

BOARD OF TRUSTEES
AGENDA

<input type="checkbox"/> Workshop	<input checked="" type="checkbox"/> Regular	<input type="checkbox"/> Special
-----------------------------------	---------------------------------------------	----------------------------------

(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.

<p>Report on the 2023 Certified Appraisal Roll from the from the Maverick County Appraisal District.</p>

(B) ☐ Action Item

Presenter(s):

Briefly describe the action required.

--

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

--

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

--



EAGLE PASS INDEPENDENT SCHOOL DISTRICT

P.O. Box 1530
EAGLE PASS, TEXAS 78853

Tax Office

TEL. (830) 773-3826
FAX (830) 758-0346
E-MAIL: TAXOFFICE@EAGLEPASSISD.NET

2023 CERTIFIED APPRAISAL ROLL WITH \$40,000 HOMESTEAD EXEPTION MAVERICK COUNTY APPRAISAL DISTRICT

TOTAL APPRAISED MARKET VALUE	\$ 6,275,317,698
TOTAL PRODUCTIVITY VALUE LOST	\$ (1,625,238,632)
TOTAL HOMESTEAD CAP ADJUSTMENTS	<u>\$ (164,935,394)</u>
TOTAL ASSESSED VALUE	\$ 4,485,143,672
LESS EXEMPTIONS	<u>\$ (766,905,577)</u>
TOTAL TAXABLE VALUE (BEFORE FREEZE)	\$ 3,718,238,095*
*TOTAL TAXABLE VALUE OF NEW PROPERTY	\$ 39,101,983



EAGLE PASS INDEPENDENT SCHOOL DISTRICT

P.O. Box 1530
EAGLE PASS, TEXAS 78853

Tax Office

TEL. (830) 773-3826
FAX (830) 758-0346
E-MAIL: TAXOFFICE@EAGLEPASSISD.NET

2023 CERTIFIED ESTIMATED APPRAISAL ROLL WITH \$100,000 HOMESTEAD EXEMPTION MAVERICK COUNTY APPRAISAL DISTRICT

TOTAL APPRAISED MARKET VALUE	\$ 6,275,317,698
TOTAL PRODUCTIVITY VALUE LOST	\$ (1,625,238,632)
TOTAL HOMESTEAD CAP ADJUSTMENTS	<u>\$ (164,935,394)</u>
TOTAL ASSESSED VALUE	\$ 4,485,143,672
LESS EXEMPTIONS	<u>\$ (1,182,975,075)</u>
TOTAL TAXABLE VALUE (BEFORE FREEZE)	\$ 3,302,168,597*
*TOTAL TAXABLE VALUE OF NEW PROPERTY	\$ 36,669,496

**MAVERICK COUNTY
APPRAISAL DISTRICT**

INTERIM CHIEF APPRAISER
Raul Fuentes, RPA



MEMBERS OF THE BOARD

*Lupita Fuentes – Chairperson
Yolanda P. Ramon – Secretary
Christopher Hiller
Hilda P. Martinez
Isidro De Los Santos, IV
Asalia Casares*

July 19, 2023

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 2023 Certified Appraisal Roll for your entity from the Maverick County Appraisal District. *However, sixty-three (63) properties are still under protest and unresolved. The District's unresolved value is \$17,543,864.*

CERTIFICATION

I, Raul Fuentes, Interim 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
Interim Chief Appraiser

RF/vg

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (27,964)	(Count) (62)	(Count) (28,026)
Land HS Value	435,010,651	177,913	435,188,564
Land NHS Value	907,859,813	7,906,424	915,766,237
Ag Land Market Value	1,689,502,635	0	1,689,502,635
Total Land Value	3,032,373,099	8,084,337	3,040,457,436
Improvement HS Value	1,038,999,248	557,963	1,039,557,211
Improvement NHS Value	1,460,597,334	8,740,093	1,469,337,427
Total Improvement	2,499,596,582	9,298,056	2,508,894,638
Market Value	5,531,969,681	17,382,393	5,549,352,074
BUSINESS PERSONAL PROPERTY	(2,263)	(1)	(2,264)
Market Value	579,175,457	161,471	579,336,928
OIL & GAS / MINERALS	(6,800)	(0)	(6,800)
Market Value	164,172,560	0	164,172,560
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (37,027)	(Total Count) (63)	(Total Count) (37,090)
TOTAL MARKET	6,275,317,698	17,543,864	6,292,861,562
Ag Land Market Value	1,689,502,635	0	1,689,502,635
Ag Use	64,264,003	0	64,264,003
Ag Loss (-)	1,625,238,632	0	1,625,238,632
APPRAISED VALUE	4,650,079,066	17,543,864	4,667,622,930
	99.6%	0.4%	100.0%
HS CAP Limitation Value (-)	164,935,394	124,466	165,059,860
NET APPRAISED VALUE	4,485,143,672	17,419,398	4,502,563,070
Total Exemption Amount	766,905,577	130,000	767,035,577
NET TAXABLE	3,718,238,095	17,289,398	3,735,527,493
TAX LIMIT/FREEZE ADJUSTMENT	271,419,703	309,520	271,729,223
LIMIT ADJ TAXABLE (I&S)	3,446,818,392	16,979,878	3,463,798,270
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	3,446,818,392	16,979,878	3,463,798,270

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX
\$36,867,439.82 = 3,463,798,270 * 1.011120 / 100) + \$1,844,282.75

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	352,495,125	9,072	120,000	3	352,615,125	9,075
HS-Prorated	891,394	28	0	0	891,394	28
OV65-Local	0	0	0	0	0	0
OV65-State	35,572,182	3,924	10,000	1	35,582,182	3,925
OV65-Prorated	0	0	0	0	0	0
OV65S-Local	0	0	0	0	0	0
OV65S-State	180,000	19	0	0	180,000	19
OV65S-Prorated	0	0	0	0	0	0
DP-Local	0	0	0	0	0	0
DP-State	2,795,991	333	0	0	2,795,991	333
DP-Prorated	0	0	0	0	0	0
DVHS	13,953,216	105	0	0	13,953,216	105
DVHS-Prorated	0	0	0	0	0	0
DVHSS	1,820,550	20	0	0	1,820,550	20
DVHSS-Prorated	0	0	0	0	0	0
Subtotal for Homestead Exemptions	407,708,458	13,501	130,000	4	407,838,458	13,505
Disabled Veterans Exemptions						
DV1	325,000	37	0	0	325,000	37
DV2	328,500	34	0	0	328,500	34
DV3	422,157	41	0	0	422,157	41
DV4	1,152,855	198	0	0	1,152,855	198
DV4S	0	11	0	0	0	11
Subtotal for Disabled Veterans Exemptions	2,228,512	321	0	0	2,228,512	321
Special Exemptions						
AB	0	1	0	0	0	1
FR	67,062,995	15	0	0	67,062,995	15
PC	12,481,457	9	0	0	12,481,457	9
Subtotal for Special Exemptions	79,544,452	25	0	0	79,544,452	25

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Absolute Exemptions						
EX	17,878,978	54	0	0	17,878,978	54
EX-Prorated	0	0	0	0	0	0
Exempt UD	23,210	3	0	0	23,210	3
EX-XG	181,832	1	0	0	181,832	1
EX-XG-PRORATED	0	0	0	0	0	0
EX-XI	244,442	2	0	0	244,442	2
EX-XI-PRORATED	0	0	0	0	0	0
EX-XJ	632,142	5	0	0	632,142	5
EX-XJ-PRORATED	0	0	0	0	0	0
EX-XN	10,630,281	15	0	0	10,630,281	15
EX-XN-PRORATED	0	0	0	0	0	0
EX-XU	30,238,476	206	0	0	30,238,476	206
EX-XU-PRORATED	0	0	0	0	0	0
EX-XV	216,880,557	746	0	0	216,880,557	746
EX-XV-PRORATED	39,517	1	0	0	39,517	1
EX366	674,720	1,988	0	0	674,720	1,988
Subtotal for Absolute Exemptions	277,424,155	3,021	0	0	277,424,155	3,021
Total:	766,905,577	16,868	130,000	4	767,035,577	16,872

New Value

Total New Market Value: \$41,160,903

Total New Taxable Value: \$39,101,983

Exemption Loss**New Absolute Exemptions**

Exemption	Description	Count	Last Year Market Value
EX	TOTAL EXEMPTION	10	1,811,107
EX-XN	11.252 Motor vehicles leased for personal use	1	0
EX-XV	Other Exemptions (including public property, reli...	3	296,667
Absolute Exemption Value Loss:		14	2,107,774

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
DP	DISABILITY	37	303,754
DV1	Disabled Veterans 10% - 29%	4	34,000
DV2	Disabled Veterans 30% - 49%	4	34,500
DV3	Disabled Veterans 50% - 69%	7	76,000
DV4	Disabled Veterans 70% - 100%	23	198,773
DV4S	Disabled Veterans Surviving Spouse 70% - 100%	2	0
DVHS	Disabled Veterans Homesite	16	2,205,007
DVHSS	Disabled Veterans Homesite Surviving Spouse	2	303,031
FR	FREEPORT	5	16,524,303
HS	HOMESTEAD	608	22,967,007
OV65	OVER 65	270	2,438,500
OV65S	OVER 65 Surviving Spouse	7	60,000
PC	POLLUTION CONTROL	5	9,941,877
Partial Exemption Value Loss:		990	55,086,752
Total NEW Exemption Value			57,194,526

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		0	0
Total Exemption Value Loss:			57,194,526

New Special Use (Ag/Timber)

Count	2022 Market Value	2023 Special Use	Loss
15	922,006	16,504	-905,502

New Annexations/Deannexations

	Count	Market Value	Taxable Value
Annexations	1	66,451	24,928

Average Homestead Value

Category	Count of HS	Average Market	Average Exemption	Average Taxable
A Only	8,605	159,299	40,858	98,449
A & E	8,893	158,941	40,768	98,361