

## Finance Frequently Asked Questions

**Q: Who appraises my property and sets the property tax rate?**

A: Property Tax is appraised on January 1<sup>st</sup> of each year. The tax appraisal covers the calendar year. Property in Cleburne is appraised by the Johnson County Central Appraisal District. You can inquiry on the Appraisal District web site by clicking here.

<http://www.johnsoncad.com/> The Executive Director/Chief Appraiser is Jim Hudspeth.

Johnson County Central Appraisal District  
109 N. Main  
Cleburne, TX 76033

Phone: 817-645-3986  
Metro: 817-558-8100  
Fax: 817-645-3105

The City of Cleburne's Council sets the property tax rate along with the budget, in September. The tax rate is comprised of two elements, maintenance/operation and debt. The 2005 City tax rate is .748108 per \$100 of valuation. Click on the Johnson County Central Appraisal District web site to see some of the rates for other taxing entities in our County.

The combined tax rate in the City of Cleburne is as follows:

City of Cleburne	\$ .748108
Cleburne I.S.D.	\$1.693500
Johnson County	\$ .434878
Hill College	<u>\$ .050000</u>
Total	<u>\$2.926486</u> =====

**Q: What is the City of Cleburne's Sales Tax rate and what is it used for?**

A: The City's Sales Tax rate is 7.75%. It is broken down as follows:

State of Texas's sales tax rate is 6.25%.

City of Cleburne's sales tax rate is 1.50%. (1% to the City & .5% to the 4B Corporation)

Revenue collected from the City sales tax is used in the General Fund. The General Fund is that fund used to account for all general revenues of the City not specifically levied or collected for other City funds and for the expenditures relating to the rendering of general services by the City. Some of the departments include police, fire, streets, parks, library, sanitation and general government.

Revenue collected from the 4B Corporation is used for quality of life projects such as Sports Complex, Splash Station, Parks, Esquire Theater, Community Centers, Civic Center, and Museums.