

BOARD OF TRUSTEES
AGENDA

☐ Workshop	☒ Regular	☐ Special
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(A) ☒ Report Only ☐ Recognition

**Presenter(s): Ismael Mijares, Deputy Superintendent for Business & Finance
Rolando Martínez, Tax Assessor-Collector Director**

Briefly describe the subject of the report or recognition presentation.

Report on the 2026 Certified Appraisal Roll from the from the Maverick County Appraisal District.

(B) ☐ Action Item

Presenter(s):

Briefly describe the action required.

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

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

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EAGLE PASS INDEPENDENT SCHOOL DISTRICT

P.O. Box 1530
EAGLE PASS, TEXAS 78853

Tax Office

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2026 CERTIFIED ESTIMATED APPRAISAL ROLL FROM MAVERICK COUNTY APPRAISAL DISTRICT

TOTAL APPRAISED MARKET VALUE	\$ 7,153,155,397
TOTAL PRODUCTIVITY VALUE LOST	\$ (1,021,957,986)
TOTAL HOMESTEAD CAP ADJUSTMENTS	\$ (252,912,301)
TOTAL COMMERCIAL B. CAP ADJUSTMENTS	\$ <u>(104,629,565)</u>
TOTAL ASSESSED VALUE	\$ 5,773,655,545
LESS EXEMPTIONS	\$ <u>(1,846,355,192)</u>
TOTAL TAXABLE VALUE (BEFORE FREEZE)	\$ 3,927,300,353*
*TOTAL TAXABLE VALUE OF NEW PROPERTY	\$ 51,748,058

**MAVERICK COUNTY
APPRAISAL DISTRICT**

CHIEF APPRAISER
Raul Fuentes, RPA, CCA



MEMBERS OF THE BOARD

*Aaron Valdez – Chairperson
Victor E. Perry - Secretary
Christopher Hiller
Isidro De Los Santos, IV
Tom Gonzalez
Ruben Montemayor*

July 16, 2026

Mr. Rolando Martinez
Tax Assessor/Collector
Eagle Pass I.S. D.
587 Madison St.
Eagle Pass, TX 78852

Dear Mr. Martinez,

In accordance with Section 41.12 of the Property Tax Code, submitted herewith for your consideration and disposition, is your copy of the 2026 Certified Appraisal Roll for your entity from the Maverick County Appraisal District. *However, nineteen (19) properties are still under protest and unresolved. The District's unresolved value is \$1,304,048.*

CERTIFICATION

I, Raul Fuentes, Chief Appraiser for the Maverick County Appraisal District, solemnly swear that I have made or caused to be made a diligent inquiry to ascertain all property within your entity's jurisdiction, subject to appraisal by me and that I have included in the records all property that I am aware of, at an appraisal value as required as by law.

Raul Fuentes, RPA, CCA
Chief Appraiser

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (28,357)	(Count) (17)	(Count) (28,374)
Land HS Value	534,195,648	0	534,195,648
Land NHS Value	1,034,705,458	137,306	1,034,842,764
Land Ag Market Value	1,082,379,767	0	1,082,379,767
Land Timber Market Value	0	0	0
Total Land Value	2,651,280,873	137,306	2,651,418,179
Improvement HS Value	1,692,388,957	0	1,692,388,957
Improvement NHS Value	1,983,141,153	236,609	1,983,377,762
Total Improvement	3,675,530,110	236,609	3,675,766,719
Market Value	6,326,810,983	373,915	6,327,184,898
BUSINESS PERSONAL PROPERTY	(2,219)	(2)	(2,221)
Market Value	682,503,214	930,133	683,433,347
OIL & GAS / MINERALS	(8,621)	(0)	(8,621)
Market Value	143,841,200	0	143,841,200
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (39,197)	(Total Count) (19)	(Total Count) (39,216)
TOTAL MARKET	7,153,155,397	1,304,048	7,154,459,445
Ag Productivity	60,421,781	0	60,421,781
Ag Loss (-)	1,021,957,986	0	1,021,957,986
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	6,131,197,411	1,304,048	6,132,501,459
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	252,912,301	0	252,912,301
CB CAP Limitation Value (-)	104,629,565	0	104,629,565
NET APPRAISED VALUE	5,773,655,545	1,304,048	5,774,959,593
Total Exemption Amount	1,846,355,192	203,582	1,846,558,774
NET TAXABLE	3,927,300,353	1,100,466	3,928,400,819
TAX LIMIT/FREEZE ADJUSTMENT	83,943,355	0	83,943,355
LIMIT ADJ TAXABLE (I&S)	3,843,356,998	1,100,466	3,844,457,464
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	3,843,356,998	1,100,466	3,844,457,464

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX

\$32,114,863.49 = 3,844,457,464 * (0.825120 / 100) + \$393,476.06

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Homestead Exemptions						
HS-Local	0	0	0	0	0	0
HS-State	1,213,252,064	9,942	0	0	1,213,252,064	9,942
HS-Prorated	3,580,392	35	0	0	3,580,392	35
OV65-Local	0	0	0	0	0	0
OV65-State	95,787,898	4,265	0	0	95,787,898	4,265
OV65-Prorated	0	0	0	0	0	0
OV65S-Local	0	0	0	0	0	0
OV65S-State	500,137	24	0	0	500,137	24
OV65S-Prorated	0	0	0	0	0	0
DP-Local	0	0	0	0	0	0
DP-State	6,888,417	308	0	0	6,888,417	308
DP-Prorated	0	0	0	0	0	0
DVHS	20,939,678	174	0	0	20,939,678	174
DVHS-Prorated	1,069,063	7	0	0	1,069,063	7
DVHSS	863,513	23	0	0	863,513	23
DVHSS-Prorated	0	0	0	0	0	0
FRSS	295,511	1	0	0	295,511	1
Subtotal for Homestead Exemptions	1,343,176,673	14,779	0	0	1,343,176,673	14,779
Disabled Veterans Exemptions						
DV1	185,461	32	0	0	185,461	32
DV2	151,210	23	0	0	151,210	23
DV3	342,270	39	0	0	342,270	39
DV4	1,180,434	276	0	0	1,180,434	276
DV4S	12,000	16	0	0	12,000	16
Subtotal for Disabled Veterans Exemptions	1,871,375	386	0	0	1,871,375	386
Special Exemptions						
EX366	22,280	485	0	0	22,280	485
FR	61,681,869	11	0	0	61,681,869	11
PC	14,559,852	11	0	0	14,559,852	11
SO	1,798,036	12	0	0	1,798,036	12
Subtotal for Special Exemptions	78,062,037	519	0	0	78,062,037	519

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Absolute Exemptions						
EX	1,414,441	11	0	0	1,414,441	11
EX-Prorated	0	0	0	0	0	0
Exempt UD	1,746,220	31	0	0	1,746,220	31
EX-XG	1,858,680	5	0	0	1,858,680	5
EX-XG-PRORATED	0	0	0	0	0	0
EX-XI	2,781,626	2	0	0	2,781,626	2
EX-XI-PRORATED	0	0	0	0	0	0
EX-XJ	1,389,302	5	0	0	1,389,302	5
EX-XJ-PRORATED	0	0	0	0	0	0
EX-XN	18,733,453	19	0	0	18,733,453	19
EX-XN-PRORATED	0	0	0	0	0	0
EX-XU	39,664,107	219	0	0	39,664,107	219
EX-XU-PRORATED	0	0	0	0	0	0
EX-XV	294,042,169	789	0	0	294,042,169	789
EX-XV-PRORATED	0	0	0	0	0	0
Subtotal for Absolute Exemptions	361,629,998	1,081	0	0	361,629,998	1,081
Other Exemptions						
Animal Feed Held For Sale	35,826	1	0	0	35,826	1
BPPEX	56,118,802	1,805	203,582	2	56,322,384	1,807
BPPEX-AL	265,521	31	0	0	265,521	31
BPPEX-TU	5,194,960	242	0	0	5,194,960	242
Destroyed By Fire	0	1	0	0	0	1
Subtotal for Other Exemptions	61,615,109	2,080	203,582	2	61,818,691	2,082
Total:	1,846,355,192	18,845	203,582	2	1,846,558,774	18,847

New Value

Total New Market Value: \$58,857,479

Total New Taxable Value: \$51,748,058

JETI

Chapter 313

TIF/TIRZ

New Market Value: \$0

New Market Value: \$0

New Market Value: \$0

New Taxable Value: \$0

New Taxable Value: \$0

New Taxable Value: \$0

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
EX-XN	11.252 Motor vehicles leased for personal use	3	48,717
EX-XU	11.23 Miscellaneous Exemptions	2	67,978
EX-XV	Other Exemptions (including public property, reli...	22	4,423,097
Absolute Exemption Value Loss:		27	4,539,792

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
AFHS	Animal Feed Held For Sale	1	35,826
BPPEX	BPPEX	1343	54,577,863
BPPEX-AL	BPPEX-AL	29	262,462
BPPEX-TU	BPPEX-TU	232	5,182,527
DF	Destroyed By Fire	1	0
DP	DISABILITY	36	994,771
DV1	Disabled Veterans 10% - 29%	4	9,405
DV2	Disabled Veterans 30% - 49%	5	34,210
DV3	Disabled Veterans 50% - 69%	8	61,080
DV4	Disabled Veterans 70% - 100%	48	303,748
DV4S	Disabled Veterans Surviving Spouse 70% - 100%	2	12,000
DVHS	Disabled Veterans Homesite	40	6,532,095
DVHSS	Disabled Veterans Homesite Surviving Spouse	2	169,412
HS	HOMESTEAD	677	85,290,605
OV65	OVER 65	327	9,690,796
OV65S	OVER 65 Surviving Spouse	2	0
PC	POLLUTION CONTROL	1	221,069
SO	SOLAR	6	1,482,775
Partial Exemption Value Loss:		2,764	164,860,644
Total NEW Exemption Value			169,400,436

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		0	0
Total Exemption Value Loss:			169,400,436

New Special Use (Ag/Timber)

Count	2025 Market Value	2026 Special Use	Loss
75	26,682,577	1,087,067	-25,595,510