

EAGLE PASS INDEPENDENT SCHOOL DISTRICT
2023-2024 TAX COLLECTIONS REPORT FOR
THE MONTH ENDED JANUARY 31, 2024

TAX COLLECTIONS

| | January, 2023 | Increase/(Decrease) | January, 2024 | 2022 Year-to-Date | Increase/(Decrease) | 2023 Year-to-Date |
|---|----------------------|-----------------------|---------------------|----------------------|-----------------------|----------------------|
| Current Year Taxes (Oct.-Jan.) | 11,641,873.93 | (2,645,123.14) | 8,996,750.79 | 24,979,533.56 | (3,677,108.31) | 21,302,425.25 |
| Current Year Delinquent Taxes (Feb.-Jun.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| * Current Year Delinquent Taxes (Jul.-Aug.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| * Prior Years Delinquent Taxes | 309,947.69 | (176,419.09) | 133,528.60 | 951,558.51 | (27,051.13) | 924,507.38 |
| Delinquent Penalties & Interest (Current Feb.-Jun.) | 0.00 | 13.70 | 13.70 | 0.00 | 13.70 | 13.70 |
| * Delinquent Penalties & Interest (Current Jul.-Aug.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| * Delinquent Penalties & Interest (Prior Years) | 105,236.53 | (46,647.82) | 58,588.71 | 373,892.78 | (2,442.57) | 371,450.21 |
| Attorney Fees | 62,264.99 | (33,417.46) | 28,847.53 | 195,133.36 | (1,840.97) | 193,292.39 |
| Business Personal Property (BPP) 10% Rendition Penalty (Current) | 8,426.28 | (3,621.63) | 4,804.65 | 20,908.58 | 12,105.81 | 33,014.39 |
| Business Personal Property (BPP) 10% Rendition Penalty (Prior Yr) | 297.09 | (100.42) | 196.67 | 1,558.91 | 68.23 | 1,627.14 |
| Delinquent Penalties & Interest (BPP) | 170.87 | (38.87) | 132.00 | 583.66 | 79.72 | 663.38 |
| Escrow | 41,852.54 | (17,190.27) | 24,662.27 | 198,688.33 | (91,560.89) | 107,127.44 |
| Overpayments | 8.25 | (4.17) | 4.08 | 14.18 | 1.57 | 15.75 |
| Tax Certificates | 70.00 | (70.00) | 0.00 | 210.00 | (80.00) | 130.00 |
| Total Tax Collections | 12,170,148.17 | (2,922,619.17) | 9,247,529.00 | 26,722,081.87 | (3,787,814.84) | 22,934,267.03 |

TAXPAYER REFUNDS/REINSTATEMENTS

| | | | | |
|--|--------------------|---------------------|---------------------|---------------------|
| Current Year Taxes (Oct.-Jan.) | (54,059.41) | (415,158.72) | (109,801.87) | (485,489.37) |
| Current Year Delinquent Taxes (Feb.-Jun.) | 0.00 | 0.00 | 0.00 | 0.00 |
| * Current Year Delinquent Taxes (Jul.-Aug.) | 0.00 | 0.00 | 0.00 | 0.00 |
| * Prior Years Delinquent Taxes | (21,731.35) | (16.26) | (81,456.71) | (188,918.01) |
| Delinquent Penalties & Interest (Current Feb.-Jun.) | 0.00 | 0.00 | 0.00 | 0.00 |
| * Delinquent Penalties & Interest (Current Jul.-Aug.) | 0.00 | 0.00 | 0.00 | 0.00 |
| * Delinquent Penalties & Interest (Prior Years) | (550.99) | (23.26) | (2,027.14) | (3,014.84) |
| Attorney Fees | (220.93) | (6.52) | (900.78) | (1,557.56) |
| Business Personal Property (SBPP) 10% Rendition Penalty (Current) | 0.00 | 0.00 | 0.00 | (16,301.73) |
| Business Personal Property (SBPP) 10% Rendition Penalty (Prior Yr) | 0.00 | (1.63) | 0.00 | (40.51) |
| Delinquent Penalties & Interest (SBPP) | 0.00 | (2.33) | 0.00 | (13.92) |
| Overpayments | (0.01) | (0.83) | (0.01) | (0.90) |
| Escrow Collections | 0.00 | (530.62) | (4,858.91) | (5,422.33) |
| Total Refunds/Reinstatements | (76,562.69) | (415,740.17) | (199,045.42) | (700,759.17) |

| | | | | |
|---|----------------------|---------------------|----------------------|----------------------|
| BPP TO COUNTY APPRAISAL DISTRICT (CAD) Current | (421.35) | (240.21) | (1,045.43) | (1,650.66) |
| BPP TO COUNTY APPRAISAL DISTRICT (CAD) Prior Yr | (14.64) | (9.76) | (77.68) | (79.78) |
| BPP TO COUNTY APPRAISAL DISTRICT (CAD) (P & I) | (8.14) | (6.47) | (28.87) | (31.54) |
| TOTAL TAX COLLECTIONS AFTER ADJUSTMENTS | 12,093,141.35 | 8,831,532.39 | 26,521,884.47 | 22,231,745.88 |

* Amounts used to calculate Attorney Fees

| Month Ended | Original Taxable Value | Total Tax Rate (\$/100 Value) | Original Total Tax Levy | YTD Current Levy Taxes | YTD Delinquent Taxes Prior Years | Total YTD Taxes | Current Collection Rate | Delinquent Collection Rate | Total Collection Rate |
|---------------------|------------------------|-------------------------------|-------------------------|------------------------|----------------------------------|-----------------|-------------------------|----------------------------|-----------------------|
| January, 2023 | | | | | | | | | |
| 2023 Year-to-Date | 3,310,111,883.79 | 0.82886 | 27,436,193.36 | 20,831,997.88 | 737,096.22 | 21,569,094.10 | 75.93 | 2.69 | 78.62 |
| 2022 Year-to-Date | 3,247,044,789.94 | 1.01112 | 32,831,519.28 | 24,889,584.84 | 871,583.03 | 25,761,167.87 | 75.81 | 2.65 | 78.46 |
| Increase (Decrease) | 63,067,093.86 | (0.18226) | (5,395,325.92) | (4,057,586.96) | (134,486.81) | (4,192,073.77) | 0.12 | 0.03 | 0.15 |

The above figures represent collections and transfers made for the Eagle Pass Independent School District (ISD) for the month of January, 2023.
I certify that said figures are true and correct to the best of my knowledge.

Dated this 5th day of February, 2024

Rolando Martinez, Tax Assessor-Collector Director



Monthly As of Recap Report

Fiscal Year: 2023-2024

Totals for Entity: SCH:Eagle Pass ISD

Fiscal Year Start: 9/1/2023

Date Range: January 2024 (01/01/2024 - 01/31/2024)

Total Breakdown

| Year | Outstanding Collectable As Of 2023 Tax Roll | Cumulative Adjustments | Outstanding Collectable Adjusted Roll | Prior Month's Eff Taxes Paid | Base Tax Paid | Disc/ /Under | Eff Taxes Paid | Uncollected Balance | Penalty & Interest Collected This Month | Attorney Fees Collected This Month | Overages | Total Collected This Month | Pct Outstandi ng |
|----------------|---|------------------------|---------------------------------------|------------------------------|---------------|--------------|----------------|---------------------|---|------------------------------------|----------|----------------------------|------------------|
| 2023 | 27,328,168.78 | -634,545.26 | 26,693,623.52 | 12,235,348.08 | 8,581,592.07 | 0.37 | 8,581,592.44 | 5,876,683.00 | 13.70 | 0.00 | 2.80 | 8,581,608.57 | 22.02 |
| 2022 | 2,082,132.97 | -96,251.57 | 1,985,881.40 | 391,640.65 | 63,491.89 | 0.11 | 63,492.00 | 1,530,748.75 | 15,087.47 | 11,786.97 | 0.32 | 90,366.65 | 77.08 |
| 2021 | 973,808.92 | -39,354.07 | 934,454.85 | 75,768.03 | 31,380.03 | 0.07 | 31,380.10 | 827,306.72 | 11,156.90 | 6,380.62 | 0.03 | 48,917.58 | 88.53 |
| 2020 | 536,682.56 | -72,719.93 | 463,962.63 | -10,985.92 | 8,259.04 | 0.00 | 8,259.04 | 466,689.51 | 3,961.19 | 1,833.08 | 0.02 | 14,053.33 | 100.59 |
| 2019 | 401,144.97 | -1,479.25 | 399,665.72 | 38,477.10 | 6,565.06 | 0.00 | 6,565.06 | 354,623.56 | 3,900.04 | 1,569.79 | 0.03 | 12,034.92 | 88.73 |
| 2018 | 294,783.09 | -1,137.66 | 293,645.43 | 29,675.04 | 5,132.18 | 0.02 | 5,132.20 | 258,838.19 | 3,694.10 | 1,323.96 | 0.04 | 10,150.28 | 88.15 |
| 2017 | 204,024.09 | -1,020.01 | 203,004.08 | 18,238.90 | 3,067.48 | 0.02 | 3,067.50 | 181,697.68 | 2,562.00 | 844.41 | 0.00 | 6,473.89 | 89.50 |
| 2016 | 156,178.83 | -933.82 | 155,245.01 | 13,850.59 | 3,842.40 | 0.00 | 3,842.40 | 137,552.02 | 3,678.63 | 1,128.16 | 0.00 | 8,649.19 | 88.60 |
| 2015 | 124,032.30 | -565.39 | 123,466.91 | 7,810.87 | 1,107.16 | 0.01 | 1,107.17 | 114,548.87 | 1,195.70 | 345.45 | 0.00 | 2,648.31 | 92.78 |
| 2014 | 110,605.39 | 0.00 | 110,605.39 | 5,963.06 | 1,339.92 | 0.00 | 1,339.92 | 103,302.41 | 1,513.53 | 416.06 | 0.01 | 3,269.52 | 93.40 |
| 2013 AND PRIOR | 2,417,885.34 | -4,807.34 | 2,413,078.00 | 31,644.91 | 9,327.18 | 0.01 | 9,327.19 | 2,372,105.90 | 11,815.89 | 3,171.48 | 0.00 | 24,314.55 | 98.30 |
| Delq Total | 7,301,278.46 | -218,269.04 | 7,083,009.42 | 602,083.23 | 133,512.34 | 0.24 | 133,512.58 | 6,347,413.61 | 58,565.45 | 28,799.98 | 0.45 | 220,878.22 | |
| | 34,629,447.24 | -852,814.30 | 33,776,632.94 | 12,837,431.31 | 8,715,104.41 | 0.61 | 8,715,105.02 | 12,224,096.61 | 58,579.15 | 28,799.98 | 3.25 | 8,802,486.79 | |

| | |
|-------------------|--------------|
| Tax Certificate | 0.00 |
| Refund/Reinstated | 415,740.17 |
| Escrow | 24,131.65 |
| BPP | 5,170.39 |
| Total Collections | 9,247,529.00 |

EAGLE PASS INDEPENDENT SCHOOL DISTRICT
2023-2024 ATTORNEY FEE COLLECTIONS REPORT FOR
THE MONTH ENDED JANUARY 31, 2024

| | January, 2023 | Increase/ (Decrease) | January, 2024 | 2022 Year-to-Date | Increase/ (Decrease) | 2023 Year-to-Date |
|--|---------------|----------------------|---------------|-------------------|----------------------|-------------------|
| TAX COLLECTION FOR CALCULATING ATTORNEY FEES | | | | | | |
| Current Year Delinquent Taxes (Feb.-Jun.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Current Year Delinquent Taxes (Jul.-Aug.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Prior Years Delinquent Taxes | 309,947.69 | (176,419.09) | 133,528.60 | 951,558.51 | (27,051.13) | 924,507.38 |
| Delinquent Penalties & Interest (Current Feb.-Jun.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Delinquent Penalties & Interest (Current Jul.-Aug.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Delinquent Penalties & Interest (Prior Years) | 105,236.53 | (46,647.82) | 58,588.71 | 373,892.78 | (2,442.57) | 371,450.21 |
| Business Personal Property (BPP) 10% Rendition Penalty | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Delinquent Penalties & Interest (BPP) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| * Adjustments to Collections | 22,198.07 | (21,959.00) | 239.07 | 58,714.60 | 125,876.55 | 184,591.15 |
| Total Collections for Calculating Attorney Fees | 437,382.29 | (245,025.91) | 192,356.38 | 1,384,165.89 | 96,382.85 | 1,480,548.74 |
| TAX REDUCTION FOR CALCULATING ATTORNEY FEES | | | | | | |
| Current Year Delinquent Taxes (Feb.-Jun.) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| Current Year Delinquent Taxes (Jul.-Aug.) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| Prior Years Delinquent Taxes | (21,731.35) | | (16.26) | (81,456.71) | | (188,918.01) |
| Delinquent Penalties & Interest (Current Feb.-Jun.) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| Delinquent Penalties & Interest (Current Jul.-Aug.) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| Delinquent Penalties & Interest (Prior Years) | (550.99) | | (23.26) | (1,820.14) | | (3,014.84) |
| Business Personal Property (BPP) 10% Rendition Penalty | 0.00 | | 0.00 | 0.00 | | 0.00 |
| Total Reductions for Calculating Attorney Fees | (22,282.34) | | (39.52) | (83,276.85) | | (191,932.85) |
| TOTAL COLLECTIONS AFTER REDUCTIONS | 415,099.95 | | 192,316.86 | 1,300,889.04 | | 1,288,615.89 |
| ATTORNEY FEE | 15% | | 15% | 15% | | 15% |
| TOTAL ATTORNEY FEES COLLECTED | 62,264.99 | | 28,847.53 | 195,133.36 | | 193,292.38 |
| ATTORNEY FEE ADJUSTMENTS | | | | | | |
| ** 1985 and Prior Year Delinquent Taxes | 0.00 | | 0.00 | 0.00 | | 0.00 |
| *** Attorney Fee Refunds/Reinstatements | (220.93) | | (6.52) | (900.78) | | (1,557.56) |
| TOTAL ATTORNEY FEES PAID AFTER ADJUSTMENTS | 62,044.06 | | 28,841.01 | 194,232.58 | | 191,734.82 |

*Adjustments in attorney fees may result in:

- 1) Mail payments received in a month postmarked for the previous month.
- 2) Over 65 and Disabled Quarterly Payments
- 3) 20 day notices (Exclusion of property from appraisal roll, taxpayer has 20 days to make payment without Penalties and Interest).
- 4) Suits filed February through June which include current year taxes.
- 5) Agriculture rollback received after Jan 31st, taxpayer has until Jan 31st of the following year to pay without Penalties and Interest.

** 1985 and Prior Year Attorney Fees were not and may not be collected from the taxpayer. The entity must pay the attorney fee for any payments made to the 1985 and Prior Years.

*** Refunds/Reinstatements reduce directly from the Total Attorney Fees Collected.