



ANN HARRIS BENNETT
Tax Assessor-Collector
www.hctax.net

Harris County Combined 2022 Truth-In-Taxation Rates

Rates	2021	2022					
	Adopted Tax Rates	No-New-Revenue Tax Rates	Voter-Approval Tax Rates (3.5%)	Voter-Approval Tax Rate Adjusted for Unused Increment Rate	Voter-Approval Tax Rates Special District (8.0%)	Public Hearing Tax Rates	Proposed Tax Rates
HARRIS COUNTY							
Maint & Operations	\$0.33500	\$0.30144	\$0.31781	\$0.31902			\$0.31762
Debt Service	\$0.04193	\$0.04273	\$0.04273	\$0.04273			\$0.04273
TOTAL RATE	\$0.37693	\$0.34417	\$0.36054	\$0.36175		\$0.34417	\$0.36035
FLOOD CONTROL DISTRICT							
Maint & Operations	\$0.02599	\$0.02047	\$0.02463				\$0.02463
Debt Service	\$0.00750	\$0.01013	\$0.01013				\$0.01013
TOTAL RATE	\$0.03349	\$0.03060	\$0.03476			\$0.03060	\$0.03476
PORT OF HOUSTON AUTHORITY							
Maint & Operations							
Debt Service	\$0.00872	\$0.00802	\$0.00744				\$0.00744
TOTAL RATE	\$0.00872	\$0.00802	\$0.00744			\$0.00744	\$0.00744
HOSPITAL DISTRICT							
Maint & Operations	\$0.16047	\$0.14723			\$0.18925		\$0.17100
Debt Service	\$0.00174	\$0.00153			\$0.00153		\$0.00153
TOTAL RATE	\$0.16221	\$0.14876			\$0.19078	\$0.14876	\$0.17253
Total Combined Rate	\$0.58135	\$0.53155	\$0.59352			\$0.53097	\$0.57508

Note- Total Combined Rate:

Voter-Approval Rate at 3.5% except for Hospital District which is a Special District at 8%.



Harris County, Texas

1001 Preston St., Suite 934
Houston, Texas 77002

Commissioners Court

Request for Court Action

File #: 22-4531

Agenda Date: 8/2/2022

Agenda #: 270.

Department: Tax Assessor-Collector

Department Head/Elected Official: Ann Harris Bennett

Presented to Commissioners Court

Regular or Supplemental RCA: Regular RCA

Type of Request: Transmittal

August 2, 2022

Project ID (if applicable): N/A

Accepted

Vendor/Entity Legal Name (if applicable): N/A

MWDBE Contracted Goal (if applicable): N/A

MWDBE Current Participation (if applicable): N/A

Justification for 0% MWDBE Participation Goal: N/A - Goal not applicable to request

Request Summary (Agenda Caption):

Transmittal by the Tax Assessor-Collector of the 2022 Certified Estimate of Taxable Value.

Background and Discussion:

Pursuant to Sec. 26.04, of the Texas Tax Code, I am submitting the 2022 Certified Estimate of Taxable Value for use in proposing property tax rates. This determination is based on my review of 26.01 (a-1) certified estimated taxable value received from the Harris County Appraisal District (HCAD) on July 25, 2022 for Harris County, the Harris County Flood Control District, Harris County Port of Houston Authority and Harris County Hospital District dba Harris Health.

Expected Impact:

The 2022 Certified Estimate values are as follows:

<u>Taxing Unit</u>	<u>Taxable Value</u>	<u>New Property</u>
Harris County	\$584,391,025,691	\$12,414,729,715
HC Flood Control District	\$572,427,998,917	\$12,414,708,521
HC Port of Houston Authority	\$572,389,331,876	\$12,414,708,521
HC Hospital District	\$572,429,797,313	\$12,414,708,521

These values include the taxable value of property estimated by the HCAD, the estimated taxable values have taken into account potential hearing loss under Appraisal Review Board protest, and other property not under protest or included on the certified roll. No reduction in taxable value has been made for the captured taxable value of tax increment reinvestment zones. The Harris County values also include \$77,781,412 for railroad rolling stock, provided by the State Comptroller of Public Accounts, and exclude the reduction for the Freeport exemption not adopted by Harris County.

In addition, as required by Section 26.04, I certify that the estimated collection rate for the taxing units are County 98.01%, Flood Control District 97.79%, Port of Houston Authority 98.31%, Hospital District 98.22%. For Harris County, Flood Control District, Port of Houston Authority, and Hospital District there were no debt taxes collected in excess of the anticipated amount in the preceding year due to a change in the collection rate.

Alternative Options:

Alignment with Goal(s):

- ☐ Justice and Safety
- ☐ Economic Opportunity
- ☐ Housing
- ☐ Public Health
- ☐ Transportation
- ☐ Flooding
- ☐ Environment
- ☒ Governance and Customer Service

Prior Court Action (if any):

Date	Agenda Item #	Action Taken

Location:

Address (if applicable): N/A

Precinct(s): Countywide

Fiscal and Personnel Summary			
Service Name			
	SFY 22	FY 23	Next 3 FYs
Incremental Expenditures (do NOT write values in thousands or millions)			
Labor Expenditures	\$	\$	\$
Non-Labor Expenditures	\$	\$	\$
Total Incremental Expenditures	\$	\$	\$

Funding Sources (do NOT write values in thousands or millions)			
Existing Budget			
Choose an item.	\$	\$	\$
Choose an item.	\$	\$	\$
Choose an item.	\$	\$	\$
Total Current Budget	\$	\$	\$
Additional Budget Requested			
Choose an item.	\$	\$	\$
Choose an item.	\$	\$	\$
Choose an item.	\$	\$	\$
Total Additional Budget Requested	\$	\$	\$
Total Funding Sources	\$	\$	\$
Personnel (Fill out section only if requesting new PCNs)			
Current Position Count for Service	-	-	-
Additional Positions Requested	-	-	-
Total Personnel	-	-	-

Anticipated Court Date: August 2, 2022

Anticipated Implementation Date (if different from Court date):

Emergency/Disaster Recovery Note: Not an emergency, disaster, or COVID-19 related item

Contact(s) name, title, department: Elizabeth Doss, Assistant Chief Deputy, Harris County Tax Office

Attachments (if applicable):

HARRIS COUNTY

2022 DEBT SERVICE TAX RATE FOR FYE 2023 DEBT REQUIREMENTS

Fund	Fund Description	Beginning Cash	Fiscal Fees	Interest	Principal	Transfer	Total Expense	Net Cash Required	Collection Fee	Total Debt Service	Gross Levy Required	Gross Levy Required <100% Collected	Debt Service Rate
Constitutional Funds													
4603	HC/FC Agreement Series 2014A 4503	(44,184.20)				2,911,250.00	2,911,250.00	2,955,434.20	3,237.97	2,914,487.97	2,958,672.18	3,018,745.20	0.00052
4604	HC/FC Agreement Series 2014B 4504	157,483.98				712,039.26	712,039.26	554,555.28	607.57	712,646.83	555,162.85	566,434.90	0.00010
4605	HC/FC Agreement Series 2015B 4505	(46,709.55)				1,402,150.00	1,402,150.00	1,448,859.55	1,587.37	1,403,737.37	1,450,446.92	1,479,896.86	0.00025
4606	HC/FC Agreement Series 2017A 4506	(132,068.77)				7,674,800.00	7,674,800.00	7,806,868.77	8,553.21	7,683,353.21	7,815,421.97	7,974,106.68	0.00137
4608	HC/FC Agreement Series 2019A 4508	(900,616.39)				33,936,000.00	33,936,000.00	34,836,616.39	38,167.01	33,974,167.01	34,874,783.39	35,582,882.67	0.00612
4811	Perm Impr Ref Series 2012 B	(370,546.73)		151,223.96	6,115,000.00		6,266,223.96	6,636,770.69	7,271.25	6,273,495.21	6,644,041.93	6,778,942.88	0.00116
4812	Perm Impr & Ref Series 2015 A	(184,339.41)		6,462,037.50	5,485,000.00		11,947,037.50	12,131,376.91	13,291.14	11,960,328.64	12,144,668.05	12,391,253.98	0.00213
4813	Perm Impr Ref Series 2015 B	(39,851.22)		655,500.00	0.00		655,500.00	695,351.22	761.83	656,261.83	696,113.05	710,246.96	0.00012
4814	Perm Impr Ref Series 2017 A	(368,571.78)		5,125,450.00	11,405,000.00		16,530,450.00	16,899,021.78	18,514.57	16,548,964.57	16,917,536.35	17,261,030.82	0.00297
4815	Perm Impr Ref Series 2019 A	(46,991.26)		390,500.00	1,410,000.00		1,800,500.00	1,847,491.26	2,024.11	1,802,524.11	1,849,515.37	1,887,068.02	0.00032
4817	Perm Impr Ref Series 2020A	(463,758.61)		7,097,200.00	16,060,000.00		23,157,200.00	23,620,958.61	25,879.13	23,183,079.13	23,646,837.73	24,126,964.26	0.00415
4818	Perm Impr Ref Series 2021	(26,870.57)		1,083,637.50	895,000.00		1,978,637.50	2,005,508.07	2,197.24	1,980,834.74	2,007,705.30	2,048,469.85	0.00035
4819	Perm Impr Ref Series 2021A	(98,770.62)		4,196,450.00	2,305,000.00		6,501,450.00	6,600,220.62	7,231.20	6,508,681.20	6,607,453.83	6,741,611.89	0.00116
4820	Perm Impr Ref Series 2022A	112,935.01		5,114,794.44	3,500,000.00		8,614,794.44	8,501,859.43	9,314.64	8,624,111.08	8,511,174.07	8,683,985.36	0.00149
Total Constitutional Pool Funds		(2,452,860.12)	0.00	30,276,793.40	47,175,000.00	46,636,239.26	124,088,032.66	126,540,892.78	138,638.23	124,226,672.89	126,679,533.01	129,251,640.32	0.02221
Constitutional Commercial Paper Funds													
4701	Comm Paper Series A1	62,539.08	297,000.00	359,000.00	47,000,000.00		47,656,000.00	47,593,460.92	52,143.41	47,708,143.41	47,645,604.33	48,613,002.97	0.00835
4702	Comm Paper Series B	138,763.80	125,000.00	120,000.00			245,000.00	106,236.20	116.39	245,116.39	106,352.60	108,511.98	0.00002
4704	Comm Paper Series D	772,189.29	525,000.00	643,000.00			1,168,000.00	395,810.71	433.65	1,168,433.65	396,244.36	404,289.73	0.00007
4706	Comm Paper Series D-2	644,726.39	519,000.00	488,000.00			1,007,000.00	362,273.61	396.91	1,007,396.91	362,670.52	370,034.20	0.00006
4707	Comm Paper Series D-3	321,720.88	518,000.00	424,000.00			942,000.00	620,279.12	679.58	942,679.58	620,958.70	633,566.67	0.00011
4708	Comm Paper Series J-1	289,925.59	253,000.00	272,000.00			525,000.00	235,074.41	257.55	525,257.55	235,331.96	240,110.15	0.00004
Total Constitutional Commercial Paper Funds		2,229,865.02	2,237,000.00	2,306,000.00	47,000,000.00	0.00	51,543,000.00	49,313,134.98	54,027.48	51,597,027.48	49,367,162.47	50,369,515.70	0.00865
Road Pool Funds													
4703	Commercial Paper Series C	869,770.00	646,000.00	173,000.00			819,000.00	(50,770.00)	0.00	819,000.00	0.00	0.00	0.00000
4108	Road Ref Ser 2012 B	38,623.27		293,400.00	3,585,000.00		3,878,400.00	3,839,776.73	4,206.86	3,882,606.86	3,843,983.59	3,922,032.02	0.00067
4108	Road Ref Ser 2014A	193,071.48		6,727,500.00	0.00		6,727,500.00	6,534,428.52	7,159.12	6,734,659.12	6,541,587.64	6,674,408.35	0.00115
4110	Road Ref Ser 2015A	44,584.36		10,054,500.00	0.00		10,054,500.00	10,009,915.64	10,966.87	10,065,466.87	10,020,882.51	10,224,346.99	0.00176
4111	Road Ref Ser 2017A	(52,790.61)		1,510,700.00	4,445,000.00		5,955,700.00	6,008,490.61	6,582.90	5,962,282.90	6,015,073.51	6,137,203.85	0.00105
4112	Road Ref Ser 2019A	1,076,940.98		212,750.00	4,255,000.00		4,467,750.00	3,390,809.02	3,714.97	4,471,464.97	3,394,523.99	3,463,446.57	0.00060
4113	Road Ref Ser 2021	248,753.50		1,994,470.00	4,205,000.00		6,199,470.00	5,950,716.50	6,519.61	6,205,989.61	5,957,236.11	6,078,192.12	0.00104
4114	Road Ref Ser 2022A	(459,788.29)		12,971,750.00	18,485,000.00		31,456,750.00	31,916,538.29	34,967.77	31,491,717.77	31,951,506.06	32,600,250.97	0.00560
Total Road Pool Funds		1,959,164.69	646,000.00	33,938,070.00	34,975,000.00	0.00	69,559,070.00	67,599,905.31	74,118.10	69,633,188.10	67,724,793.40	69,099,880.86	0.01187
Total All Funds		1,736,169.59	2,883,000.00	66,520,863.40	129,150,000.00	46,636,239.26	245,190,102.66	243,453,933.07	266,783.81	245,456,888.47	243,771,488.88	248,721,036.88	0.04273
Estimated Beginning Cash		1,736,169.59											
Negative Net Cash Required		(50,770.00)											
TNT Unencumbered Fund Amount (Line 42B)		1,685,399.59											

HARRIS COUNTY FLOOD CONTROL DISTRICT

2022 DEBT SERVICE TAX RATE FOR FYE 2023 DEBT REQUIREMENTS

Fund	Fund Description	Beginning Cash	Fiscal Fees	Interest	Principal	Transfer	Total Expense	Net Cash Required	Collection Fee	Total Debt Service	Gross Levy Required	Gross Levy Required <100% Collected	Debt Service Rate
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Flood Control Funds

4402	Flood Imp Ref Series 2014	(52,391.30)		1,810,000.00			1,810,000.00	1,862,391.30	14,266.38	1,824,266.38	1,876,657.68	1,915,543.18	0.00034
4403	Flood Imp Ref Series 2015A	(101,305.71)		2,110,050.00			2,110,050.00	2,211,355.71	16,939.54	2,126,989.54	2,228,295.25	2,274,466.90	0.00040
4404	Flood Imp Ref Series 2020A	(577,476.85)		9,841,750.00	6,210,000.00		16,051,750.00	16,629,226.85	127,384.03	16,179,134.03	16,756,610.89	17,103,818.21	0.00299
4405	Flood Imp Ref Series 2021A	(397,673.67)		10,521,150.00	6,110,000.00		16,631,150.00	17,028,823.67	130,445.05	16,761,595.05	17,159,268.72	17,514,819.37	0.00306
4406	Flood Imp Ref Series 2022A	(251,782.45)		12,332,157.78	4,000,000.00		16,332,157.78	16,583,940.23	127,037.13	16,459,194.91	16,710,977.36	17,057,239.13	0.00299
Total Flood D/S Pool		(1,380,629.99)	0.00	36,615,107.78	16,320,000.00	0.00	52,935,107.78	54,315,737.77	416,072.13	53,351,179.91	54,731,809.90	55,865,886.80	0.00978

Constitutional Commercial Paper Funds

4450	Comm Paper, Series H	1,700,997.12	1,304,000.00	1,918,000.00			3,222,000.00	1,521,002.88	11,651.26	3,233,651.26	1,532,654.14	1,564,411.68	0.00027
4451	Comm Paper, Series H-2	267,465.78	472,000.00	3,600.00	225,000.00		700,600.00	433,134.22	3,317.92	703,917.92	436,452.14	445,495.70	0.00008
Total Constitutional Commercial Paper Funds		1,968,462.90	1,776,000.00	1,921,600.00	225,000.00	0.00	3,922,600.00	1,954,137.10	14,969.18	3,937,569.18	1,969,106.28	2,009,907.38	0.00035

Road Pool Funds

4503	FC Contract Tax Ref Series 2014A	1,400.00		2,911,250.00			2,911,250.00	2,909,850.00		2,911,250.00			0.00000
4504	FC Contract Tax Ref Series 2014B	5,664.00		712,039.26			712,039.26	706,375.26		712,039.26			0.00000
4505	FC Contract Tax Ref Series 2015B	1,422.00		1,402,150.00			1,402,150.00	1,400,728.00		1,402,150.00			0.00000
4506	FC Contract Tax Ref Series 2017A	1,079.00		7,674,800.00			7,674,800.00	7,673,721.00		7,674,800.00			0.00000
4508	FC Contract Tax Ref Series 2019A	1,648.00		1,981,000.00	31,955,000.00		33,936,000.00	33,934,352.00		33,936,000.00			0.00000
Total Constitutional Pool Funds		11,213.00	0.00	14,681,239.26	31,955,000.00	0.00	46,636,239.26	46,625,026.26	0.00	46,636,239.26	0.00	0.00	0.00000

Total All Funds		599,045.91	1,776,000.00	53,217,947.04	48,500,000.00	0.00	103,493,947.04	102,894,901.13	431,041.31	103,924,988.35	56,700,916.18	57,875,794.18	0.01013
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Estimated Beginning Cash	599,045.91
Negative Net Cash Required	0.00
TNT Unencumbered Fund Amount (Line 42B)	599,045.91

HARRIS COUNTY PORT OF HOUSTON AUTHORITY
2022 DEBT SERVICE TAX RATE FOR FYE 2023 DEBT REQUIREMENTS

Fund	Fund Description	Beginning Cash	Fiscal Fees	Interest	Principal	Transfer	Total Expense	Net Cash Required	Collection Fee	Total Debt Service	Gross Levy Required	Gross Levy Required <100% Collected	Debt Service Rate
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Port of Houston Authority Funds

1411	Series 2015A Refunding	(227,540.05)		717,056.26	6,565,000.00		7,282,056.26	7,509,596.31	161,947.81	7,444,004.07	7,671,544.12	7,803,421.84	0.00136
1412	Series 2015B Refunding (AMT)	8,418.75		80,000.00	1,600,000.00		1,680,000.00	1,671,581.25	36,048.40	1,716,048.40	1,707,629.65	1,736,984.66	0.00030
1413	Series 2015C Refunding	(80,396.59)		408,385.90	2,940,000.00		3,348,385.90	3,428,782.49	73,943.23	3,422,329.13	3,502,725.72	3,562,939.34	0.00062
1414	Series 2018A Refunding	(274,993.73)		8,738,950.00			8,738,950.00	9,013,943.73	194,389.74	8,933,339.74	9,208,333.47	9,366,629.37	0.00164
1415	Series 2020A-1 Refunding (Non-AMT)	(41,052.66)		170,750.00	785,000.00		955,750.00	996,802.66	21,496.50	977,246.50	1,018,299.16	1,035,804.23	0.00018
1416	Series 2020A-2 Refunding (Non-AMT)	(355,400.16)		9,832,650.00	3,925,000.00		13,757,650.00	14,113,050.16	304,354.26	14,062,004.26	14,417,405.42	14,665,247.89	0.00256
1417	Series 2020B Refunding (Taxable)	(133,960.04)		355,387.50	3,800,000.00		4,155,387.50	4,289,347.54	92,501.70	4,247,890.20	4,381,849.24	4,457,175.44	0.00078

Total Port of Houston Authority Funds		(1,104,924.48)	0.00	20,303,179.66	19,615,000.00	0.00	39,918,179.66	41,023,104.14	884,681.64	40,802,862.30	41,907,786.78	42,628,202.78	0.00744
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Estimated Beginning Cash	(1,104,924.48)
Negative Net Cash Required	0.00
TNT Unencumbered Fund Amount (Line 42B)	(1,104,924.48)

HARRIS COUNTY HOSPITAL DISTRICT

2022 DEBT SERVICE TAX RATE FOR FYE 2023 DEBT REQUIREMENTS

Fund	Fund Description	Beginning Cash	Fiscal Fees	Interest	Principal	Transfer	Total Expense	Net Cash Required	Collection Fee	Total Debt Service	Gross Levy Required	Gross Levy Required <100% Collected	Debt Service Rate
Hospital District Funds													
	Tax & Rev Cert of Obligation Series 2016			1,966,000.00	2,660,000.00		4,626,000.00	4,626,000.00	12,017.47	4,638,017.47	4,638,017.47	4,722,070.27	0.00082
	Tax & Rev Cert of Obligation Series 2020			1,247,125.00	2,755,000.00		4,002,125.00	4,002,125.00	10,396.77	4,012,521.77	4,012,521.77	4,085,238.97	0.00071
Total Hospital District Funds Funds		0.00	0.00	3,213,125.00	5,415,000.00	0.00	8,628,125.00	8,628,125.00	22,414.24	8,650,539.24	8,650,539.24	8,807,309.24	0.00153
Estimated Beginning Cash		0.00											
Negative Net Cash Required		0.00											
TNT Unencumbered Fund Amount (Line 42B)		0.00											