

BOARD OF TRUSTEES  
AGENDA

<input type="checkbox"/> Workshop	<input checked="" type="checkbox"/> Regular	<input type="checkbox"/> Special
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(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 2022-23-02 to levy the 2022 tax roll for the fiscal year ending August 31, 2023.

(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 2022-23 -02 RELATING TO THE ADOPTION OF THE ANNUAL TAX ROLL FOR THE YEAR 2022 BY THE EAGLE PASS INDEPENDENT SCHOOL DISTRICT.**

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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 2022 certified appraisal roll with taxable value and has submitted said roll for 2022 and hereby is approved.

NET TAXABLE VALUE	\$ 3,305,643,918.00
LESS FREEZE TAXABLE VALUE	\$ <u>(222,104,164.00)</u>
TOTAL FREEZE ADJUSTED TAXABLE VALUE	\$ 3,083,539,754.00
2022 TAX RATE (1.01112/ \$100 VALUE)*	\$ <u>0.0101112</u>
CALCULATED <u>2022</u> TAX LEVY	\$ 31,178,287.16
ADD ACTUAL TAX OF FROZEN LEVY ON ACCOUNTS FOR PERSONS 65 YEARS AND OVER OR DISABLED	\$ 1,620,410.07
STATUTORY PENALTIES	\$ 32,822.05
TOTAL <u>2022</u> TAX LEVY	\$ <u><u>32,831,519.28</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 2022.

**\*Rate:**

M&O= 0.94300  
I&S= 0.06812  
1.01112

Adopted: September 13, 2022

Approved:

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President, Board of Trustees  
Eagle Pass Independent School District

ATTEST:

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Secretary, Board of Trustees  
Eagle Pass Independent School District

# 2022 LEVY TOTALS

SCH - Eagle Pass ISD

Property Count: 36,283

9/1/2022

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Land		Value			
Homesite:		361,930,547			
Non Homesite:		790,628,687			
Ag Market:		1,317,058,809			
Timber Market:		0	<b>Total Land</b>	(+)	
				2,469,618,043	
Improvement		Value			
Homesite:		906,997,151			
Non Homesite:		1,343,870,170	<b>Total Improvements</b>	(+)	
				2,250,867,321	
Non Real		Count	Value		
Personal Property:	2,229		512,340,384		
Mineral Property:	6,457		164,226,880		
Autos:	0		0	<b>Total Non Real</b>	(+)
				<b>Market Value</b>	=
					676,567,264
					5,397,052,628
Ag		Non Exempt	Exempt		
Total Productivity Market:	1,317,058,809		0	<b>Productivity Loss</b>	(-)
Ag Use:	55,564,881		0	<b>Appraised Value</b>	=
Timber Use:	0		0		4,135,558,700
Productivity Loss:	1,261,493,928		0	<b>Homestead Cap</b>	(-)
				<b>Assessed Value</b>	=
					3,993,647,150
				<b>Total Exemptions Amount</b>	(-)
				<b>(Breakdown on Next Page)</b>	688,003,232
				<b>Net Taxable</b>	=
					3,305,643,918

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	32,077,812	16,956,715	133,524.24	148,609.10	324			
OV65	389,351,327	205,147,449	1,486,885.83	1,609,902.16	3,740			
<b>Total</b>	<b>421,429,139</b>	<b>222,104,164</b>	<b>1,620,410.07</b>	<b>1,758,511.26</b>	<b>4,064</b>	<b>Freeze Taxable</b>	(-)	
<b>Tax Rate</b>	<b>1.0111200</b>							<b>222,104,164</b>
						<b>Freeze Adjusted Taxable</b>	=	
							<b>3,083,539,754</b>	

Levy Info				
M&O Rate:	0.9430000	M&O Tax:	30,589,019.15	
I&S Rate:	0.0681200	I&S Tax:	2,209,677.80	
Protected I&S Rate:	0.0000000	Protected I&S Tax:	0.00	
		Ag Penalty:	0.00	
		PP Late Penalty:	0.00	
		Late Correction Penalty:	0.00	
			<b>Total Levy</b>	<b>32,798,696.95</b>
Tax Increment Finance Value:			0	
Tax Increment Finance Levy:			0.00	

**2022 LEVY TOTALS**

SCH - Eagle Pass ISD

Property Count: 36,283

9/1/2022

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**Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	1	0	0	0
DP	329	0	2,688,119	2,688,119
DV1	37	0	325,000	325,000
DV2	33	0	321,000	321,000
DV3	36	0	362,870	362,870
DV4	178	0	1,098,514	1,098,514
DV4S	9	0	0	0
DVHS	90	0	10,488,453	10,488,453
DVHSS	18	0	1,314,675	1,314,675
EX	50	0	14,500,559	14,500,559
EX-XG	1	0	215,582	215,582
EX-XI	2	0	244,442	244,442
EX-XJ	5	0	557,402	557,402
EX-XN	14	0	11,679,418	11,679,418
EX-XU	206	0	27,547,102	27,547,102
EX-XV	745	0	187,664,829	187,664,829
EX366	951	0	671,555	671,555
FR	18	53,061,383	0	53,061,383
HS	8,760	0	338,926,289	338,926,289
OV65	3,812	0	33,662,335	33,662,335
OV65S	14	0	135,715	135,715
PC	4	2,537,990	0	2,537,990
<b>Totals</b>		<b>55,599,373</b>	<b>632,403,859</b>	<b>688,003,232</b>

**2022 BUSINESS PERSONAL PROPERTY RENDITION PENALTY**

<b>Entity_ID</b>	<b>Entity_CD</b>	<b>Bill_Year</b>	<b>Base_Tax_Amnt</b>	<b>Number_Bills</b>	<b>Num_Props</b>
500093	SBPP	2022	32,822.05	948	948