WISE COUNTY TAX OFFICE

Financial Schedules
For the year ending August 31, 2022

WISE COUNTY TAX OFFICE
FINANCIAL SCHEDULES
August 31, 2022

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WISE COUNTY TAX OFFICE

FINANCIAL SCHEDULES

August 31, 2022

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SNOWGARRETT WILLIAMS
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Wise County Tax Assessor / Collector
Decatur, Texas

Report on the Audit of the Financial Schedules

Opinions

We have audited the accompanying financial schedules of the Wise County Tax Office as of and for the year ended August 31, 2022, and the related notes to the financial schedules, as listed in the table of contents.

In our opinion, the financial schedules referred to above present fairly, in all material respects, the delinquent tax receivable schedules for the taxing entities contracted with the Wise County Tax Office, as of August 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Schedules section of our report. We are required to be independent of the Wise County Tax Office and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Schedules

Management is responsible for the preparation and fair presentation of these financial schedules in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial schedules that are free from material misstatement, whether due to fraud or error.

In preparing the financial schedules, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Wise County Tax Office's ability to continue as a going concern for twelve months beyond the financial schedule date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Schedules

Our objectives are to obtain reasonable assurance about whether the financial schedules as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial schedules.

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In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial schedules.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Wise County Tax Office's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial schedules.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Wise County Tax Office's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Emphasis of Matter

As discussed in Note A, the financial schedules of the Wise County Tax Office are intended to present only the delinquent taxes receivable schedules attributable to the property tax collections and disbursements for the Tax Office's contracted taxing entities. They do not purport to, and do not present fairly the financial position of the Wise County Tax Office or Wise County, Texas, as of August 31, 2022, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial schedules of Wise County Tax Office referred to previously. The accompanying financial information listed as supplemental information is presented for purposes of additional analysis and is not a required part of the financial schedules. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial schedules. Such information has been subjected to the auditing procedures applied in the audit of the financial schedules and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial schedules or to the financial schedules themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying financial information listed as supplemental information is fairly stated, in all material respects, in relation to the financial schedules as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 23, 2022, on our consideration of the Wise County Tax Office's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Wise County Tax Office's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Wise County Tax Office's internal control over financial reporting and compliance.

Snow Garrett Williams

Snow Garrett Williams
November 23, 2022

FINANCIAL SCHEDULES

WISE COUNTY TAX OFFICE

Schedule of Delinquent Taxes Receivable

For the Year Ending August 31, 2022

Exhibit B-1

Alvord Independent School District

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2021	Current Year Levy	Maintenance Collections	Debt Service Collections	Adjustments Increase (Decrease)	Balance August 31, 2022
2011 & Prior	Various	Various	$ Various	$ 13,336	$	$ 530	$ 80	$ (1,897)	$ 10,829
2012	1.17000	0.19400	347,735,721	6,906		209	35	1	6,663
2013	1.17000	0.19400	430,824,251	9,307		269	45	(377)	8,616
2014	1.17000	0.18400	457,024,760	6,500		65	27	(114)	6,294
2015	1.17000	0.18400	431,140,411	8,732		776	122	(376)	7,458
2016	1.17000	0.18400	345,098,336	10,544		2,708	426	(965)	6,445
2017	1.17000	0.18400	349,577,242	24,470		5,749	904	(847)	16,970
2018	1.17000	0.18400	389,225,426	41,929		35,580	5,595	23,594	24,348
2019	1.06830	0.18400	430,210,588	80,407		46,252	7,966	27,561	53,750
2020	1.05470	0.18400	429,962,787	117,224		56,481	9,853	24,653	75,543
2021	0.97610	0.17815	479,375,340		5,376,013	4,443,198	810,933	1,433	123,315
TOTAL				$ 319,355	$ 5,376,013	$ 4,591,817	$ 835,986	$ 72,666	$ 340,231

The accompanying notes are an integral part of these financial schedules.

WISE COUNTY TAX OFFICE

Schedule of Delinquent Taxes Receivable

For the Year Ending August 31, 2022

Exhibit B-2

City of Aurora

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2021	Current Year Levy	Collections	Adjustments Increase (Decrease)	Balance August 31, 2022
2011 & Prior	Various	Various	$ Various	$ 1,587	$	$ 113	$ (90)	$ 1,384
2012	0.270000	0.000000	87,141,575	396		24	-	372
2013	0.283300	0.000000	90,507,510	214		15	-	199
2014	0.286800	0.000000	93,619,850	189		13	-	176
2015	0.296300	0.000000	100,353,459	615		11	(2)	602
2016	0.296300	0.000000	100,618,350	674		37	1	638
2017	0.296300	0.000000	110,291,714	1,454		67	1	1,388
2018	0.287816	0.000000	126,144,618	1,753		164	-	1,589
2019	0.289210	0.000000	132,990,795	2,129		337	-	1,792
2020	0.272512	0.000000	138,995,116	7,526		3,522	(16)	3,988
2021	0.255720	0.000000	147,305,831		363,034	353,925	118	9,227
TOTAL				$ 16,537	$ 363,034	$ 358,228	$ 12	$ 21,355

The accompanying notes are an integral part of these financial schedules.

WISE COUNTY TAX OFFICE

Schedule of Delinquent Taxes Receivable

For the Year Ending August 31, 2022

Exhibit B-3

Boyd Independent School District

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2021	Current Year Levy	Maintenance Collections	Debt Service Collections	Adjustments Increase (Decrease)	Balance August 31, 2022
2011 & Prior	Various	Various	$ Various	$ 34,651	$	$ 352	$ 37	$ (3,384)	$ 30,878
2012	1.04000	0.18500	814,490,381	7,505		18	3	(1,746)	5,738
2013	1.04000	0.18500	794,049,607	12,190		180	32	(1,584)	10,394
2014	1.04000	0.18000	896,720,665	17,182		322	56	(195)	16,609
2015	1.04000	0.18000	792,710,294	16,151		789	137	(559)	14,666
2016	1.04000	0.27000	561,166,495	17,533		1,724	448	(481)	14,880
2017	1.04000	0.27000	584,850,154	25,129		2,686	697	(659)	21,087
2018	1.04000	0.21500	714,099,149	46,793		19,754	4,085	10,692	33,646
2019	0.97000	0.19000	780,627,444	93,571		48,460	9,492	19,583	55,202
2020	0.96640	0.19000	742,885,535	255,784		145,074	28,522	15,331	97,519
2021	0.87630	0.19000	842,055,879		8,615,673	6,874,136	1,490,454	(44,485)	206,598
TOTAL				$ 526,489	$ 8,615,673	$ 7,093,495	$ 1,533,963	$ (7,487)	$ 507,217

The accompanying notes are an integral part of these financial schedules.

WISE COUNTY TAX OFFICE

Schedule of Delinquent Taxes Receivable

For the Year Ending August 31, 2022

Exhibit B-4

City of Boyd

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2021	Current Year Levy	Collections	Adjustments Increase (Decrease)	Balance August 31, 2022
2011 & Prior	Various	Various	$ Various	$ 2,546	$	$ -	$ (453)	$ 2,093
2012	0.377400	0.121600	128,607,110	635		-	-	635
2013	0.347800	0.135400	133,459,691	1,376		69	-	1,307
2014	0.355600	0.154400	140,377,510	1,970		42	-	1,928
2015	0.430300	0.128300	134,502,450	1,893		32	-	1,861
2016	0.425500	0.194400	107,721,160	1,417		33	-	1,384
2017	0.454731	0.099283	114,682,377	2,629		257	2	2,374
2018	0.476383	0.123616	134,188,366	3,983		903	70	3,150
2019	0.512846	0.127054	147,621,307	10,354		3,537	(26)	6,791
2020	0.516825	0.119052	154,622,279	21,297		12,282	(138)	8,877
2021	0.520909	0.139869	163,442,918		1,028,730	1,006,294	453	22,889
TOTAL				$ 48,100	$ 1,028,730	$ 1,023,449	$ (92)	$ 53,289

The accompanying notes are an integral part of these financial schedules.

WISE COUNTY TAX OFFICE

Schedule of Delinquent Taxes Receivable

For the Year Ending August 31, 2022

Exhibit B-5

Bridgeport Independent School District

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2021	Current Year Levy	Maintenance Collections	Debt Service Collections	Adjustments Increase (Decrease)	Balance August 31, 2022
2011 & Prior	Various	Various	$ Various	$ 94,146	$	$ 3,080	$ 529	$ (16,577)	$ 73,960
2012	1.04000	0.195000	1,342,914,339	13,551		1,430	268	(639)	11,214
2013	1.04000	0.195000	1,378,676,292	17,056		1,428	268	(623)	14,737
2014	1.04000	0.192800	1,490,136,214	21,683		2,630	488	(292)	18,273
2015	1.04000	0.180000	1,426,797,754	24,514		2,840	491	(1,168)	20,015
2016	1.04000	0.204500	1,286,859,327	24,100		2,216	436	(348)	21,100
2017	1.04000	0.208200	1,302,860,681	30,554		2,836	568	(202)	26,948
2018	1.04000	0.208200	1,375,567,656	80,823		27,717	5,549	3,279	50,836
2019	0.97000	0.208200	1,453,241,428	104,445		27,896	5,988	14,780	85,341
2020	0.96640	0.157695	1,479,268,718	248,151		103,408	16,874	8,895	136,764
2021	0.92420	0.136970	1,589,250,051		16,257,983	13,921,774	2,063,259	(20,415)	252,535
TOTAL				$ 659,023	$ 16,257,983	$ 14,097,255	$ 2,094,718	$ (13,310)	$ 711,723

The accompanying notes are an integral part of these financial schedules.

WISE COUNTY TAX OFFICE

Schedule of Delinquent Taxes Receivable

For the Year Ending August 31, 2022

Exhibit B-6

City of Bridgeport

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2021	Current Year Levy	Collections	Adjustments Increase (Decrease)	Balance August 31, 2022
2011 & Prior	Various	Various	$ Various	$ 11,145	$	$ 187	$ (4,995)	$ 5,963
2012	0.371100	0.216400	374,310,131	2,836		511	(242)	2,083
2013	0.381900	0.205600	389,354,297	3,375		451	(120)	2,804
2014	0.300300	0.287200	399,625,118	6,636		651	(1)	5,984
2015	0.298200	0.340800	386,077,052	6,561		950	(1)	5,610
2016	0.267850	0.371150	362,088,692	6,475		871	(1)	5,603
2017	0.291700	0.347300	363,928,718	9,252		663	-	8,589
2018	0.306400	0.337600	387,694,900	15,395		2,235	420	13,580
2019	0.321976	0.304024	410,281,042	21,954		5,515	475	16,914
2020	0.324917	0.269511	430,440,386	54,842		27,966	463	27,339
2021	0.378439	0.243361	465,232,386		2,892,884	2,832,441	(5,191)	55,252
TOTAL				$ 138,471	$ 2,892,884	$ 2,872,441	$ (9,193)	$ 149,721

The accompanying notes are an integral part of these financial schedules.

WISE COUNTY TAX OFFICE

Schedule of Delinquent Taxes Receivable

For the Year Ending August 31, 2022

Exhibit B-7

Chico Independent School District

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2021	Current Year Levy	Maintenance Collections	Debt Service Collections	Adjustments Increase (Decrease)	Balance August 31, 2022
2011 & Prior	Various	Various	$ Various	$ 32,858	$	$ 238	$ 48	$ (3,294)	$ 29,278
2012	1.040000	0.205330	593,235,092	6,456		5	1	695	7,145
2013	1.040000	0.218100	581,008,333	6,618		79	17	(231)	6,291
2014	1.040000	0.183590	607,519,680	8,375		376	66	(447)	7,486
2015	1.040000	0.192800	592,009,130	14,412		1,872	347	433	12,626
2016	1.040000	0.216272	514,552,698	17,488		3,136	652	391	14,091
2017	1.040000	0.250000	560,884,206	23,747		1,909	459	-	21,379
2018	1.040000	0.243000	600,389,851	60,395		8,035	1,877	422	50,905
2019	0.970000	0.208040	687,393,775	57,739		13,115	2,813	1,392	43,203
2020	0.966400	0.193587	706,299,087	99,229		26,292	5,267	(86)	67,584
2021	0.903700	0.175300	776,614,458		8,207,625	6,737,929	1,307,025	(21,855)	140,816
TOTAL				$ 327,317	$ 8,207,625	$ 6,792,986	$ 1,318,572	$ (22,580)	$ 400,804

The accompanying notes are an integral part of these financial schedules.

WISE COUNTY TAX OFFICE

Schedule of Delinquent Taxes Receivable

For the Year Ending August 31, 2022

Exhibit B-8

City of Chico

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2021	Current Year Levy	Collections	Adjustments Increase (Decrease)	Balance August 31, 2022
2011 & Prior	Various	Various	$ Various	$ 4,877	$	$ -	$ (1,003)	$ 3,874
2012	0.375000	0.105000	67,967,170	1,053		-	(189)	864
2013	0.375000	0.105000	63,400,270	958		-	(195)	763
2014	0.365000	0.115000	59,156,550	1,107		-	(282)	825
2015	0.456500	0.145000	47,827,930	1,033		-	-	1,033
2016	0.441500	0.160000	41,144,380	1,685		-	(153)	1,532
2017	0.441500	0.160000	43,462,631	2,209		317	-	1,892
2018	0.390456	0.150000	48,417,707	4,602		1,226	(1)	3,375
2019	0.353101	0.226899	53,955,683	6,124		1,918	367	4,573
2020	0.278219	0.179888	68,738,116	7,934		1,582	309	6,661
2021	0.263880	0.162085	75,506,474		321,682	308,297	(437)	12,948
TOTAL				$ 31,582	$ 321,682	$ 313,340	$ (1,584)	$ 38,340

The accompanying notes are an integral part of these financial schedules.

WISE COUNTY TAX OFFICE

Schedule of Delinquent Taxes Receivable

For the Year Ending August 31, 2022

Exhibit B-9

Decatur Independent School District

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2021	Current Year Levy	Maintenance Collections	Debt Service Collections	Adjustments Increase (Decrease)	Balance August 31, 2022
2011 & Prior	Various	Various	$ Various	$ 122,335	$	$ 722	$ 175	$ (17,150)	$ 104,288
2012	1.04000	0.26000	2,310,395,465	22,789		177	44	(1,205)	21,363
2013	1.04000	0.26000	2,261,995,009	24,021		146	36	(1,172)	22,667
2014	1.04000	0.25000	2,305,192,787	28,083		167	40	(1,131)	26,745
2015	1.04000	0.29000	2,289,156,033	34,918		989	276	-	33,653
2016	1.04000	0.30000	1,894,275,613	39,670		1,556	449	-	37,665
2017	1.04000	0.30000	1,972,897,328	44,431		5,709	1,647	26	37,101
2018	1.04000	0.26500	2,304,483,865	87,960		39,876	10,161	19,259	57,182
2019	0.97000	0.24000	2,566,187,225	174,094		82,600	20,437	44,833	115,890
2020	0.96640	0.23370	2,533,590,458	304,237		129,445	31,303	17,718	161,207
2021	0.91200	0.23370	2,760,814,188		30,495,935	23,915,014	6,128,218	(70,539)	382,164
TOTAL				$ 882,538	$ 30,495,935	$ 24,176,401	$ 6,192,786	$ (9,361)	$ 999,925

The accompanying notes are an integral part of these financial schedules.

WISE COUNTY TAX OFFICE

Schedule of Delinquent Taxes Receivable

For the Year Ending August 31, 2022

Exhibit B-10

City of Decatur

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2021	Current Year Levy	Collections	Adjustments Increase (Decrease)	Balance August 31, 2022
2011 & Prior	Various	Various	$ Various	$ 6,945	$	$ 114	$ (1,921)	$ 4,910
2012	0.47210	0.19090	592,451,180	3,043		124	-	2,919
2013	0.46750	0.20550	592,421,659	3,065		86	-	2,979
2014	0.49110	0.21190	596,342,762	4,698		56	-	4,642
2015	0.49890	0.20410	615,318,392	9,411		212	1	9,200
2016	0.49540	0.20760	614,137,101	11,633		188	-	11,445
2017	0.50890	0.19410	644,622,377	12,679		20	-	12,659
2018	0.49660	0.17040	722,416,721	19,004		5,142	3,380	17,242
2019	0.48920	0.15980	791,013,848	24,850		5,403	4,556	24,003
2020	0.50100	0.09900	839,371,704	36,724		7,619	(150)	28,955
2021	0.49036	0.09133	896,681,942		5,213,948	5,141,233	(18,607)	54,108
TOTAL				$ 132,052	$ 5,213,948	$ 5,160,197	$ (12,741)	$ 173,062

The accompanying notes are an integral part of these financial schedules.

WISE COUNTY TAX OFFICE

Schedule of Delinquent Taxes Receivable

For the Year Ending August 31, 2022

Exhibit B-11

City of Newark

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2021	Current Year Levy	Collections	Adjustments Increase (Decrease)	Balance August 31, 2022
2011 & Prior	Various	Various	$ Various	$ 1,650	$	$ 345	$ (57)	$ 1,248
2012	0.499700	0.071900	39,134,650	429		107	-	322
2013	0.500000	0.073500	38,640,354	326		104	-	222
2014	0.500000	0.072300	38,831,861	426		25	-	401
2015	0.517600	0.120500	41,067,020	1,067		26	-	1,041
2016	0.494800	0.111500	44,262,812	1,660		158	-	1,502
2017	0.519000	0.088900	52,143,812	2,939		230	(15)	2,694
2018	0.497700	0.079400	59,812,150	4,292		717	(15)	3,560
2019	0.503773	0.073327	63,406,365	5,419		727	(43)	4,649
2020	0.463908	0.062591	69,735,695	6,987		2,475	(45)	4,467
2021	0.454182	0.061485	74,189,787		384,764	375,276	(160)	9,328
TOTAL				$ 25,195	$ 384,764	$ 380,190	$ (335)	$ 29,434

The accompanying notes are an integral part of these financial schedules.

WISE COUNTY TAX OFFICE

Schedule of Delinquent Taxes Receivable

For the Year Ending August 31, 2022

Exhibit B-12

Paradise Independent School District

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2021	Current Year Levy	Maintenance Collections	Debt Service Collections	Adjustments Increase (Decrease)	Balance August 31, 2022
2011 & Prior	Various	Various	$ Various	$ 18,528	$	$ 1,110	$ 328	$ (3,111)	$ 13,979
2012	1.04000	0.30000	378,266,548	4,876		13	4	-	4,859
2013	1.04000	0.30000	387,701,353	9,761		3,520	943	(1)	5,297
2014	1.04000	0.30000	396,630,776	9,759		3,489	1,006	-	5,264
2015	1.04000	0.30000	417,593,469	10,931		3,728	1,076	-	6,127
2016	1.04000	0.30000	361,841,544	11,677		3,468	1,001	(141)	7,067
2017	1.04000	0.30000	403,641,753	15,078		4,062	1,171	(146)	9,699
2018	1.04000	0.30000	471,178,718	52,548		31,250	9,014	8,214	20,498
2019	0.97000	0.30000	539,763,951	56,093		22,889	7,078	14,859	40,985
2020	0.96640	0.30000	554,264,499	126,764		71,545	22,210	20,218	53,227
2021	0.87200	0.30000	638,754,923		7,131,366	5,202,576	1,789,879	(8,875)	130,036
TOTAL				$ 316,015	$ 7,131,366	$ 5,347,650	$ 1,833,710	$ 31,017	$ 297,038

The accompanying notes are an integral part of these financial schedules.

WISE COUNTY TAX OFFICE

Schedule of Delinquent Taxes Receivable

For the Year Ending August 31, 2022

Exhibit B-13

City of Paradise

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2021	Current Year Levy	Collections	Adjustments Increase (Decrease)	Balance August 31, 2022
2011 & Prior	Various	Various	$ Various	$ 242	$	$ -	$ (67)	$ 175
2012	0.33900	0.00000	19,978,185	120		-	-	120
2013	0.33900	0.00000	20,551,771	40		-	-	40
2014	0.33900	0.00000	21,545,310	40		-	-	40
2015	0.33900	0.00000	27,239,070	47		-	-	47
2016	0.34000	0.00000	28,967,674	292		4		288
2017	0.34000	0.00000	30,657,880	615		74	(32)	509
2018	0.34000	0.00000	36,723,633	870		831	647	686
2019	0.34000	0.00000	43,114,283	1,354		973	685	1,066
2020	0.34500	0.00000	48,480,089	5,175		6,368	4,052	2,859
2021	0.34500	0.00000	55,592,338		180,793	178,880	4,158	6,071
TOTAL				$ 8,795	$180,793	$ 187,130	$ 9,443	$ 11,901

The accompanying notes are an integral part of these financial schedules.

WISE COUNTY TAX OFFICE

Schedule of Delinquent Taxes Receivable

For the Year Ending August 31, 2022

Exhibit B-14

City of Rhome

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2021	Current Year Levy	Collections	Adjustments Increase (Decrease)	Balance August 31, 2022
2011 & Prior	Various	Various	$ Various	$ 1,185	$	$ -	$ (307)	$ 878
2012	0.230900	0.352400	142,678,762	508		-	-	508
2013	0.396900	0.186400	122,687,154	588		-	1	589
2014	0.175000	0.408300	120,300,295	499		-	-	499
2015	0.186400	0.337000	127,539,288	446		-	-	446
2016	0.159000	0.364400	112,115,131	286		-	-	286
2017	0.221069	0.302331	123,117,196	582		231	-	351
2018	0.219425	0.256900	145,913,881	2,306		950	-	1,356
2019	0.220074	0.224065	167,335,637	2,694		625	(1)	2,068
2020	0.250864	0.226830	168,284,991	6,572		1,437	803	5,938
2021	0.257667	0.193190	183,857,461		814,271	801,729	(1,681)	10,861
TOTAL				$ 15,666	$ 814,271	$ 804,972	$ (1,185)	$ 23,780

The accompanying notes are an integral part of these financial schedules.

WISE COUNTY TAX OFFICE

Schedule of Delinquent Taxes Receivable

For the Year Ending August 31, 2022

Exhibit B-15

City of Runaway Bay

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2021	Current Year Levy	Collections	Adjustments Increase (Decrease)	Balance August 31, 2022
2011 & Prior	Various	Various	$ Various	$ 2,583	$	$ 501	$ (3)	$ 2,079
2012	0.40670	0.20860	108,139,606	489		80	-	409
2013	0.40740	0.20830	108,602,445	809		111	-	698
2014	0.43400	0.18170	109,611,846	994		110	-	884
2015	0.45158	0.19172	115,203,695	1,157		116	-	1,041
2016	0.46360	0.19590	115,516,299	1,065		119	-	946
2017	0.45710	0.20240	128,692,493	1,542		146	-	1,396
2018	0.45700	0.14007	139,042,947	3,812		1,459	-	2,353
2019	0.45700	0.14007	150,797,997	4,980		951	4	4,033
2020	0.43893	0.16951	169,385,164	11,381		4,011	(193)	7,177
2021	0.42251	0.15267	189,890,615		1,020,209	997,938	(3,607)	18,664
TOTAL				$ 28,812	$ 1,020,209	$ 1,005,542	$ (3,799)	$ 39,680

The accompanying notes are an integral part of these financial schedules.

WISE COUNTY TAX OFFICE

Schedule of Delinquent Taxes Receivable

For the Year Ending August 31, 2022

Exhibit B-16

Slidell Independent School District

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2021	Current Year Levy	Maintenance Collections	Debt Service Collections	Adjustments Increase (Decrease)	Balance August 31, 2022
2011 & Prior	Various	Various	$ Various	$ 18,989	$	$ 92	$ 11	$ (958)	$ 17,928
2012	1.04000	0.08000	240,715,123	2,096		18	1	-	2,077
2013	1.04000	0.06000	332,304,986	2,864		40	2	-	2,822
2014	1.07000	0.05500	354,370,005	5,214		169	9	(1)	5,035
2015	1.06500	0.05500	370,412,199	8,048		1,010	52	-	6,986
2016	1.06000	0.07500	260,779,658	13,202		148	11	-	13,043
2017	1.10000	0.04000	237,557,197	17,237		1,559	57	1	15,622
2018	1.06000	0.06750	279,720,295	16,494		6,081	387	588	10,614
2019	0.99000	0.08000	316,250,211	22,948		11,075	895	2,897	13,875
2020	0.97640	0.08400	271,750,793	60,586		30,193	2,598	5,687	33,482
2021	0.96340	0.08400	275,304,218		2,790,322	2,480,753	216,299	(11,486)	81,784
TOTAL				$ 167,678	$ 2,790,322	$ 2,531,138	$ 220,322	$ (3,272)	$ 203,268

The accompanying notes are an integral part of these financial schedules.

WISE COUNTY TAX OFFICE

Schedule of Delinquent Taxes Receivable

For the Year Ending August 31, 2022

Exhibit B-17

Wise County Water Supply

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2021	Current Year Levy	Collections	Adjustments Increase (Decrease)	Balance August 31, 2022
2011 & Prior	Various	Various	$ Various	$ 1,419	$	$ 25	$ (419)	$ 975
2012	0.00000	0.12750	592,451,180	585		24	-	561
2013	0.00000	0.12750	592,421,659	581		17	-	564
2014	0.00000	0.12750	596,342,762	852		10	-	842
2015	0.00000	0.12750	615,318,391	1,707		38	-	1,669
2016	0.00000	0.12750	614,137,089	2,110		34	-	2,076
2017	0.00000	0.11750	644,614,103	2,120		4	-	2,116
2018	0.00000	0.10250	722,416,721	2,920		790	520	2,650
2019	0.00000	0.09250	800,685,682	3,802		858	667	3,611
2020	0.00000	0.08800	849,557,664	5,618		1,250	(6)	4,362
2021	0.00000	0.08250	906,893,946		747,907	737,534	(2,375)	7,998
TOTAL				$ 21,714	$ 747,907	$ 740,584	$ (1,613)	$ 27,424

The accompanying notes are an integral part of these financial schedules.

WISE COUNTY TAX OFFICE

Schedule of Delinquent Taxes Receivable

For the Year Ending August 31, 2022

Exhibit B-18

Wise County Emergency Services District #1

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2021	Current Year Levy	Collections	Adjustments Increase (Decrease)	Balance August 31, 2022
2011 & Prior	Various	Various	$ Various	$ 1,012	$	$ 5	$ (56)	$ 951
2012	0.03000	0.00000	775,786,133	275		1	(42)	232
2013	0.03000	0.00000	768,635,723	438		6	(39)	393
2014	0.03000	0.00000	809,840,703	575		10	(5)	560
2015	0.03000	0.00000	753,006,660	576		30	(14)	532
2016	0.03000	0.00000	629,889,931	597		80	(11)	506
2017	0.03000	0.00000	661,490,720	765		125	(6)	634
2018	0.03000	0.00000	766,063,801	1,380		648	250	982
2019	0.03000	0.00000	847,158,645	2,716		1,706	510	1,520
2020	0.03000	0.00000	856,407,768	7,576		5,200	511	2,887
2021	0.03000	0.00000	977,099,861		293,209	285,369	(685)	7,155
TOTAL				$ 15,910	$ 293,209	$ 293,180	$ 413	$ 16,352

The accompanying notes are an integral part of these financial schedules.

WISE COUNTY TAX OFFICE

Schedule of Delinquent Taxes Receivable

For the Year Ending August 31, 2022

Exhibit B-19

Wise County General Fund

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2021	Current Year Levy	Collections	Adjustments Increase (Decrease)	Balance August 31, 2022
2011 & Prior	Various	Various	$ Various	$ 343,967	$	$ 3,254	$ (53,189)	$ 287,524
2012	0.28890	0.00000	7,238,909,733	26,862		788	(715)	25,359
2013	0.28890	0.00000	7,246,800,148	20,328		1,093	(810)	18,425
2014	0.29890	0.00000	7,605,616,250	25,894		1,513	(456)	23,925
2015	0.31390	0.00000	7,564,187,694	35,098		1,955	(1,051)	32,092
2016	0.34640	0.00000	6,247,174,978	42,785		4,672	(353)	37,760
2017	0.34640	0.00000	6,434,419,903	61,954		11,001	(510)	50,443
2018	0.32250	0.00000	7,324,430,291	112,023		54,857	20,500	77,666
2019	0.30750	0.00000	8,019,778,295	195,029		93,949	44,550	145,630
2020	0.30750	0.00000	7,978,506,613	395,919		162,020	(13,631)	220,268
2021	0.29500	0.00000	8,759,760,021		25,142,442	24,673,878	(11,428)	457,136
TOTAL				$1,259,859	$25,142,442	$25,008,980	$ (17,093)	$ 1,376,228

The accompanying notes are an integral part of these financial schedules.

WISE COUNTY TAX OFFICE

Schedule of Delinquent Taxes Receivable

For the Year Ending August 31, 2022

Exhibit B-20

Wise County Lateral Road Fund

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2021	Current Year Levy	Collections	Adjustments Increase (Decrease)	Balance August 31, 2022
2011 & Prior	Various	Various	$ Various	$ 99,062	$	$ 1,104	$ (17,028)	$ 80,930
2012	0.09000	0.00000	7,209,289,130	8,351		243	(223)	7,885
2013	0.09000	0.00000	7,219,507,394	6,288		336	(253)	5,699
2014	0.08000	0.00000	7,578,198,326	6,962		401	(122)	6,439
2015	0.06500	0.00000	7,537,449,778	7,441		403	(219)	6,819
2016	0.03250	0.00000	6,220,391,171	4,269		460	(33)	3,776
2017	0.03250	0.00000	6,407,632,865	6,205		1,095	(51)	5,059
2018	0.03750	0.00000	7,296,666,122	13,535		6,335	2,246	9,446
2019	0.04250	0.00000	7,994,857,141	27,619		13,085	6,114	20,648
2020	0.04250	0.00000	7,950,038,062	55,941		27,791	3,303	31,453
2021	0.04500	0.00000	8,730,988,009		3,861,873	3,788,442	(2,873)	70,558
TOTAL				$ 235,673	$ 3,861,873	$ 3,839,695	$ (9,139)	$ 248,712

The accompanying notes are an integral part of these financial schedules.

WISE COUNTY TAX OFFICE

Schedule of Delinquent Taxes Receivable

For the Year Ending August 31, 2022

Exhibit B-21

Wise County Water Control & Improvement District #1

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2021	Current Year Levy	Collections	Adjustments Increase (Decrease)	Balance August 31, 2022
2011 & Prior	Various	Various	$ Various	$ 8,346	$	$ 110	$ (1,335)	$ 6,901
2012	0.01000	0.00000	4,742,688,619	725		23	(26)	676
2013	0.01000	0.00000	4,803,933,098	622		33	(31)	558
2014	0.01000	0.00000	5,051,233,823	762		49	(12)	701
2015	0.01000	0.00000	4,974,542,648	950		54	(36)	860
2016	0.01000	0.00000	4,286,286,539	1,003		132	(9)	862
2017	0.00963	0.00000	5,903,351,662	1,937		374	(14)	1,549
2018	0.00936	0.00000	7,031,385,320	3,558		1,585	507	2,480
2019	0.00933	0.00000	7,776,622,061	6,372		3,228	1,335	4,479
2020	0.00898	0.00000	7,772,228,651	12,454		7,265	1,161	6,350
2021	0.00879	0.00000	8,517,177,506		748,585	734,335	250	14,500
TOTAL				$ 36,729	$ 748,585	$ 747,188	$ 1,790	$ 39,916

The accompanying notes are an integral part of these financial schedules.

WISE COUNTY TAX OFFICE

Schedule of Delinquent Taxes Receivable

For the Year Ending August 31, 2022

Exhibit B-22

Clear Creek Watershed District #3

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2021	Current Year Levy	Collections	Adjustments Increase (Decrease)	Balance August 31, 2022
2011 & Prior	Various	Various	$ Various	$ 50	$	$ -	$ (20)	$ 30
2012	0.05000	0.00000	31,362,970	-		-	-	-
2013	0.04500	0.00000	78,154,070	-		-	-	-
2014	0.04000	0.00000	78,049,190	4		-	-	4
2015	0.04000	0.00000	76,328,700	9		-	-	9
2016	0.04000	0.00000	57,104,110	4		-	-	4
2017	0.03900	0.00000	39,708,710	3		-	-	3
2018	0.03900	0.00000	35,666,980	41		46	14	9
2019	0.03750	0.00000	42,568,861	71		52	14	33
2020	0.03650	0.00000	32,107,336	164		166	18	16
2021	0.03650	0.00000	33,788,994		12,333	12,259	16	90
TOTAL				$ 346	$ 12,333	$ 12,523	$ 42	$ 198

The accompanying notes are an integral part of these financial schedules.

WISE COUNTY TAX OFFICE

Schedule of Delinquent Taxes Receivable

For the Year Ending August 31, 2022

Exhibit B-23

City of Alvord

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2021	Current Year Levy	Collections	Adjustments Increase (Decrease)	Balance August 31, 2022
2011 & Prior	Various	Various	$ Various	$ 3,733	$	$ -	$ (1,300)	$ 2,433
2012	0.393060	0.209165	57,371,640	832		-	-	832
2013	0.438100	0.181307	57,164,330	660		-	(172)	488
2014	0.475230	0.130000	57,935,211	600		-	1	601
2015	0.426873	0.160500	60,082,910	980		-	-	980
2016	0.441017	0.160500	59,501,925	686		24	1	663
2017	0.441017	0.160500	62,360,579	1,316		112	1	1,205
2018	0.441017	0.157935	68,251,281	1,711		19	-	1,692
2019	0.421850	0.134643	75,596,342	2,536		473	-	2,063
2020	0.400348	0.087613	83,319,005	5,344		1,549	-	3,795
2021	0.369000	0.089239	93,442,364		420,863	412,758	268	8,373
TOTAL				$ 18,398	$ 420,863	$ 414,935	$ (1,201)	$ 23,125

The accompanying notes are an integral part of these financial schedules.

WISE COUNTY TAX OFFICE

Schedule of Delinquent Taxes Receivable

For the Year Ending August 31, 2022

Exhibit B-24

Weatherford College Branch Campus Maintenance Tax

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2021	Current Year Levy	Collections	Adjustments Increase (Decrease)	Balance August 31, 2022
2011 & Prior	Various	Various	$ Various	$ 8,051	$	$ 180	$ (1,017)	$ 6,854
2012	0.04615	0.00000	7,264,575,953	4,001		104	(114)	3,783
2013	0.04615	0.00000	7,255,448,512	2,822		134	(120)	2,568
2014	0.04615	0.00000	7,603,348,248	3,415		21	(237)	3,157
2015	0.04615	0.00000	7,577,950,258	4,368		214	(145)	4,009
2016	0.03000	0.00000	6,267,833,620	4,661		492	(29)	4,140
2017	0.04615	0.00000	6,484,243,812	6,845		1,194	(110)	5,541
2018	0.04400	0.00000	7,416,560,371	13,691		7,200	2,663	9,154
2019	0.04400	0.00000	8,147,764,909	25,718		12,382	6,356	19,692
2020	0.04400	0.00000	8,133,264,952	54,361		29,675	4,637	29,323
2021	0.04000	0.00000	8,966,679,624		3,491,044	3,421,728	(9,454)	59,862
TOTAL				$ 127,933	$ 3,491,044	$ 3,473,324	$ 2,430	$ 148,083

The accompanying notes are an integral part of these financial schedules.

WISE COUNTY TAX OFFICE

Schedule of Delinquent Taxes Receivable

For the Year Ending August 31, 2022

Exhibit B-25

City of New Fairview

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2021	Current Year Levy	Collections	Adjustments Increase (Decrease)	Balance August 31, 2022
2019	0.30000	0.00000	$ 145,622,351	$ 11,148	$	$ 5,816	$ (177)	$ 5,155
2020	0.30000	0.00000	141,380,421	13,971		9,288	(263)	4,420
2021	0.30000	0.00000	150,707,606		451,334	434,811	(440)	16,083
TOTAL				$ 25,119	$ 451,334	$ 449,915	$ (880)	$ 25,658

The accompanying notes are an integral part of these financial schedules.

WISE COUNTY TAX OFFICE

Schedule of Delinquent Taxes Receivable

For the Year Ending August 31, 2022

Exhibit B-26

Wise County Emergency Services District #2

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2021	Current Year Levy	Collections	Adjustments Increase (Decrease)	Balance August 31, 2022
2019	0.10000	0.00000	$ 311,415,384	$ 1,945	$	$ 927	$ -	$ 1,018
2020	0.10000	0.00000	296,650,360	6,493		2,497	-	3,996
2021	0.10000	0.00000	321,708,907		321,745	315,166	(726)	5,853
TOTAL				$ 8,438	$ 321,745	$ 318,590	$ (726)	$ 10,867

The accompanying notes are an integral part of these financial schedules.

WISE COUNTY TAX OFFICE

Schedule of Delinquent Taxes Receivable

For the Year Ending August 31, 2022

Exhibit B-27

New Fairview Municipal Utility District #1

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2021	Current Year Levy	Collections	Adjustments Increase (Decrease)	Balance August 31, 2022
2020	0.10000	0.00000	$ 6,727,721	$ 309	$	$ 6,023	$ 5,724	$ 10
2021	1.00000	0.00000	25,840,980		258,410	259,801	6,841	5,450
TOTAL				$ 309	$ 258,410	$ 265,824	$ 12,565	$ 5,460

The accompanying notes are an integral part of these financial schedules.

WISE COUNTY TAX OFFICE

Schedule of Delinquent Taxes Receivable

For the Year Ending August 31, 2022

Exhibit B-28

City of Lake Bridgeport

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2021	Current Year Levy	Collections	Adjustments Increase (Decrease)	Balance August 31, 2022
2020	0.30000	0.00000	$ 39,210,872	$ 3,107	$	$ 2,016	$ -	$ 1,091
2021	0.26000	0.00000	44,601,191		115,963	113,398	(114)	2,451
TOTAL				$ 3,107	$ 115,963	$ 115,414	$ (114)	$ 3,542

The accompanying notes are an integral part of these financial schedules.

WISE COUNTY TAX OFFICE

Schedule of Delinquent Taxes Receivable

For the Year Ending August 31, 2022

Exhibit B-29

Wise County Municipal Utility District #4

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2021	Current Year Levy	Collections	Adjustments Increase (Decrease)	Balance August 31, 2022
2021	1.00000	0.00000	$ 4,455,308	$ -	$ 44,553	$ 44,553	$ -	$ -
TOTAL				$ -	$ 44,553	$ 44,553	$ -	$ -

The accompanying notes are an integral part of these financial schedules.

WISE COUNTY TAX OFFICE

Schedule of Delinquent Taxes Receivable

For the Year Ending August 31, 2022

Exhibit B-30

Jacksboro Independent School District

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2021	Current Year Levy	Maintenance Collections	Debt Service Collections	Adjustments Increase (Decrease)	Balance August 31, 2022
2011 & Prior	Various	Various	$ Various	$ -	$	$ 8	$ 3	$ 4,152	$ 4,141
2012	1.04000	0.46000	21,637,210	-		10	5	309	294
2013	1.04000	0.46000	18,885,880	-		10	5	303	288
2014	1.04000	0.46000	16,775,371	-		10	5	323	308
2015	1.04000	0.46000	15,705,236	-		21	9	330	300
2016	1.04000	0.46000	15,620,235	-		48	21	637	568
2017	1.04000	0.46000	14,376,207	-		11	5	473	457
2018	1.04000	0.46000	14,992,181	-		182	81	2,310	2,047
2019	0.96640	0.46000	22,410,611	-		137	65	6,593	6,391
2020	0.96640	0.46000	22,423,343	-		238	112	10,681	10,331
2021	0.96340	0.46000	25,113,587		346,943	219,594	104,850	(1,342)	21,157
TOTAL				$ -	$ 346,943	$ 220,269	$ 105,161	$ 24,769	$ 46,282

* The Wise County Tax Office began collecting for Jacksboro Independent School District in December 2021. The December beginning balances are included in the adjustments column.

The accompanying notes are an integral part of these financial schedules.

WISE COUNTY TAX OFFICE
Notes to Financial Schedules

EXHIBIT C

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Wise County Tax Office (Office) is included and reported with the custodial funds of Wise County, Texas (County). The Office has contracted with various taxing entities in the County to collect taxes on their behalf. The taxing entities are charged for these services based upon actual cost distributed among the entities as is mutually determined by the Office and the taxing entities. The Office acts as an agent of the County solely for the purpose of the collection and disbursement of property taxes.

The accounting policies of the Office conform to accounting principles generally accepted in the United States of America as applicable to governmental entities. The accompanying financial schedules in this report present only the delinquent tax receivable schedules of the contracted taxing entities, and do not purport to, and do not present fairly the financial position of the Wise County Tax Office or Wise County, Texas, as of August 31, 2022, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Contracted Taxing Entities

The financial schedules contained in this audit are for the fiscal year ended August 31, 2022. The Office contracts with taxing entities within Wise County to provide property tax collections. However, State law does not require a taxing entity to utilize the Office for collection procedures. The following entities have voluntarily entered into collection service agreements with the Office:

Alvord Independent School District
City of Aurora
Boyd Independent School District
City of Boyd
Bridgeport Independent School District
City of Bridgeport
Chico Independent School District
City of Chico
Decatur Independent School District
City of Decatur
City of Newark
Paradise Independent School District
City of New Fairview
New Fairview Municipal Utility District #1
Wise County Municipal Utility District # 4
City of Paradise
City of Rhome
City of Runaway Bay
Slidell Independent School District
Wise County Water Supply
Wise County Emergency Services District #1
Wise County General Fund
Wise County Lateral Road Fund
Wise County Water Control & Improvement District #1
Clear Creek Watershed District #3
City of Alvord
Weatherford College Branch Campus Maintenance Tax
Wise County Emergency Services District #2
City of Lake Bridgeport
Jacksboro Independent School District

Basis of Accounting

The delinquent taxes receivable are accounted for on the accrual basis of accounting. Each year when the new roll is levied, the current tax is added to the receivable roll and credit is given as payments are made. After taxes have been collected and the rolls updated, transfers are made to the taxing jurisdictions indicating whether the transfer is current or delinquent tax or penalty and interest.

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Current Taxes

Properties are valued as of January 1st of each year by the Wise County Appraisal District. Taxpayers generally have until April 1st to file exemption applications and property renditions and until the Wise County Appraisal District Appraisal Review Board approves the appraisal records to protest valuation. Tax rolls are certified by the Wise County Appraisal District Chief Appraiser by July 25th. Taxing entities must adopt a tax rate by September 1st or as soon thereafter as practicable. Tax statements are mailed October 1st. The Tax Office records taxes as receivables when levied. Any corrections to the tax levy are recorded as adjustments upon approval by the Chief Appraiser and ratification by the Appraisal Review Board.

Delinquent Taxes

Current taxes become delinquent February 1st following the year of levy and are subject to a penalty and interest charge. An additional penalty for attorney's fees may be assessed if taxes are unpaid by July 1st. Corrections to the delinquent tax roll are recorded as adjustments upon approval by the Chief Appraiser.

Allowance for Uncollectible Taxes

Delinquent taxes receivable are the assets of the contracting entities. The management of each contracting entity should determine the appropriate allowance for uncollectible taxes based on an evaluation of the collectability of unpaid taxes.

Penalties and Interest

Penalties assessed on unpaid taxes on February 1st are 6% for the first month plus 1% for each additional month delinquent up to 12% maximum. Interest is assessed at 1% per month until paid. The Office assesses taxpayers an additional 20% attorney's collection fee as provided by the State Property Tax Code (Code) on all delinquent tax collections. The Office pays this fee to attorneys and not the contracting entities. Penalties, interest, and the collection fee are recorded when collected. Unpaid penalties, interest, and fees are included in delinquent tax notices to taxpayers but are not accrued.

Late Fees

Late fees include rendition filing penalties, late agricultural exemption penalties, and late protest penalties. The rendition filing penalty is a 10% penalty assessed for the delinquent/failure in filing business personal property renditions. Per the Code, the District can retain a small percentage of the rendition filing penalty for administrative costs and disburses the remainder to the appropriate taxing entities.

The late agricultural exemption penalty is a 10% penalty related to filing a late application for an agricultural exemption. This entire penalty is paid to the taxing entities.

The late protest penalty is a 10% penalty related to the late correction of an error in appraisal value. This entire penalty is paid to the taxing entities.

WISE COUNTY TAX OFFICE
Notes to Financial Schedules

EXHIBIT C

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Taxpayer Overpayments

Overpayments by taxpayers are recorded as liabilities to the taxpayers and refunded. When the overpayment results from an adjustment to the tax and the tax had previously been remitted to the contracting entities, this amount is deducted from current remittances to the entities and refunded to the taxpayer.

Returned Checks

The tax receivable is reinstated for returned checks. When the tax has previously been remitted to the contracting entities, the amount is deducted from current remittances.

Court and Related Costs

Court and related costs incurred in collecting delinquent taxes are added to the total amount due from the taxpayer. Amounts collected from the taxpayers and not yet remitted to the court are recorded as liabilities. The Office is not liable for court costs incurred but not collected from taxpayers and, therefore, has not accrued a liability for any such outstanding amounts.

NOTE B. ATTORNEY FEES

The Tax Office and taxing entities have contracted with attorneys for the collection of delinquent taxes and can terminate the contract upon thirty days written notice. As compensation for collection services, the attorneys are paid 20% of all amounts of delinquent tax, penalty, and interest collected and paid during the term of the contract except on current delinquent taxes collected prior to July.

NOTE C. SUBSEQUENT EVENTS

The Tax Office evaluated subsequent events through November 23, 2022, the date the financial schedules were available to be issued, and nothing requiring disclosure was noted.

SUPPLEMENTAL INFORMATION

WISE COUNTY TAX OFFICE
Schedule of Collectors' Bond Coverage
August 31, 2022

Exhibit D

Western Surety Company

Bond Number 69816011
Insuring the Wise County Tax Assessor / Collector
State Bond
Effective January 1, 2022 through December 31, 2022
Amount of Coverage - $100,000

Bond Number 69816004
Insuring the Wise County Tax Assessor / Collector
County Bond
Effective January 1, 2022 through December 31, 2022
Amount of Coverage - $100,000

Bond Number 18113058
Insuring the Wise County Tax Assessor / Collector
Tax Collector Bond
Effective January 1, 2022 through December 31, 2022
Amount of Coverage - $10,000 per employee

OVERALL COMPLIANCE
AND
INTERNAL CONTROLS

SNOW GARRETT WILLIAMS
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL SCHEDULES PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Wise County Tax Assessor / Collector
Decatur, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial schedules of the Wise County Tax Office, as of and for the year ended August 31, 2022, and the related notes to the financial schedules, and have issued our report thereon dated November 23, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial schedules, we considered the Wise County Tax Office's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial schedules, but not for the purpose of expressing an opinion on the effectiveness of the Wise County Tax Office's internal control. Accordingly, we do not express an opinion on the effectiveness of the Wise County Tax Office's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial schedules will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

1207 Santa Fe Drive • Weatherford, Texas 76086 • 817-596-9301 • Fax 817-596-9304

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Wise County Tax Office's financial schedules are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial schedules. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Snow Garrett Williams

Snow Garrett Williams
November 23, 2022