

**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 ItemPresenter(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 2025-26-03 to levy the 2025 tax roll for the fiscal year
ending August 31, 2026.

(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 2025-26 -03 RELATING TO THE ADOPTION OF THE ANNUAL TAX ROLL FOR THE YEAR 2025 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 2025 certified appraisal roll with taxable value and has submitted said roll for 2025 and hereby is approved.

NET TAXABLE VALUE	\$ 3,787,934,826.00
LESS FREEZE TAXABLE VALUE	\$ <u>(54,125,015.00)</u>
TOTAL FREEZE ADJUSTED TAXABLE VALUE	\$ 3,733,809,811.00
2025 TAX RATE (0.82512/ \$100 VALUE)*	\$ <u>0.0082512</u>
CALCULATED <u>2025</u> TAX LEVY	\$ 30,808,411.51
ADD ACTUAL TAX OF FROZEN LEVY ON ACCOUNTS FOR PERSONS 65 YEARS AND OVER OR DISABLED	\$ 286,194.16
STATUATORY PENALTIES	\$ 36,846.47
TOTAL <u>2025</u> TAX LEVY	\$ <u><u>31,131,452.14</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 2025.

***Rate:**

M&O=	0.75530
I&S=	<u>0.06982</u>
	0.82512

Adopted: _____ September 9th, 2025

Approved:

President, Board of Trustees
Eagle Pass Independent School District

ATTEST:

Secretary, Board of Trustees
Eagle Pass Independent School District

2025 LEVY TOTALS

SCH - Eagle Pass ISD

Property Count: 38,509

9/8/2025

9:17:34AM

Land		Value			
Homesite:		511,002,576			
Non Homesite:		1,042,276,356			
Ag Market:		2,013,860,988			
Timber Market:		0	Total Land	(+)	3,567,139,920
Improvement		Value			
Homesite:		1,498,209,744			
Non Homesite:		1,751,443,536	Total Improvements	(+)	3,249,653,280
Non Real		Count	Value		
Personal Property:	2,220		711,691,748		
Mineral Property:	8,177		184,524,390		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					896,216,138
					7,713,009,338
Ag	Non Exempt	Exempt			
Total Productivity Market:	2,013,860,988	0			
Ag Use:	68,432,019	0	Productivity Loss	(-)	1,945,428,969
Timber Use:	0	0	Appraised Value	=	5,767,580,369
Productivity Loss:	1,945,428,969	0			
			Homestead Cap	(-)	254,451,783
			23.231 Cap	(-)	67,028,852
			Assessed Value	=	5,446,099,734
			Total Exemptions Amount	(-)	1,658,164,908
			(Breakdown on Next Page)		
			Net Taxable	=	3,787,934,826

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	42,863,471	2,486,972	15,353.92	47,065.27	326		
OV65	585,063,144	51,638,043	270,840.24	460,306.53	4,122		
Total	627,926,615	54,125,015	286,194.16	507,371.80	4,448	Freeze Taxable	(-) 54,125,015
Tax Rate	0.8251200						
						Freeze Adjusted Taxable	= 3,733,809,811

Levy Info					
M&O Rate:	0.7553000	M&O Tax:	28,463,442.69		
I&S Rate:	0.0698200	I&S Tax:	2,631,164.69		
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		31,094,607.38
Tax Increment Finance Value:			0		
Tax Increment Finance Levy:			0.00		

2025 LEVY TOTALS

SCH - Eagle Pass ISD

Property Count: 38,509

9/8/2025

9:17:35AM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	1	0	0	0
DP	331	0	5,855,703	5,855,703
DV1	36	0	202,000	202,000
DV2	26	0	136,229	136,229
DV3	38	0	331,342	331,342
DV4	244	0	1,102,813	1,102,813
DV4S	15	0	12,000	12,000
DVHS	148	0	12,261,909	12,261,909
DVHSS	21	0	473,236	473,236
EX	23	0	3,574,010	3,574,010
EX-XG	5	0	1,793,216	1,793,216
EX-XI	2	0	244,442	244,442
EX-XJ	5	0	649,045	649,045
EX-XN	17	0	18,122,648	18,122,648
EX-XU	219	0	43,657,555	43,657,555
EX-XV	773	0	249,650,056	249,650,056
EX366	2,232	0	644,933	644,933
FR	13	68,793,365	0	68,793,365
FRSS	1	0	255,919	255,919
HS	9,870	0	1,161,615,879	1,161,615,879
OV65	4,189	0	73,158,025	73,158,025
OV65S	24	0	500,547	500,547
PC	11	14,765,562	0	14,765,562
SO	7	364,474	0	364,474
Totals		83,923,401	1,574,241,507	1,658,164,908

2025 BUSINESS PERSONAL PROPERTY RENDITION PENALTY

Entity_ID	Entity_CD	Bill_Year	Base_Tax_Amnt	Number_Bills	Num_Props
500093	SBPP	2025	36,846.47	999	999