

**BOARD OF TRUSTEES
AGENDA**☐

Workshop

☒

Regular

☐

Special

(A) ☐ Report Only☐

Recognition

Presenter(s):

Briefly describe the subject of the report or recognition presentation.

(B) ☒ Action Item

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

Briefly describe the action required.

Consider and take appropriate action on the request to adopt
Resolution 2026-27-02 to levy the 2026 tax roll for the fiscal year
ending August 31, 2027.

(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.

As per Board Policy CCG (Legal) and Property Tax Code 26.09

RESOLUTION 2026-27 -02 RELATING TO THE ADOPTION OF THE ANNUAL TAX ROLL FOR THE YEAR 2026 BY THE EAGLE PASS INDEPENDENT SCHOOL DISTRICT.

BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE EAGLE PASS INDEPENDENT SCHOOL DISTRICT:

That the Tax Assessor-Collector has calculated a tax for each property listed on the 2026 certified appraisal roll with taxable value and has submitted said roll for 2026 and hereby is approved.

NET TAXABLE VALUE	\$ 3,927,300,353.00
LESS FREEZE TAXABLE VALUE	\$ <u>(83,943,355.00)</u>
TOTAL FREEZE ADJUSTED TAXABLE VALUE	\$ 3,843,356,998.00
2026 TAX RATE (1.03699/ \$100 VALUE)*	\$ <u>0.0103699</u>
CALCULATED <u>2026</u> TAX LEVY	\$ 39,855,227.73
ADD ACTUAL TAX OF FROZEN LEVY ON ACCOUNTS FOR PERSONS 65 YEARS AND OVER OR DISABLED	\$ 413,966.73
STATUTORY PENALTIES	\$ 0.00
TOTAL <u>2026</u> TAX LEVY	\$ <u><u>40,269,194.46</u></u>

BE IT FURTHER RESOLVED:

That the Tax Assessor-Collector of the Eagle Pass Independent School District is hereby authorized and directed to implement said tax roll and begin collection of taxes for 2026.

***Rate:**

M&O=	0.74820
I&S=	<u>0.28879</u>
	1.03699

Adopted: _____ September 8th, 2026

Approved:

President, Board of Trustees
Eagle Pass Independent School District

ATTEST:

Secretary, Board of Trustees
Eagle Pass Independent School District

2026 LEVY TOTALS

SCH - Eagle Pass ISD

Property Count: 39,197

8/28/2026

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Land		Value			
Homesite:		534,195,648			
Non Homesite:		1,034,705,458			
Ag Market:		1,082,379,767			
Timber Market:		0	Total Land	(+)	2,651,280,873
Improvement		Value			
Homesite:		1,692,388,957			
Non Homesite:		1,983,141,153	Total Improvements	(+)	3,675,530,110
Non Real		Count	Value		
Personal Property:	2,219		682,503,214		
Mineral Property:	8,621		143,841,200		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	826,344,414
					7,153,155,397
Ag	Non Exempt	Exempt			
Total Productivity Market:	1,082,379,767	0			
Ag Use:	60,421,781	0	Productivity Loss	(-)	1,021,957,986
Timber Use:	0	0	Appraised Value	=	6,131,197,411
Productivity Loss:	1,021,957,986	0	Homestead Cap	(-)	252,912,301
			23.231 Cap	(-)	104,629,565
			Assessed Value	=	5,773,655,545
			Total Exemptions Amount	(-)	1,846,355,192
			(Breakdown on Next Page)		
			Net Taxable	=	3,927,300,353

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	46,726,652	5,296,089	36,121.80	56,321.11	307		
OV65	668,870,210	78,647,266	377,844.93	478,048.70	4,222		
Total	715,596,862	83,943,355	413,966.73	534,369.81	4,529	Freeze Taxable	(-) 83,943,355
Tax Rate	1.0369900						
						Freeze Adjusted Taxable	= 3,843,356,998

Levy Info					
M&O Rate:	0.7482000	M&O Tax:	29,054,677.65		
I&S Rate:	0.2887900	I&S Tax:	11,214,515.70		
Protected I&S Rate:	0.0000000	Protected I&S Tax:	0.00		
		Ag Penalty:	0.00		
		PP Late Penalty:	0.00		
		Late Correction	0.00		
		Penalty:			
			Total Levy		40,269,193.35
Tax Increment Finance Value:		0			
Tax Increment Finance Levy:		0.00			

2026 LEVY TOTALS

SCH - Eagle Pass ISD

Property Count: 39,197

8/28/2026

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Exemption Breakdown

Exemption	Count	Local	State	Total
145B	1,805	0	56,118,802	56,118,802
145D	242	0	5,194,960	5,194,960
145F	31	0	265,521	265,521
DP	308	0	6,888,417	6,888,417
DV1	32	0	192,229	192,229
DV2	23	0	152,675	152,675
DV3	39	0	350,968	350,968
DV4	276	0	1,163,503	1,163,503
DV4S	16	0	12,000	12,000
DVHS	181	0	22,008,741	22,008,741
DVHSS	23	0	863,513	863,513
EX	42	0	3,160,661	3,160,661
EX-XG	5	0	1,858,680	1,858,680
EX-XI	2	0	2,781,626	2,781,626
EX-XJ	5	0	1,389,302	1,389,302
EX-XN	19	0	18,733,453	18,733,453
EX-XU	219	0	39,664,107	39,664,107
EX-XV	790	0	294,042,169	294,042,169
EX366	485	0	22,280	22,280
FDHS	1	0	0	0
FEED	1	0	35,826	35,826
FR	11	61,681,869	0	61,681,869
FRSS	1	0	295,511	295,511
HS	9,988	0	1,216,832,456	1,216,832,456
OV65	4,268	0	95,787,898	95,787,898
OV65S	24	0	500,137	500,137
PC	11	14,559,852	0	14,559,852
SO	12	1,798,036	0	1,798,036
Totals		78,039,757	1,768,315,435	1,846,355,192