	BOARD OF TRUSTEES AGENDA					
Workshop	Regular	Х	Special			
(A) X Report Only			Recognition			
Presenter(s): Ismael Mijares, Deputy Superintendent for Business & Finance Deniz Brown, Tax Assessor-Collector						
Briefly describe the subject of the report or recognition presentation.						
Review and Discuss the 2014 Rollback Tax Rate Worksheet						
(B) Action Item						
Presenter(s):						
Briefly describe the action	n required.					
			-			
(C) Funding source: Identify	the source of funds if any are	required.				
<u> </u>						
(D) Clarificaiton: Explain an this item.	y question or issues that migh	t be raised reg	arding			

2014 Rollback Tax Rate Worksheet School Districts

Line	Activity		Amount/Rate	
25.	Maintenance and Operations (M&O) tax rate. Enter \$1.50 OR the 2005 adopted M&O rate if voters approved a rate higher than \$1.50.	\$	1.50	/\$100
26.	Multiply line 25 times 0.6667.	\$	1.00005	/\$100
27.	2014 rollback M&O rate. Use the lesser of the M&O rate as calculated in Tax Code § 26.08(n)(2)(A) and (B).	\$	1.04005	/\$100
28.	Total 2014 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses.			
	A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. \$2,452,755			
	B. If using unencumbered funds, subtract unencumbered fund amount used from total debt \$			
	C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. — \$ D. Total: Subtract B and C from A.	\$	2,452,755	5
29.	Certified 2013 excess debt collections. Enter the amount certified by the collector.	\$	0.00	
30.	Adjusted 2014 debt. Subtract line 29 from line 28D.	\$	2,452,755	5
31.	Certified 2014 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.		100	%
32.	2014 debt adjusted for collections. Divide line 30 by line 31.	\$	2,452,75	5
33.	Enter the 2014 captured appraised value of real property taxable by the	\$	0.00	

Line	Activity	Amount/Rate
	school district in a tax increment financing zone that corresponds to the 2014 taxes that will be deposited into the tax increment fund.	
34.	2014 total taxable value. Subtract line 33 from line 18.	\$ 2,067,174,624
35.	2014 debt tax rate. Divide line 32 by line 34 and multiply by \$100.	\$ 0.11865 /\$100
36.	2014 rollback tax rate. Add lines 27 and 35.	\$ 1.15870 /\$100



Eagle Pass Independent School District

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EAGLE PASS INDEPENDENT SCHOOL DISTRICT

2014/2015 CERTIFICATION OF ANTICIPATED COLLECTIONS RATE FOR INTEREST AND SINKING FUND

"I, Deniz Brown, Tax Assessor-Collector for the Eagle Pass Independent School District solemnly swear that the anticipated collection rate for 2014/2015 for the Eagle Pass Independent School District, Interest and Sinking Fund has been estimated to be 100%."

(SEAL)

Deniz Brown

Tax Assessor-Collector

Eagle Pass Independent School District

July 29, 2014