180
EX-XO	1	0	6,320	6,320
EX-XR	19	0	178,930	178,930
EX-XU	19	0	1,904,150	1,904,150
EX-XV	666	0	22,612,916	22,612,916
EX366	666	0	356,077	356,077
FR	1	0	0	0
HS	6,061	198,217,308	0	198,217,308
OV65	3,173	36,408,013	0	36,408,013
OV65S	7	54,840	0	54,840
PC	4	67,290	0	67,290
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Colorado County County	<b>2022 CERTIFIED TOTALS</b>	As of Certification
Property Count: 30,901	C - COLORADO COUNTY ARB Approved Totals	7/21/2022 2:28:10PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Tangible Value
A	SINGLE FAMILY RESIDENCE	6,487	3,931.0213	\$9,122,180	\$733,246,552	\$594,732,380
B	MULTIFAMILY RESIDENCE	56	49.2275	\$6,880	\$9,689,411	\$9,689,411
C1	VACANT LOTS AND LAND TRACTS	2,564	1,143.2652	\$9,080	\$39,259,465	\$39,186,775
D1	QUALIFIED OPEN-SPACE LAND	8,935	567,627.4336	\$0	\$3,766,756,226	\$122,543,593
D2	IMPROVEMENTS ON QUALIFIED OP	679		\$1,582,090	\$21,752,404	\$21,714,673
E	RURAL LAND, NON QUALIFIED OPE	8,119	17,875.3344	\$15,037,850	\$870,969,309	\$759,312,274
F1	COMMERCIAL REAL PROPERTY	866	1,712.8968	\$1,355,960	\$240,757,210	\$240,725,991
F2	INDUSTRIAL AND MANUFACTURIN	150	602.5719	\$0	\$331,555,130	\$328,496,165
G1	OIL AND GAS	3,149		\$0	\$113,127,836	\$113,127,836
G3	OTHER SUB-SURFACE INTERESTS	563		\$0	\$414,866	\$414,866
J2	GAS DISTRIBUTION SYSTEM	5		\$0	\$870,810	\$870,810
J3	ELECTRIC COMPANY (INCLUDING C	49	14.7180	\$0	\$71,436,470	\$71,436,470
J4	TELEPHONE COMPANY (INCLUDI	32	0.5270	\$0	\$5,947,120	\$5,947,120
J5	RAILROAD	31		\$0	\$56,788,270	\$56,788,270
J6	PIPELAND COMPANY	212		\$0	\$248,629,540	\$248,629,540
J7	CABLE TELEVISION COMPANY	8		\$0	\$3,115,490	\$3,115,490
L1	COMMERCIAL PERSONAL PROPE	1,230		\$0	\$68,157,965	\$68,156,135
L2	INDUSTRIAL AND MANUFACTURIN	315		\$0	\$292,983,300	\$291,210,607
M1	TANGIBLE OTHER PERSONAL, MOB	1,022		\$1,484,690	\$23,378,460	\$19,932,154
S	SPECIAL INVENTORY TAX	12		\$0	\$13,963,690	\$13,963,690
X	TOTALLY EXEMPT PROPERTY	1,434	3,219.3880	\$0	\$28,785,523	\$0
<b>Totals</b>			596,176.3837	\$28,598,730	\$6,941,585,047	\$3,009,994,250

**MINUTES OF THE COLORADO COUNTY  
 COMMISSIONER'S COURT SPECIAL MEETING  
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Colorado County County	<b>2022 CERTIFIED TOTALS</b>	As of Certification
Property Count: 30,901	C - COLORADO COUNTY Grand Totals	7/21/2022 2:29:10PM

**State Category Breakdown**

State Code	Description	Count	Area	New Value	Market Value	Deduction Value
A	SINGLE FAMILY RESIDENCE	6,487	3,931.0213	\$9,122,180	\$733,246,552	\$594,732,380
B	MULTIFAMILY RESIDENCE	56	49.2275	\$6,880	\$9,689,411	\$9,689,411
C1	VACANT LOTS AND LAND TRACTS	2,564	1,143.2652	\$9,080	\$39,259,465	\$39,186,775
D1	QUALIFIED OPEN-SPACE LAND	8,935	567,627.4336	\$0	\$3,766,756,226	\$122,543,593
D2	IMPROVEMENTS ON QUALIFIED OP	679		\$1,582,090	\$21,752,404	\$21,714,873
E	RURAL LAND, NON QUALIFIED OPE	8,119	17,875.3344	\$15,037,850	\$870,969,309	\$759,312,274
F1	COMMERCIAL REAL PROPERTY	866	1,712.8968	\$1,355,960	\$240,757,210	\$240,725,991
F2	INDUSTRIAL AND MANUFACTURIN	150	602.5719	\$0	\$331,555,130	\$328,496,165
G1	OIL AND GAS	3,149		\$0	\$113,127,836	\$113,127,836
G3	OTHER SUB-SURFACE INTERESTS	563		\$0	\$414,866	\$414,866
J2	GAS DISTRIBUTION SYSTEM	5		\$0	\$870,810	\$870,810
J3	ELECTRIC COMPANY (INCLUDING C	49	14.7180	\$0	\$71,436,470	\$71,436,470
J4	TELEPHONE COMPANY (INCLUDI	32	0.5270	\$0	\$5,947,120	\$5,947,120
J5	RAILROAD	31		\$0	\$56,788,270	\$56,788,270
J6	PIPELAND COMPANY	212		\$0	\$248,629,540	\$248,629,540
J7	CABLE TELEVISION COMPANY	8		\$0	\$3,115,490	\$3,115,490
L1	COMMERCIAL PERSONAL PROPE	1,230		\$0	\$68,157,965	\$68,156,135
L2	INDUSTRIAL AND MANUFACTURIN	315		\$0	\$292,983,300	\$291,210,607
M1	TANGIBLE OTHER PERSONAL, MOB	1,022		\$1,484,690	\$23,378,460	\$19,932,154
S	SPECIAL INVENTORY TAX	12		\$0	\$13,963,690	\$13,963,690
X	TOTALLY EXEMPT PROPERTY	1,434	3,219.3880	\$0	\$28,785,523	\$0
<b>Totals</b>			<b>596,176.3837</b>	<b>\$28,598,730</b>	<b>\$6,941,585,047</b>	<b>\$3,009,994,250</b>

**MINUTES OF THE COLORADO COUNTY  
COMMISSIONER'S COURT SPECIAL MEETING**

**August 2, 2022**

Colorado County County	<b>2022 CERTIFIED TOTALS</b>	As of Certification
Property Count: 30,901	C - COLORADO COUNTY ARB Approved Totals	7/21/2022 2:29:10PM

**CAD State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE (PRORA	23	0.7616	\$711,660	\$1,123,100	\$1,082,478
A1	SINGLE-FAMILY RESIDENTIAL ON LO	4,147	1,235.5433	\$4,472,770	\$487,759,556	\$395,526,204
A2	MOBILE HOME ON LOT	704	93.3599	\$597,830	\$17,084,355	\$13,540,700
A3	RESIDENTIAL IMPROVEMENT ONLY	248		\$241,720	\$13,072,511	\$11,505,597
A4	RESIDENTIAL IMPROVEMENT ON 5 A	1,428	2,601.3565	\$3,098,200	\$214,207,030	\$173,077,401
B	MULTI-FAMILY RESIDENCE PRORATE	1		\$0	\$86,420	\$86,420
B1	MULTI-FAMILY DUPLEX	26	11.0174	\$6,880	\$1,970,970	\$1,970,970
B2	MULTI-FAMILY TRIPLEX	4	0.1990	\$0	\$342,640	\$342,640
B3	MULTI-FAMILY FOURPLEX	6	3.5127	\$0	\$725,520	\$725,520
B5	MULTI-FAMILY 5 OR MORE UNITS	23	34.4984	\$0	\$6,563,861	\$6,563,861
C1	VACANT PLATTED LOT (NON-COMME	2,009	394.0880	\$9,080	\$24,795,051	\$24,767,861
C3	VACANT RURAL LOT UNDER 5 ACRE	471	696.0453	\$0	\$10,898,464	\$10,852,964
C4	VACANT PLATED COMMERCIAL LOT	86	53.1319	\$0	\$3,565,950	\$3,565,950
D1	TRACT WITH PRODUCTIVITY VALUAT	8,935	567,627.4336	\$0	\$3,766,756,226	\$122,543,593
D2	IMPROVEMENT ON QUALFIED AG LA	679		\$1,582,090	\$21,752,404	\$21,714,673
D4	RURAL LAND OVER 5 ACRES USED F	9	21.8600	\$41,910	\$339,920	\$337,901
E1	FARM OR RANCH IMPROVEMENTS-IN	4,659	4,322.5485	\$5,334,730	\$342,022,414	\$312,379,648
E2	MOBILE HOMES ON ACREAGE LESS '	391	560.8290	\$323,000	\$19,311,851	\$15,648,993
E3	RURAL IMPROVEMENT ON LESS TH	343	285.3077	\$624,560	\$14,377,982	\$12,947,785
E4	RURAL MOBILE HOMES ON 5 ACRES	342	546.6071	\$51,020	\$17,247,500	\$14,898,500
E5	NON QUALIFIED AG LAND	1,433	9,988.9857	\$604,290	\$88,358,192	\$86,010,105
E9	RURAL SPLIT FOR RESIDENCES WI	2,059	2,149.1964	\$8,058,340	\$389,311,450	\$317,089,341
F1	COMMERCIAL REAL PROPERTY	866	1,712.8968	\$1,355,960	\$240,757,210	\$240,725,991
F2	INDUSTRIAL REAL PROPERTY	150	602.5719	\$0	\$331,555,130	\$328,496,165
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G3	NON-PRODUCING MINERALS	563		\$0	\$414,866	\$414,866
J2	GAS COMPANIES	5		\$0	\$870,810	\$870,810
J3	ELECTRIC COMPANIES	49	14.7180	\$0	\$71,436,470	\$71,436,470
J4	TELEPHONE COMPANIES	32	0.5270	\$0	\$5,947,120	\$5,947,120
J5	RAILROAD COMPANIES (INCLUDES R	31		\$0	\$56,788,270	\$56,788,270
J6	PIPELINES	212		\$0	\$248,629,540	\$248,629,540
J7	TV CABLE SYSTEMS	8		\$0	\$3,115,490	\$3,115,490
L1	PERSONAL PROPERTY COMMERCIA	1,201		\$0	\$65,852,275	\$65,850,445
L2	PERSONAL PROPERTY INDUSTRIAL	315		\$0	\$292,983,300	\$291,210,607
L9	TRUCK TRACTORS/TRAILERS	31		\$0	\$2,305,690	\$2,305,690
M3	MOBILE HOME ONLY (DOES NOT OW	1,021		\$1,484,690	\$23,376,780	\$19,932,154
M6	TRAVEL TRAILERS WITH HOMESTEAD	1		\$0	\$1,680	\$0
S	SPECIAL INVENTORY TAX	12		\$0	\$13,963,690	\$13,963,690
X	TOTALLY EXEMPT PROPERTIES	1,434	3,219.3880	\$0	\$28,785,523	\$0
<b>Totals</b>			<b>596,176.3837</b>	<b>\$28,598,730</b>	<b>\$6,941,585,047</b>	<b>\$3,009,994,249</b>

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B	MULTI-FAMILY RESIDENCE PRORATE	1		\$0	\$86,420	\$86,420
B1	MULTI-FAMILY DUPLEX	26	11.0174	\$6,880	\$1,970,970	\$1,970,970
B2	MULTI-FAMILY TRIPLEX	4	0.1990	\$0	\$342,640	\$342,640
B3	MULTI-FAMILY FOURPLEX	6	3.5127	\$0	\$725,520	\$725,520
B5	MULTI-FAMILY 5 OR MORE UNITS	23	34.4984	\$0	\$6,563,861	\$6,563,861
C1	VACANT PLATTED LOT (NON-COMME	2,009	394.0880	\$9,080	\$24,795,051	\$24,767,861
C3	VACANT RURAL LOT UNDER 5 ACRE	471	696.0453	\$0	\$10,898,464	\$10,852,964
C4	VACANT PLATED COMMERCIAL LOT	86	53.1319	\$0	\$3,565,950	\$3,565,950
D1	TRACT WITH PRODUCTIVITY VALUAT	8,935	567,627.4336	\$0	\$3,766,756,226	\$122,543,593
D2	IMPROVEMENT ON QUALFIED AG LA	679		\$1,582,090	\$21,752,404	\$21,714,673
D4	RURAL LAND OVER 5 ACRES USED F	9	21.8600	\$41,910	\$339,920	\$337,901
E1	FARM OR RANCH IMPROVEMENTS-IN	4,659	4,322.5485	\$5,334,730	\$342,022,414	\$312,379,648
E2	MOBILE HOMES ON ACREAGE LESS	391	560.8290	\$323,000	\$19,311,851	\$15,648,993
E3	RURAL IMPROVEMENT ON LESS TH	343	285.3077	\$624,560	\$14,377,982	\$12,947,785
E4	RURAL MOBILE HOMES ON 5 ACRES	342	546.6071	\$51,020	\$17,247,500	\$14,898,500
E5	NON QUALIFIED AG LAND	1,433	9,988.9857	\$604,290	\$88,358,192	\$86,010,105
E9	RURAL SPLIT FOR RESIDENCES WI	2,059	2,149.1964	\$8,058,340	\$389,311,450	\$317,089,341
F1	COMMERCIAL REAL PROPERTY	866	1,712.8968	\$1,355,960	\$240,757,210	\$240,725,991
F2	INDUSTRIAL REAL PROPERTY	150	602.5719	\$0	\$331,555,130	\$328,496,165
G1	OIL & GAS MINERAL INTEREST	3,149		\$0	\$113,127,836	\$113,127,836
G3	NON-PRODUCING MINERALS	563		\$0	\$414,866	\$414,866
J2	GAS COMPANIES	5		\$0	\$870,810	\$870,810
J3	ELECTRIC COMPANIES	49	14.7180	\$0	\$71,436,470	\$71,436,470
J4	TELEPHONE COMPANIES	32	0.5270	\$0	\$5,947,120	\$5,947,120
J5	RAILROAD COMPANIES (INCLUDES R	31		\$0	\$56,788,270	\$56,788,270
J6	PIPELINES	212		\$0	\$248,629,540	\$248,629,540
J7	TV CABLE SYSTEMS	8		\$0	\$3,115,490	\$3,115,490
L1	PERSONAL PROPERTY COMMERCIA	1,201		\$0	\$65,852,275	\$65,850,445
L2	PERSONAL PROPERTY INDUSTRIAL	315		\$0	\$292,983,300	\$291,210,607
L9	TRUCK TRACTORS/TRAILERS	31		\$0	\$2,305,690	\$2,305,690
M3	MOBILE HOME ONLY (DOES NOT OW	1,021		\$1,484,690	\$23,376,780	\$19,932,154
M6	TRAVEL TRAILERS WITH HOMESTEAD	1		\$0	\$1,680	\$0
S	SPECIAL INVENTORY TAX	12		\$0	\$13,963,690	\$13,963,690
X	TOTALLY EXEMPT PROPERTIES	1,434	3,219.3880	\$0	\$28,785,523	\$0
<b>Totals</b>		<b>596,176.3837</b>		<b>\$28,598,730</b>	<b>\$6,941,585,047</b>	<b>\$3,009,994,249</b>

**MINUTES OF THE COLORADO COUNTY  
COMMISSIONER'S COURT SPECIAL MEETING  
August 2, 2022**

Colorado County County	<b>2022 CERTIFIED TOTALS</b>	As of Certification
Property Count: 30,901	C - COLORADO COUNTY Effective Rate Assumption	7/21/2022 2:29:10PM

**New Value**

TOTAL NEW VALUE MARKET:	\$28,598,730
TOTAL NEW VALUE TAXABLE:	\$26,280,196

**New Exemptions**

Exemption	Description	Count	2021 Market Value	Exemption Amount
EX	TOTAL EXEMPTION	1		\$0
EX-XD	11.181 Improving property for housing with vol	1	2021 Market Value	\$18,000
EX-XN	11.252 Motor vehicles leased for personal use	5	2021 Market Value	\$0
EX-XV	Other Exemptions (including public property, r	4	2021 Market Value	\$157,660
EX366	HOUSE BILL 366	356	2021 Market Value	\$288,355
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$484,015</b>

Exemption	Description	Count	2021 Market Value	Exemption Amount
DV1	Disabled Veterans 10% - 29%	2		\$17,000
DV2	Disabled Veterans 30% - 49%	1		\$7,500
DV3	Disabled Veterans 50% - 69%	1		\$10,000
DV4	Disabled Veterans 70% - 100%	9		\$84,000
DVHS	Disabled Veteran Homestead	1		\$137,258
HS	HOMESTEAD	239		\$10,576,981
OV65	OVER 65	219		\$2,520,241
OV65S	OVER 65 Surviving Spouse	1		\$12,000
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>				<b>\$13,364,980</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>				<b>\$13,828,995</b>

**Increased Exemptions**

Exemption	Description	Count	2021 Market Value	Exemption Amount
<b>INCREASED EXEMPTIONS VALUE LOSS</b>				
<b>TOTAL EXEMPTIONS VALUE LOSS</b>				<b>\$13,828,995</b>

**New Ag / Timber Exemptions**

2021 Market Value	\$3,427,680	
2022 Ag/Timber Use	\$75,670	Count: 24
<b>NEW AG / TIMBER VALUE LOSS</b>	<b>\$3,352,010</b>	

**New Annexations**

**New Deannexations**

**Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
5,703	\$173,356	\$35,856	\$137,500
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
3,570	\$149,162	\$31,658	\$117,504

**MINUTES OF THE COLORADO COUNTY  
COMMISSIONER'S COURT SPECIAL MEETING  
August 2, 2022**

Colorado County County

**2022 CERTIFIED TOTALS  
C - COLORADO COUNTY  
Lower Value Used**

As of Certification

Count of Protected Properties	Total Market Value	Total Value Used
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**MINUTES OF THE COLORADO COUNTY  
COMMISSIONER'S COURT SPECIAL MEETING**

**August 2, 2022**

**\_\_4. Budget Workshop.**

**Judge Prause called the budget workshop to order at 10:15 A.M.**

**The court decided to add a full-time public defender position with a pay rate of \$80,000.**

**The rent from The Challenge Academy will increase in January due to completion of their renovations they started back in 2014.**

**The court also decided to create an HR dept separate from the auditor's office and will give this new department a budget of \$2,000.**

**After discussions, the court decide on option 5 of the proposed tax rate options. That rate is .496951 per \$100.**

**\_\_5. Establish a tax rate for 2022 to fund the 2023 Budget.**

**Motion by Judge Prause to establish a tax rate of .496951 per \$100 for 2022 to fund the 2023 Budget; seconded by Commissioner Neuendorff; 5 ayes 0 nays; motion carried; it was so ordered.**

**(See Attachment)**



**MINUTES OF THE COLORADO COUNTY  
COMMISSIONER'S COURT SPECIAL MEETING  
August 2, 2022**

**2022 Tax Rate Calculation Worksheet  
Taxing Units Other Than School Districts or Water Districts**

Form 50-856

Colorado County

979-732-2604

Taxing Unit Name

Phone (area code and number)

P O Box 236 Columbus, Texas 78934

www.co.colorado.tx.us

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

**SECTION 1: No-New-Revenue Tax Rate**

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2021 total taxable value.</b> Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 2,859,940,472
2.	<b>2021 tax ceilings.</b> Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 0
3.	<b>Preliminary 2021 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 2,859,940,472
4.	<b>2021 total adopted tax rate.</b>	\$ 499599 /\$100
5.	<b>2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b> A. Original 2021 ARB values:..... \$ 0 B. 2021 values resulting from final court decisions:..... -\$ 0 C. 2021 value loss: Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>2021 taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. 2021 ARB certified values:..... \$ 0 B. 2021 disputed values:..... -\$ 0 C. 2021 undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>2021 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

<sup>1</sup> Tex. Tax Code §26.012(14)  
<sup>2</sup> Tex. Tax Code §26.012(14)  
<sup>3</sup> Tex. Tax Code §26.012(13)  
<sup>4</sup> Tex. Tax Code §26.012(13)

**MINUTES OF THE COLORADO COUNTY  
COMMISSIONER'S COURT SPECIAL MEETING  
August 2, 2022**

2022 Tax Rate Calculation Worksheet - Taxing Units Other Than School Districts or Water Districts

Form 50-856

	Amount/Rate
8. 2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,859,940,472
9. 2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. <sup>5</sup>	\$ 0
10. 2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2021 market value:.....	\$ 464,015
B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:.....	+ \$ 13,364,980
C. Value loss. Add A and B. <sup>6</sup>	\$ 13,828,995
11. 2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.	
A. 2021 market value:.....	\$ 3,427,680
B. 2022 productivity or special appraised value:.....	- \$ 75,670
C. Value loss. Subtract B from A. <sup>7</sup>	\$ 3,352,010
12. Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 17,181,005
13. 2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 154,000
14. 2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,842,605,467
15. Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 14,201,628
16. Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. <sup>9</sup>	\$ 11,328
17. Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. <sup>10</sup>	\$ 14,212,954
18. Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup>	
A. Certified values:.....	\$ 3,009,994,250
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:.....	+ \$ included in A
C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:.....	- \$ 0
D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup>	- \$ 234,200
E. Total 2022 value. Add A and B, then subtract C and D.	\$ 3,009,760,050

<sup>5</sup> Tex. Tax Code §26.012(15)

<sup>6</sup> Tex. Tax Code §26.012(15)

<sup>7</sup> Tex. Tax Code §26.012(15)

<sup>8</sup> Tex. Tax Code §26.03(c)

<sup>9</sup> Tex. Tax Code §26.012(13)

<sup>10</sup> Tex. Tax Code §26.012(13)

<sup>11</sup> Tex. Tax Code §26.012, 26.04(c-2)

<sup>12</sup> Tex. Tax Code §26.03(c)

**MINUTES OF THE COLORADO COUNTY  
COMMISSIONER'S COURT SPECIAL MEETING  
August 2, 2022**

2022 Tax Rate Calculation Worksheet - Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>  A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ <u>0</u>  B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ <u>0</u>  C. Total value under protest or not certified. Add A and B. \$ <u>0</u>	
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ <u>0</u>
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>3,009,760,050</u>
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. <sup>18</sup>	\$ <u>0</u>
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. <sup>19</sup>	\$ <u>26,280,198</u>
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ <u>26,280,198</u>
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ <u>2,983,479,854</u>
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>.476388</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. <sup>21</sup>	\$ _____ /\$100

**SECTION 2: Voter Approval Tax Rate**

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ <u>.477934</u> /\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$ <u>2,859,940,472</u>

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)  
<sup>14</sup> Tex. Tax Code §26.01(c)  
<sup>15</sup> Tex. Tax Code §26.01(d)  
<sup>16</sup> Tex. Tax Code §26.012(a)(8)  
<sup>17</sup> Tex. Tax Code §26.012(a)  
<sup>18</sup> Tex. Tax Code §26.012(17)  
<sup>19</sup> Tex. Tax Code §26.012(17)  
<sup>20</sup> Tex. Tax Code §26.04(c)  
<sup>21</sup> Tex. Tax Code §26.04(d)

**MINUTES OF THE COLORADO COUNTY  
COMMISSIONER'S COURT SPECIAL MEETING  
August 2, 2022**

2022 Tax Rate Calculation Worksheet - Taxing Units Other Than School Districts or Water Districts Form 50-856

	Vote: Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2021 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ <u>13,688,627</u>
31.	<b>Adjusted 2021 levy for calculating NNR M&amp;O rate.</b>	
	<p><b>A. M&amp;O taxes refunded for years preceding tax year 2021.</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021.....</p> <p style="text-align: right;">+\$ <u>10,768</u></p>	
	<p><b>B. 2021 taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0.....</p> <p style="text-align: right;">-\$ <u>789</u></p>	
	<p><b>C. 2021 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. ....</p> <p style="text-align: right;">+/- \$ <u>0</u></p>	
	<p><b>D. 2021 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.....</p> <p style="text-align: right;">\$ <u>9,999</u></p>	
	<b>E. Add Line 30 to 31D.</b>	\$ <u>13,678,626</u>
32.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,983,479,854</u>
33.	<b>2022 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>.458478</u> /\$100
34.	<b>Rate adjustment for state criminal justice mandate.<sup>23</sup></b>	
	<p><b>A. 2022 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.</p> <p style="text-align: right;">\$ <u>72,029</u></p>	
	<p><b>B. 2021 state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.....</p> <p style="text-align: right;">-\$ <u>67,962</u></p>	
	<p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</b></p> <p style="text-align: right;">\$ <u>.000136</u> /\$100</p>	
	<b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ <u>.000136</u> /\$100
35.	<b>Rate adjustment for indigent health care expenditures.<sup>24</sup></b>	
	<p><b>A. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. ....</p> <p style="text-align: right;">\$ <u>126,554</u></p>	
	<p><b>B. 2021 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.....</p> <p style="text-align: right;">-\$ <u>147,293</u></p>	
	<p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</b></p> <p style="text-align: right;">\$ <u>—</u> /\$100</p>	
	<b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ <u>0</u> /\$100

<sup>23</sup> (Reserved for expansion)  
<sup>24</sup> Tex. Tax Code §26.044  
<sup>25</sup> Tex. Tax Code §26.041

**MINUTES OF THE COLORADO COUNTY  
COMMISSIONER'S COURT SPECIAL MEETING  
August 2, 2022**

	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>36.</b>	<b>Rate adjustment for county indigent defense compensation.<sup>25</sup></b> <b>A.</b> 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>208,818</u> <b>B.</b> 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose..... \$ <u>197,889</u> <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>.000299</u> /\$100 <b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>.000331</u> /\$100 <b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.	\$ <u>.000299</u> /\$100
<b>37.</b>	<b>Rate adjustment for county hospital expenditures.<sup>24</sup></b> <b>A.</b> 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. .... \$ <u>0</u> <b>B.</b> 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. .... \$ <u>0</u> <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100 <b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100 <b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u>0</u> /\$100
<b>38.</b>	<b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. <b>A.</b> Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ <u>0</u> <b>B.</b> Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ <u>0</u> <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 ..... \$ <u>0</u> /\$100 <b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0</u> /\$100
<b>39.</b>	<b>Adjusted 2022 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>.458913</u> /\$100
<b>40.</b>	<b>Adjustment for 2021 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero. <b>A.</b> Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent ..... \$ <u>1,709,238</u> <b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 ..... \$ <u>.057290</u> /\$100 <b>C.</b> Add Line 40B to Line 39.	\$ <u>.516203</u> /\$100
<b>41.</b>	<b>2022 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - OR - <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ <u>.534270</u> /\$100

<sup>24</sup> Tax. Tax Code §26.0442  
<sup>25</sup> Tax. Tax Code §26.0443

**MINUTES OF THE COLORADO COUNTY  
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	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>D41.</b>	<p><b>Disaster Line 41 (D41): 2022 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>20</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ <u>0</u> /\$100
<b>42.</b>	<p><b>Total 2022 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,                  (2) are secured by property taxes,                  (3) are scheduled for payment over a period longer than one year, and                  (4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here. <sup>20</sup></b></p> <p>Enter debt amount ..... \$ <u>624,236</u></p> <p><b>B. Subtract unencumbered fund amount used to reduce total debt.</b> ..... - \$ <u>0</u></p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</b> ..... - \$ <u>0</u></p> <p><b>D. Subtract amount paid from other resources</b> ..... - \$ <u>0</u></p> <p><b>E. Adjusted debt. Subtract B, C and D from A.</b></p>	\$ <u>624,236</u>
<b>43.</b>	<b>Certified 2021 excess debt collections.</b> Enter the amount certified by the collector. <sup>20</sup>	\$ <u>0</u>
<b>44.</b>	<b>Adjusted 2022 debt.</b> Subtract Line 43 from Line 42E.	\$ <u>624,236</u>
<b>45.</b>	<p><b>2022 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2022 anticipated collection rate certified by the collector. <sup>20</sup> ..... <u>100.42</u> %</p> <p><b>B.</b> Enter the 2021 actual collection rate. .... <u>100.42</u> %</p> <p><b>C.</b> Enter the 2020 actual collection rate. .... <u>100.86</u> %</p> <p><b>D.</b> Enter the 2019 actual collection rate. .... <u>101.30</u> %</p> <p><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>21</sup></p>	\$ <u>100.42</u> %
<b>46.</b>	<b>2022 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ <u>621,825</u>
<b>47.</b>	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,009,760,050</u>
<b>48.</b>	<b>2022 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>.020653</u> /\$100
<b>49.</b>	<b>2022 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ <u>.554923</u> /\$100
<b>D49.</b>	<p><b>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41.</p> <p>Add Line D41 and 48.</p>	\$ _____ /\$100

<sup>20</sup> Tex. Tax Code §26.042(a)  
<sup>21</sup> Tex. Tax Code §26.012(f)  
<sup>22</sup> Tex. Tax Code §26.012(i)(1) and 26.04(b)  
<sup>23</sup> Tex. Tax Code §26.04(b)  
<sup>24</sup> Tex. Tax Code §926.0401, (h-1) and (h-2)

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2022 Tax Rate Calculation Worksheet - Taxing Units Other Than School Districts or Water Districts Form 50-856

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ _____ /\$100

**SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes**

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue. This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ <u>0</u>
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup> <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November 2021.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>1,850,176</u>
53.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,009,760,050</u>
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>.061472</u> /\$100
55.	<b>2022 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>.476388</u> /\$100
56.	<b>2022 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ _____ /\$100
57.	<b>2022 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>.554923</u> /\$100
58.	<b>2022 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ <u>.493451</u> /\$100

**SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control**

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ <u>N/A</u>
60.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100
62.	<b>2022 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

<sup>32</sup> Tax. Tax Code §26.041(d)  
<sup>33</sup> Tax. Tax Code §26.041(f)  
<sup>34</sup> Tax. Tax Code §26.041(d)  
<sup>35</sup> Tax. Tax Code §26.04(d)  
<sup>36</sup> Tax. Tax Code §26.04(d)  
<sup>37</sup> Tax. Tax Code §26.045(d)  
<sup>38</sup> Tax. Tax Code §26.045(f)

**MINUTES OF THE COLORADO COUNTY  
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2022 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts Form 50-856

**SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate**

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>42</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>43</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ .000000 /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$ .003500 /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$ .000000 /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ .003500 /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ .496951 /\$100

**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>44</sup>

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet.	\$ .458913 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 3,009,760,050
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ .018612 /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	\$ .020853 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ .496178 /\$100

**SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate**

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>46</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>47</sup>

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

<sup>39</sup> Tex. Tax Code §26.013(a)  
<sup>40</sup> Tex. Tax Code §26.013(d)  
<sup>41</sup> Tex. Tax Code §26.0501(a) and (c)  
<sup>42</sup> Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022  
<sup>43</sup> Tex. Tax Code §26.063(a)(1)  
<sup>44</sup> Tex. Tax Code §26.012(b-4)  
<sup>45</sup> Tex. Tax Code §26.063(a)(1)  
<sup>46</sup> Tex. Tax Code §26.042(b)  
<sup>47</sup> Tex. Tax Code §26.042(f)



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This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.  
 Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Description	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>N/A</u> /\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. * Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ /\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ _____ /\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ _____
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. **	\$ _____ /\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ _____ /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate..... \$ .476388 /\$100  
 As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: 26

Voter-approval tax rate..... \$ .496951 /\$100  
 As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: 67

De minimis rate..... \$ .496178 /\$100  
 If applicable, enter the 2022 de minimis rate from Line 72.

**SECTION 9: Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. \*\*

print here Raymie Kana  
 Printed Name of Taxing Unit Representative

sign here Raymie Kana Date 7-26-22  
 Taxing Unit Representative

\* Tex. Tax Code §26.042(d)  
 \*\* Tex. Tax Code §26.042(b)  
 \*\*\* Tex. Tax Code §26.04(e-2) and (d-2)

**MINUTES OF THE COLORADO COUNTY  
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August 2, 2022**

Form 50-212

# Notice About 2022 Tax Rates

(current year)

Property Tax Rates in Colorado County  
(taxing unit's name)

This notice concerns the 2022 property tax rates for Colorado County  
(current year) (taxing unit's name)

This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

*Taxing units preferring to list the rates can expand this section to include an explanation of how these tax rates were calculated.*

This year's no-new-revenue tax rate ..... \$ 0.476388 /\$100

This year's voter-approval tax rate ..... \$ 0.496951 /\$100

To see the full calculations, please visit www.co.colorado.tx.us for a copy of the Tax Rate Calculation Worksheet.  
(website address)

### Unencumbered Fund Balances

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
Maintenance & Operations	\$ 12,000,000
Interest & Sinking	150,000

### Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid From Property Taxes	Interest to be Paid From Property Taxes	Other Amounts to be Paid	Total Payment
Certificates of Obligation, Series 2019	\$ 385,000	\$ 78,161	\$	\$ 463,161
Certificates of Obligation, Series 2012	150,000	10,575	500	161,075

*(expand as needed)*

**MINUTES OF THE COLORADO COUNTY  
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**August 2, 2022**

Notice of Tax Rates

Form 50-212

Total required for <u>2022</u> debt service..... <small>(current year)</small>	\$ <u>624,236</u>
- Amount (if any) paid from funds listed in unencumbered funds .....	\$ <u>0</u>
- Amount (if any) paid from other resources .....	\$ <u>0</u>
- Excess collections last year.....	\$ <u>0</u>
= Total to be paid from taxes in <u>2022</u> ..... <small>(current year)</small>	\$ <u>624,236</u>
+ Amount added in anticipation that the taxing unit will collect	
only <u>100.42</u> % of its taxes in <u>2022</u> ..... <small>(collection rate) (current year)</small>	\$ <u>(2,611)</u>
= Total Debt Levy.....	\$ <u>621,625</u>

**Voter-Approval Tax Rate Adjustments**

**State Criminal Justice Mandate**

The Colorado County Auditor certifies that Colorado County County has spent \$ 72,029 (minus any amount received from state revenue for such costs) in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Colorado County County Sheriff has provided Colorado County information on these costs, minus the state revenues received for the reimbursement of such costs. This increased the voter-approval tax rate by \$ 0.000136 /\$100.  
(amount of increase)

**Indigent Health Care Compensation Expenditures**

The Colorado County spent \$ 72,029 from July 1 2021 to Jun 30 2022 on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance. For the current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$ (4,067). This increased the voter-approval tax rate by \$ 0.00 /\$100.  
(amount) (prior year) (current year)

**Indigent Defense Compensation Expenditures**

The Colorado County spent \$ 206,818 from July 1 2021 to June 30 2022 to provide appointed counsel for indigent individuals, less the amount of state grants received by the county. In the preceding year, the county spent \$ 197,889 for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is \$ 8,929. This increased the voter-approval rate by \$ 0.000299 /\$100 to recoup the increased expenditures.  
(amount) (amount of increase) (use one phrase to complete sentence: the increased expenditures, or 5% more than the preceding year's expenditures)

**MINUTES OF THE COLORADO COUNTY**  
**COMMISSIONER'S COURT SPECIAL MEETING**  
**August 2, 2022**

Notice of Tax Rates

Form 50-212

**Eligible County Hospital Expenditures**

The \_\_\_\_\_ spent \$ \_\_\_\_\_ from July 1 \_\_\_\_\_ to June 30 \_\_\_\_\_  
*(name of taxing unit) (amount) (prior year) (current year)*

on expenditures to maintain and operate an eligible county hospital. In the preceding year, the \_\_\_\_\_  
*(taxing unit name)*

spent \$ \_\_\_\_\_ for county hospital expenditures. For the current tax year, the amount of increase above last year's expenditures is  
\$ \_\_\_\_\_. This increased the voter-approval tax rate by \_\_\_\_\_ /\$100 to recoup \_\_\_\_\_.  
*(amount of increase) (use one phrase to complete sentence: the increased expenditures, or 8% more than the preceding year's expenditures)*

This notice contains a summary of the no-new-revenue and voter-approval calculations as

certified by Raymie Kana, County Auditor 7/26/2022  
*(designated individual's name and position) (date)*

Visit [Texas.gov/PropertyTaxes](http://Texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.



**MINUTES OF THE COLORADO COUNTY  
COMMISSIONER'S COURT SPECIAL MEETING**

**August 2, 2022**

Jail Cleaning Supplies	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Housing Inmates	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Jail Uniforms	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Juvenile Probation Dept	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
Adult Probation Dept	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Juvenile Detention Services	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
VSO Office Supplies	250	250	250	250	250	250	250	250
IT Contract Services	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
CASA	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
Software for Various Departments	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000
Maintenance Vehicles Fuel/Repairs	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Health Insurance	85,200	85,200	85,200	85,200	85,200	85,200	85,200	85,200
4% pay increase	255,704	255,704	255,704	255,704	255,704	255,704	255,704	255,704
Fringe on pay increase	52,803	52,803	52,803	52,803	52,803	52,803	52,803	52,803
IT Salary Adjustment	5,760	5,760	5,760	5,760	5,760	5,760	5,760	5,760
Fringe on IT salary adjustment	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190
IT Part-time Contract Services	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Public Defender Part-time Attorney	49,488	49,488	49,488	49,488	49,488	49,488	49,488	49,488
Fringe on Part-time Attorney	10,219	10,219	10,219	10,219	10,219	10,219	10,219	10,219
Add'l MH Officer	54,852	54,852	54,852	54,852	54,852	54,852	54,852	54,852
Add'l School Resource Officer	54,852	54,852	54,852	54,852	54,852	54,852	54,852	54,852
Add't Deputy Sheriff	50,448	50,448	50,448	50,448	50,448	50,448	50,448	50,448
Add'l Dispatcher	40,038	40,038	40,038	40,038	40,038	40,038	40,038	40,038
Fringe on extra positions	85,740	85,740	85,740	85,740	85,740	85,740	85,740	85,740
Longevity Pay-Prosecutors-Co Atty	7,680	7,680	7,680	7,680	7,680	7,680	7,680	7,680
Extra Jobs - EMS	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
Holiday Pay - Sheriff Dept	39,500	39,500	39,500	39,500	39,500	39,500	39,500	39,500
EMS Salary Adjustment - Paramedics	48,295	48,295	48,295	48,295	48,295	48,295	48,295	48,295
EMS Overtime	44,104	44,104	44,104	44,104	44,104	44,104	44,104	44,104
Fringe Benefits on above	33,887	33,887	33,887	33,887	33,887	33,887	33,887	33,887
<b>TOTAL INCREASE IN EXPENSES</b>	<b>1,479,400</b>	<b>1,479,400</b>	<b>1,479,400</b>	<b>1,479,400</b>	<b>1,479,400</b>	<b>1,479,400</b>	<b>1,479,400</b>	<b>1,479,400</b>
<b>OVER (UNDER) TOTAL</b>	<b>(879,150)</b>	<b>(523,400)</b>	<b>(420,100)</b>	<b>(375,800)</b>	<b>(670,800)</b>	<b>(272,600)</b>	<b>(567,400)</b>	<b>(714,800)</b>
Amount from Surplus to Balance GF Budget	\$ 1,918,150.00	\$ 1,562,400.00	\$ 1,459,100.00	\$ 1,414,800.00	\$ 1,709,800.00	\$ 1,311,600.00	\$ 1,606,400.00	\$ 1,753,800.00
Additional Tax Revenue to R&B Funds	46,029.00	193,518.00	193,518.00	46,029.00	341,008.00	46,029.00	341,008.00	488,498.00

MINUTES OF THE COLORADO COUNTY  
COMMISSIONER'S COURT SPECIAL MEETING

August 2, 2022

FUND	TAX RATE	AMT OF REVENUE	BUDGET 98%	DIFFERENCE CURRENT TAXES
CURRENT 2021 TAX RATE				
GENERAL FUND	0.342934	\$ 9,820,675.77	\$ 9,624,262.26	597,111.03
INTEREST & SINKING	0.021665	\$ 620,425.33	\$ 608,016.82	(1,304.77)
ROAD & BRIDGE FUNDS	0.135000	\$ 3,866,024.45	\$ 3,788,703.96	576,546.35
TOTAL 2021 TAX RATE	0.499599	\$ 14,307,125.55	\$ 14,020,983.04	1,172,352.61
			0.476388	No-New Revenue Tax Rate
2022 CERTIFIED VALUE	3,009,994,250		0.458913	No-New Revenue M&O Tax Rate
INCREASE OF 146,272,434			0.493451	Voter-Approval Tax Rate (3.5%)
	26,280,196	new value	0.496951	VAR (3.5%) plus unused increment rate
			0.496178	De Minimus Tax Rate
			0.020653	Debt Tax Rate
NO-NEW REVENUE TAX RATE #1				
GENERAL FUND	0.32074	\$ 9,654,105.06	\$ 9,461,022.96	\$ (163,239.30)
INTEREST & SINKING	0.020653	\$ 621,654.11	\$ 609,221.03	\$ 1,204.21
ROAD & BRIDGE	0.13500	\$ 4,063,492.24	\$ 3,982,222.39	\$ 193,518.43
TOTAL NO-NEW REVENUE RATE	0.476388	\$ 14,339,251.41	\$ 14,052,466.38	\$ 31,483.34
NO-NEW REVENUE TAX RATE #2				
GENERAL FUND	0.32574	\$ 9,804,604.77	\$ 9,608,512.67	\$ (15,749.59)
INTEREST & SINKING	0.020653	\$ 621,654.11	\$ 609,221.03	\$ 1,204.21
ROAD & BRIDGE	0.13000	\$ 3,912,992.53	\$ 3,834,732.67	\$ 46,028.71
TOTAL NO-NEW REVENUE RATE	0.476388	\$ 14,339,251.41	\$ 14,052,466.38	\$ 31,483.34







MINUTES OF THE COLORADO COUNTY  
COMMISSIONER'S COURT SPECIAL MEETING

August 2, 2022

VOTER-APPROVAL TAX RATE							
APPLIED TO CERTIFIED VALUES							
3.5% VAR PLUS UNUSED INCREMENT							
GENERAL	0.331298	\$ 9,972,050.75	\$ 9,772,609.74	\$ 148,347.48			
INTEREST & SINKING	0.020653	\$ 621,654.11	\$ 609,221.03	\$ 1,204.21			
ROAD & BRIDGE	0.14500	\$ 4,364,491.66	\$ 4,277,201.83	\$ 488,497.87			
TOTAL VAR TAX RATE	0.496951	\$ 14,958,196.53	\$ 14,659,032.59	\$ 638,049.55	Option 7		
PLUS UNUSED INCREMENT							

**MINUTES OF THE COLORADO COUNTY  
COMMISSIONER'S COURT SPECIAL MEETING  
August 2, 2022**

**\_\_6. Set date for public hearing to adopt a tax rate for 2022 to fund the 2023 Budget.**

**Motion by Judge Prause to set August 22, 2022 at 9:30 A.M. as the date for a public hearing to adopt a tax rate for 2022 to fund the 2023 Budget; seconded by Commissioner Gertson; 5 ayes 0 nays; motion carried; it was so ordered.**

**(See Attachment)**

MINUTES OF THE COLORADO COUNTY  
COMMISSIONER'S COURT SPECIAL MEETING

August 2, 2022

Form 50-876

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate but does not exceed the voter-approval tax rate, as prescribed by Tax Code §§26.06(b-2).

NOTICE OF PUBLIC HEARING  
ON TAX INCREASE

This notice only applies to a taxing unit other than a special taxing unit or municipality with a population of less than 30,000, regardless of whether it is a special taxing unit.

PROPOSED TAX RATE	\$	<u>0.496951</u>	per \$100
NO-NEW-REVENUE TAX RATE	\$	<u>0.476388</u>	per \$100
VOTER-APPROVAL TAX RATE	\$	<u>0.496951</u>	per \$100

The no-new-revenue tax rate is the tax rate for the 2022 tax year that will raise the same amount of property tax revenue for Colorado County from the same properties in both the 2021 tax year and the 2022 tax year.

The voter-approval tax rate is the highest tax rate that Colorado County may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Colorado County is proposing to increase property taxes for the 2022 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 22, 2022 @ 9:30 a.m. at Courthouse, County Courtroom, Columbus, Texas.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Colorado County is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the Commissioners' Court of Colorado County at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)

FOR the proposal: Ty Prause, Doug Wessels, Darrell Kubesch, Keith Neuendorff, Darrell Gertson  
AGAINST the proposal: \_\_\_\_\_  
PRESENT and not voting: \_\_\_\_\_  
ABSENT: \_\_\_\_\_

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

**MINUTES OF THE COLORADO COUNTY  
COMMISSIONER'S COURT SPECIAL MEETING  
August 2, 2022**

**Notice of Public Hearing on Tax Increase** **Form 50-676**

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by Colorado County last year  
(name of taxing unit)  
to the taxes proposed to be imposed on the average residence homestead by Colorado County this year.  
(name of taxing unit)

	2021	2022	Change
<b>Total tax rate (per \$100 of value)</b>	2021 adopted tax rate  0.499599	2022 proposed tax rate  0.496951	Decrease of 0.002648 or 0.62%
<b>Average homestead taxable value</b>	2021 average taxable value of residence homestead  \$133,940	2022 average taxable value of residence homestead  \$137,500	Increase of \$3,560 or 2.66%
<b>Tax on average homestead</b>	2021 amount of taxes on average taxable value of residence homestead  \$669.16	2022 amount of taxes on average taxable value of residence homestead  \$683.31	Increase of \$14.15 or 2.11%
<b>Total tax levy on all properties</b>	2021 levy  \$14,308,804.92	(2022 proposed rate x current total value)/100  \$14,958,196.52	Increase of \$649,392 or 4.55%

MINUTES OF THE COLORADO COUNTY  
COMMISSIONER'S COURT SPECIAL MEETING

August 2, 2022

Notice of Public Hearing on Tax Increase

Form 50-876

(Include the following text if these no-new-revenue maintenance and operations rate adjustments apply for the taxing unit)

**No-New-Revenue Maintenance and Operations Rate Adjustments**

**State Criminal Justice Mandate (counties)**

The Colorado County County Auditor certifies that Colorado County County has spent \$ \$72,029 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Colorado County Sheriff has provided Colorado County information on these costs, minus the state revenues received for the reimbursement of such costs.

This increased the no-new-revenue maintenance and operations rate by 0.000136 /\$100.

**Indigent Health Care Compensation Expenditures (counties)**

The \_\_\_\_\_ spent \$ \_\_\_\_\_ from July 1 \_\_\_\_\_ to June 30 \_\_\_\_\_ on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance. For current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$ \_\_\_\_\_

This increased the no-new-revenue maintenance and operations rate by \_\_\_\_\_ /\$100.

**Indigent Defense Compensation Expenditures (counties)**

The Colorado County spent \$ 126,555 from July 1 2021 to June 30 2022 to provide appointed counsel for indigent individuals in criminal or civil proceedings in accordance with the schedule of fees adopted under Article 26.05, Code of Criminal Procedure, and to fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure, less the amount of any state grants received. For current tax year, the amount of increase above last year's enhanced indigent defense compensation expenditures is \$ 8,930.

This increased the no-new-revenue maintenance and operations rate by 0.000299 /\$100.

**Eligible County Hospital Expenditures (cities and counties)**

The \_\_\_\_\_ spent \$ \_\_\_\_\_ from July 1 \_\_\_\_\_ to June 30 \_\_\_\_\_ on expenditures to maintain and operate an eligible county hospital.

For current tax year, the amount of increase above last year's eligible county hospital expenditures is \$ \_\_\_\_\_

This increased the no-new-revenue maintenance and operations rate by \_\_\_\_\_ /\$100.

**(If the tax assessor for the taxing unit maintains an internet website)**

For assistance with tax calculations, please contact the tax assessor for Colorado County at (979) 732-8222 or chiefappraiser@coloradocad.org or visit www.coloradocad.org for more information.

**(If the tax assessor for the taxing unit does not maintain an internet website)**

For assistance with tax calculations, please contact the tax assessor for \_\_\_\_\_ at \_\_\_\_\_ or \_\_\_\_\_

**MINUTES OF THE COLORADO COUNTY  
COMMISSIONER'S COURT SPECIAL MEETING**

**August 2, 2022**

**\_\_7.** Set date for public hearing to adopt the 2023 Budget.

**Motion by Judge Prause to set August 22, 2022 at 9:15 A.M. as the date for a public hearing to 2023 Budget; seconded by Commissioner Gertson; 5 ayes 0 nays; motion carried; it was so ordered.**

**(See Attachment)**

**MINUTES OF THE COLORADO COUNTY  
COMMISSIONER'S COURT SPECIAL MEETING**

**August 2, 2022**

The Colorado County Commissioners' Court will hold a public hearing on the Colorado County 2023 Budget at the Regular Term of Commissioners Court on **August 22, 2022**, at 9:15 a.m., in the Colorado County Courtroom, Courthouse, 400 Spring Street, Columbus, Texas. This Proposed Budget will raise more total property taxes than last year's Budget by \$638,050 dollars or 4.55%, and of that amount \$127,988 is tax revenue to be raised from new property added to the tax roll this year. The proposed 2023 Budget is on file in the County Clerk's office at the Colorado County Annex, 318 Spring St., Columbus, Texas, and is posted on the County's website ([www.co.colorado.tx.us](http://www.co.colorado.tx.us)) under Financial Transparency (Budget) for public viewing.

By order of the Commissioners' Court, August 2, 2022.



**MINUTES OF THE COLORADO COUNTY  
COMMISSIONER'S COURT SPECIAL MEETING  
August 2, 2022**

- \_\_8. Consent Items:  
a. Certification of 2022 Appraisal Roll for Colorado County.

**Motion by Judge Prause to accept all Consent Items as presented; seconded  
by Commissioner Gertson; 5 ayes 0 nays; motion carried; it was so ordered.**

**(See Attachment)**

**MINUTES OF THE COLORADO COUNTY  
COMMISSIONER'S COURT SPECIAL MEETING  
August 2, 2022**

**STATE OF TEXAS**

**PROPERTY TAX CODE, SECTION 26.01 (a)**

**COUNTY OF COLORADO**

**CERTIFICATION OF APPRAISAL ROLL FOR COLORADO COUNTY.**

I, Lori Fetterman, Chief Appraiser for the Colorado County Appraisal District, solemnly swear that the following is the portion of the approved Appraisal Roll of the Colorado County Appraisal District which lists property taxable by COLORADO COUNTY and constitutes the estimated appraisal roll for COLORADO COUNTY.

July 21, 2022  
Date

  
\_\_\_\_\_  
Signature of Interim Chief Appraiser

\$3,288,757,561	Assessed Value
-\$278,763,311	Less Exemptions
\$3,009,994,250	Net Taxable

Approval of the appraisal records by the Colorado County Appraisal Review Board occurred on the 7<sup>th</sup> day of July 2022.

**MINUTES OF THE COLORADO COUNTY  
COMMISSIONER'S COURT SPECIAL MEETING  
August 2, 2022**

Colorado County County	<b>2022 CERTIFIED TOTALS</b>		As of Certification	
Property Count: 30,901	C - COLORADO COUNTY ARB Approved Totals		7/21/2022	2:29:03PM
<b>Land</b>				
Homesite:		170,484,962		
Non Homesite:		290,729,385		
Ag Market:		3,773,184,142		
Timber Market:		4,641,090		
			Total Land	(+)
				4,239,039,579
<b>Improvement</b>				
Homesite:		841,668,392		
Non Homesite:		983,056,502		
			Total Improvements	(+)
				1,824,724,894
<b>Non Real</b>				
Personal Property:	2,224	764,157,735		
Mineral Property:	4,100	113,662,839		
Autos:	0	0		
			Total Non Real	(+)
			Market Value	=
				877,820,574
				6,941,585,047
<b>Ag</b>				
Total Productivity Market:	3,766,766,226	11,069,006		
Ag Use:	122,509,906	1,080,843	Productivity Loss	(-)
Timber Use:	81,270	0	Appraised Value	=
Productivity Loss:	3,644,165,050	9,988,163		3,297,419,997
			Homestead Cap	(-)
				8,662,436
			Assessed Value	=
				3,288,757,561
			Total Exemptions Amount (Breakdown on Next Page)	(-)
				278,763,311
			Net Taxable	=
				3,009,994,250

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 15,037,901.17 = 3,009,994,250 \* (0.499599 / 100)

Certified Estimate of Market Value: 6,941,585,047  
 Certified Estimate of Taxable Value: 3,009,994,250

TIF Zone Code	Tax Increment Loss
CETRZ1	234,200
Tax Increment Finance Value:	234,200
Tax Increment Finance Levy:	1,170.06

**MINUTES OF THE COLORADO COUNTY  
 COMMISSIONER'S COURT SPECIAL MEETING  
 August 2, 2022**

Colorado County County	<b>2022 CERTIFIED TOTALS</b>	As of Certification	
Property Count: 30,901	C - COLORADO COUNTY ARB Approved Totals	7/21/2022	2:29:10PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	2	4,766,198	0	4,766,198
DV1	40	0	398,425	398,425
DV1S	1	0	5,000	5,000
DV2	20	0	167,649	167,649
DV2S	1	0	7,500	7,500
DV3	20	0	214,000	214,000
DV4	103	0	816,633	816,633
DV4S	9	0	78,430	78,430
DVHS	57	0	8,370,722	8,370,722
DVHSS	4	0	405,780	405,780
EX	1	0	14,050	14,050
EX-XD	4	0	92,570	92,570
EX-XG	2	0	75,030	75,030
EX-XI	5	0	2,017,300	2,017,300
EX-XN	51	0	1,528,180	1,528,180
EX-XO	1	0	6,320	6,320
EX-XR	19	0	178,930	178,930
EX-XU	19	0	1,904,150	1,904,150
EX-XV	666	0	22,612,916	22,612,916
EX366	666	0	356,077	356,077
FR	1	0	0	0
HS	6,061	198,217,308	0	198,217,308
OV65	3,173	36,408,013	0	36,408,013
OV65S	7	54,840	0	54,840
PC	4	67,290	0	67,290
<b>Totals</b>		<b>239,513,649</b>	<b>39,249,662</b>	<b>278,763,311</b>

**MINUTES OF THE COLORADO COUNTY  
COMMISSIONER'S COURT SPECIAL MEETING  
August 2, 2022**

Colorado County County	<b>2022 CERTIFIED TOTALS</b>		As of Certification	
Property Count: 30,901	C - COLORADO COUNTY		7/21/2022	2:29:03PM
	Grand Totals			
<b>Land Value</b>				
Homesite:		170,484,962		
Non Homesite:		290,729,385		
Ag Market:		3,773,184,142		
Timber Market:		4,641,090		
			Total Land	(+)
				4,239,039,579
<b>Improvement Value</b>				
Homesite:		841,668,392		
Non Homesite:		983,056,502		
			Total Improvements	(+)
				1,824,724,894
<b>Non Real Grand Value</b>				
Personal Property:	2,224	764,157,735		
Mineral Property:	4,100	113,662,839		
Autos:	0	0		
			Total Non Real	(+)
			Market Value	=
				877,820,574
				6,941,585,047
<b>Ag Non Exempt Exempt</b>				
Total Productivity Market:	3,766,756,226	11,069,006		
Ag Use:	122,509,906	1,080,843	Productivity Loss	(-)
Timber Use:	81,270	0	Appraised Value	=
Productivity Loss:	3,644,165,050	9,988,163		3,297,419,997
			Homestead Cap	(-)
				8,662,436
			Assessed Value	=
				3,288,757,561
			Total Exemptions Amount (Breakdown on Next Page)	(-)
				278,763,311
			Net Taxable	=
				3,009,994,250

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 15,037,901.17 = 3,009,994,250 \* (0.499599 / 100)

Certified Estimate of Market Value: 6,941,585,047  
 Certified Estimate of Taxable Value: 3,009,994,250

TIF Zone Code	Tax Increment Loss
CETRZ1	234,200
Tax Increment Finance Value:	234,200
Tax Increment Finance Levy:	1,170.06

**MINUTES OF THE COLORADO COUNTY  
 COMMISSIONER'S COURT SPECIAL MEETING  
 August 2, 2022**

Colorado County County	<b>2022 CERTIFIED TOTALS</b>	As of Certification
Property Count: 30,901	C - COLORADO COUNTY Grand Totals	7/21/2022 2:29:10PM

**Exemption Breakdown**

Exemption	Count	Area	Area	Area
AB	2	4,766,198	0	4,766,198
DV1	40	0	398,425	398,425
DV1S	1	0	5,000	5,000
DV2	20	0	167,649	167,649
DV2S	1	0	7,500	7,500
DV3	20	0	214,000	214,000
DV4	103	0	816,633	816,633
DV4S	9	0	78,430	78,430
DVHS	57	0	8,370,722	8,370,722
DVHSS	4	0	405,780	405,780
EX	1	0	14,050	14,050
EX-XD	4	0	92,570	92,570
EX-XG	2	0	75,030	75,030
EX-XI	5	0	2,017,300	2,017,300
EX-XN	51	0	1,528,180	1,528,180
EX-XO	1	0	6,320	6,320
EX-XR	19	0	178,930	178,930
EX-XU	19	0	1,904,150	1,904,150
EX-XV	666	0	22,612,916	22,612,916
EX366	666	0	356,077	356,077
FR	1	0	0	0
HS	6,061	198,217,308	0	198,217,308
OV65	3,173	36,408,013	0	36,408,013
OV65S	7	54,840	0	54,840
PC	4	67,290	0	67,290
<b>Totals</b>		<b>239,513,649</b>	<b>39,249,662</b>	<b>278,763,311</b>

**MINUTES OF THE COLORADO COUNTY  
 COMMISSIONER'S COURT SPECIAL MEETING  
 August 2, 2022**

Colorado County County	<b>2022 CERTIFIED TOTALS</b>	As of Certification
Property Count: 30,901	C - COLORADO COUNTY ARB Approved Totals	7/21/2022 2:29:10PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	6,487	3,931.0213	\$9,122,180	\$733,246,552	\$594,732,380
B	MULTIFAMILY RESIDENCE	56	49.2275	\$6,880	\$9,689,411	\$9,689,411
C1	VACANT LOTS AND LAND TRACTS	2,564	1,143.2652	\$9,080	\$39,259,465	\$39,186,775
D1	QUALIFIED OPEN-SPACE LAND	8,935	567,627.4336	\$0	\$3,766,756,226	\$122,543,593
D2	IMPROVEMENTS ON QUALIFIED OP	679		\$1,582,090	\$21,752,404	\$21,714,673
E	RURAL LAND, NON QUALIFIED OPE	8,119	17,875.3344	\$15,037,850	\$870,969,309	\$759,312,274
F1	COMMERCIAL REAL PROPERTY	866	1,712.8968	\$1,355,960	\$240,757,210	\$240,725,991
F2	INDUSTRIAL AND MANUFACTURIN	150	602.5719	\$0	\$331,555,130	\$328,496,165
G1	OIL AND GAS	3,149		\$0	\$113,127,836	\$113,127,836
G3	OTHER SUB-SURFACE INTERESTS	563		\$0	\$414,866	\$414,866
J2	GAS DISTRIBUTION SYSTEM	5		\$0	\$870,810	\$870,810
J3	ELECTRIC COMPANY (INCLUDING C	49	14.7180	\$0	\$71,436,470	\$71,436,470
J4	TELEPHONE COMPANY (INCLUDI	32	0.5270	\$0	\$5,947,120	\$5,947,120
J5	RAILROAD	31		\$0	\$56,788,270	\$56,788,270
J6	PIPELAND COMPANY	212		\$0	\$248,629,540	\$248,629,540
J7	CABLE TELEVISION COMPANY	8		\$0	\$3,115,490	\$3,115,490
L1	COMMERCIAL PERSONAL PROPE	1,230		\$0	\$68,157,965	\$68,156,135
L2	INDUSTRIAL AND MANUFACTURIN	315		\$0	\$292,983,300	\$291,210,607
M1	TANGIBLE OTHER PERSONAL, MOB	1,022		\$1,484,690	\$23,378,460	\$19,932,154
S	SPECIAL INVENTORY TAX	12		\$0	\$13,963,690	\$13,963,690
X	TOTALLY EXEMPT PROPERTY	1,434	3,219.3880	\$0	\$28,785,523	\$0
<b>Totals</b>			<b>596,176.3837</b>	<b>\$28,598,730</b>	<b>\$6,941,585,047</b>	<b>\$3,009,994,250</b>

**MINUTES OF THE COLORADO COUNTY  
COMMISSIONER'S COURT SPECIAL MEETING  
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X	TOTALLY EXEMPT PROPERTY	1,434	3,219.3880	\$0	\$28,785,523	\$0
	<b>Totals</b>	<b>596,176.3837</b>		<b>\$28,598,730</b>	<b>\$6,941,585,047</b>	<b>\$3,009,994,250</b>



**MINUTES OF THE COLORADO COUNTY  
COMMISSIONER'S COURT SPECIAL MEETING  
August 2, 2022**

Colorado County County	<b>2022 CERTIFIED TOTALS</b>	As of Certification
Property Count: 30,901	C - COLORADO COUNTY ARB Approved Totals	7/21/2022 2:29:10PM

**CAD State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE (PRORA	23	0.7616	\$711,660	\$1,123,100	\$1,082,478
A1	SINGLE-FAMILY RESIDENTIAL ON LO	4,147	1,235.5433	\$4,472,770	\$487,759,556	\$395,526,204
A2	MOBILE HOME ON LOT	704	93.3599	\$597,830	\$17,084,355	\$13,540,700
A3	RESIDENTIAL IMPROVEMENT ONLY	248		\$241,720	\$13,072,511	\$11,505,597
A4	RESIDENTIAL IMPROVEMENT ON 5 A	1,428	2,601.3565	\$3,098,200	\$214,207,030	\$173,077,401
B	MULTI-FAMILY RESIDENCE PRORATE	1		\$0	\$86,420	\$86,420
B1	MULTI-FAMILY DUPLEX	26	11.0174	\$6,880	\$1,970,970	\$1,970,970
B2	MULTI-FAMILY TRIPLEX	4	0.1990	\$0	\$342,640	\$342,640
B3	MULTI-FAMILY FOURPLEX	6	3.5127	\$0	\$725,520	\$725,520
B5	MULTI-FAMILY 5 OR MORE UNITS	23	34.4984	\$0	\$6,563,861	\$6,563,861
C1	VACANT PLATTED LOT (NON-COMME	2,009	394.0880	\$9,080	\$24,795,051	\$24,767,861
C3	VACANT RURAL LOT UNDER 5 ACRE	471	696.0453	\$0	\$10,898,464	\$10,852,964
C4	VACANT PLATED COMMERCIAL LOT	86	53.1319	\$0	\$3,565,950	\$3,565,950
D1	TRACT WITH PRODUCTIVITY VALUAT	8,935	567,627.4336	\$0	\$3,766,756,226	\$122,543,593
D2	IMPROVEMENT ON QUALIFIED AG LA	679		\$1,582,090	\$21,752,404	\$21,714,673
D4	RURAL LAND OVER 5 ACRES USED F	9	21.8600	\$41,910	\$339,920	\$337,901
E1	FARM OR RANCH IMPROVEMENTS-IN	4,659	4,322.5485	\$5,334,730	\$342,022,414	\$312,379,648
E2	MOBILE HOMES ON ACREAGE LESS '	391	560.8290	\$323,000	\$19,311,851	\$15,648,993
E3	RURAL IMPROVEMENT ON LESS TH	343	285.3077	\$624,560	\$14,377,982	\$12,947,785
E4	RURAL MOBILE HOMES ON 5 ACRES	342	546.6071	\$51,020	\$17,247,500	\$14,898,500
E5	NON QUALIFIED AG LAND	1,433	9,988.9857	\$604,290	\$88,358,192	\$86,010,105
E9	RURAL SPLIT FOR RESIDENCES WI	2,059	2,149.1964	\$8,058,340	\$389,311,450	\$317,089,341
F1	COMMERCIAL REAL PROPERTY	866	1,712.8968	\$1,355,960	\$240,757,210	\$240,725,991
F2	INDUSTRIAL REAL PROPERTY	150	602.5719	\$0	\$331,555,130	\$328,496,165
G1	OIL & GAS MINERAL INTEREST	3,149		\$0	\$113,127,836	\$113,127,836
G3	NON-PRODUCING MINERALS	563		\$0	\$414,866	\$414,866
J2	GAS COMPANIES	5		\$0	\$870,810	\$870,810
J3	ELECTRIC COMPANIES	49	14.7180	\$0	\$71,436,470	\$71,436,470
J4	TELEPHONE COMPANIES	32	0.5270	\$0	\$5,947,120	\$5,947,120
J5	RAILROAD COMPANIES (INCLUDES R	31		\$0	\$56,788,270	\$56,788,270
J6	PIPELINES	212		\$0	\$248,629,540	\$248,629,540
J7	TV CABLE SYSTEMS	8		\$0	\$3,115,490	\$3,115,490
L1	PERSONAL PROPERTY COMMERCIA	1,201		\$0	\$65,852,275	\$65,850,445
L2	PERSONAL PROPERTY INDUSTRIAL	315		\$0	\$292,983,300	\$291,210,607
L9	TRUCK TRACTORS/TRAILERS	31		\$0	\$2,305,690	\$2,305,690
M3	MOBILE HOME ONLY (DOES NOT OW	1,021		\$1,484,690	\$23,376,780	\$19,932,154
M6	TRAVEL TRAILERS WITH HOMESTEAD	1		\$0	\$1,680	\$0
S	SPECIAL INVENTORY TAX	12		\$0	\$13,963,690	\$13,963,690
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**MINUTES OF THE COLORADO COUNTY  
COMMISSIONER'S COURT SPECIAL MEETING  
August 2, 2022**

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**MINUTES OF THE COLORADO COUNTY  
COMMISSIONER'S COURT SPECIAL MEETING  
August 2, 2022**

Colorado County County	<b>2022 CERTIFIED TOTALS</b>	As of Certification
Property Count: 30,901	C - COLORADO COUNTY Effective Rate Assumption	7/21/2022 2:29:10PM

**New Value**

TOTAL NEW VALUE MARKET:	\$28,698,730
TOTAL NEW VALUE TAXABLE:	\$26,280,196

**New Exemptions**

Exemption	Description	Count	2021 Market Value	Exemption Amount
EX	TOTAL EXEMPTION	1		\$0
EX-XD	11.181 Improving property for housing with vol	1	2021 Market Value	\$18,000
EX-XN	11.252 Motor vehicles leased for personal use	5	2021 Market Value	\$0
EX-XV	Other Exemptions (including public property, r	4	2021 Market Value	\$157,660
EX366	HOUSE BILL 366	356	2021 Market Value	\$288,355
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$484,015</b>

Exemption	Description	Count	2021 Market Value	Exemption Amount
DV1	Disabled Veterans 10% - 29%	2		\$17,000
DV2	Disabled Veterans 30% - 49%	1		\$7,500
DV3	Disabled Veterans 50% - 69%	1		\$10,000
DV4	Disabled Veterans 70% - 100%	9		\$84,000
DVHS	Disabled Veteran Homestead	1		\$137,258
HS	HOMESTEAD	239		\$10,576,981
OV65	OVER 65	219		\$2,520,241
OV65S	OVER 65 Surviving Spouse	1		\$12,000
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>				<b>\$13,364,980</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>				<b>\$13,828,995</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption	Amount
<b>INCREASED EXEMPTIONS VALUE LOSS</b>				
<b>TOTAL EXEMPTIONS VALUE LOSS</b>				<b>\$13,828,995</b>

**New Ag / Timber Exemptions**

2021 Market Value	\$3,427,680	
2022 Ag/Timber Use	\$75,670	Count: 24
<b>NEW AG / TIMBER VALUE LOSS</b>	<b>\$3,352,010</b>	

**New Annexations**

**New Deannexations**

**Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
5,703	\$173,356	\$35,856	\$137,500
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
3,570	\$149,162	\$31,658	\$117,504

MINUTES OF THE COLORADO COUNTY  
COMMISSIONER'S COURT SPECIAL MEETING  
August 2, 2022

Colorado County County

**2022 CERTIFIED TOTALS**

As of Certification

C - COLORADO COUNTY  
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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**MINUTES OF THE COLORADO COUNTY  
COMMISSIONER'S COURT SPECIAL MEETING  
August 2, 2022**

  9. Adjourn.

**Motion by Judge Prause to adjourn at 10:43 A.M.; seconded by Commissioner Kubesch; 5 ayes 0 nays; motion carried; it was so ordered.**

**An audio recording of this meeting of August 2, 2022 is available in the County Clerk's Office.**

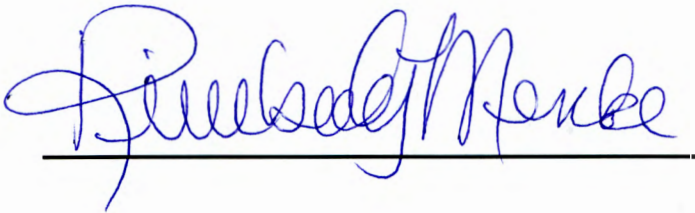
**MINUTES OF THE COLORADO COUNTY  
COMMISSIONER'S COURT SPECIAL MEETING**

**August 2, 2022**

Minutes were taken and prepared by Kimberly Menke, County Clerk on the 2nd day of August 2022 with Judge Ty Prause presiding.

I, KIMBERLY MENKE, COUNTY CLERK AND EX-OFFICIO OF THE COMMISSIONERS COURT IN AND FOR COLORADO COUNTY, TEXAS do hereby certify that the foregoing is a true and correct copy of the minutes of the Commissioner Court in session on the 2nd day of August 2022.

Given under my hand and official seal of office this date August 2, 2022.

  
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