

COLORADO COUNTY COMMISSIONERS COURT
NOTICE OF OPEN MEETING

DATE OF MEETING: August 9, 2023 – 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 9th day August 2023, 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	County Judge
Honorable Doug Wessels	Commissioner Precinct #1
Honorable Ryan Brandt	Commissioner Precinct #2
Honorable Keith Neuendorff	Commissioner Precinct #3
Honorable Darrell Gertson	Commissioner Precinct #4
Honorable Kimberly Menke	County Clerk
By: Michelle Kollmann	Deputy Clerk

County Judge Ty Prause called the meeting to order at 9:09 A.M., followed by Pledges to the United States Flag and Texas Flag.

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

August 9, 2023

DELIBERATE AND CONSIDER ACTION ON THE FOLLOWING ITEMS:

__1. Agenda as posted.

**Motion by Commissioner Wessels to approve agenda as posted; 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 9, 2023

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

FILED FOR RECORD
COLORADO COUNTY TX

2023 AUG -4 PM 4: 57

DATE OF MEETING: August 9, 2023 – 9:00 A.M.
BUILDING: Colorado County Courthouse, County Courtroom
STREET LOCATION: 400 Spring Street
CITY OF LOCATION: Columbus, Texas 78934

KIMBERLY NENKE MK
COUNTY CLERK

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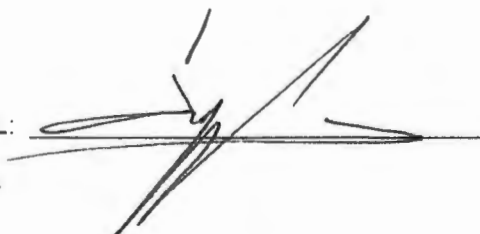
Pursuant to the authority granted under Government Code, Chapter 551, the Commissioners Court may convene in a closed meeting to discuss, deliberate and take action on any of the agenda items listed below. Immediately before any closed session, the specific section or sections of Government Code, Chapter 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 Chief Appraiser and others with the Colorado County Appraisal District regarding the certified values of the 2023 Appraisal Roll for Colorado County and other related matters.
4. Budget Workshop.
5. Establish a tax rate to fund the 2024 Budget.
6. Set date for public hearing to adopt a tax rate to fund the 2024 Budget.
7. Set date for public hearing to adopt the 2024 Budget.
8. Reconsider, review and take action on changing the pay periods, deductions and processes approved by Commissioners Court on July 10, 2023 and approved options on August 3, 2023.
9. Consent Items:
 - a. 2023 Certification of the Appraisal Roll for Colorado County.
10. Adjourn.

CERTIFICATION

NAME: Ty Prause
TITLE: Colorado County Judge
SIGNATURE OF CERTIFYING OFFICIAL:
DATE: August 4, 2023
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 9, 2023

__2. Public comments.

Erica Kollaja wished to speak on agenda item 8.

(See Attachment)

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT SPECIAL MEETING

August 9, 2023



COLORADO COUNTY COMMISSIONERS COURT

Public Participation Form

Instructions: Fill out all appropriate blanks. Please print or write legibly.

NAME: Erica Kollaya

ADDRESS (optional): _____

TELEPHONE (optional): 713 409 3572

Do you represent any particular group or organization? _____

If you do represent a group or organization, please state the name, address and telephone number of such group or organization. _____

Which agenda item (or items) do you wish to address? Item 8

In general, are you for or against such agenda item (or items)? _____

Signature: Erica Kollaya

NOTE: This Public Participation Form must be completed and presented to the County Clerk prior to the time a meeting begins.

Public comment will be limited to five (5) minutes per person and thirty (30) minutes per agenda item.

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

August 9, 2023

- __3.** Audience to the Chief Appraiser and others with the Colorado County Appraisal District regarding the certified values of the 2023 Appraisal Roll for Colorado County and other related matters.

Chief Appraiser Mark Price was present to answer questions from the court. He stated that in the past many properties were not looked at. The Appraisal District contracted with Eagle Appraisal for five days, and in that time, they found over 140 properties not on the tax roll. He thinks there could be many more. Mr. Price also stated that he feels most properties are undervalued. The court was concerned over the increase in the Appraisal District's budget. Mr. Price stressed that training was needed for employees.

(See Attachment)

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

August 9, 2023

Mailing Address:
P.O. Box 10
Columbus, TX 78934
Physical Address:
106 Cardinal Lane
Columbus, TX 78934



General Telephone:
(979) 732-8222
Appraisal Fax:
(979) 733-0390
Collections Fax:
(979) 732-6485

2024 Preliminary Budget

Good afternoon Taxing Entities,

Enclosed you will find a copy of the 2024 Preliminary Budget for the Colorado County Appraisal District. The Colorado County Appraisal District Board of Directors has reviewed this proposed budget at the June Board of Directors regular meeting and would like to officially adopt the final budget at a public meeting in September 2023.

The Board of Directors will discuss and deliberate any adjustments or changes that need to be made at the July and August regular board meetings. If any adjustments or changes are made, an updated copy of the proposed budget will be submitted to each of you.

Please do not hesitate to contact me, if you have any questions or need additional information. I will be glad to visit with you at any time. I would like to also thank you for your continued support to this office and our staff.

An original copy of the 2024 Preliminary Budget for the Colorado County Appraisal District has been placed in the mail as well for your convenience.

Thank you,

Mark Price, Chief Appraiser
Colorado County Appraisal District
979-732-8222

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

August 9, 2023



**BUDGET FOR
TAX YEAR 2024**

Preliminary

June 13, 2023

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT SPECIAL MEETING
August 9, 2023**

2024 Preliminary Colorado County Budget

CODES	2024 Preliminary	2023 Budgeted	2022 Actual	% Change
<u>PERSONNEL</u>				
5101-0 Salaries	\$803,907	\$645,195	\$547,000	24.60%
5207-0 Longevity/Rentention Benefits	\$18,000	\$5,000	\$12,000	260.00%
5203-0 Retirement	\$112,547	\$90,327	\$79,100	24.60%
5202-0 Unemployment	\$2,000	\$2,000	\$2,000	0.00%
5201-0 Worker's Compensation	5500	\$4,500	\$3,500	22.22%
5204-0 Health Insurance	\$159,936	\$125,150	\$124,850	27.80%
5206-0 Medicare/FICA/SS	\$14,000	\$11,000	\$11,000	27.27%
5205-0 Sick Leave	\$15,000	\$12,000	\$12,000	25.00%
<u>TOTAL PERSONNEL</u>	\$1,130,890	\$895,172	\$791,450	26.33%
<u>OPERATING</u>				
5308-0 Advertising	\$19,000	\$12,000	\$8,700	58.33%
6101-0 Board of Review & Administrative Expense	\$15,000	\$15,000	\$12,900	0.00%
5902-0 Bond Fees	\$4,000	\$4,000	\$3,350	0.00%
6103-0 Board Of Directors Expenses	\$1,500	\$1,500		0.00%
5801-0 School & Travel Expenses	\$30,000	\$30,000	\$13,000	0.00%
5309-0 Computer & Copier Supplies/Maintenance	\$7,500	\$7,000	\$7,000	7.14%
5802-0 Dues/Memberships/Subscriptions	\$18,000	\$18,000	\$9,200	0.00%
5302-0 Office Supplies	\$30,000	\$15,000	\$15,000	100.00%
5301-0 Postage & Freight	\$58,200	\$56,500	\$50,000	3.01%
5307-0 Telephone	\$11,000	\$10,500	\$10,200	4.76%
5503-0 Utilities	\$14,500	\$14,000	\$13,500	3.57%
5902-0 Insurance-Liability, Contents & BOD	\$3,000	\$1,500	\$1,200	100.00%
5505-0 Facility Insurance	\$4,800	\$4,000	\$3,500	20.00%
5701-0 Travel Reimbursment	\$20,000	\$17,000	\$17,000	17.65%
6104-0 Security Services	\$2,500	\$2,500	\$1,200	0.00%
<u>Total Operating</u>	\$239,000	\$208,500	\$165,750	14.63%
<u>CAPITAL OUTLAY</u>				
5506 Equipment Maintenance & Repair	\$10,000	\$5,000	\$25,000	100.00%
7001 Furniture & Fixtures	\$5,000	\$5,000	\$2,000	0.00%
7002 Building Improvement Services/Remodeling	\$5,000	\$5,000	\$20,000	0.00%
7003 Computer Equipment	\$26,000			
<u>Total Capital Outlay</u>	\$46,000	\$15,000	\$47,000	206.67%
<u>CONTRACT SERVICES</u>				
5404 Harris Govern: Cama System/Website Main	\$105,800	\$81,830	\$80,421	29.29%
Eagle Appraisal	\$35,000	\$33,000		6.06%
Eagle view	\$32,000	\$32,000	\$0	0.00%
BIS	\$20,000	\$7,256		175.63%
Capitol Appraisal	\$94,000	\$84,000		11.90%
<u>Total Contract Services</u>	\$286,800	\$238,086		20.46%
5504-0 Janitorial Services	\$13,000	\$12,000	\$15,000	8.33%
5504-1 Grounds Maintenance/Pest Control	\$3,600	\$3,600	\$3,600	0.00%
6101-0 Legal Services	\$30,000	\$15,000	\$7,200	100.00%
6102-0 Audit Services	\$9,500	\$9,000	\$8,700	5.56%
5301-1 Mailing Services	\$50,000	\$50,000		0.00%
Total Contract Services	\$106,100	\$89,600	\$114,921	18.42%
Total Budget	\$1,808,790	\$1,446,358	\$1,119,121	25.06%

Current Salaries

As of 06/13/2023

Employee	2024 Proposed	2023 Current Salary	Estimated Insurance	Actual Insurance	Estimated Retirement	Actual Retirement	Estimated Total	Actual Total	Difference	% Change
Chief Appraiser	\$132,500	\$125,000	\$12,000	\$11,300	\$18,550	\$17,500	\$163,050	\$153,800	\$9,250	% Change
Collections & Tax Assessor Supervisor	\$73,950	\$69,764	\$12,000	\$11,300	\$9,767	\$9,767	\$95,717	\$90,831	\$4,886	5.38%
Appraisal Supervisor	\$63,600	\$60,000	\$12,000	\$11,300	\$8,400	\$8,400	\$84,000	\$79,700	\$4,300	5.40%
Residential Appraiser	\$44,520	\$42,000	\$12,000	\$11,300	\$5,880	\$5,880	\$62,400	\$59,180	\$3,220	5.44%
Administrative Supvr/ Asst to Collections & Tax Supvr	\$56,710	\$53,500	\$12,000	\$11,300	\$7,490	\$7,490	\$76,200	\$72,290	\$3,910	5.41%
Business Operations & Accounting	\$51,039	\$48,150	\$12,000	\$11,300	\$6,741	\$6,741	\$69,780	\$66,191	\$3,589	5.42%
Collector	\$49,111	\$46,331	\$12,000	\$11,300	\$6,486	\$6,486	\$67,597	\$64,117	\$3,480	5.43%
Residential Appraiser	\$63,600	\$60,000	\$12,000	\$11,300	\$8,400	\$8,400	\$84,000	\$79,700	\$4,300	5.40%
Administrative Assistant	\$39,220	\$37,000	\$12,000	\$11,300	\$5,180	\$5,180	\$56,400	\$53,480	\$2,920	5.46%
Deed Technician	\$44,520	\$42,000	\$12,000	\$11,300	\$5,880	\$5,880	\$62,400	\$59,180	\$3,220	5.44%
Administrative/Collections Clerk	\$37,100	\$35,000	\$12,000	\$11,300	\$4,900	\$4,900	\$54,000	\$51,200	\$2,800	5.47%
Appraisal Clerk/ Data Entry	\$37,100	\$35,000	\$12,000	\$11,300	\$4,900	\$4,900	\$54,000	\$51,200	\$2,800	5.47%
Appraisal Support	\$40,000		\$12,000		\$5,600		\$57,600		\$57,600	
Collections Support	\$40,000		\$12,000		\$5,600		\$57,600		\$57,600	
Clerical/Business Assistance	\$40,000		\$12,000		\$5,600		\$57,600		\$57,600	
	\$812,970	\$653,745	\$180,000	\$135,600	\$109,374	\$91,524	\$1,102,344	\$880,869	\$221,475	25.14%

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT SPECIAL MEETING

August 9, 2023

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT SPECIAL MEETING

August 9, 2023



Colorado County Appraisal District



106 Cardinal Ln.
Columbus, Tx 78934



PO Box 10 Columbus, TX
78934



www.coloradocad.org



(979) 732-8222

January 3, 2023

Colorado County Taxing Jurisdiction

Enclosed you will find a copy of the 2023 Allocation Payment Breakdown, as well as an invoice for your first quarter payment. I know in the past you have more than likely just received one sheet with your quarterly payment breakdown and due dates for the payments. Moving forward, I believe it is best practice to actually invoice all jurisdictions for full transparency and accountability. Also, I know in the past, some jurisdictions have made one payment instead of adhering to the quarterly schedule. This will continue to be acceptable; I only ask that you please reach out to let us know or confirm that is how you would like to continue moving forward. If you have any questions or concerns, please do not hesitate to reach out.

Respectfully,

Jonathan Huebner RPA, RTA, CTA, CCA

Chief Appraiser

jonathanh@coloradocad.org

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

August 9, 2023

Final Jurisdictional Liability Quarterly Breakdown

DATE DUE:	1-Jan-23	1-Apr-23	1-Jul-23	1-Oct-23	
TAX UNIT	1ST QTR 40%	2ND QTR 25%	3RD QTR 25%	4TH QTR 10%	TOTAL
COLORADO COUNTY	\$173,464.53	\$108,415.33	\$108,415.33	\$43,366.13	\$433,661.33
COLUMBUS CITY	\$14,118.68	\$8,824.18	\$8,824.18	\$3,529.67	\$35,296.71
COLUMBUS ISD	\$149,317.88	\$93,323.67	\$93,323.67	\$37,329.47	\$373,294.69
CITY EAGLE LAKE	\$11,091.04	\$6,931.90	\$6,931.90	\$2,772.76	\$27,727.60
GLIDDEN WATER	\$1,114.05	\$696.28	\$696.28	\$278.51	\$2,785.13
GARWOOD WATER	\$443.33	\$277.08	\$277.08	\$110.83	\$1,108.33
COLORADO COUNTY GCD	\$4,953.28	\$3,095.80	\$3,095.80	\$1,238.32	\$12,383.19
HALLETTSVILLE ISD	\$834.39	\$521.49	\$521.49	\$208.60	\$2,085.96
THE FALLS MUD	\$1,162.05	\$726.28	\$726.28	\$290.51	\$2,905.14
RICE HOSPITAL DISTRICT	\$43,637.83	\$27,273.64	\$27,273.64	\$10,909.46	\$109,094.58
RICE CISD	\$103,740.66	\$64,837.91	\$64,837.91	\$25,935.17	\$259,351.66
CITY WEIMAR	\$7,496.76	\$4,685.47	\$4,685.47	\$1,874.19	\$18,741.89
WDCB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
WEIMAR ISD	\$51,202.32	\$32,001.45	\$32,001.45	\$12,800.58	\$128,005.81
TOTALS	\$562,576.81	\$351,610.50	\$351,610.50	\$140,644.20	\$1,406,442.02
				Allocated	\$1,406,442.02
				Budget Revenue	\$40,000
				2023 Budget	\$1,446,442.02

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT SPECIAL MEETING

August 9, 2023

Colorado County Appraisal District

INVOICE

PO Box 10
Columbus, TX 78934
(979) 732-8222



INVOICE #	DATE
2023-1QTR	1/6/2023

BILL TO
Colorado County Auditor
Michelle Lowrance
Courthouse Annex
318 Spring Street, Suite 104
Columbus, TX 78934

JURISDICTION ID	TERMS
CC	Due Upon Receipt

DESCRIPTION	AMOUNT
1st Quarter Allocation	\$173,464.53

Thank you!

SUBTOTAL	\$173,464.53
TOTAL	\$ 173,464.53

If you have any questions about this invoice, please contact
Jonathan Huebner Chief Appraiser Jonathanh@coloradocad.org

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT SPECIAL MEETING

August 9, 2023




Mark W. Price
Chief Appraiser
(979)732-8222
(979)732-6485 Fax

PROPERTY TAX CODE, SECTION 26.01
CERTIFICATION OF APPRAISAL ROLL

I, Mark Price, Chief Appraiser for Colorado County Appraisal District, do solemnly swear that the total certified taxable value reflected below is that portion of the Certified Appraisal Roll of the Colorado County Appraisal District which lists property taxable by Colorado County and constitutes the Appraisal Roll for 2023. The numbers reported below account for the changes to the law provided for in S.B. 2, Acts of the 88th Legislature, 2nd Called Session, 2023.

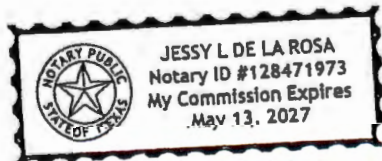
\$3,229,456,269 Total Certified Taxable Value

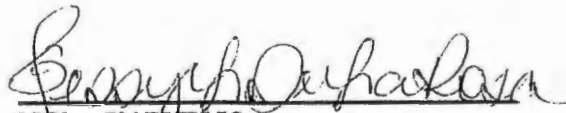
July 25, 2023
Date


Chief Appraiser

Approval of the appraisal records by the Colorado County Appraisal Review Board occurred on the 24th day of July 2023.

On this 25th day of July 2023, personally appeared Mark Price, who having been sworn by me, subscribed to the foregoing certification and upon oath states that the facts contained in this certification are true.




NOTARY PUBLIC

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

August 9, 2023

Colorado County

In order to help you complete your 2023 Property Value report, we are furnishing you the following information:

Total 2023 Taxable Value of Property Still Under ARB review:

\$13,913,084

Lower Value used:

\$11,855,818

Attachment: Certified Totals Report

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

August 9, 2023

Colorado County County	2023 CERTIFIED TOTALS		As of Supplement 1	
Property Count: 30,729	C - COLORADO COUNTY ARB Approved Totals		7/25/2023	9:12:52AM
Land:				
Homesite:		172,975,197		
Non Homesite:		319,829,984		
Ag Market:		3,803,830,741		
Timber Market:		4,645,280	Total Land	(+) 4,301,281,202
Improvement:				
Homesite:		1,081,136,370		
Non Homesite:		1,088,131,777	Total Improvements	(+) 2,149,268,147
Non-Real Property:				
Personal Property:	2,235	781,565,725		
Mineral Property:	3,545	107,291,987		
Autos:	0	0	Total Non Real Market Value	(+) = 888,857,712 7,339,407,061
Ag Exemptions:				
Total Productivity Market:	3,797,323,215	11,152,806		
Ag Use:	123,796,315	1,081,283	Productivity Loss	(-) 3,673,439,000
Timber Use:	87,900	0	Appraised Value	= 3,665,968,061
Productivity Loss:	3,673,439,000	10,071,523	Homestead Cap	(-) 123,129,048
			Assessed Value	= 3,542,839,013
			Total Exemptions Amount (Breakdown on Next Page)	(-) 327,295,828
			Net Taxable	= 3,215,543,185

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 15,979,674.01 = 3,215,543,185 * (0.498951 / 100)

Certified Estimate of Market Value: 7,339,407,061
 Certified Estimate of Taxable Value: 3,215,543,185

Tif Zone Code	Tax Increment Loss
CETRZ1	2,610,200
Tax Increment Finance Value:	2,610,200
Tax Increment Finance Levy:	12,971.42

**MINUTES OF THE COLORADO COUNTY
 COMMISSIONER'S COURT SPECIAL MEETING
 August 9, 2023**

Colorado County County	2023 CERTIFIED TOTALS	As of Supplement 1	
Property Count: 30,729	C - COLORADO COUNTY ARB Approved Totals	7/25/2023	9:12:59AM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	2	3,157,995	0	3,157,995
DV1	42	0	408,425	408,425
DV1S	1	0	5,000	5,000
DV2	19	0	162,768	162,768
DV2S	1	0	7,500	7,500
DV3	21	0	202,000	202,000
DV4	115	0	928,041	928,041
DV4S	9	0	66,970	66,970
DVHS	67	0	12,494,987	12,494,987
DVHSS	4	0	435,685	435,685
EX	1	0	14,050	14,050
EX-XD	1	0	18,000	18,000
EX-XG	3	0	316,620	316,620
EX-XI	5	0	2,046,870	2,046,870
EX-XN	57	0	1,624,840	1,624,840
EX-XO	2	0	6,000	6,000
EX-XR	19	0	180,610	180,610
EX-XU	18	0	1,264,780	1,264,780
EX-XV	710	0	26,216,172	26,216,172
EX366	594	0	323,327	323,327
FR	1	0	0	0
HS	6,121	239,713,853	0	239,713,853
OV65	3,282	37,575,965	0	37,575,965
OV65S	7	60,000	0	60,000
PC	4	65,370	0	65,370
Totals		280,573,183	46,722,645	327,295,828

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

August 9, 2023

Colorado County County	2023 CERTIFIED TOTALS		As of Supplement 1	
Property Count: 41	C - COLORADO COUNTY Under ARB Review Totals		7/25/2023	9:12:52AM
Land				
Homesite:		155,340		
Non Homesite:		2,807,202		
Ag Market:		8,013,677		
Timber Market:		0	Total Land	(+) 10,976,219
Improvement				
Homesite:		2,098,370		
Non Homesite:		8,117,350	Total Improvements	(+) 10,215,720
Non Real				
Personal Property:	1	891,440		
Mineral Property:	0	0		
Autos:	0	0	Total Non Real	(+) 891,440
			Market Value	= 22,083,379
Ag				
Total Productivity Market:	8,013,677	0		
Ag Use:	328,310	0	Productivity Loss	(-) 7,685,367
Timber Use:	0	0	Appraised Value	= 14,398,012
Productivity Loss:	7,685,367	0		
			Homestead Cap	(-) 57,796
			Assessed Value	= 14,340,216
			Total Exemptions Amount (Breakdown on Next Page)	(-) 427,132
			Net Taxable	= 13,913,084

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
69,141.21 = 13,913,084 * (0.496951 / 100)

Certified Estimate of Market Value: 19,997,635
Certified Estimate of Taxable Value: 11,855,818

Tif Zone Code	Tax Increment Loss
CETRZ1	1,160
Tax Increment Finance Value:	1,160
Tax Increment Finance Levy:	5.76

**MINUTES OF THE COLORADO COUNTY
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 August 9, 2023**

Colorado County County	2023 CERTIFIED TOTALS	As of Supplement 1	
Property Count: 41	C - COLORADO COUNTY Under ARB Review Totals	7/25/2023	9:12:59AM

Exemption Breakdown

Exemption	Count	Local	State	Total
HS	4	391,132	0	391,132
OV65	3	36,000	0	36,000
Totals		427,132	0	427,132

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

August 9, 2023

Colorado County County	2023 CERTIFIED TOTALS		As of Supplement 1	
Property Count: 30,770	C - COLORADO COUNTY		7/25/2023	9:12:52AM
	Grand Totals			
Land				
Homesite:		173,130,537		
Non Homesite:		322,637,186		
Ag Market:		3,811,844,418		
Timber Market:		4,645,280	Total Land	(+) 4,312,257,421
Improvement				
Homesite:		1,063,234,740		
Non Homesite:		1,096,249,127	Total Improvements	(+) 2,159,483,867
Non-Real				
Personal Property:	2,236	782,457,165		
Mineral Property:	3,545	107,291,987		
Autos:	0	0	Total Non Real	(+) 889,749,152
			Market Value	= 7,361,490,440
Ag				
Total Productivity Market:	3,805,336,892	11,152,806		
Ag Use:	124,124,625	1,081,283	Productivity Loss	(-) 3,681,124,367
Timber Use:	87,900	0	Appraised Value	= 3,680,366,073
Productivity Loss:	3,681,124,367	10,071,523		
			Homestead Cap	(-) 123,186,844
			Assessed Value	= 3,557,179,229
			Total Exemptions Amount (Breakdown on Next Page)	(-) 327,722,960
			Net Taxable	= 3,229,456,269

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 16,048,815.22 = 3,229,456,269 * (0.496951 / 100)

Certified Estimate of Market Value: 7,359,404,696
 Certified Estimate of Taxable Value: 3,227,399,003

Tiff Zone Code	Tax Increment Loss
CETRZ1	2,611,360
Tax Increment Finance Value:	2,611,360
Tax Increment Finance Levy:	12,977.18

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT SPECIAL MEETING
August 9, 2023**

Colorado County County	2023 CERTIFIED TOTALS	As of Supplement 1
Property Count: 30,770	C - COLORADO COUNTY Grand Totals	7/25/2023 9:12:59AM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	2	3,157,995	0	3,157,995
DV1	42	0	408,425	408,425
DV1S	1	0	5,000	5,000
DV2	19	0	162,768	162,768
DV2S	1	0	7,500	7,500
DV3	21	0	202,000	202,000
DV4	115	0	928,041	928,041
DV4S	9	0	66,970	66,970
DVHS	67	0	12,494,987	12,494,987
DVHSS	4	0	435,685	435,685
EX	1	0	14,050	14,050
EX-XD	1	0	18,000	18,000
EX-XG	3	0	316,620	316,620
EX-XI	5	0	2,046,870	2,046,870
EX-XN	57	0	1,624,840	1,624,840
EX-XO	2	0	6,000	6,000
EX-XR	19	0	180,610	180,610
EX-XU	18	0	1,264,780	1,264,780
EX-XV	710	0	26,216,172	26,216,172
EX366	594	0	323,327	323,327
FR	1	0	0	0
HS	6,125	240,104,985	0	240,104,985
OV65	3,285	37,611,965	0	37,611,965
OV65S	7	60,000	0	60,000
PC	4	65,370	0	65,370
Totals		281,000,315	46,722,645	327,722,960

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

August 9, 2023

Colorado County County	2023 CERTIFIED TOTALS	As of Supplement 1
Property Count: 30,729	C - COLORADO COUNTY ARB Approved Totals	7/25/2023 9:12:59AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	6,521	3,930.5949	\$13,921,450	\$888,908,675	\$665,987,087
B	MULTIFAMILY RESIDENCE	83	49.2275	\$0	\$12,057,001	\$12,057,001
C1	VACANT LOTS AND LAND TRACTS	2,517	1,246.0584	\$0	\$59,218,867	\$59,157,977
D1	QUALIFIED OPEN-SPACE LAND	9,182	566,194.6283	\$0	\$3,797,323,215	\$123,811,316
D2	IMPROVEMENTS ON QUALIFIED OPE	672		\$331,810	\$24,125,668	\$24,078,647
E	RURAL LAND, NON QUALIFIED OPE	8,169	17,547.8497	\$12,284,400	\$1,033,592,021	\$845,459,672
F1	COMMERCIAL REAL PROPERTY	873	1,753.6739	\$2,829,190	\$242,345,090	\$242,314,868
F2	INDUSTRIAL AND MANUFACTURIN	150	602.0699	\$555,950	\$330,890,450	\$328,851,140
G1	OIL AND GAS	2,665		\$0	\$106,784,724	\$106,784,724
G3	OTHER SUB-SURFACE INTERESTS	555		\$0	\$409,566	\$409,566
J2	GAS DISTRIBUTION SYSTEM	5		\$0	\$988,190	\$988,190
J3	ELECTRIC COMPANY (INCLUDING C	56	12.7180	\$0	\$72,703,150	\$72,703,150
J4	TELEPHONE COMPANY (INCLUDI	33	0.5270	\$0	\$6,041,730	\$6,041,730
J5	RAILROAD	33		\$0	\$63,187,280	\$63,187,280
J6	PIPELAND COMPANY	214		\$0	\$219,938,930	\$219,938,930
J7	CABLE TELEVISION COMPANY	6		\$0	\$3,075,090	\$3,075,090
L1	COMMERCIAL PERSONAL PROPE	1,239		\$0	\$71,643,655	\$71,641,825
L2	INDUSTRIAL AND MANUFACTURIN	307		\$0	\$325,218,790	\$324,036,565
M1	TANGIBLE OTHER PERSONAL, MOB	1,012		\$392,970	\$23,956,480	\$20,031,007
O	RESIDENTIAL INVENTORY	120	24.7730	\$0	\$8,581,350	\$8,581,350
S	SPECIAL INVENTORY TAX	12		\$0	\$16,406,070	\$16,406,070
X	TOTALLY EXEMPT PROPERTY	1,410	3,228.3418	\$1,877,020	\$32,011,289	\$0
	Totals		594,590.4624	\$32,192,790	\$7,339,407,061	\$3,215,543,185

**MINUTES OF THE COLORADO COUNTY
 COMMISSIONER'S COURT SPECIAL MEETING
 August 9, 2023**

Colorado County County	2023 CERTIFIED TOTALS	As of Supplement 1
Property Count: 41	C - COLORADO COUNTY Under ARB Review Totals	7/25/2023 9:12:59AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	6	0.6375	\$533,950	\$1,416,160	\$1,329,412
C1	VACANT LOTS AND LAND TRACTS	4	3.0547	\$0	\$138,482	\$138,482
D1	QUALIFIED OPEN-SPACE LAND	12	1,489.1568	\$0	\$8,013,677	\$328,310
D2	IMPROVEMENTS ON QUALIFIED OP	2		\$0	\$550,970	\$550,970
E	RURAL LAND, NON QUALIFIED OPE	19	40.4944	\$119,730	\$4,110,350	\$3,712,170
F1	COMMERCIAL REAL PROPERTY	8	16.5434	\$0	\$6,928,300	\$6,928,300
J3	ELECTRIC COMPANY (INCLUDING C	1	2.0000	\$0	\$34,000	\$34,000
L1	COMMERCIAL PERSONAL PROPE	1		\$0	\$891,440	\$891,440
Totals			1,551.8868	\$653,680	\$22,083,379	\$13,913,084

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT SPECIAL MEETING
August 9, 2023**

Colorado County County	2023 CERTIFIED TOTALS	As of Supplement 1
Property Count: 30,770	C - COLORADO COUNTY Grand Totals	7/25/2023 9:12:59AM

State Category Breakdown

State Code	Description	Count	Area	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	6,527	3,931.2324	\$14,455,400	\$890,324,835	\$667,316,499
B	MULTIFAMILY RESIDENCE	83	49.2275	\$0	\$12,057,001	\$12,057,001
C1	VACANT LOTS AND LAND TRACTS	2,521	1,249.1131	\$0	\$59,357,149	\$59,296,459
D1	QUALIFIED OPEN-SPACE LAND	9,194	567,683.7851	\$0	\$3,805,336,892	\$124,139,626
D2	IMPROVEMENTS ON QUALIFIED OP	674		\$331,810	\$24,676,638	\$24,629,617
E	RURAL LAND, NON QUALIFIED OPE	8,188	17,588.3441	\$12,404,130	\$1,037,702,371	\$849,171,842
F1	COMMERCIAL REAL PROPERTY	881	1,770.2173	\$2,829,190	\$249,273,390	\$249,243,168
F2	INDUSTRIAL AND MANUFACTURIN	150	602.0699	\$555,950	\$330,890,450	\$328,851,140
G1	OIL AND GAS	2,665		\$0	\$106,784,724	\$106,784,724
G3	OTHER SUB-SURFACE INTERESTS	555		\$0	\$409,566	\$409,566
J2	GAS DISTRIBUTION SYSTEM	5		\$0	\$988,190	\$988,190
J3	ELECTRIC COMPANY (INCLUDING C	57	14.7180	\$0	\$72,737,150	\$72,737,150
J4	TELEPHONE COMPANY (INCLUDI	33	0.5270	\$0	\$6,041,730	\$6,041,730
J5	RAILROAD	33		\$0	\$63,187,280	\$63,187,280
J6	PIPELAND COMPANY	214		\$0	\$219,938,930	\$219,938,930
J7	CABLE TELEVISION COMPANY	6		\$0	\$3,075,090	\$3,075,090
L1	COMMERCIAL PERSONAL PROPE	1,240		\$0	\$72,535,095	\$72,533,265
L2	INDUSTRIAL AND MANUFACTURIN	307		\$0	\$325,218,790	\$324,036,565
M1	TANGIBLE OTHER PERSONAL, MOB	1,012		\$392,970	\$23,956,480	\$20,031,007
O	RESIDENTIAL INVENTORY	120	24.7730	\$0	\$8,581,350	\$8,581,350
S	SPECIAL INVENTORY TAX	12		\$0	\$16,406,070	\$16,406,070
X	TOTALLY EXEMPT PROPERTY	1,410	3,228.3418	\$1,877,020	\$32,011,269	\$0
Totals			596,142.3492	\$32,848,470	\$7,361,490,440	\$3,229,456,269

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT SPECIAL MEETING
August 9, 2023**

Colorado County County	2023 CERTIFIED TOTALS	As of Supplement 1
Property Count: 30,729	C - COLORADO COUNTY ARB Approved Totals	7/25/2023 9:12:59AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE (PRORA	25	0.7616	\$750,370	\$2,169,500	\$2,026,534
A1	SINGLE-FAMILY RESIDENTIAL ON LO	4,163	1,239.4237	\$3,935,220	\$590,197,966	\$438,903,519
A2	MOBILE HOME ON LOT	722	94.8205	\$1,940,630	\$19,114,695	\$15,185,582
A3	RESIDENTIAL IMPROVEMENT ONLY	246		\$2,269,140	\$19,583,208	\$16,597,772
A4	RESIDENTIAL IMPROVEMENT ON 5 A	1,432	2,595.5891	\$5,026,090	\$257,843,306	\$193,273,680
B	MULTI-FAMILY RESIDENCE PRORATE	2		\$0	\$169,590	\$169,590
B1	MULTI-FAMILY DUPLEX	52	11.0174	\$0	\$4,023,790	\$4,023,790
B2	MULTI-FAMILY TRIPLEX	4	0.1990	\$0	\$376,830	\$376,830
B3	MULTI-FAMILY FOURPLEX	6	3.5127	\$0	\$729,400	\$729,400
B5	MULTI-FAMILY 5 OR MORE UNITS	23	34.4984	\$0	\$6,757,391	\$6,757,391
C1	VACANT PLATTED LOT (NON-COMME	1,873	507.9313	\$0	\$44,501,619	\$44,474,429
C3	VACANT RURAL LOT UNDER 5 ACRE	458	684.7398	\$0	\$11,144,248	\$11,110,748
C4	VACANT PLATED COMMERCIAL LOT	88	53.3873	\$0	\$3,572,800	\$3,572,800
D1	TRACT WITH PRODUCTIVITY VALUAT	9,182	566,194.6283	\$0	\$3,797,323,215	\$123,811,316
D2	IMPROVEMENT ON QUALFIED AG LA	672		\$331,810	\$24,125,668	\$24,078,647
D4	RURAL LAND OVER 5 ACRES USED F	17	33.2370	\$0	\$482,130	\$466,555
E1	FARM OR RANCH IMPROVEMENTS-IN	4,660	4,259.8005	\$7,273,720	\$411,428,472	\$361,028,469
E2	MOBILE HOMES ON ACREAGE LESS	407	565.6422	\$1,446,420	\$21,171,136	\$17,151,544
E3	RURAL IMPROVEMENT ON LESS TH	348	288.3873	\$618,990	\$17,886,634	\$14,819,447
E4	RURAL MOBILE HOMES ON 5 ACRES	356	502.0841	\$1,409,470	\$18,894,309	\$16,212,657
E5	NON QUALIFIED AG LAND	1,453	9,785.1142	\$0	\$92,207,314	\$88,840,860
E9	RURAL SPLIT FOR RESIDENCES WI	2,068	2,113.5844	\$1,535,800	\$471,522,026	\$346,940,140
F1	COMMERCIAL REAL PROPERTY	873	1,753.6739	\$2,829,190	\$242,345,090	\$242,314,868
F2	INDUSTRIAL REAL PROPERTY	150	602.0699	\$555,950	\$330,890,450	\$328,851,140
G1	OIL & GAS MINERAL INTEREST	2,665		\$0	\$106,784,724	\$106,784,724
G3	NON-PRODUCING MINERALS	555		\$0	\$409,566	\$409,566
J2	GAS COMPANIES	5		\$0	\$988,190	\$988,190
J3	ELECTRIC COMPANIES	56	12.7180	\$0	\$72,703,150	\$72,703,150
J4	TELEPHONE COMPANIES	33	0.5270	\$0	\$6,041,730	\$6,041,730
J5	RAILROAD COMPANIES (INCLUDES R	33		\$0	\$63,187,280	\$63,187,280
J6	PIPELINES	214		\$0	\$219,938,930	\$219,938,930
J7	TV CABLE SYSTEMS	6		\$0	\$3,075,090	\$3,075,090
L1	PERSONAL PROPERTY COMMERCIA	1,213		\$0	\$69,536,245	\$69,534,415
L2	PERSONAL PROPERTY INDUSTRIAL	307		\$0	\$325,218,790	\$324,036,565
L9	TRUCK TRACTORS/TRAILERS	27		\$0	\$2,107,410	\$2,107,410
M3	MOBILE HOME ONLY (DOES NOT OW	1,012		\$392,970	\$23,956,480	\$20,031,007
O	Residential Real Property	120	24.7730	\$0	\$8,581,350	\$6,581,350
S	SPECIAL INVENTORY TAX	12		\$0	\$16,406,070	\$16,406,070
X	TOTALLY EXEMPT PROPERTIES	1,410	3,228.3418	\$1,877,020	\$32,011,269	\$0
	Totals		594,590.4624	\$32,192,790	\$7,339,407,061	\$3,215,543,185

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT SPECIAL MEETING
August 9, 2023**

Colorado County County	2023 CERTIFIED TOTALS	As of Supplement 1
Property Count: 41	C - COLORADO COUNTY Under ARB Review Totals	7/25/2023 9:12:59AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE-FAMILY RESIDENTIAL ON LO	5	0.6375	\$0	\$882,210	\$795,462
A4	RESIDENTIAL IMPROVEMENT ON 5 A	1		\$533,950	\$533,950	\$533,950
C1	VACANT PLATTED LOT (NON-COMME	1	0.0547	\$0	\$15,482	\$15,482
C3	VACANT RURAL LOT UNDER 5 ACRE	3	3.0000	\$0	\$123,000	\$123,000
D1	TRACT WITH PRODUCTIVITY VALUAT	12	1,489.1568	\$0	\$8,013,677	\$328,310
D2	IMPROVEMENT ON QUALFIED AG LA	2		\$0	\$550,970	\$550,970
E1	FARM OR RANCH IMPROVEMENTS-IN	12	10.3200	\$119,730	\$1,851,220	\$1,851,220
E3	RURAL IMPROVEMENT ON LESS TH	2	1.7014	\$0	\$119,470	\$119,470
E5	NON QUALIFIED AG LAND	5	20.4730	\$0	\$295,190	\$295,190
E9	RURAL SPLIT FOR RESIDENCES WI	6	8.0000	\$0	\$1,844,470	\$1,446,290
F1	COMMERCIAL REAL PROPERTY	8	16.5434	\$0	\$6,928,300	\$6,928,300
J3	ELECTRIC COMPANIES	1	2.0000	\$0	\$34,000	\$34,000
L1	PERSONAL PROPERTY COMMERCIA	1		\$0	\$891,440	\$891,440
Totals			1,551.8868	\$653,680	\$22,083,379	\$13,913,084

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

August 9, 2023

Colorado County County	2023 CERTIFIED TOTALS	As of Supplement 1
Property Count: 30,770	C - COLORADO COUNTY Grand Totals	7/25/2023 9:12:59AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE (PRORA	25	0.7616	\$750,370	\$2,169,500	\$2,026,534
A1	SINGLE-FAMILY RESIDENTIAL ON LO	4,168	1,240.0612	\$3,935,220	\$591,080,176	\$439,698,981
A2	MOBILE HOME ON LOT	722	94.8205	\$1,940,630	\$19,114,695	\$15,185,582
A3	RESIDENTIAL IMPROVEMENT ONLY	246		\$2,269,140	\$19,583,208	\$16,597,772
A4	RESIDENTIAL IMPROVEMENT ON 5 A	1,433	2,595.5891	\$5,560,040	\$258,377,256	\$193,807,630
B	MULTI-FAMILY RESIDENCE PRORATE	2		\$0	\$169,590	\$169,590
B1	MULTI-FAMILY DUPLEX	52	11.0174	\$0	\$4,023,790	\$4,023,790
B2	MULTI-FAMILY TRIPLEX	4	0.1990	\$0	\$376,830	\$376,830
B3	MULTI-FAMILY FOURPLEX	6	3.5127	\$0	\$729,400	\$729,400
B5	MULTI-FAMILY 5 OR MORE UNITS	23	34.4984	\$0	\$6,757,391	\$6,757,391
C1	VACANT PLATTED LOT (NON-COMME	1,974	507.9860	\$0	\$44,517,101	\$44,489,911
C3	VACANT RURAL LOT UNDER 5 ACRE	461	687.7398	\$0	\$11,267,248	\$11,233,748
C4	VACANT PLATED COMMERCIAL LOT	88	53.3873	\$0	\$3,572,800	\$3,572,800
D1	TRACT WITH PRODUCTIVITY VALUAT	9,194	567,683.7851	\$0	\$3,805,336,892	\$124,139,626
D2	IMPROVEMENT ON QUALIFIED AG LA	674		\$331,810	\$24,676,638	\$24,629,617
D4	RURAL LAND OVER 5 ACRES USED F	17	33.2370	\$0	\$482,130	\$466,555
E1	FARM OR RANCH IMPROVEMENTS-IN	4,672	4,270.1205	\$7,393,450	\$413,279,692	\$362,879,689
E2	MOBILE HOMES ON ACREAGE LESS '	407	565.6422	\$1,446,420	\$21,171,136	\$17,151,544
E3	RURAL IMPROVEMENT ON LESS TH	350	290.0887	\$618,990	\$18,006,104	\$14,938,917
E4	RURAL MOBILE HOMES ON 5 ACRES	356	502.0841	\$1,409,470	\$18,894,309	\$16,212,657
E5	NON QUALIFIED AG LAND	1,458	9,805.5872	\$0	\$92,502,504	\$89,136,050
E9	RURAL SPLIT FOR RESIDENCES WI	2,074	2,121.5844	\$1,535,800	\$473,366,496	\$348,386,430
F1	COMMERCIAL REAL PROPERTY	881	1,770.2173	\$2,829,190	\$249,273,390	\$249,243,168
F2	INDUSTRIAL REAL PROPERTY	150	602.0699	\$555,950	\$330,890,450	\$328,851,140
G1	OIL & GAS MINERAL INTEREST	2,665		\$0	\$106,784,724	\$106,784,724
G3	NON-PRODUCING MINERALS	555		\$0	\$409,566	\$409,566
J2	GAS COMPANIES	5		\$0	\$988,190	\$988,190
J3	ELECTRIC COMPANIES	57	14.7180	\$0	\$72,737,150	\$72,737,150
J4	TELEPHONE COMPANIES	33	0.5270	\$0	\$6,041,730	\$6,041,730
J5	RAILROAD COMPANIES (INCLUDES R	33		\$0	\$63,187,280	\$63,187,280
J6	PIPELINES	214		\$0	\$219,938,930	\$219,938,930
J7	TV CABLE SYSTEMS	6		\$0	\$3,075,090	\$3,075,090
L1	PERSONAL PROPERTY COMMERCIA	1,214		\$0	\$70,427,685	\$70,425,855
L2	PERSONAL PROPERTY INDUSTRIAL	307		\$0	\$325,218,790	\$324,036,565
L9	TRUCK TRACTORS/TRAILERS	27		\$0	\$2,107,410	\$2,107,410
M3	MOBILE HOME ONLY (DOES NOT OW	1,012		\$392,970	\$23,956,480	\$20,031,007
O	Residential Real Property	120	24.7730	\$0	\$8,581,350	\$8,581,350
S	SPECIAL INVENTORY TAX	12		\$0	\$16,406,070	\$16,406,070
X	TOTALLY EXEMPT PROPERTIES	1,410	3,228.3418	\$1,877,020	\$32,011,269	\$0
	Totals		596,142.3492	\$32,846,470	\$7,361,490,440	\$3,229,456,269

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

August 9, 2023

Colorado County County	2023 CERTIFIED TOTALS	As of Supplement 1
Property Count: 30,770	C - COLORADO COUNTY Effective Rate Assumption	7/25/2023 9:12:59AM

New Value

TOTAL NEW VALUE MARKET:	\$32,846,470
TOTAL NEW VALUE TAXABLE:	\$28,103,606

New Exemptions

Exemption	Description	Count	2022 Market Value	Exemption Amount
EX-XN	11,252 Motor vehicles leased for personal use	21		\$29,880
EX-XO	11,254 Motor vehicles for income production a	1		\$0
EX-XV	Other Exemptions (including public property, r	46		\$361,348
EX366	HOUSE BILL 366	108		\$88,277
ABSOLUTE EXEMPTIONS VALUE LOSS				\$479,505

Exemption	Description	Count	Exemption Amount
DV1	Disabled Veterans 10% - 29%	2	\$17,000
DV2	Disabled Veterans 30% - 49%	3	\$31,500
DV3	Disabled Veterans 50% - 69%	4	\$42,000
DV4	Disabled Veterans 70% - 100%	14	\$138,390
DVHS	Disabled Veteran Homestead	6	\$2,284,300
HS	HOMESTEAD	166	\$7,343,717
OV65	OVER 65	215	\$2,414,601
PARTIAL EXEMPTIONS VALUE LOSS			\$12,271,508
NEW EXEMPTIONS VALUE LOSS			\$12,751,013

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			

TOTAL EXEMPTIONS VALUE LOSS \$12,751,013

New Ag / Timber Exemptions

2022 Market Value	\$934,041	
2023 Ag/Timber Use	\$25,420	Count: 4
NEW AG / TIMBER VALUE LOSS	\$908,621	

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
5,765	\$208,945	\$62,527	\$146,418
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
3,593	\$179,244	\$54,544	\$124,700

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT SPECIAL MEETING
August 9, 2023**

Colorado County County	2023 CERTIFIED TOTALS	As of Supplement 1
	C - COLORADO COUNTY Lower Value Used	
<hr/>		
Count of Protested Properties	Total Market Value	Total Value Used
41	\$22,083,379.00	\$11,855,818

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

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__4. Budget Workshop.

Michelle Lowrance, County Auditor, stated that she included everything in the draft budget including a 2.5% pay increase for employees. The fire departments were budgeted as follows: Columbus - \$50,000; Weimar, Eagle Lake and Garwood - \$28,000 each ; and the other smaller departments at \$10,000 each. She stated that the new software for the District and County Clerk's offices could begin in July 2024 and end January to April 2025 to distribute the cost over two budget cycles. It was discussed to add a 6% raise for current EMS employees.

Tax Assessor-Collector Erica Kollaja requested a new position for her office.

Michelle Lowrance requested an assistant auditor position for her office to help with payroll and grants. She would like to see the Human Resources Department only handle human resource related business and offer additional education opportunities for Cheri Tello.

It was discussed to add a line item to the budget for the fairgrounds. All rentals of the facilities will now be payable to the county.

__5. Establish a tax rate to fund the 2024 Budget.

Motion by Judge Prause to establish a tax rate of .482130 per \$100 valuation; 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 9, 2023

**Colorado County
Property Tax Rate Evaluation
2024 Tax Rate**

	Certified Value	Increase	New Property
2022	3,009,994,250	146,272,434	26,280,196
2023	3,215,543,185	205,548,935	29,711,809

2022	Tax Rate	Certified Value/100	Revenue	Budget at .98	Budget Net Change 2021-2022
General Fund	0.346298	30,099,943	10,423,550	10,215,079	590,816.89
Debt Service Fund	0.020653	30,099,943	621,654	609,221	1,205
Road & Bridge Funds	0.130000	30,099,943	3,912,993	3,834,733	46,029
	0.496951	30,099,943	14,958,197	14,659,033	638,050.59

2023	Tax Rate	Certified Value/100	Revenue	Budget at .98	Budget Net Change 2022-2023
No-New Revenue					
General Fund	0.310894	32,155,432	9,996,931	9,796,992.21	(418,086.68)
Interest & Sinking	0.019166	32,155,432	616,291	603,965.19	(5,255.84)
Road & Bridge	0.135000	32,155,432	4,340,983	4,254,163.63	419,430.96
	0.465060	32,155,432	14,954,205	14,655,121	(3,912)

No New Revenue M & O					
General Fund	0.299340	32,155,432	9,625,406.97	9,432,898.83	(782,180.06)
Interest & Sinking	0.019166	32,155,432	616,291.01	603,965.19	(5,255.84)
Road & Bridge	0.130000	32,155,432	4,180,206.14	4,096,602.02	261,869.34
	0.448506	32,155,432	14,421,904	14,133,466	(525,566.56)

Voter Approved Rate					
General Fund	0.332964	32,155,431.85	10,706,601.21	10,492,469.19	277,390.30
Interest & Sinking	0.019166	32,155,431.85	616,291.01	603,965.19	(5,255.84)
Road & Bridge	0.130000	32,155,431.85	4,180,206.14	4,096,602.02	261,869.34
	0.482130	32,155,431.85	15,503,098.36	15,193,036.39	534,003.80

De Minimis Rate					
General Fund	0.334010	32,155,431.85	10,740,235.79	10,525,431.08	310,352.19
Interest & Sinking	0.019166	32,155,431.85	616,291.01	603,965.19	(5,255.84)
Road & Bridge	0.130000	32,155,431.85	4,180,206.14	4,096,602.02	261,869.34
	0.483176	32,155,431.85	15,536,732.94	15,225,998.28	566,965.69

NOTES:

No New Revenue Tax Rate	0.465060
No New Revenue M & O	0.448506
Voter Approval Tax Rate	0.482130
Debt Rate	0.019166
De Minimis Rate	0.483176

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

August 9, 2023

Form 50-212

Notice About 2023 Tax Rates

(current year)

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

This notice concerns the 2023 (current year) property tax rates for Colorado County (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 \$.465060 /\$100

This year's voter-approval tax rate \$.482130 /\$100

To see the full calculations, please visit colorado.countytaxrates.com (website address) for a copy of the Tax Rate Calculation Worksheet.

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	\$ 7,300,634
Interest & Sinking	\$ 0

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
Series 2012	\$ 150,000	\$ 7,200	\$ 500	\$ 157,700
Series 2019	\$ 395,000	\$ 69,576	\$ 0	\$ 464,576

(expand as needed)

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

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Notice of Tax Rates

Form 50-212

Total required for <u>2023</u> debt service.....	\$ <u>622,276</u>
<small>(current year)</small>	
- 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>1,594</u>
= Total to be paid from taxes in <u>2023</u>	\$ <u>620,682</u>
<small>(current year)</small>	
+ Amount added in anticipation that the taxing unit will collect only <u>100.42</u> % of its taxes in <u>2023</u>	\$ <u>(2,596)</u>
<small>(collection rate) (current year)</small>	
= Total Debt Levy.....	\$ <u>618,086</u>

Voter-Approval Tax Rate Adjustments

State Criminal Justice Mandate

The Colorado County Auditor certifies that Colorado County has spent \$ 85,368 (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 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 \$.000417 /\$100. (amount of increase)

Indigent Health Care Compensation Expenditures

The Colorado County spent \$ 66,575 from July 1 2022 to Jun 30 2023 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 \$.00. This increased the voter-approval tax rate by \$.000000 /\$100.

Indigent Defense Compensation Expenditures

The Colorado County spent \$ 230,378 from July 1 2022 to June 30 2023 to provide appointed counsel for indigent individuals, less the amount of state grants received by the county. In the preceding year, the county spent \$ 206,818 for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is \$ 23,560. This increased the voter-approval rate by \$.000323 /\$100 to recoup the increased expenditures, or 11.39% more than the preceding year's expenditures.

MINUTES OF THE COLORADO COUNTY
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Notice of Tax Rates

Form 50-212

Eligible County Hospital Expenditures

The Colorado County spent \$.00 from July 1 2022 to June 30 2023
(name of taxing unit) (amount) (prior year) (current year)

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

spent \$.00 for county hospital expenditures. For the current tax year, the amount of increase above last year's expenditures is
\$.00. This increased the voter-approval tax rate by .00 /\$100 to recoup the increased expenditures, or 0% more than
(amount of increase) the preceding year's expenditures.

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

certified by Michelle Lousame
(designated individual's name and position) (date)

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.

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
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2023 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)

400 Spring Street, 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.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 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). ¹	\$ 3,001,107,287
2.	2022 tax ceilings. Counties, cities and junior college districts. 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 3,001,107,287
4.	2022 total adopted tax rate.	\$.496951 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.	
	A. Original 2022 ARB values:..... \$ 0	
	B. 2022 values resulting from final court decisions:..... -\$ 0	
	C. 2022 value loss. Subtract B from A. ³	\$ 0
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value:..... \$ 0	
	B. 2022 disputed value:..... -\$ 0	
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)
² Tex. Tax Code §26.012(14)
³ Tex. Tax Code §26.012(13)
⁴ Tex. Tax Code §26.012(13)

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

August 9, 2023

2023 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
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ <u>3,001,107,287</u>
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory.⁵	\$ <u>0</u>
10.	2022 taxable value lost because property first qualified for an exemption in 2023. 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 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value:..... \$ <u>479,505</u> B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ <u>12,271,508</u> C. Value loss. Add A and B.⁶	\$ <u>12,751,013</u>
11.	2022 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 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value:..... \$ <u>934,041</u> B. 2023 productivity or special appraised value:..... - \$ <u>25,420</u> C. Value loss. Subtract B from A.⁷	\$ <u>908,621</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>13,659,634</u>
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund.⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ <u>234,200</u>
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ <u>2,987,213,453</u>
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>14,844,987</u>
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022.⁹	\$ <u>14,059</u>
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16.¹⁰	\$ <u>14,859,046</u>
18.	Total 2023 taxable value on the 2023 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.¹¹ A. Certified values:..... \$ <u>3,215,543,185</u> B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ <u>0</u> 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:..... - \$ <u>0</u> D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ <u>2,611,360</u> E. Total 2023 value. Add A and B, then subtract C and D.	\$ <u>3,212,931,825</u>

⁵ Tex. Tax Code §26.012(15)
⁶ Tex. Tax Code §26.012(15)
⁷ Tex. Tax Code §26.012(15)
⁸ Tex. Tax Code §26.03(c)
⁹ Tex. Tax Code §26.012(13)
¹⁰ Tex. Tax Code §26.012(13)
¹¹ Tex. Tax Code §26.012, 26.04(-2)
¹² Tex. Tax Code §26.03(c)

**MINUTES OF THE COLORADO COUNTY
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2023 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.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2023 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. ¹⁴ \$ <u>11,855,818</u> B. 2023 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. ¹⁵ + \$ <u>0</u> C. Total value under protest or not certified. Add A and B. \$ <u>11,855,818</u>	
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>3,224,787,643</u>
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ <u>29,711,809</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>29,711,809</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>3,195,075,834</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>.465060</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ <u>.465060</u> /\$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.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ <u>.476298</u> /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,001,107,287</u>

¹³ Tex. Tax Code §26.41(c) and (d)
¹⁴ Tex. Tax Code §26.01(c)
¹⁵ Tex. Tax Code §26.01(d)
¹⁶ Tex. Tax Code §26.012(6)(B)
¹⁷ Tex. Tax Code §26.012(6)
¹⁸ Tex. Tax Code §26.012(17)
¹⁹ Tex. Tax Code §26.012(17)
²⁰ Tex. Tax Code §26.04(c)
²¹ Tex. Tax Code §26.04(d)

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT SPECIAL MEETING
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2023 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>14,294,213</u>
31.	Adjusted 2022 levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&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 2022. This line applies only to tax years preceding tax year 2022. + \$ <u>13,422</u>	
	B. 2022 taxes in TIF. 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 2023 captured appraised value in Line 18D, enter 0. - \$ <u>1,163</u>	
	C. 2022 transferred function. 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. +/- \$ <u>0</u>	
	D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>12,259</u>	
	E. Add Line 30 to 31D.	\$ <u>14,306,472</u>
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,195,075,834</u>
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>.447766</u> /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.	
	A. 2023 state criminal justice mandate. 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. \$ <u>85,368</u>	
	B. 2022 state criminal justice mandate. 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. - \$ <u>72,029</u>	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>.000417</u> /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>.000417</u> /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0.	
	A. 2023 indigent health care expenditures. 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ <u>66,575</u>	
	B. 2022 indigent health care expenditures. 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. - \$ <u>126,555</u>	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>.000000</u> /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>.000000</u> /\$100

²³ (Reserved for expansion)
²⁴ Tex. Tax Code §26.044
²⁵ Tex. Tax Code §26.041

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT SPECIAL MEETING
August 9, 2023**

2023 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation.²⁵ If not applicable or less than zero, enter 0. <p>A. 2023 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, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.....</p> <p>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.....</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	 \$ <u>230,378</u> \$ <u>206,818</u> \$ <u>.000737</u> /\$100 \$ <u>.000323</u> /\$100 \$ <u>.000323</u> /\$100
37.	Rate adjustment for county hospital expenditures.²⁶ If not applicable or less than zero, enter 0. <p>A. 2023 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, 2022 and ending on June 30, 2023.</p> <p>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.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	 \$ <u>0</u> \$ <u>0</u> \$ <u>.000000</u> /\$100 \$ <u>.000000</u> /\$100 \$ <u>.000000</u> /\$100
38.	Rate adjustment for defunding municipality. 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. <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.....</p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.....</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	 \$ <u>0</u> \$ <u>0</u> \$ <u>.000000</u> /\$100 \$ <u>.000000</u> /\$100
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>.448506</u> /\$100
40.	Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero. <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.....</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100.....</p> <p>C. Add Line 40B to Line 39.</p>	 \$ <u>1,988,474</u> \$ <u>.062235</u> /\$100 \$ <u>.510741</u> /\$100
41.	2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- OF -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>.528616</u> /\$100

²⁵ Tex. Tax Code §26.0442
²⁶ Tex. Tax Code §26.0443

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

August 9, 2023

2023 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. 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 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100
42.	<p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. 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&O expenses.</p> <p>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, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ <u>622,276</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>0</u></p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ <u>622,276</u></p>	\$ <u>622,276</u>
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>1,594</u>
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ <u>620,682</u>
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector.³⁰ <u>100.42</u> %</p> <p>B. Enter the 2022 actual collection rate. <u>100.68</u> %</p> <p>C. Enter the 2021 actual collection rate. <u>100.42</u> %</p> <p>D. Enter the 2020 actual collection rate. <u>100.86</u> %</p> <p>E. 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%.³¹</p>	100.42 %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>618,086</u>
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,224,787,643</u>
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>.019166</u> /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ <u>.547782</u> /\$100
D49.	<p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. 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. Add Line D41 and 48.</p>	\$ _____ /\$100

²⁷ Tax. Tax Code §26.042(a)
²⁸ Tax. Tax Code §26.012(f)
²⁹ Tax. Tax Code §26.012(10) and 26.04(b)
³⁰ Tax. Tax Code §26.04(b)
³¹ Tax. Tax Code §26.04(1), (1-1) and (1-2)

**MINUTES OF THE COLORADO COUNTY
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2023 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.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ <u>547782</u> /\$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.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ _____
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>2,117,147</u>
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,224,787,643</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>.065652</u> /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>.465060</u> /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ _____ /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ 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>547782</u> /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ <u>.482130</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.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. 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

³² Tex. Tax Code §26.041(d)
³³ Tex. Tax Code §26.041(f)
³⁴ Tex. Tax Code §26.041(d)
³⁵ Tex. Tax Code §26.04(c)
³⁶ Tex. Tax Code §26.04(c)
³⁷ Tex. Tax Code §26.045(d)
³⁸ Tex. Tax Code §26.045(f)

**MINUTES OF THE COLORADO COUNTY
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2023 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 adjusted to remove the unused increment rate for the prior three years. ³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

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

- a tax year before 2020; ⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); ⁴¹ 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. ⁴²

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<p>Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.</p> <p>A. Voter-approval tax rate (Line 67)..... \$ <u>.496951</u> /\$100</p> <p>B. Unused increment rate (Line 66)..... \$ <u>.003500</u> /\$100</p> <p>C. Subtract B from A..... \$ <u>.493451</u> /\$100</p> <p>D. Adopted Tax Rate..... \$ <u>.496951</u> /\$100</p> <p>E. Subtract D from C..... \$ <u>(.003500)</u> /\$100</p>	
64.	<p>Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.</p> <p>A. Voter-approval tax rate (Line 67)..... \$ <u>.503099</u> /\$100</p> <p>B. Unused increment rate (Line 66)..... \$ <u>.003500</u> /\$100</p> <p>C. Subtract B from A..... \$ <u>.499599</u> /\$100</p> <p>D. Adopted Tax Rate..... \$ <u>.499599</u> /\$100</p> <p>E. Subtract D from C..... \$ <u>.000000</u> /\$100</p>	
65.	<p>Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.</p> <p>A. Voter-approval tax rate (Line 65)..... \$ <u>.523500</u> /\$100</p> <p>B. Unused increment rate (Line 64)..... \$ <u>.000000</u> /\$100</p> <p>C. Subtract B from A..... \$ <u>.523500</u> /\$100</p> <p>D. Adopted Tax Rate..... \$ <u>.520000</u> /\$100</p> <p>E. Subtract D from C..... \$ <u>.003500</u> /\$100</p>	
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ <u>.000000</u> /\$100
67.	Total 2023 voter-approval tax rate, including the 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).	\$ <u>.482130</u> /\$100

³⁹ Tex. Tax Code §26.013(a)
⁴⁰ Tex. Tax Code §26.013(d)
⁴¹ Tex. Tax Code §526.0501(a) and (c)
⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code §26.063(a)(1)
⁴⁴ Tex. Tax Code §26.012(b-a)
⁴⁵ Tex. Tax Code §26.063(a)(1)

**MINUTES OF THE COLORADO COUNTY
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2023 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

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.⁴⁶ 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.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$.448506 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,224,787,643
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$.015504 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$.019166 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$.483176 /\$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.⁴⁶

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.⁴⁷

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. 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	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
74.	Adjusted 2022 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 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. - or - If a disaster occurred prior to 2022 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 2022, 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 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 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 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ _____ /\$100
76.	Adjusted 2022 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 2023 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. ⁴⁹	\$ _____ /\$100

⁴⁶ Tex. Tax Code §26.042(b)
⁴⁷ Tex. Tax Code §26.042(f)
⁴⁸ Tex. Tax Code §26.042(c)
⁴⁹ Tex. Tax Code §26.042(b)

**MINUTES OF THE COLORADO COUNTY
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Form 50-856

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 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. \$.465060 /\$100
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 27

Voter-approval tax rate. \$.482130 /\$100
 As applicable, enter the 2023 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: 87

De minimis rate. \$.483176 /\$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.³⁹

print here ▶ Michelle Lowrance
 Printed Name of Taxing Unit Representative

sign here ▶ Michelle Lowrance
 Taxing Unit Representative

11 August 2023
 Date

³⁹ Tex. Tax Code §§26.04(c-2) and (d-2)

**MINUTES OF THE COLORADO COUNTY
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__6. Set date for public hearing to adopt a tax rate to fund the 2024 Budget.

Motion by Judge Prause to set August 28, 2023 at 9:00 A.M. for public hearing to adopt a tax rate to fund the 2024 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 9, 2023

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 does not apply to a taxing unit that has a de minimis rate.

PROPOSED TAX RATE	\$ 0.482130	per \$100
NO-NEW-REVENUE TAX RATE	\$ 0.465060	per \$100
VOTER-APPROVAL TAX RATE	\$ 0.482130	per \$100

The no-new-revenue tax rate is the tax rate for the 2023 tax year that will raise the same amount of property tax revenue for Colorado County from the same properties in both the 2022 tax year and the 2023 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 2023 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 28, 2023 @ 9:00 a.m at Courthouse, 400 Spring Street, County Courtroom, Columbus, Texas 78934.

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 Commissioner's 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, Ryan Brandt, 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
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August 9, 2023

Notice of Public Hearing on Tax Increase

Form 50-876

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)

	2022	2023	Change
Total tax rate (per \$100 of value)	2022 adopted tax rate \$ 0.496951	2023 proposed tax rate \$.482130	Decrease of \$.014821 or .0298%
Average homestead taxable value	2022 average taxable value of residence homestead \$137,500	2023 average taxable value of residence homestead \$146,418	Increase of \$8,918 or 6.486%
Tax on average homestead	2022 amount of taxes on average taxable value of residence homestead \$683.31	2023 amount of taxes on average taxable value of residence homestead \$705.93	Increase of \$2,262 or 3.31%
Total tax levy on all properties	2022 levy \$14,958,196	(2023 proposed rate x current total value)/100 \$15,503,098	Increase of \$544,902 or 3.67 %

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT SPECIAL MEETING

August 9, 2023

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 \$ 85,368.67 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 .000417 /\$100.

Indigent Health Care Compensation Expenditures (counties)

The Colorado County spent \$ 66,575 from July 1 2022 to June 30 2023 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 \$ 0

This increased the no-new-revenue maintenance and operations rate by 0 /\$100.

Indigent Defense Compensation Expenditures (counties)

The Colorado County spent \$ 230,378 from July 2022 to June 30 2023 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 \$ 206,818

This increased the no-new-revenue maintenance and operations rate by .000323 /\$100.

Eligible County Hospital Expenditures (cities and counties)

The Colorado County spent \$ 0 from July 1 2022 to June 30 2023 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 \$ 0

This increased the no-new-revenue maintenance and operations rate by 0 /\$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 Colorado County at _____ or _____

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

August 9, 2023

__7. Set date for public hearing to adopt the 2024 Budget.

Motion by Judge Prause to set August 28, 2023 at 9:00 A.M. for public hearing to adopt the 2024 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 9, 2023

The Colorado County Commissioners' Court will hold a public hearing on the Colorado County 2024 Budget at the Regular Term of Commissioners Court on **August 28, 2023**, at 9:00 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 \$534,003 dollars or 3.64%, and of that amount \$140,384 is tax revenue to be raised from new property added to the tax roll this year. The proposed 2024 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) under Financial Transparency (Budget) for public viewing.

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

August 9, 2023

- __8. Reconsider, review and take action on changing the pay periods, deductions and processes approved by Commissioners Court on July 10, 2023 and approved options on August 3, 2023.**

Erica Kollaja addressed the court with her concerns on the payroll changes. Michelle Lowrance explained that exempt employees are exempt from comp time and non-exempt employees are eligible for comp time. With the new bi-weekly payroll only non-exempt employees will be one week in arrears.

Motion by Commissioner Brandt to move to bi-weekly payroll beginning October 27, 2023 and to offer non-exempt employees 20 hours to be used during that payroll cycle if they choose to; seconded by Judge Prause; 5 ayes 0 nays; motion carried; it was so ordered.

- __9. Consent Items:**
a. 2023 Certification of the Appraisal Roll for Colorado County.

Motion by Judge Prause to accept all consent items as presented; 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 9, 2023



Mark W. Price
Chief Appraiser
(979)732-8222
(979)732-6485 Fax

PROPERTY TAX CODE, SECTION 26.01
CERTIFICATION OF APPRAISAL ROLL

I, Mark Price, Chief Appraiser for Colorado County Appraisal District, do solemnly swear that the total certified taxable value reflected below is that portion of the Certified Appraisal Roll of the Colorado County Appraisal District which lists property taxable by Colorado County and constitutes the Appraisal Roll for 2023. The numbers reported below account for the changes to the law provided for in S.B. 2, Acts of the 88th Legislature, 2nd Called Session, 2023.

\$3,229,456,269 Total Certified Taxable Value

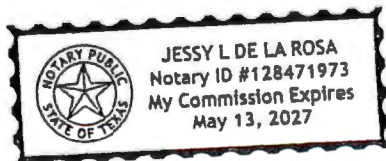
July 25, 2023
Date

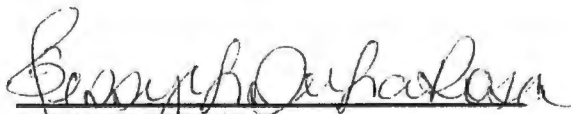


Chief Appraiser

Approval of the appraisal records by the Colorado County Appraisal Review Board occurred on the 24th day of July 2023.

On this 25th day of July 2023, personally appeared Mark Price, who having been sworn by me, subscribed to the foregoing certification and upon oath states that the facts contained in this certification are true.





NOTARY PUBLIC

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

August 9, 2023

Colorado County

In order to help you complete your 2023 Property Value report, we are furnishing you the following information:

Total 2023 Taxable Value of Property Still Under ARB review:

\$13,913,084

Lower Value used:

\$11,855,818

Attachment: Certified Totals Report

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

August 9, 2023

Colorado County County	2023 CERTIFIED TOTALS		As of Supplement 1	
Property Count: 30,729	C - COLORADO COUNTY ARB Approved Totals		7/25/2023	9:12:52AM
Land				
Homesite:	172,975,197			
Non Homesite:	319,829,984			
Ag Market:	3,803,830,741			
Timber Market:	4,645,280			
		Total Land	(+)	4,301,281,202
Improvement				
Homesite:	1,061,136,370			
Non Homesite:	1,088,131,777			
		Total Improvements	(+)	2,149,268,147
Non-Real				
Personal Property:	2,235	781,565,725		
Mineral Property:	3,545	107,291,987		
Autos:	0	0		
			Total Non Real	(+)
			Market Value	=
				888,857,712
				7,339,407,061
Ag				
Total Productivity Market:	3,797,323,215	11,152,806		
Ag Use:	123,796,315	1,081,283	Productivity Loss	(-)
Timber Use:	87,900	0	Appraised Value	=
Productivity Loss:	3,673,439,000	10,071,523		3,665,968,061
			Homestead Cap	(-)
				123,129,048
			Assessed Value	=
				3,542,839,013
			Total Exemptions Amount	(-)
			(Breakdown on Next Page)	327,295,828
			Net Taxable	=
				3,215,543,185

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 15,979,674.01 = 3,215,543,185 * (0.496951 / 100)

Certified Estimate of Market Value: 7,339,407,061
 Certified Estimate of Taxable Value: 3,215,543,185

Tif Zone Code	Tax Increment Loss
CETRZ1	2,610,200
Tax Increment Finance Value:	2,610,200
Tax Increment Finance Levy:	12,971.42

**MINUTES OF THE COLORADO COUNTY
 COMMISSIONER'S COURT SPECIAL MEETING
 August 9, 2023**

Colorado County County	2023 CERTIFIED TOTALS	As of Supplement 1	
Property Count: 30,729	C - COLORADO COUNTY ARB Approved Totals	7/25/2023	9:12:59AM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	2	3,157,995	0	3,157,995
DV1	42	0	408,425	408,425
DV1S	1	0	5,000	5,000
DV2	19	0	162,768	162,768
DV2S	1	0	7,500	7,500
DV3	21	0	202,000	202,000
DV4	115	0	928,041	928,041
DV4S	9	0	66,970	66,970
DVHS	67	0	12,494,987	12,494,987
DVHSS	4	0	435,685	435,685
EX	1	0	14,050	14,050
EX-XD	1	0	18,000	18,000
EX-XG	3	0	316,620	316,620
EX-XI	5	0	2,046,870	2,046,870
EX-XN	57	0	1,624,840	1,624,840
EX-XO	2	0	6,000	6,000
EX-XR	19	0	180,610	180,610
EX-XU	18	0	1,264,780	1,264,780
EX-XV	710	0	26,216,172	26,216,172
EX366	594	0	323,327	323,327
FR	1	0	0	0
HS	6,121	239,713,853	0	239,713,853
OV65	3,282	37,575,965	0	37,575,965
OV65S	7	60,000	0	60,000
PC	4	65,370	0	65,370
Totals		280,573,183	46,722,645	327,295,828

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

August 9, 2023

Colorado County County	2023 CERTIFIED TOTALS		As of Supplement 1	
Property Count: 41	C - COLORADO COUNTY Under ARB Review Totals		7/25/2023	9:12:52AM
Land				
Homesite:		155,340		
Non Homesite:		2,807,202		
Ag Market:		8,013,677		
Timber Market:		0	Total Land	(+) 10,976,219
Improvement				
Homesite:		2,098,370		
Non Homesite:		8,117,350	Total Improvements	(+) 10,215,720
Non Real				
	Count	Value		
Personal Property:	1	891,440		
Mineral Property:	0	0		
Autos:	0	0	Total Non Real	(+) 891,440
			Market Value	= 22,083,379
Ag				
	Non Exempt	Exempt		
Total Productivity Market:	8,013,677	0		
Ag Use:	328,310	0	Productivity Loss	(-) 7,685,367
Timber Use:	0	0	Appraised Value	= 14,398,012
Productivity Loss:	7,685,367	0	Homestead Cap	(-) 57,796
			Assessed Value	= 14,340,216
			Total Exemptions Amount (Breakdown on Next Page)	(-) 427,132
			Net Taxable	= 13,913,084

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
69,141.21 = 13,913,084 * (0.496951 / 100)

Certified Estimate of Market Value: 19,997,635
Certified Estimate of Taxable Value: 11,855,818

Tif Zone Code	Tax Increment Loss
CETRZ1	1,160
Tax Increment Finance Value:	1,160
Tax Increment Finance Levy:	5.76

**MINUTES OF THE COLORADO COUNTY
 COMMISSIONER'S COURT SPECIAL MEETING
 August 9, 2023**

Colorado County County	2023 CERTIFIED TOTALS	As of Supplement 1
Property Count: 41	C - COLORADO COUNTY Under ARB Review Totals	7/25/2023 9:12:59AM

Exemption Breakdown

Exemption	Count	Local	State	Total
HS	4	391,132	0	391,132
OV65	3	36,000	0	36,000
Totals		427,132	0	427,132

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

August 9, 2023

Colorado County County	2023 CERTIFIED TOTALS		As of Supplement 1	
Property Count: 30,770	C - COLORADO COUNTY Grand Totals		7/25/2023	9:12:52AM
Land				
Homesite:		173,130,537		
Non Homesite:		322,637,186		
Ag Market:		3,811,844,418		
Timber Market:		4,645,280		
			Total Land	(+)
				4,312,257,421
Improvement				
Homesite:		1,063,234,740		
Non Homesite:		1,096,249,127		
			Total Improvements	(+)
				2,159,483,867
Non Real				
	Count	Value		
Personal Property:	2,236	782,457,165		
Mineral Property:	3,545	107,291,987		
Autos:	0	0		
			Total Non Real Market Value	(+)
				=
				889,749,152
				7,361,490,440
Ag				
	Non Exempt	Exempt		
Total Productivity Market:	3,805,336,892	11,152,806		
Ag Use:	124,124,625	1,081,283	Productivity Loss	(-)
Timber Use:	87,900	0	Appraised Value	=
Productivity Loss:	3,681,124,367	10,071,523		3,680,366,073
			Homestead Cap	(-)
				123,186,844
			Assessed Value	=
				3,557,179,229
			Total Exemptions Amount (Breakdown on Next Page)	(-)
				327,722,960
			Net Taxable	=
				3,229,456,269

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 16,048,815.22 = 3,229,456,269 * (0.496951 / 100)

Certified Estimate of Market Value: 7,359,404,696
 Certified Estimate of Taxable Value: 3,227,399,003

Tif Zone Code	Tax Increment Loss
CETRZ1	2,611,360
Tax Increment Finance Value:	2,611,360
Tax Increment Finance Levy:	12,977.18

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT SPECIAL MEETING
August 9, 2023**

Colorado County County	2023 CERTIFIED TOTALS	As of Supplement 1	
Property Count: 30,770	C - COLORADO COUNTY Grand Totals	7/25/2023	9:12:59AM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	2	3,157,995	0	3,157,995
DV1	42	0	408,425	408,425
DV1S	1	0	5,000	5,000
DV2	19	0	162,768	162,768
DV2S	1	0	7,500	7,500
DV3	21	0	202,000	202,000
DV4	115	0	928,041	928,041
DV4S	9	0	66,970	66,970
DVHS	67	0	12,494,987	12,494,987
DVHSS	4	0	435,685	435,685
EX	1	0	14,050	14,050
EX-XD	1	0	18,000	18,000
EX-XG	3	0	316,620	316,620
EX-XI	5	0	2,046,870	2,046,870
EX-XN	57	0	1,624,840	1,624,840
EX-XO	2	0	6,000	6,000
EX-XR	19	0	180,610	180,610
EX-XU	18	0	1,264,780	1,264,780
EX-XV	710	0	26,216,172	26,216,172
EX366	594	0	323,327	323,327
FR	1	0	0	0
HS	6,125	240,104,985	0	240,104,985
OV65	3,285	37,611,965	0	37,611,965
OV65S	7	60,000	0	60,000
PC	4	65,370	0	65,370
Totals		281,000,315	46,722,645	327,722,960

**MINUTES OF THE COLORADO COUNTY
 COMMISSIONER'S COURT SPECIAL MEETING
 August 9, 2023**

Colorado County County	2023 CERTIFIED TOTALS	As of Supplement 1
Property Count: 30,729	C - COLORADO COUNTY ARB Approved Totals	7/25/2023 9:12:59AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	6,521	3,930.5949	\$13,921,450	\$888,908,675	\$665,987,087
B	MULTIFAMILY RESIDENCE	83	49.2275	\$0	\$12,057,001	\$12,057,001
C1	VACANT LOTS AND LAND TRACTS	2,517	1,246.0584	\$0	\$59,218,667	\$59,157,977
D1	QUALIFIED OPEN-SPACE LAND	9,182	566,194.6283	\$0	\$3,797,323,215	\$123,811,316
D2	IMPROVEMENTS ON QUALIFIED OP	672		\$331,810	\$24,125,668	\$24,078,647
E	RURAL LAND, NON QUALIFIED OPE	8,169	17,547.8497	\$12,284,400	\$1,033,592,021	\$845,459,672
F1	COMMERCIAL REAL PROPERTY	873	1,753.6739	\$2,829,190	\$242,345,090	\$242,314,868
F2	INDUSTRIAL AND MANUFACTURIN	150	602.0699	\$555,950	\$330,890,450	\$328,851,140
G1	OIL AND GAS	2,665		\$0	\$106,784,724	\$106,784,724
G3	OTHER SUB-SURFACE INTERESTS	555		\$0	\$409,566	\$409,566
J2	GAS DISTRIBUTION SYSTEM	5		\$0	\$988,190	\$988,190
J3	ELECTRIC COMPANY (INCLUDING C	56	12.7180	\$0	\$72,703,150	\$72,703,150
J4	TELEPHONE COMPANY (INCLUDI	33	0.5270	\$0	\$6,041,730	\$6,041,730
J5	RAILROAD	33		\$0	\$63,187,280	\$63,187,280
J6	PIPELAND COMPANY	214		\$0	\$219,938,930	\$219,938,930
J7	CABLE TELEVISION COMPANY	6		\$0	\$3,075,090	\$3,075,090
L1	COMMERCIAL PERSONAL PROPE	1,239		\$0	\$71,643,655	\$71,641,825
L2	INDUSTRIAL AND MANUFACTURIN	307		\$0	\$325,218,790	\$324,036,565
M1	TANGIBLE OTHER PERSONAL, MOB	1,012		\$392,970	\$23,956,480	\$20,031,007
O	RESIDENTIAL INVENTORY	120	24.7730	\$0	\$8,581,350	\$8,581,350
S	SPECIAL INVENTORY TAX	12		\$0	\$16,406,070	\$16,406,070
X	TOTALLY EXEMPT PROPERTY	1,410	3,228.3418	\$1,877,020	\$32,011,269	\$0
Totals			594,590.4624	\$32,192,790	\$7,339,407,061	\$3,215,543,185

**MINUTES OF THE COLORADO COUNTY
 COMMISSIONER'S COURT SPECIAL MEETING
 August 9, 2023**

Colorado County County

2023 CERTIFIED TOTALS

As of Supplement 1

Property Count: 41

C - COLORADO COUNTY
 Under ARB Review Totals

7/25/2023 9:12:59AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	6	0.6375	\$533,950	\$1,416,180	\$1,329,412
C1	VACANT LOTS AND LAND TRACTS	4	3.0547	\$0	\$138,482	\$138,482
D1	QUALIFIED OPEN-SPACE LAND	12	1,489.1568	\$0	\$8,013,677	\$328,310
D2	IMPROVEMENTS ON QUALIFIED OP	2		\$0	\$550,970	\$550,970
E	RURAL LAND, NON QUALIFIED OPE	19	40.4944	\$119,730	\$4,110,350	\$3,712,170
F1	COMMERCIAL REAL PROPERTY	8	16.5434	\$0	\$6,928,300	\$6,928,300
J3	ELECTRIC COMPANY (INCLUDING C	1	2.0000	\$0	\$34,000	\$34,000
L1	COMMERCIAL PERSONAL PROPE	1		\$0	\$891,440	\$891,440
Totals			1,551.8868	\$653,680	\$22,083,379	\$13,913,084

MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT SPECIAL MEETING
August 9, 2023

Colorado County County	2023 CERTIFIED TOTALS	As of Supplement 1
Property Count: 30,770	C - COLORADO COUNTY Grand Totals	7/25/2023 9:12:59AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Tangible Value
A	SINGLE FAMILY RESIDENCE	6,527	3,931.2324	\$14,455,400	\$890,324,835	\$667,316,499
B	MULTIFAMILY RESIDENCE	83	49.2275	\$0	\$12,057,001	\$12,057,001
C1	VACANT LOTS AND LAND TRACTS	2,521	1,249.1131	\$0	\$59,357,149	\$59,296,459
D1	QUALIFIED OPEN-SPACE LAND	9,194	567,683.7851	\$0	\$3,805,336,892	\$124,139,626
D2	IMPROVEMENTS ON QUALIFIED OP	674		\$331,810	\$24,676,638	\$24,629,617
E	RURAL LAND, NON QUALIFIED OPE	8,188	17,588.3441	\$12,404,130	\$1,037,702,371	\$849,171,842
F1	COMMERCIAL REAL PROPERTY	881	1,770.2173	\$2,829,190	\$249,273,390	\$249,243,168
F2	INDUSTRIAL AND MANUFACTURIN	150	602.0699	\$555,950	\$330,890,450	\$328,851,140
G1	OIL AND GAS	2,665		\$0	\$106,784,724	\$106,784,724
G3	OTHER SUB-SURFACE INTERESTS	555		\$0	\$409,566	\$409,566
J2	GAS DISTRIBUTION SYSTEM	5		\$0	\$988,190	\$988,190
J3	ELECTRIC COMPANY (INCLUDING C	57	14.7180	\$0	\$72,737,150	\$72,737,150
J4	TELEPHONE COMPANY (INCLUDI	33	0.5270	\$0	\$6,041,730	\$6,041,730
J5	RAILROAD	33		\$0	\$63,187,280	\$63,187,280
J6	PIPELAND COMPANY	214		\$0	\$219,938,930	\$219,938,930
J7	CABLE TELEVISION COMPANY	6		\$0	\$3,075,090	\$3,075,090
L1	COMMERCIAL PERSONAL PROPE	1,240		\$0	\$72,535,095	\$72,533,265
L2	INDUSTRIAL AND MANUFACTURIN	307		\$0	\$325,218,790	\$324,036,565
M1	TANGIBLE OTHER PERSONAL, MOB	1,012		\$392,970	\$23,956,480	\$20,031,007
O	RESIDENTIAL INVENTORY	120	24.7730	\$0	\$8,581,350	\$8,581,350
S	SPECIAL INVENTORY TAX	12		\$0	\$16,406,070	\$16,406,070
X	TOTALLY EXEMPT PROPERTY	1,410	3,228.3418	\$1,877,020	\$32,011,269	\$0
	Totals		596,142.3492	\$32,846,470	\$7,361,490,440	\$3,229,456,269

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT SPECIAL MEETING
August 9, 2023**

Colorado County County	2023 CERTIFIED TOTALS	As of Supplement 1
Property Count: 30,729	C - COLORADO COUNTY ARB Approved Totals	7/25/2023 9:12:59AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE (PRORA	25	0.7616	\$750,370	\$2,169,500	\$2,026,534
A1	SINGLE-FAMILY RESIDENTIAL ON LO	4,163	1,239.4237	\$3,935,220	\$590,197,966	\$438,903,519
A2	MOBILE HOME ON LOT	722	94.8205	\$1,940,630	\$19,114,695	\$15,185,582
A3	RESIDENTIAL IMPROVEMENT ONLY	246		\$2,269,140	\$19,583,208	\$16,597,772
A4	RESIDENTIAL IMPROVEMENT ON 5 A	1,432	2,595.5891	\$5,026,090	\$257,843,306	\$193,273,680
B	MULTI-FAMILY RESIDENCE PRORATE	2		\$0	\$169,590	\$169,590
B1	MULTI-FAMILY DUPLEX	52	11.0174	\$0	\$4,023,790	\$4,023,790
B2	MULTI-FAMILY TRIPLEX	4	0.1990	\$0	\$376,830	\$376,830
B3	MULTI-FAMILY FOURPLEX	6	3.5127	\$0	\$729,400	\$729,400
B5	MULTI-FAMILY 5 OR MORE UNITS	23	34.4984	\$0	\$6,757,391	\$6,757,391
C1	VACANT PLATTED LOT (NON-COMME	1,973	507.9313	\$0	\$44,501,619	\$44,474,429
C3	VACANT RURAL LOT UNDER 5 ACRE	458	684.7398	\$0	\$11,144,248	\$11,110,748
C4	VACANT PLATED COMMERCIAL LOT	88	53.3873	\$0	\$3,572,800	\$3,572,800
D1	TRACT WITH PRODUCTIVITY VALUAT	9,182	566,194.6283	\$0	\$3,797,323,215	\$123,811,316
D2	IMPROVEMENT ON QUALFIED AG LA	672		\$331,810	\$24,125,668	\$24,078,647
D4	RURAL LAND OVER 5 ACRES USED F	17	33.2370	\$0	\$482,130	\$466,555
E1	FARM OR RANCH IMPROVEMENTS-IN	4,660	4,259.8005	\$7,273,720	\$411,428,472	\$361,028,469
E2	MOBILE HOMES ON ACREAGE LESS	407	565.6422	\$1,446,420	\$21,171,136	\$17,151,544
E3	RURAL IMPROVEMENT ON LESS TH	348	288.3873	\$618,990	\$17,886,634	\$14,819,447
E4	RURAL MOBILE HOMES ON 5 ACRES	356	502.0841	\$1,409,470	\$18,894,309	\$16,212,657
E5	NON QUALIFIED AG LAND	1,453	9,785.1142	\$0	\$92,207,314	\$88,840,860
E9	RURAL SPLIT FOR RESIDENCES WI	2,068	2,113.5844	\$1,535,800	\$471,522,026	\$346,940,140
F1	COMMERCIAL REAL PROPERTY	873	1,753.6739	\$2,829,190	\$242,345,090	\$242,314,868
F2	INDUSTRIAL REAL PROPERTY	150	602.0699	\$555,950	\$330,890,450	\$328,851,140
G1	OIL & GAS MINERAL INTEREST	2,665		\$0	\$106,784,724	\$106,784,724
G3	NON-PRODUCING MINERALS	555		\$0	\$409,566	\$409,566
J2	GAS COMPANIES	5		\$0	\$988,190	\$988,190
J3	ELECTRIC COMPANIES	56	12.7180	\$0	\$72,703,150	\$72,703,150
J4	TELEPHONE COMPANIES	33	0.5270	\$0	\$6,041,730	\$6,041,730
J5	RAILROAD COMPANIES (INCLUDES R	33		\$0	\$63,187,280	\$63,187,280
J6	PIPELINES	214		\$0	\$219,938,930	\$219,938,930
J7	TV CABLE SYSTEMS	6		\$0	\$3,075,090	\$3,075,090
L1	PERSONAL PROPERTY COMMERCIA	1,213		\$0	\$69,536,245	\$69,534,415
L2	PERSONAL PROPERTY INDUSTRIAL	307		\$0	\$325,218,790	\$324,036,565
L9	TRUCK TRACTORS/TRAILERS	27		\$0	\$2,107,410	\$2,107,410
M3	MOBILE HOME ONLY (DOES NOT OW	1,012		\$392,970	\$23,956,480	\$20,031,007
O	Residential Real Property	120	24.7730	\$0	\$8,581,350	\$8,581,350
S	SPECIAL INVENTORY TAX	12		\$0	\$16,406,070	\$16,406,070
X	TOTALLY EXEMPT PROPERTIES	1,410	3,228.3418	\$1,877,020	\$32,011,269	\$0
	Totals		594,590.4624	\$32,192,790	\$7,339,407,061	\$3,215,543,185

**MINUTES OF THE COLORADO COUNTY
 COMMISSIONER'S COURT SPECIAL MEETING
 August 9, 2023**

Colorado County County

2023 CERTIFIED TOTALS

As of Supplement 1

Property Count: 41

C - COLORADO COUNTY
 Under ARB Review Totals

7/25/2023 9:12:59AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE-FAMILY RESIDENTIAL ON LO	5	0.6375	\$0	\$882,210	\$795,462
A4	RESIDENTIAL IMPROVEMENT ON 5 A	1		\$533,950	\$533,950	\$533,950
C1	VACANT PLATTED LOT (NON-COMME	1	0.0547	\$0	\$15,482	\$15,482
C3	VACANT RURAL LOT UNDER 5 ACRE	3	3.0000	\$0	\$123,000	\$123,000
D1	TRACT WITH PRODUCTIVITY VALUAT	12	1,489.1568	\$0	\$8,013,677	\$328,310
D2	IMPROVEMENT ON QUALFIED AG LA	2		\$0	\$550,970	\$550,970
E1	FARM OR RANCH IMPROVEMENTS-IN	12	10.3200	\$119,730	\$1,851,220	\$1,851,220
E3	RURAL IMPROVEMENT ON LESS TH	2	1.7014	\$0	\$119,470	\$119,470
E5	NON QUALIFIED AG LAND	5	20.4730	\$0	\$295,190	\$295,190
E9	RURAL SPLIT FOR RESIDENCES WI	6	8.0000	\$0	\$1,844,470	\$1,446,290
F1	COMMERCIAL REAL PROPERTY	8	16.5434	\$0	\$6,928,300	\$6,928,300
J3	ELECTRIC COMPANIES	1	2.0000	\$0	\$34,000	\$34,000
L1	PERSONAL PROPERTY COMMERCIA	1		\$0	\$891,440	\$891,440
Totals			1,551.8868	\$653,680	\$22,083,379	\$13,913,084

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

August 9, 2023

Colorado County County

2023 CERTIFIED TOTALS

As of Supplement 1

Property Count: 30,770

C - COLORADO COUNTY

Grand Totals

7/25/2023

9:12:59AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE (PRORA	25	0.7616	\$750,370	\$2,169,500	\$2,026,534
A1	SINGLE-FAMILY RESIDENTIAL ON LO	4,168	1,240.0612	\$3,935,220	\$591,080,176	\$439,698,981
A2	MOBILE HOME ON LOT	722	94.8205	\$1,940,630	\$19,114,695	\$15,185,582
A3	RESIDENTIAL IMPROVEMENT ONLY	246		\$2,269,140	\$19,583,208	\$16,597,772
A4	RESIDENTIAL IMPROVEMENT ON 5 A	1,433	2,595.5891	\$5,560,040	\$258,377,256	\$193,807,630
B	MULTI-FAMILY RESIDENCE PRORATE	2		\$0	\$169,590	\$169,590
B1	MULTI-FAMILY DUPLEX	52	11.0174	\$0	\$4,023,790	\$4,023,790
B2	MULTI-FAMILY TRIPLEX	4	0.1990	\$0	\$376,830	\$376,830
B3	MULTI-FAMILY FOURPLEX	6	3.5127	\$0	\$729,400	\$729,400
B5	MULTI-FAMILY 5 OR MORE UNITS	23	34.4984	\$0	\$6,757,391	\$6,757,391
C1	VACANT PLATTED LOT (NON-COMME	1,974	507.9860	\$0	\$44,517,101	\$44,489,911
C3	VACANT RURAL LOT UNDER 5 ACRE	461	687.7398	\$0	\$11,267,248	\$11,233,748
C4	VACANT PLATED COMMERCIAL LOT	88	53.3873	\$0	\$3,572,800	\$3,572,800
D1	TRACT WITH PRODUCTIVITY VALUAT	9,194	567,683.7851	\$0	\$3,805,336,892	\$124,139,626
D2	IMPROVEMENT ON QUALFIED AG LA	674		\$331,810	\$24,676,638	\$24,629,617
D4	RURAL LAND OVER 5 ACRES USED F	17	33.2370	\$0	\$482,130	\$466,555
E1	FARM OR RANCH IMPROVEMENTS-IN	4,672	4,270.1205	\$7,393,450	\$413,279,692	\$362,879,689
E2	MOBILE HOMES ON ACREAGE LESS	407	565.6422	\$1,446,420	\$21,171,136	\$17,151,544
E3	RURAL IMPROVEMENT ON LESS TH	350	290.0887	\$618,990	\$18,006,104	\$14,938,917
E4	RURAL MOBILE HOMES ON 5 ACRES	356	502.0841	\$1,409,470	\$18,894,309	\$16,212,657
E5	NON QUALIFIED AG LAND	1,458	9,805.5872	\$0	\$92,502,504	\$89,136,050
E9	RURAL SPLIT FOR RESIDENCES WI	2,074	2,121.5844	\$1,535,800	\$473,366,496	\$348,386,430
F1	COMMERCIAL REAL PROPERTY	881	1,770.2173	\$2,829,190	\$249,273,390	\$249,243,168
F2	INDUSTRIAL REAL PROPERTY	150	602.0699	\$555,950	\$330,890,450	\$328,851,140
G1	OIL & GAS MINERAL INTEREST	2,665		\$0	\$106,784,724	\$106,784,724
G3	NON-PRODUCING MINERALS	555		\$0	\$409,566	\$409,566
J2	GAS COMPANIES	5		\$0	\$988,190	\$988,190
J3	ELECTRIC COMPANIES	57	14.7180	\$0	\$72,737,150	\$72,737,150
J4	TELEPHONE COMPANIES	33	0.5270	\$0	\$6,041,730	\$6,041,730
J5	RAILROAD COMPANIES (INCLUDES R	33		\$0	\$63,187,280	\$63,187,280
J6	PIPELINES	214		\$0	\$219,938,930	\$219,938,930
J7	TV CABLE SYSTEMS	6		\$0	\$3,075,090	\$3,075,090
L1	PERSONAL PROPERTY COMMERCIA	1,214		\$0	\$70,427,685	\$70,425,855
L2	PERSONAL PROPERTY INDUSTRIAL	307		\$0	\$325,218,790	\$324,036,565
L9	TRUCK TRACTORS/TRAILERS	27		\$0	\$2,107,410	\$2,107,410
M3	MOBILE HOME ONLY (DOES NOT OW	1,012		\$392,970	\$23,956,480	\$20,031,007
O	Residential Real Property	120	24.7730	\$0	\$8,581,350	\$8,581,350
S	SPECIAL INVENTORY TAX	12		\$0	\$16,406,070	\$16,406,070
X	TOTALLY EXEMPT PROPERTIES	1,410	3,228.3418	\$1,877,020	\$32,011,269	\$0
	Totals		596,142.3492	\$32,846,470	\$7,361,490,440	\$3,229,456,269

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

August 9, 2023

Colorado County County	2023 CERTIFIED TOTALS	As of Supplement 1
Property Count: 30,770	C - COLORADO COUNTY Effective Rate Assumption	7/25/2023 9:12:59AM

New Value

TOTAL NEW VALUE MARKET:	\$32,846,470
TOTAL NEW VALUE TAXABLE:	\$28,103,606

New Exemptions

Exemption	Description	Count		2022 Market Value	
EX-XN	11.252 Motor vehicles leased for personal use	21			\$29,880
EX-XO	11.254 Motor vehicles for income production a	1			\$0
EX-XV	Other Exemptions (including public property, r	46			\$361,348
EX366	HOUSE BILL 366	108			\$88,277
ABSOLUTE EXEMPTIONS VALUE LOSS					\$479,505

Exemption	Description	Count	Exemption Amount
DV1	Disabled Veterans 10% - 29%	2	\$17,000
DV2	Disabled Veterans 30% - 49%	3	\$31,500
DV3	Disabled Veterans 50% - 69%	4	\$42,000
DV4	Disabled Veterans 70% - 100%	14	\$138,390
DVHS	Disabled Veteran Homestead	6	\$2,284,300
HS	HOMESTEAD	166	\$7,343,717
OV65	OVER 65	215	\$2,414,601
PARTIAL EXEMPTIONS VALUE LOSS			\$12,271,508
NEW EXEMPTIONS VALUE LOSS			\$12,751,013

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			

TOTAL EXEMPTIONS VALUE LOSS \$12,751,013

New Ag / Timber Exemptions

2022 Market Value	\$934,041	
2023 Ag/Timber Use	\$25,420	Count: 4
NEW AG / TIMBER VALUE LOSS	\$908,621	

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
5,765	\$208,945	\$62,527	\$146,418
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
3,593	\$179,244	\$54,544	\$124,700

**MINUTES OF THE COLORADO COUNTY
COMMISSIONER'S COURT SPECIAL MEETING
August 9, 2023**

Colorado County County

**2023 CERTIFIED TOTALS
C - COLORADO COUNTY
Lower Value Used**

As of Supplement 1

Count of Protested Properties	Total Market Value	Total Value Used
41	\$22,083,379.00	\$11,855,818

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

August 9, 2023

_10. Adjourn.

**Motion by Judge Prause to adjourn at 1:00 P.M; seconded by Commissioner Brandt; 5 ayes
0 nays; motion carried; it was so ordered.**

An audio recording of this meeting of August 9, 2023 is available in the County Clerk's Office.

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

August 9, 2023

**Minutes were taken and prepared by Kimberly Menke, County Clerk on the 9th
day of August 2023 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 9th day of August 2023.**

Given under my hand and official seal of office this date August 9, 2023.

