WISE COUNTY TAX OFFICE

Financial Schedules
For the year ended August 31, 2024

WISE COUNTY TAX OFFICE
FINANCIAL SCHEDULES
August 31, 2024

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FINANCIAL SCHEDULES
August 31, 2024

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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, 2024, 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, 2024, 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 the financial schedules in accordance with accounting principles generally accepted in the United States of America, and for 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.

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.

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

- Exercise professional judgment 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.

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, 2024, 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 opinions on the financial schedules that collectively comprise the Wise County Tax Office's delinquent taxes receivable schedules. The accompanying financial information listed as supplemental information is presented for purposes of additional analysis and is not a required part of the delinquent taxes receivable 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 delinquent taxes receivable schedules. The information has been subjected to the auditing procedures applied in the audit of the delinquent taxes receivable 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 financial schedules are 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 7, 2024, 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 solely 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 Wise County Tax Office's internal control over financial reporting and compliance.

Snow Garrett Williams

Snow Garrett Williams
November 7, 2024

FINANCIAL SCHEDULES

WISE COUNTY TAX OFFICE

Schedule of Delinquent Taxes Receivable

For the Year Ended August 31, 2024

Exhibit B-1

Alvord Independent School District

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2023	Current Year Levy	Maintenance Collections	Debt Service Collections	Adjustments Increase (Decrease)	Balance August 31, 2024
2013 & Prior	Various	Various	$ Various	$ 19,839	$	$ 758	$ 127	$ 1	$ 18,955
2014	1.170000	0.184000	457,024,760	4,830		352	55	(5)	4,418
2015	1.170000	0.184000	431,140,411	5,657		377	59	(130)	5,091
2016	1.170000	0.184000	345,098,336	6,229		282	44	(126)	5,777
2017	1.170000	0.184000	349,577,242	15,886		2,502	393	(82)	12,909
2018	1.170000	0.184000	389,225,426	20,704		2,834	446	(240)	17,184
2019	1.068300	0.184000	430,210,588	25,375		4,827	831	(63)	19,654
2020	1.054700	0.184000	429,962,787	46,644		27,284	4,760	4,908	19,508
2021	0.976100	0.178149	479,375,340	36,316		13,478	2,460	5,141	25,519
2022	0.942900	0.126000	596,997,588	169,593		92,921	12,418	(12,201)	52,053
2023	0.757500	0.124700	666,189,951		5,835,478	4,602,323	757,636	(315,466)	160,053
TOTAL				$ 351,073	$ 5,835,478	$ 4,747,938	$ 779,229	$ (318,263)	$ 341,121

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

WISE COUNTY TAX OFFICE

Schedule of Delinquent Taxes Receivable

For the Year Ended August 31, 2024

Exhibit B-2

City of Alvord

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2023	Current Year Levy	Maintenance Collections	Debt Service Collections	Adjustments Increase (Decrease)	Balance August 31, 2024
2013 & Prior	Various	Various	$ Various	$ 2,751	$	$ 396	$ 187	$ 1	$ 2,169
2014	0.475230	0.130000	57,935,211	601		232	64	-	305
2015	0.426873	0.160500	60,082,910	675		233	87	-	355
2016	0.441017	0.160500	59,501,925	656		235	86	-	335
2017	0.441017	0.160500	62,360,579	1,198		374	136	-	688
2018	0.441017	0.157935	68,251,281	1,337		431	154	(1)	751
2019	0.421850	0.134643	75,596,342	1,550		532	170	-	848
2020	0.400348	0.087613	83,319,005	1,785		573	125	-	1,087
2021	0.369000	0.089239	93,442,364	3,688		1,935	468	-	1,285
2022	0.369000	0.089239	110,600,145	12,600		8,325	2,014	(272)	1,989
2023	0.352383	0.074761	136,457,321		568,449	460,070	97,608	(2,071)	8,700
TOTAL				$ 26,841	$ 568,449	$ 473,336	$ 101,099	$ (2,343)	$ 18,512

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

WISE COUNTY TAX OFFICE
Schedule of Delinquent Taxes Receivable
For the Year Ended August 31, 2024

Exhibit B-3

City of Aurora

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2023	Current Year Levy	Maintenance Collections	Debt Service Collections	Adjustments Increase (Decrease)	Balance August 31, 2024
2013 & Prior	Various	Various	$ Various	$ 1,861	$	$ 1	$ -	$ -	$ 1,860
2014	0.286800	0.000000	93,619,850	174		-	-	-	174
2015	0.296300	0.000000	100,353,459	602		-	-	-	602
2016	0.296300	0.000000	100,618,350	613		8	-	-	605
2017	0.296300	0.000000	110,291,714	1,115		38	-	-	1,077
2018	0.287816	0.000000	126,144,618	1,394		1	-	1	1,394
2019	0.289210	0.000000	132,990,795	1,714		1	-	-	1,713
2020	0.272512	0.000000	138,995,116	4,240		781	-	-	3,459
2021	0.255720	0.000000	147,305,831	6,668		840	-	(14)	5,814
2022	0.240720	0.000000	173,269,793	12,116		1,315	-	(495)	10,306
2023	0.240720	0.000000	203,371,231		468,636	451,306	-	(1,326)	16,004
TOTAL				$ 30,497	$ 468,636	$ 454,291	$ -	$ (1,834)	$ 43,008

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

WISE COUNTY TAX OFFICE

Schedule of Delinquent Taxes Receivable

For the Year Ended August 31, 2024

Exhibit B-4

Boyd Independent School District

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2023	Current Year Levy	Maintenance Collections	Debt Service Collections	Adjustments Increase (Decrease)	Balance August 31, 2024
2013 & Prior	Various	Various	$ Various	$ 41,497	$	$ 4,748	$ 878	$ (1,740)	$ 34,131
2014	1.040000	0.180000	896,720,665	14,901		1,134	196	(2,876)	10,695
2015	1.040000	0.180000	792,710,294	12,585		1,162	201	(1,953)	9,269
2016	1.040000	0.270000	561,166,495	12,223		2,180	566	(1,053)	8,424
2017	1.040000	0.270000	584,850,154	17,181		4,266	1,108	(945)	10,862
2018	1.040000	0.215000	714,099,149	28,632		5,682	1,175	(206)	21,569
2019	0.970000	0.190000	780,627,444	42,030		11,556	2,263	(20)	28,191
2020	0.966400	0.190000	742,885,535	62,610		25,031	4,921	7,558	40,216
2021	0.876300	0.190000	842,055,879	100,015		35,935	7,791	2,901	59,190
2022	0.854600	0.190000	1,102,287,730	250,000		80,439	17,884	(23,764)	127,913
2023	0.669200	0.190000	1,372,639,019		11,704,334	8,472,619	2,405,553	(586,926)	239,236
TOTAL				$ 581,674	$ 11,704,334	$ 8,644,752	$ 2,442,536	$ (609,024)	$ 589,696

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

WISE COUNTY TAX OFFICE

Schedule of Delinquent Taxes Receivable

For the Year Ended August 31, 2024

Exhibit B-5

City of Boyd

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2023	Current Year Levy	Maintenance Collections	Debt Service Collections	Adjustments Increase (Decrease)	Balance August 31, 2024
2013 & Prior	Various	Various	$ Various	$ 3,554	$	$ 38	$ 14	$ (293)	$ 3,209
2014	0.355600	0.154400	140,377,510	1,923		4	2	(514)	1,403
2015	0.430300	0.128300	134,502,450	1,858		3	1	(350)	1,504
2016	0.425500	0.194400	107,721,160	1,382		-	-	(173)	1,209
2017	0.454731	0.099283	114,682,377	2,262		165	36	(171)	1,890
2018	0.476383	0.123616	134,188,366	2,927		152	40	(2)	2,733
2019	0.512846	0.127054	147,621,307	4,925		997	247	(3)	3,678
2020	0.516825	0.119052	154,622,279	9,871		2,938	676	(4)	6,253
2021	0.520909	0.139869	163,442,918	17,282		5,711	1,534	(2)	10,035
2022	0.482371	0.178407	196,814,440	30,722		12,269	4,537	3,704	17,620
2023	0.481059	0.179719	262,717,442		1,663,858	1,183,531	442,157	(1,784)	36,386
TOTAL				$ 76,706	$ 1,663,858	$ 1,205,808	$ 449,244	$ 408	$ 85,920

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

WISE COUNTY TAX OFFICE
Schedule of Delinquent Taxes Receivable
For the Year Ended August 31, 2024

Exhibit B-6

City of Boyd Public Improvement District #1

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2023	Current Year Levy	Maintenance Collections	Debt Service Collections	Adjustments Increase (Decrease)	Balance August 31, 2024
2022	0.00765	0.00000	$ 1,883,875	$ -	$	$ -	$ -	$ -	$ -
2023	0.00765	0.00000	14,905,370	-	649,637	649,637	-	-	-
TOTAL				$ -	$ 649,637	$ 649,637	$ -	$ -	$ -

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

WISE COUNTY TAX OFFICE

Schedule of Delinquent Taxes Receivable

For the Year Ended August 31, 2024

Exhibit B-7

Bridgeport Independent School District

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2023	Current Year Levy	Maintenance Collections	Debt Service Collections	Adjustments Increase (Decrease)	Balance August 31, 2024
2013 & Prior	Various	Various	$ Various	$ 64,533	$	$ 4,510	$ 793	$ (2,947)	$ 56,283
2014	1.040000	0.192800	1,490,136,214	12,679		1,563	290	(11)	10,815
2015	1.040000	0.180000	1,426,797,754	16,021		1,567	271	(122)	14,061
2016	1.040000	0.204500	1,286,859,327	16,581		1,420	279	(814)	14,068
2017	1.040000	0.208200	1,302,860,681	24,023		3,086	618	(244)	20,075
2018	1.040000	0.208200	1,375,567,656	41,763		4,725	946	(558)	35,534
2019	0.970000	0.208200	1,453,241,428	59,748		8,554	1,836	(1,364)	47,994
2020	0.966400	0.157695	1,479,268,718	95,145		13,650	2,227	(1,496)	77,772
2021	0.924200	0.136970	1,589,250,051	112,146		21,643	3,208	(14,154)	73,141
2022	0.854600	0.206570	1,853,777,400	338,320		61,948	14,973	(122,491)	138,908
2023	0.669200	0.391970	2,039,803,546		21,263,489	12,431,541	7,281,517	(1,187,883)	362,548
TOTAL				$ 780,959	$ 21,263,489	$ 12,554,207	$ 7,306,958	$ (1,332,084)	$ 851,199

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

WISE COUNTY TAX OFFICE

Schedule of Delinquent Taxes Receivable

For the Year Ended August 31, 2024

Exhibit B-8

City of Bridgeport

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2023	Current Year Levy	Maintenance Collections	Debt Service Collections	Adjustments Increase (Decrease)	Balance August 31, 2024
2013 & Prior	Various	Various	$ Various	$ 8,907	$	$ 7	$ 4	$ (1,331)	$ 7,565
2014	0.300300	0.287200	399,625,118	4,255		207	198	(1)	3,849
2015	0.298200	0.340800	386,077,052	4,829		265	302	-	4,262
2016	0.267850	0.371150	362,088,692	5,340		280	388	(39)	4,633
2017	0.291700	0.347300	363,928,718	8,457		579	689	(95)	7,094
2018	0.306400	0.337600	387,694,900	12,329		1,081	1,191	(81)	9,976
2019	0.321976	0.304024	410,281,042	13,312		1,613	1,523	(273)	9,903
2020	0.324917	0.269511	430,440,386	18,920		2,097	1,740	(316)	14,767
2021	0.378439	0.243361	465,232,386	27,617		5,706	3,669	(961)	17,281
2022	0.400138	0.219862	540,707,121	66,844		21,519	11,825	(2,881)	30,619
2023	0.327000	0.292500	660,957,142		4,094,630	2,125,812	1,901,529	4,188	71,477
TOTAL				$ 170,810	$ 4,094,630	$ 2,159,166	$ 1,923,058	$ (1,790)	$ 181,426

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

WISE COUNTY TAX OFFICE

Schedule of Delinquent Taxes Receivable

For the Year Ended August 31, 2024

Exhibit B-9

Chico Independent School District

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2023	Current Year Levy	Maintenance Collections	Debt Service Collections	Adjustments Increase (Decrease)	Balance August 31, 2024
2013 & Prior	Various	Various	$ Various	$ 38,534	$	$ 3,236	$ 506	$ (965)	$ 33,827
2014	1.040000	0.183590	607,519,680	5,565		193	34	(66)	5,272
2015	1.040000	0.192800	592,009,130	10,337		297	55	(1,307)	8,678
2016	1.040000	0.216272	514,552,698	11,153		872	181	(972)	9,128
2017	1.040000	0.250000	560,884,206	14,939		785	189	(789)	13,176
2018	1.040000	0.243000	600,389,851	35,226		3,239	756	(705)	30,526
2019	0.970000	0.208040	687,393,775	34,350		4,580	983	(875)	27,912
2020	0.966400	0.193587	706,299,087	48,612		9,664	1,936	569	37,581
2021	0.903700	0.175300	776,614,458	83,032		18,486	3,586	(180)	60,780
2022	0.854600	0.140412	981,726,154	160,701		43,867	7,207	(19,026)	90,601
2023	0.669200	0.120546	1,112,657,134		8,746,651	7,055,802	1,270,993	(250,800)	169,056
TOTAL				$ 442,449	$ 8,746,651	$ 7,141,021	$ 1,286,426	$ (275,116)	$ 486,537

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

WISE COUNTY TAX OFFICE

Schedule of Delinquent Taxes Receivable

For the Year Ended August 31, 2024

Exhibit B-10

City of Chico

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2023	Current Year Levy	Maintenance Collections	Debt Service Collections	Adjustments Increase (Decrease)	Balance August 31, 2024
2013 & Prior	Various	Various	$ Various	$ 5,446	$	$ 2,373	$ 374	$ -	$ 2,699
2014	0.365000	0.115000	59,156,550	825		171	54	-	600
2015	0.456500	0.145000	47,827,930	1,033		214	68	(105)	646
2016	0.441500	0.160000	41,144,380	1,446		228	83	(102)	1,033
2017	0.441500	0.160000	43,462,631	1,759		269	98	(102)	1,290
2018	0.390456	0.150000	48,417,707	3,195		760	292	(225)	1,918
2019	0.353101	0.226899	53,955,683	3,509		813	522	1	2,175
2020	0.278219	0.179888	68,738,116	5,043		983	635	2	3,427
2021	0.263880	0.162085	75,506,474	9,349		1,576	968	68	6,873
2022	0.235295	0.137161	88,304,652	14,224		3,173	1,850	39	9,240
2023	0.241963	0.133283	88,356,148		331,553	206,994	114,020	8,966	19,505
TOTAL				$ 45,829	$ 331,553	$ 217,554	$ 118,964	$ 8,542	$ 49,406

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

WISE COUNTY TAX OFFICE

Schedule of Delinquent Taxes Receivable

For the Year Ended August 31, 2024

Exhibit B-11

Clear Creek Watershed District #3

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2023	Current Year Levy	Maintenance Collections	Debt Service Collections	Adjustments Increase (Decrease)	Balance August 31, 2024
2013 & Prior	Various	Various	$ Various	$ 31	$	$ -	$ -	$ -	$ 31
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	9		-	-	-	9
2019	0.03750	0.00000	42,568,861	21		-	-	-	21
2020	0.03650	0.00000	32,107,336	15		67	-	175	123
2021	0.03650	0.00000	33,788,994	33		92	-	197	138
2022	0.03050	0.00000	45,617,364	76		5	-	(12)	59
2023	0.02800	0.00000	52,849,751		14,798	14,475	-	(24)	299
TOTAL				$ 205	$ 14,798	$ 14,639	$ -	$ 336	$ 700

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

WISE COUNTY TAX OFFICE

Schedule of Delinquent Taxes Receivable

For the Year Ended August 31, 2024

Exhibit B-12

Decatur Independent School District

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2023	Current Year Levy	Maintenance Collections	Debt Service Collections	Adjustments Increase (Decrease)	Balance August 31, 2024
2013 & Prior	Various	Various	$ Various	$ 134,498	$	$ 18,209	$ 4,564	$ (1,442)	$ 110,283
2014	1.04000	0.25000	2,305,192,787	24,492		4,123	991	(590)	18,788
2015	1.04000	0.29000	2,289,156,033	26,591		4,795	1,337	(272)	20,187
2016	1.04000	0.30000	1,894,275,613	34,744		6,499	1,875	(1,226)	25,144
2017	1.04000	0.30000	1,972,897,328	32,490		6,449	1,860	(1,210)	22,971
2018	1.04000	0.26500	2,304,483,865	45,893		9,062	2,309	(730)	33,792
2019	0.97000	0.24000	2,566,187,225	79,693		11,968	2,961	(3,503)	61,261
2020	0.96640	0.23370	2,533,590,458	129,661		65,488	15,836	15,691	64,028
2021	0.91200	0.23370	2,760,814,188	188,376		90,210	23,116	37,638	112,688
2022	0.85460	0.23370	3,421,563,163	472,067		156,844	42,891	(22,687)	249,645
2023	0.66920	0.23370	3,955,504,202		35,298,462	24,714,152	8,630,748	(1,503,271)	450,291
TOTAL				$ 1,168,505	$ 35,298,462	$ 25,087,799	$ 8,728,488	$ (1,481,602)	$ 1,169,078

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

WISE COUNTY TAX OFFICE
Schedule of Delinquent Taxes Receivable
For the Year Ended August 31, 2024

Exhibit B-13

City of Decatur

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2023	Current Year Levy	Maintenance Collections	Debt Service Collections	Adjustments Increase (Decrease)	Balance August 31, 2024
2013 & Prior	Various	Various	$ Various	$ 5,477	$	$ -	$ -	$ 1	$ 5,478
2014	0.49110	0.21190	596,342,762	3,409		233	100	-	3,076
2015	0.49890	0.20410	615,318,392	5,734		1,326	542	-	3,866
2016	0.49540	0.20760	614,137,101	10,766		2,278	954	-	7,534
2017	0.50890	0.19410	644,622,377	11,022		2,335	891	(171)	7,625
2018	0.49660	0.17040	722,416,721	13,809		3,896	1,337	(161)	8,415
2019	0.48920	0.15980	791,013,848	15,542		3,791	1,238	(1,650)	8,863
2020	0.50100	0.09900	839,371,704	37,498		27,068	5,350	2,757	7,837
2021	0.49036	0.09133	896,681,942	47,857		32,484	6,050	2,131	11,454
2022	0.44366	0.20160	1,032,042,934	88,194		38,796	17,629	517	32,286
2023	0.41679	0.16438	1,243,743,242		7,228,238	5,174,726	2,040,810	46,357	59,059
TOTAL				$ 239,308	$ 7,228,238	$ 5,286,933	$ 2,074,901	$ 49,781	$ 155,493

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

WISE COUNTY TAX OFFICE

Schedule of Delinquent Taxes Receivable

For the Year Ended August 31, 2024

Exhibit B-14

Hillcrest North Municipal Utility District

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2023	Current Year Levy	Maintenance Collections	Debt Service Collections	Adjustments Increase (Decrease)	Balance August 31, 2024
2022	1.00000	0.00000	$ 4,581,779	$ -	$	$ 12,849	$ -	$ 12,849	$ -
2023	1.00000	0.00000	19,542,244	-	195,422	204,770	-	9,348	-
TOTAL				$ -	$ 195,422	$ 217,619	$ -	$ 22,197	$ -

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

WISE COUNTY TAX OFFICE
Schedule of Delinquent Taxes Receivable
For the Year Ended August 31, 2024

Exhibit B-15

Jacksboro Independent School District

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2023	Current Year Levy	Maintenance Collections	Debt Service Collections	Adjustments Increase (Decrease)	Balance August 31, 2024
2013 & Prior	Various	Various	$ Various	$ 4,492	$	$ 124	$ 56	$ -	$ 4,312
2014	1.04000	0.46000	16,775,371	256		10	5	-	241
2015	1.04000	0.46000	15,705,236	255		10	5	-	240
2016	1.04000	0.46000	15,620,235	300		10	5	-	285
2017	1.04000	0.46000	14,376,207	371		15	7	1	350
2018	1.04000	0.46000	14,992,181	1,574		41	18	-	1,515
2019	0.96640	0.46000	22,410,611	3,431		39	18	-	3,374
2020	0.96640	0.46000	22,423,343	4,043		252	120	1	3,672
2021	0.96340	0.46000	25,113,587	9,838		1,112	531	(357)	7,838
2022	0.92170	0.46000	31,484,754	15,082		2,586	1,291	(4,075)	7,130
2023	0.66920	0.46000	38,157,503		427,836	231,833	159,360	(25,057)	11,586
TOTAL				$ 39,642	$ 427,836	$ 236,032	$ 161,416	$ (29,487)	$ 40,543

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

WISE COUNTY TAX OFFICE
Schedule of Delinquent Taxes Receivable
For the Year Ended August 31, 2024

Exhibit B-16

City of Lake Bridgeport

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2023	Current Year Levy	Maintenance Collections	Debt Service Collections	Adjustments Increase (Decrease)	Balance August 31, 2024
2020	0.30000	0.00000	$ 39,210,872	$ 760	$	$ 149	$ -	$ (1)	$ 610
2021	0.26000	0.00000	44,601,191	1,022		293	-	(13)	716
2022	0.25000	0.00000	55,444,899	7,944		2,905	-	(25)	5,014
2023	0.20000	0.00000	70,151,958		140,304	132,706	-	197	7,795
TOTAL				$ 9,726	$ 140,304	$ 136,053	$ -	$ 158	$ 14,135

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

WISE COUNTY TAX OFFICE
Schedule of Delinquent Taxes Receivable
For the Year Ended August 31, 2024

Exhibit B-17

City of Newark

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2023	Current Year Levy	Maintenance Collections	Debt Service Collections	Adjustments Increase (Decrease)	Balance August 31, 2024
2013 & Prior	Various	Various	$ Various	$ 1,748	$	$ -	$ -	$ -	$ 1,748
2014	0.500000	0.072300	38,831,861	401		-	-	-	401
2015	0.517600	0.120500	41,067,020	1,041		30	7	1	1,005
2016	0.494800	0.111500	44,262,812	1,456		194	44	-	1,218
2017	0.519000	0.088900	52,143,812	2,473		213	36	(1)	2,223
2018	0.497700	0.079400	59,812,150	3,186		58	9	-	3,119
2019	0.503773	0.073327	63,406,365	3,629		94	14	1	3,522
2020	0.463908	0.062591	69,735,695	4,034		178	24	-	3,832
2021	0.454182	0.061485	74,189,787	5,825		646	87	-	5,092
2022	0.385086	0.062970	87,411,918	12,935		4,655	761	(272)	7,247
2023	0.339263	0.043958	105,167,552		403,224	343,074	44,452	(1,033)	14,665
TOTAL				$ 36,728	$ 403,224	$ 349,142	$ 45,434	$ (1,304)	$ 44,072

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

WISE COUNTY TAX OFFICE
Schedule of Delinquent Taxes Receivable
For the Year Ended August 31, 2024

Exhibit B-18

City of New Fairview

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2023	Current Year Levy	Maintenance Collections	Debt Service Collections	Adjustments Increase (Decrease)	Balance August 31, 2024
2019	0.30000	0.00000	$ 145,622,351	$ 4,293	$	$ 1,517	$ -	$ (52)	$ 2,724
2020	0.30000	0.00000	141,380,421	3,472		1,265	-	1	2,208
2021	0.30000	0.00000	150,707,606	7,334		2,598	-	(1)	4,735
2022	0.21204	0.04934	227,676,278	17,981		9,468	2,203	(237)	6,073
2023	0.15146	0.10656	330,943,456		851,019	486,564	342,328	(1,264)	20,863
TOTAL				$ 33,080	$ 851,019	$ 501,412	$ 344,531	$ (1,553)	$ 36,603

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

WISE COUNTY TAX OFFICE
Schedule of Delinquent Taxes Receivable
For the Year Ended August 31, 2024

Exhibit B-19

New Fairview Municipal Utility District #1

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2023	Current Year Levy	Maintenance Collections	Debt Service Collections	Adjustments Increase (Decrease)	Balance August 31, 2024
2020	0.10000	0.00000	$ 6,727,721	$ 58	$	$ 7,966	$ -	$ 7,918	$ 10
2021	1.00000	0.00000	25,840,980	278		8,103	-	8,054	229
2022	0.23000	0.77000	70,060,007	7,791		2,644	8,852	10,108	6,403
2023	0.55000	0.45000	126,564,210		1,265,642	685,445	560,820	(10,301)	9,076
TOTAL				$ 8,127	$ 1,265,642	$ 704,158	$ 569,672	$ 15,779	$ 15,718

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

WISE COUNTY TAX OFFICE

Schedule of Delinquent Taxes Receivable

For the Year Ended August 31, 2024

Exhibit B-20

Paradise Independent School District

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2023	Current Year Levy	Maintenance Collections	Debt Service Collections	Adjustments Increase (Decrease)	Balance August 31, 2024
2013 & Prior	Various	Various	$ Various	$ 22,274	$	$ 644	$ 184	$ (1,753)	$ 19,693
2014	1.04000	0.30000	396,630,776	4,938		174	50	(220)	4,494
2015	1.04000	0.30000	417,593,469	5,766		64	18	(512)	5,172
2016	1.04000	0.30000	361,841,544	5,396		149	43	(401)	4,803
2017	1.04000	0.30000	403,641,753	7,289		305	88	(319)	6,577
2018	1.04000	0.30000	471,178,718	17,189		1,925	555	(1,634)	13,075
2019	0.97000	0.30000	539,763,951	25,666		3,593	1,111	(2,421)	18,541
2020	0.96640	0.30000	554,264,499	27,055		10,663	3,311	8,017	21,098
2021	0.87200	0.30000	638,754,923	43,244		14,071	4,842	8,711	33,042
2022	0.85460	0.32000	805,867,625	180,332		53,289	19,954	(16,454)	90,635
2023	0.66920	0.42000	909,282,058		9,732,814	5,487,120	3,443,798	(619,791)	182,105
TOTAL				$ 339,149	$ 9,732,814	$ 5,571,997	$ 3,473,954	$ (626,777)	$ 399,235

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

WISE COUNTY TAX OFFICE
Schedule of Delinquent Taxes Receivable
For the Year Ended August 31, 2024

Exhibit B-21

City of Paradise

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2023	Current Year Levy	Maintenance Collections	Debt Service Collections	Adjustments Increase (Decrease)	Balance August 31, 2024
2013 & Prior	Various	Various	$ Various	$ 290	$	$ -	$ -	$ -	$ 290
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	44		-	-	-	44
2017	0.34000	0.00000	30,657,880	141		76	-	-	65
2018	0.34000	0.00000	36,723,633	334		252	-	-	82
2019	0.34000	0.00000	43,114,283	682		581	-	-	101
2020	0.34500	0.00000	48,480,089	735		600	-	-	135
2021	0.34500	0.00000	55,592,338	931		677	-	-	254
2022	0.34500	0.00000	71,461,944	6,304		5,301	-	-	1,003
2023	0.34500	0.00000	94,797,301		312,422	304,971	-	(1,040)	6,411
TOTAL				$ 9,548	$ 312,422	$ 312,458	$ -	$ (1,040)	$ 8,472

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

WISE COUNTY TAX OFFICE
Schedule of Delinquent Taxes Receivable
For the Year Ended August 31, 2024

Exhibit B-22

City of Rhome

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2023	Current Year Levy	Maintenance Collections	Debt Service Collections	Adjustments Increase (Decrease)	Balance August 31, 2024
2013 & Prior	Various	Various	$ Various	$ 1,927	$	$ -	$ -	$ -	$ 1,927
2014	0.175000	0.408300	120,300,295	499		-	-	-	499
2015	0.186400	0.337000	127,539,288	446		1	1	1	445
2016	0.159000	0.364400	112,115,131	286		-	-	-	286
2017	0.221069	0.302331	123,117,196	351		-	-	-	351
2018	0.219425	0.256900	145,913,881	979		56	66	-	857
2019	0.220074	0.224065	167,335,637	1,672		315	321	(1)	1,035
2020	0.250864	0.226830	168,284,991	4,838		1,146	1,036	(1)	2,655
2021	0.257667	0.193190	183,857,461	5,618		2,011	1,508	-	2,099
2022	0.225182	0.212633	224,544,199	9,864		2,030	1,916	(453)	5,465
2023	0.314890	0.122925	277,593,909		1,182,856	580,702	336,003	(254,318)	11,833
TOTAL				$ 26,480	$ 1,182,856	$ 586,261	$ 340,851	$ (254,772)	$ 27,452

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

WISE COUNTY TAX OFFICE
Schedule of Delinquent Taxes Receivable
For the Year Ended August 31, 2024

Exhibit B-23

Rolling V Ranch Water Control and Improvement District #1

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2023	Current Year Levy	Maintenance Collections	Debt Service Collections	Adjustments Increase (Decrease)	Balance August 31, 2024
2022	1.00000	0.00000	$ 1,721,488	$ -	$	$ -	$ -	$ -	$ -
2023	1.00000	0.00000	25,870,410	-	258,704	256,439	-	(2,265)	-
TOTAL				$ -	$ 258,704	$ 256,439	$ -	$ (2,265)	$ -

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

WISE COUNTY TAX OFFICE
Schedule of Delinquent Taxes Receivable
For the Year Ended August 31, 2024

Exhibit B-24

Rolling V Ranch Water Control and Improvement District #2

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2023	Current Year Levy	Maintenance Collections	Debt Service Collections	Adjustments Increase (Decrease)	Balance August 31, 2024
2022	1.00000	0.00000	$ 2,487,217	$ -	$	$ 3,287	$ -	$ 3,287	$ -
2023	1.00000	0.00000	21,177,234	-	211,772	215,276	-	4,892	1,388
TOTAL				$ -	$ 211,772	$ 218,563	$ -	$ 8,179	$ 1,388

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

WISE COUNTY TAX OFFICE
Schedule of Delinquent Taxes Receivable
For the Year Ended August 31, 2024

Exhibit B-25

City of Runaway Bay

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2023	Current Year Levy	Maintenance Collections	Debt Service Collections	Adjustments Increase (Decrease)	Balance August 31, 2024
2013 & Prior	Various	Various	$ Various	$ 2,850	$	$ 547	$ 334	$ -	$ 1,969
2014	0.43400	0.18170	109,611,846	822		91	38	-	693
2015	0.45158	0.19172	115,203,695	977		95	40	-	842
2016	0.46360	0.19590	115,516,299	880		97	41	-	742
2017	0.45710	0.20240	128,692,493	1,255		108	48	-	1,099
2018	0.45700	0.14007	139,042,947	1,090		126	39	-	925
2019	0.45700	0.14007	150,797,997	2,478		204	63	8	2,219
2020	0.43893	0.16951	169,385,164	4,508		744	287	12	3,489
2021	0.42251	0.15267	189,890,615	6,425		1,446	523	(15)	4,441
2022	0.36659	0.15201	233,139,305	16,405		5,145	2,133	(1,653)	7,474
2023	0.32666	0.12791	284,899,261		1,239,529	872,261	341,557	(5,527)	20,184
TOTAL				$ 37,690	$ 1,239,529	$ 880,864	$ 345,103	$ (7,175)	$ 44,077

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

WISE COUNTY TAX OFFICE

Schedule of Delinquent Taxes Receivable

For the Year Ended August 31, 2024

Exhibit B-26

Slidell Independent School District

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2023	Current Year Levy	Maintenance Collections	Debt Service Collections	Adjustments Increase (Decrease)	Balance August 31, 2024
2013 & Prior	Various	Various	$ Various	$ 18,967	$	$ -	$ -	$ (3,129)	$ 15,838
2014	1.07000	0.05500	354,370,005	5,035		-	-	(592)	4,443
2015	1.06500	0.05500	370,412,199	6,629		17	1	(144)	6,467
2016	1.06000	0.07500	260,779,658	13,014		2	-	(7,585)	5,427
2017	1.10000	0.04000	237,557,197	15,465		2	-	(11,060)	4,403
2018	1.06000	0.06750	279,720,295	9,652		2,874	183	-	6,595
2019	0.99000	0.08000	316,250,211	13,346		5,435	440	1	7,472
2020	0.97640	0.08400	271,750,793	21,374		9,932	855	9,065	19,652
2021	0.96340	0.08400	275,304,218	30,829		12,056	1,051	9,679	27,401
2022	0.86460	0.08400	419,196,408	87,562		43,610	4,237	(8,499)	31,216
2023	0.68850	0.33400	437,073,961		4,430,495	3,183,333	1,544,276	455,659	158,545
TOTAL				$ 221,873	$ 4,430,495	$ 3,257,261	$ 1,551,043	$ 443,395	$ 287,459

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

WISE COUNTY TAX OFFICE
Schedule of Delinquent Taxes Receivable
For the Year Ended August 31, 2024

Exhibit B-27

Weatherford College Branch Campus Maintenance Tax

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2023	Current Year Levy	Maintenance Collections	Debt Service Collections	Adjustments Increase (Decrease)	Balance August 31, 2024
2013 & Prior	Various	Various	$ Various	$ 11,533	$	$ 310	$ -	$ (269)	$ 10,954
2014	0.04615	0.00000	7,603,348,248	2,729		94	-	(142)	2,493
2015	0.04615	0.00000	7,577,950,258	3,281		185	-	(157)	2,939
2016	0.03000	0.00000	6,267,833,620	3,651		236	-	(481)	2,934
2017	0.04615	0.00000	6,484,243,812	4,760		529	-	(552)	3,679
2018	0.04400	0.00000	7,416,560,371	7,148		1,057	-	(158)	5,933
2019	0.04400	0.00000	8,147,764,909	11,304		2,395	-	(265)	8,644
2020	0.04400	0.00000	8,133,264,952	18,540		9,549	-	3,119	12,110
2021	0.04000	0.00000	8,966,679,624	26,587		13,335	-	3,671	16,923
2022	0.03750	0.00000	11,528,156,314	73,856		34,001	-	(5,217)	34,638
2023	0.03250	0.00000	14,316,146,868		4,539,423	4,468,045	-	10,669	82,047
TOTAL				$ 163,389	$ 4,539,423	$ 4,529,736	$ -	$ 10,218	$ 183,294

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

WISE COUNTY TAX OFFICE
Schedule of Delinquent Taxes Receivable
For the Year Ended August 31, 2024

Exhibit B-28

Wise County Emergency Services District #1

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2023	Current Year Levy	Maintenance Collections	Debt Service Collections	Adjustments Increase (Decrease)	Balance August 31, 2024
2013 & Prior	Various	Various	$ Various	$ 1,398	$	$ 169	$ -	$ (43)	$ 1,186
2014	0.03000	0.00000	809,840,703	517		52	-	(70)	395
2015	0.03000	0.00000	753,006,660	478		59	-	(47)	372
2016	0.03000	0.00000	629,889,931	436		90	-	(24)	322
2017	0.03000	0.00000	661,490,720	534		156	-	(22)	356
2018	0.03000	0.00000	766,063,801	816		212	-	(5)	599
2019	0.03000	0.00000	847,158,645	1,134		377	-	(1)	756
2020	0.03000	0.00000	856,407,768	1,927		947	-	230	1,210
2021	0.03000	0.00000	977,099,861	3,490		1,817	-	259	1,932
2022	0.03000	0.00000	1,247,411,868	8,683		4,534	-	(31)	4,118
2023	0.03000	0.00000	1,608,556,457		482,562	470,958	-	(1,866)	9,738
TOTAL				$ 19,413	$ 482,562	$ 479,371	$ -	$ (1,620)	$ 20,984

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

WISE COUNTY TAX OFFICE
Schedule of Delinquent Taxes Receivable
For the Year Ended August 31, 2024

Exhibit B-29

Wise County Emergency Services District #2

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2023	Current Year Levy	Maintenance Collections	Debt Service Collections	Adjustments Increase (Decrease)	Balance August 31, 2024
2019	0.10000	0.00000	$ 311,415,384	$ 758	$	$ 93	$ -	$ -	$ 665
2020	0.10000	0.00000	296,650,360	3,616		166	-	-	3,450
2021	0.10000	0.00000	321,708,907	3,049		622	-	6	2,433
2022	0.10000	0.00000	365,703,139	4,251		2,030	-	(43)	2,178
2023	0.10000	0.00000	417,708,261		417,709	405,562	-	(2,313)	9,834
TOTAL				$ 11,674	$ 417,709	$ 408,473	$ -	$ (2,350)	$ 18,560

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

WISE COUNTY TAX OFFICE
Schedule of Delinquent Taxes Receivable
For the Year Ended August 31, 2024

Exhibit B-30

Wise County General Fund

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2023	Current Year Levy	Maintenance Collections	Debt Service Collections	Adjustments Increase (Decrease)	Balance August 31, 2024
2013 & Prior	Various	Various	$ Various	$ 302,683	$	$ 5,431	$ -	$ (1,689)	$ 295,563
2014	0.29890	0.00000	7,605,616,250	20,999		1,441	-	(919)	18,639
2015	0.31390	0.00000	7,564,187,694	26,921		2,339	-	(1,070)	23,512
2016	0.34640	0.00000	6,247,174,978	33,531		3,191	-	(3,606)	26,734
2017	0.34640	0.00000	6,434,419,903	43,684		5,306	-	(4,143)	34,235
2018	0.32250	0.00000	7,324,430,291	61,742		9,783	-	(1,163)	50,796
2019	0.30750	0.00000	8,019,778,295	91,354		18,795	-	(2,016)	70,543
2020	0.30750	0.00000	7,978,506,613	143,765		68,474	-	21,473	96,764
2021	0.29500	0.00000	8,759,760,021	211,798		89,980	-	16,562	138,380
2022	0.25500	0.00000	11,213,479,709	519,566		193,736	-	(73,841)	251,989
2023	0.22000	0.00000	13,886,209,757		30,169,872	29,589,555	-	(11,162)	569,155
TOTAL				$ 1,456,043	$ 30,169,872	$ 29,988,031	$ -	$ (61,574)	$ 1,576,310

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

WISE COUNTY TAX OFFICE
Schedule of Delinquent Taxes Receivable
For the Year Ended August 31, 2024

Exhibit B-31

Wise County Lateral Road Fund

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2023	Current Year Levy	Maintenance Collections	Debt Service Collections	Adjustments Increase (Decrease)	Balance August 31, 2024
2013 & Prior	Various	Various	$ Various	$ 86,597	$	$ 1,637	$ -	$ (542)	$ 84,418
2014	0.08000	0.00000	7,578,198,326	5,652		397	-	(247)	5,008
2015	0.06500	0.00000	7,537,449,778	5,746		517	-	(221)	5,008
2016	0.03250	0.00000	6,220,391,171	3,350		330	-	(339)	2,681
2017	0.03250	0.00000	6,407,632,865	4,377		532	-	(389)	3,456
2018	0.03750	0.00000	7,296,666,122	7,555		1,264	-	(140)	6,151
2019	0.04250	0.00000	7,994,857,141	13,121		2,776	-	(264)	10,081
2020	0.04250	0.00000	7,950,038,062	20,695		9,702	-	2,964	13,957
2021	0.04500	0.00000	8,730,988,009	33,050		13,821	-	2,410	21,639
2022	0.04500	0.00000	11,198,278,367	92,047		33,851	-	(13,588)	44,608
2023	0.04500	0.00000	13,855,630,833		6,113,287	5,993,535	-	(4,319)	115,433
TOTAL				$ 272,190	$ 6,113,287	$ 6,058,362	$ -	$ (14,675)	$ 312,440

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

WISE COUNTY TAX OFFICE
Schedule of Delinquent Taxes Receivable
For the Year Ended August 31, 2024

Exhibit B-32

Wise County Municipal Utility District #4

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2023	Current Year Levy	Maintenance Collections	Debt Service Collections	Adjustments Increase (Decrease)	Balance August 31, 2024
2020	1.00000	0.00000	$ 1,048,282	$ 1,239	$	$ 1,239	$ -	$ -	$ -
2021	1.00000	0.00000	4,455,308	1,259		1,259	-	-	-
2022	1.00000	0.00000	7,310,502	2,218		2,218	-	-	-
2023	1.00000	0.00000	28,741,036		287,410	286,051	-	(1,359)	-
TOTAL				$ 4,716	$ 287,410	$ 290,767	$ -	$ (1,359)	$ -

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

WISE COUNTY TAX OFFICE
Schedule of Delinquent Taxes Receivable
For the Year Ended August 31, 2024

Exhibit B-33

Wise County Water Control & Improvement District #1

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2023	Current Year Levy	Maintenance Collections	Debt Service Collections	Adjustments Increase (Decrease)	Balance August 31, 2024
2013 & Prior	Various	Various	$ Various	$ 7,342	$	$ 217	$ -	$ (46)	$ 7,079
2014	0.01000	0.00000	5,051,233,823	616		61	-	(26)	529
2015	0.01000	0.00000	4,974,542,648	745		67	-	(31)	647
2016	0.01000	0.00000	4,286,286,539	748		82	-	(31)	635
2017	0.00963	0.00000	5,903,351,662	1,345		148	-	(116)	1,081
2018	0.00936	0.00000	7,031,385,320	1,991		315	-	(33)	1,643
2019	0.00933	0.00000	7,776,622,061	3,063		598	-	(46)	2,419
2020	0.00898	0.00000	7,772,228,651	4,338		1,583	-	478	3,233
2021	0.00879	0.00000	8,517,177,506	6,568		2,706	-	764	4,626
2022	0.00811	0.00000	10,939,081,513	17,200		8,784	-	158	8,574
2023	0.00770	0.00000	13,494,071,282		1,039,269	1,023,215	-	4,580	20,634
TOTAL				$ 43,956	$ 1,039,269	$ 1,037,776	$ -	$ 5,651	$ 51,100

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

WISE COUNTY TAX OFFICE
Schedule of Delinquent Taxes Receivable
For the Year Ended August 31, 2024

Exhibit B-34

Wise County Water Supply

Tax Levy Year	Tax Rate Maintenance	Tax Rate Debt Service	Assessed Valuation	Balance September 1, 2023	Current Year Levy	Maintenance Collections	Debt Service Collections	Adjustments Increase (Decrease)	Balance August 31, 2024
2013 & Prior	Various	Various	$ Various	$ 1,057	$	$ -	$ -	$ -	$ 1,057
2014	0.00000	0.12750	596,342,762	618		-	60	-	558
2015	0.00000	0.12750	615,318,391	1,040		-	339	-	701
2016	0.00000	0.12750	614,137,089	1,953		-	586	(1)	1,366
2017	0.00000	0.11750	644,614,103	1,842		-	539	(29)	1,274
2018	0.00000	0.10250	722,416,721	2,122		-	804	(25)	1,293
2019	0.00000	0.09250	800,685,682	2,442		-	798	(252)	1,392
2020	0.00000	0.08800	849,557,664	5,676		-	4,797	388	1,267
2021	0.00000	0.08250	906,893,946	7,040		-	5,590	332	1,782
2022	0.00000	0.03870	1,040,911,939	5,401		-	3,467	79	2,013
2023	0.00000	0.03240	1,254,233,849		406,371	-	405,687	2,695	3,379
TOTAL				$ 29,191	$ 406,371	$ -	$ 422,667	$ 3,187	$ 16,082

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, 2024, 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, 2024. 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 Alvord
City of Aurora
Boyd Independent School District
City of Boyd
City of Boyd Public Improvement District #1
Bridgeport Independent School District
City of Bridgeport
Chico Independent School District
City of Chico
Clear Creek Watershed District #3
Decatur Independent School District
City of Decatur
Hillcrest North Municipal Utility District
Jacksboro Independent School District
City of Lake Bridgeport
City of Newark
City of New Fairview
New Fairview Municipal Utility District #1
Paradise Independent School District
City of Paradise
City of Rhome
Rolling V Ranch Water Control and Improvement District #1
Rolling V Ranch Water Control and Improvement District #2
City of Runaway Bay
Slidell Independent School District
Weatherford College Branch Campus Maintenance Tax
Wise County Emergency Services District #1
Wise County Emergency Services District #2
Wise County General Fund
Wise County Lateral Road Fund
Wise County Municipal Utility District #4
Wise County Water Control & Improvement District #1
Wise County Water Supply

Basis of Accounting

The delinquent taxes receivable is 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.

WISE COUNTY TAX OFFICE
Notes to Financial Schedules

EXHIBIT C

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 receivables 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. Business personal property taxes are subject to an additional 20% attorney fee for unpaid taxes on April 1 of the year taxes become delinquent.

NOTE C. SUBSEQUENT EVENTS

The Tax Office evaluated subsequent events through November 7, 2024, 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, 2024

Exhibit D

Western Surety Company

Bond Number 69816011
Insuring the Wise County Tax Assessor / Collector
State Bond
Effective January 1, 2024 through December 31, 2024
Amount of Coverage - $100,000

Bond Number 69816004
Insuring the Wise County Tax Assessor / Collector
County Bond
Effective January 1, 2024 through December 31, 2024
Amount of Coverage - $100,000

Bond Number 18113058
Insuring the Wise County Tax Assessor / Collector
Tax Collector Bond
Effective January 1, 2024 through December 31, 2024
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, 2024, and the related notes to the financial schedules, and have issued our report thereon dated November 7, 2024.

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 or significant deficiencies may exist that were not 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 7, 2024