

Policy of Uncollectible Taxes, Justice of the Peace and County/District Receivables

Per the Statements on Auditing Standards (No. 122)
GASB 34

Effective March 26, 2018, the following percentages will be used to determine uncollectible receivables for:

1. AD VALOREM TAXES

<u>Receivable Classification</u>	<u>Percentage Uncollectible</u>
Current	1%
Delinquent	10%

2. JUSTICE OF THE PEACE

<u>Receivable Classification</u>	<u>Percentage Uncollectible</u>
Fiscal Year End	50%
One Year	75%
Two Years	90%
Three Years	95%
Four Years	100%

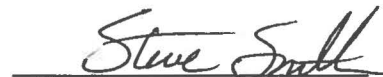
3. COUNTY & DISTRICT CLERK

<u>Receivable Classification</u>	<u>Percentage Uncollectible</u>
From the beginning of time to current	90%

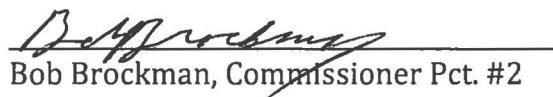
Approved on 26th day of March 2018.



Miguel Villanueva, Commissioner Pct. #1

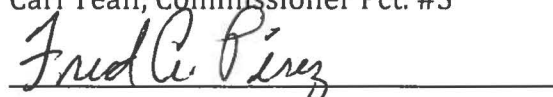


Steve Smith, County Judge



Bob Brockman, Commissioner Pct. #2

Carl Teaff, Commissioner Pct. #3



Fred Perez, Commissioner Pct. #4

EXHIBIT B