

**BOARD OF TRUSTEES
AGENDA**

<input type="checkbox"/> Workshop	<input type="checkbox"/> Regular	<input type="checkbox"/> Special
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- (A) Report Only Recognition

Presenter(s): MR. ISMAEL MIJARES, ASST. SUPT. FOR BUSINESS & FINANCE

Briefly describe the subject of the report or recognition presentation.

TAX REPORT

- (B) Action Item

Presenter(s):

Briefly describe the action required.

- (C) **Funding source: Identify the source of funds if any are required.**

- (D) **Clarification: Explain any question or issues that might be raised regarding this item.**

EAGLE PASS INDEPENDENT SCHOOL DISTRICT
2012-2013 TAX COLLECTIONS REPORT FOR
THE MONTH ENDED AUGUST 31, 2013

TAX COLLECTIONS

	August, 2012	Increase/(Decrease)	August, 2013	2011 Year-to-Date	Increase/(Decrease)	2012 Year-to-Date
Current Year Taxes (Oct.-Jan.)	0.00	0.00	0.00	15,817,938.58	540,522.43	16,358,461.01
Current Year Delinquent Taxes (Feb.-Jun.)	0.00	0.00	0.00	2,901,090.16	753,895.81	3,654,985.97
* Current Year Delinquent Taxes (Jul.-Aug.)	113,661.88	(11,216.86)	102,445.02	268,498.84	34,498.59	302,997.43
* Prior Years Delinquent Taxes	62,794.29	(17,859.38)	44,934.91	1,138,644.79	(73,459.01)	1,065,185.78
Delinquent Penalties & Interest (Current Feb.-Jun.)	0.00	0.00	0.00	179,165.03	(5,897.28)	173,267.75
* Delinquent Penalties & Interest (Current Jul.-Aug.)	19,560.95	(94.75)	19,466.20	42,372.05	11,028.08	53,400.13
* Delinquent Penalties & Interest (Prior Years)	35,701.10	(13,387.41)	22,313.69	459,327.31	(55,627.62)	403,699.69
Attorney Fees	32,886.41	(5,438.39)	27,448.02	284,910.13	(18,900.06)	266,010.07
Business Personal Property (BPP) 10% Rendition Penalty (Current)	1,064.10	(814.66)	249.44	12,692.92	(1,206.44)	11,486.48
Business Personal Property (BPP) 10% Rendition Penalty (Prior Yr)	300.60	21.50	322.10	4,152.49	2,022.37	6,174.86
Delinquent Penalties & Interest (BPP)	390.07	(198.69)	191.38	2,087.25	993.86	3,081.11
Escrow	33,790.15	(1,836.75)	31,953.40	352,851.42	15,260.54	368,111.96
Overpayments	4.45	(2.69)	1.76	32.96	0.13	33.09
Tax Certificates	950.00	(140.00)	810.00	6,636.00	534.00	7,170.00
Total Tax Collections	301,104.00	(50,968.08)	250,135.92	21,470,399.93	1,203,665.40	22,674,065.33

TAXPAYER REFUNDS/REINSTATEMENTS

Current Year Taxes (Oct.-Jan.)	0.00		0.00	(32,342.64)		(37,222.84)
Current Year Delinquent Taxes (Feb.-Jun.)	0.00		0.00	(54,350.09)		(49,563.89)
* Current Year Delinquent Taxes (Jul.-Aug.)	(4,876.59)		(22,056.76)	(6,245.36)		(82,719.61)
* Prior Years Delinquent Taxes	(125.60)		(6,303.23)	(31,806.29)		(44,603.35)
Delinquent Penalties & Interest (Current Feb.-Jun.)	0.00		0.00	(678.60)		(594.02)
* Delinquent Penalties & Interest (Current Jul.-Aug.)	0.00		(401.99)	0.00		(1,365.42)
* Delinquent Penalties & Interest (Prior Years)	(65.70)		(1,884.96)	(2,987.07)		(3,084.90)
Attorney Fees	(28.70)		(1,258.61)	(1,837.23)		(2,017.66)
Business Personal Property (SBPP) 10% Rendition Penalty (Current)	0.00		0.00	(475.43)		(30.11)
Business Personal Property (SBPP) 10% Rendition Penalty (Prior Yr)	0.00		(115.46)	(424.46)		(147.19)
Delinquent Penalties & Interest (SBPP)	0.00		(53.11)	(54.94)		(58.66)
Overpayments	0.00		(0.01)	(0.23)		(0.83)
Escrow Collections	(579.19)		(1,714.00)	(3,656.88)		(9,793.28)
Total Refunds/Reinstatements	(5,675.78)		(33,788.13)	(134,859.22)		(231,201.76)

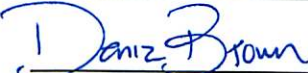
BPP TO COUNTY APPRAISAL DISTRICT (CAD) Current	(53.21)		(12.49)	(609.62)		(574.40)
BPP TO COUNTY APPRAISAL DISTRICT (CAD) Prior Yr	(14.62)		(8.13)	(170.54)		(261.52)
BPP TO COUNTY APPRAISAL DISTRICT (CAD) (P & I)	(19.29)		(5.48)	(93.61)		(127.11)
TOTAL TAX COLLECTIONS AFTER ADJUSTMENTS	295,341.10		216,321.69	21,334,666.94		22,441,900.54

* Amounts used to calculate Attorney Fees

Month Ended	Original Taxable Value	Total Tax Rate (/ \$100 Value)	Original Total Tax Levy	YTD Current Levy Taxes	YTD Delinquent Taxes Prior Years	Total YTD Taxes	Current Collection Rate	Delinquent Collection Rate	Total Collection Rate
August, 2013	1,856,884,581.94	1.15929	21,526,677.27	20,156,985.02	1,026,324.38	21,183,309.40	93.64	4.77	98.40
2012 Year-to-Date	1,856,884,581.94	1.15929	21,526,677.27	20,156,985.02	1,026,324.38	21,183,309.40	93.64	4.77	98.40
2011 Year-to-Date	1,721,078,368.91	1.17137	20,160,195.69	18,906,172.34	1,110,373.65	20,016,545.99	93.78	5.51	99.29
Increase (Decrease)	135,806,213.03	(0.01208)	1,366,481.58	1,250,812.68	(84,049.27)	1,166,763.41	(0.14)	(0.74)	(0.88)

The above figures represent collections and transfers made for the Eagle Pass Independent School District (ISD) for the month of August, 2013. I certify that said figures are true and correct to the best of my knowledge.

Dated this 30th day of August 2013


Deniz Brown, Tax Assessor-Collector

Total Breakdown

Year	Outstanding Collectable As Of 2012 Tax Roll	Cumulative Adjustments	Outstanding Collectable Adjusted Roll	Prior Month's Eff Taxes Paid	Base Tax Paid	Disc/ /Under	Eff Taxes Paid	Uncollected Balance	Penalty & Interest Collected This Month	Attorney Fees Collected This Month	Overages	Total Collected This Month	Pct Outstanding
2012	21,510,469.51	-180,426.19	21,330,043.32	20,066,567.18	80,388.26	1.73	80,389.99	1,183,086.15	19,064.21	17,181.41	0.95	116,634.83	5.55
2011	1,145,668.06	-35,415.32	1,110,252.74	517,346.37	14,030.28	0.00	14,030.28	578,876.09	4,455.41	2,796.52	0.00	21,282.21	52.14
2010	582,734.04	-2,082.70	580,651.34	196,706.27	9,781.17	0.00	9,781.17	374,163.90	4,434.97	2,205.43	0.73	16,422.30	64.44
2009	404,340.91	-3,518.04	400,822.87	98,329.49	5,961.34	0.00	5,961.34	296,532.04	3,741.21	1,545.00	0.00	11,247.55	73.98
2008	313,639.38	-3,007.26	310,632.12	65,453.02	3,840.65	0.00	3,840.65	241,338.45	2,458.85	869.95	0.00	7,169.45	77.69
2007	204,822.65	-1,387.82	203,434.83	30,528.32	1,571.03	0.00	1,571.03	171,335.48	1,232.30	420.51	0.00	3,223.84	84.22
2006	182,959.98	-693.86	182,266.12	18,920.93	943.09	0.00	943.09	162,402.10	856.32	269.94	0.02	2,069.37	89.10
2005	205,321.18	-1,256.54	204,064.64	15,058.10	906.80	0.00	906.80	188,099.74	932.13	275.85	0.00	2,114.78	92.18
2004	186,091.36	-1,769.76	184,321.60	12,789.12	684.72	0.00	684.72	170,847.76	787.43	220.82	0.00	1,692.97	92.69
2003	179,289.97	-739.61	178,550.36	7,551.73	270.31	0.00	270.31	170,728.32	343.30	92.03	0.00	705.64	95.62
2002 AND PRIOR	1,490,473.67	-2,896.63	1,487,577.04	19,273.13	642.29	0.00	642.29	1,467,661.62	1,186.81	274.37	0.00	2,103.47	98.66
Delq Total	4,895,341.20	-52,767.54	4,842,573.66	981,956.48	38,631.68	0.00	38,631.68	3,821,985.50	20,428.73	8,970.42	0.75	68,031.58	
	26,405,810.71	-233,193.73	26,172,616.98	21,048,523.66	119,019.94	1.73	119,021.67	5,005,071.65	39,492.94	26,161.83	1.70	184,666.41	
				Tax Certificates								810.00	
				Refunds/Reinstated								33,788.13	
				Escrow								30,239.40	
				BPP								631.98	
				Total Collections								250,135.92	

EAGLE PASS INDEPENDENT SCHOOL DISTRICT
2012-2013 ATTORNEY FEE COLLECTIONS REPORT FOR
THE MONTH ENDED AUGUST 31, 2013

	August 2012	Increase/ (Decrease)	August 2013	2011 Year-to-Date	Increase/ (Decrease)	2012 Year-to-Date
TAX COLLECTION FOR CALCULATING ATTORNEY FEES						
Current Year Delinquent Taxes (Feb.-Jun.)	0.00	0.00	0.00	0.00	0.00	0.00
Current Year Delinquent Taxes (Jul.-Aug.)	113,661.88	(11,216.86)	102,445.02	268,498.84	34,498.59	302,997.43
Prior Years Delinquent Taxes	62,794.29	(17,859.38)	44,934.91	1,138,644.79	(73,459.01)	1,065,185.78
Delinquent Penalties & Interest (Current Feb.-Jun.)	0.00	0.00	0.00	0.00	0.00	0.00
Delinquent Penalties & Interest (Current Jul.-Aug.)	19,560.95	(94.75)	19,466.20	42,372.05	11,028.08	53,400.13
Delinquent Penalties & Interest (Prior Years)	35,701.10	(13,387.41)	22,313.69	459,327.31	(55,627.62)	403,699.69
Business Personal Property (BPP) 10% Rendition Penalty	0.00	571.74	571.74	0.00	1,959.66	1,959.66
Delinquent Penalties & Interest (BPP)	0.00	191.38	191.38	0.00	470.33	470.33
* Adjustments to Collections	(7,598.87)	29,424.74	21,825.87	26,109.85	42,650.56	68,760.41
Total Collections for Calculating Attorney Fees	224,119.35	(12,370.54)	211,748.81	1,934,952.84	(38,479.41)	1,896,473.43
TAX REDUCTION FOR CALCULATING ATTORNEY FEES						
Current Year Delinquent Taxes (Feb.-Jun.)	0.00		0.00	(16,799.28)		(14,153.37)
Current Year Delinquent Taxes (Jul.-Aug.)	(4,876.59)		(22,056.76)	(6,245.36)		(82,719.61)
Prior Years Delinquent Taxes	0.00		(6,303.23)	(11,072.64)		(24,096.98)
Delinquent Penalties & Interest (Current Feb.-Jun.)	0.00		0.00	(446.71)		(333.12)
Delinquent Penalties & Interest (Current Jul.-Aug.)	0.00		(401.99)	0.00		(1,365.42)
Delinquent Penalties & Interest (Prior Years)	0.00		0.00	(854.48)		(394.42)
Business Personal Property (BPP) 10% Rendition Penalty	0.00		0.00	0.00		(10.04)
Total Reductions for Calculating Attorney Fees	(4,876.59)		(28,761.98)	(35,418.47)		(123,072.96)
TOTAL COLLECTIONS AFTER REDUCTIONS	219,242.76		182,986.83	1,899,534.37		1,773,400.47
ATTORNEY FEE	15%		15%	15%		15%
TOTAL ATTORNEY FEES COLLECTED	32,886.41		27,448.02	284,930.16		266,010.07
ATTORNEY FEE ADJUSTMENTS						
** 1985 and Prior Year Delinquent Taxes	3.00		0.00	101.69		15.00
*** Attorney Fee Refunds/Reinstatements	(28.70)		(1,258.61)	(1,837.23)		(2,017.66)
TOTAL ATTORNEY FEES PAID AFTER ADJUSTMENTS	32,860.71		26,189.41	283,194.62		264,007.41

*Adjustments in attorney fees may result in:

- 1) Mail payments received in a month postmarked for the previous month.
- 2) Over 65 and Disabled Quarterly Payments
- 3) 20 day notices (Exclusion of property from appraisal roll, taxpayer has 20 days to make payment without Penalties and Interest).
- 4) Suits filed February through June which include current year taxes.
- 5) Agriculture rollback received after Jan 31st, taxpayer has until Jan 31st of the following year to pay without Penalties and Interest.

** 1985 and Prior Year Attorney Fees were not and may not be collected from the taxpayer. The entity must pay the attorney fee for any payments made to the 1985 and Prior Years.

*** Refunds/Reinstatements reduce directly from the Total Attorney Fees Collected.