

BOARD OF TRUSTEES
AGENDA

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

**Report on the 2024 Certified Appraisal Roll from the
from the Maverick County Appraisal District.**

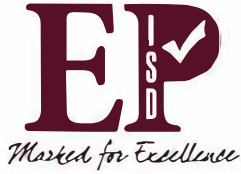
(B) Action Item

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

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2024 CERTIFIED APPRAISAL ROLL FROM MAVERICK COUNTY APPRAISAL DISTRICT

TOTAL APPRAISED MARKET VALUE	\$ 7,514,877,015
TOTAL PRODUCTIVITY VALUE LOST	\$ (2,002,464,522)
TOTAL HOMESTEAD CAP ADJUSTMENTS	\$ (369,221,478)
TOTAL COMMERCIAL BUSINESS CAP ADJTS.	<u>\$ (118,892,350)</u>
TOTAL ASSESSED VALUE	\$ 5,024,298,665
LESS EXEMPTIONS	<u>\$ (1,268,300,202)</u>
TOTAL TAXABLE VALUE (BEFORE FREEZE)	\$ 3,755,998,463*
*TOTAL TAXABLE VALUE OF NEW PROPERTY	\$ 43,577,886

**MAVERICK COUNTY
APPRAISAL DISTRICT**

CHIEF APPRAISER
Raul Fuentes, RPA, CCA



MEMBERS OF THE BOARD

*William W. Davis – Chairperson
Victor E. Perry - Secretary
Christopher Hiller
Isidro De Los Santos, IV
Glenna Purcell
Asalia Casares*

July 10, 2024

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, fourteen (14) properties are still under protest and unresolved. The District's unresolved value is \$3,483,986.*

CERTIFICATION

I, Raul Fuentes, 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.

A handwritten signature in black ink, appearing to be "R. Fuentes", written over a horizontal line.

Raul Fuentes, RPA, CCA
Chief Appraiser

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (28,117)	(Count) (12)	(Count) (28,129)
Land HS Value	460,217,498	156,154	460,373,652
Land NHS Value	985,061,957	326,903	985,388,860
Land Ag Market Value	2,065,996,133	671,964	2,066,668,097
Land Timber Market Value	0	0	0
Total Land Value	3,511,275,588	1,155,021	3,512,430,609
Improvement HS Value	1,431,841,651	1,145,521	1,432,987,172
Improvement NHS Value	1,756,336,425	1,104,787	1,757,441,212
Total Improvement	3,188,178,076	2,250,308	3,190,428,384
Market Value	6,699,453,664	3,405,329	6,702,858,993
BUSINESS PERSONAL PROPERTY	(2,250)	(2)	(2,252)
Market Value	609,885,941	394,238	610,280,179
OIL & GAS / MINERALS	(7,259)	(0)	(7,259)
Market Value	205,537,410	0	205,537,410
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (37,626)	(Total Count) (14)	(Total Count) (37,640)
TOTAL MARKET	7,514,877,015	3,799,567	7,518,676,582
Ag Productivity	63,531,611	31,416	63,563,027
Ag Loss (-)	2,002,464,522	640,548	2,003,105,070
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	5,512,412,493	3,159,019	5,515,571,512
	99.9%	0.1%	100.0%
HS CAP Limitation Value (-)	369,221,478	261,230	369,482,708
CB CAP Limitation Value (-)	118,892,350	77,972	118,970,322
NET APPRAISED VALUE	5,024,298,665	2,819,817	5,027,118,482
Total Exemption Amount	1,268,300,202	854,842	1,269,155,044
NET TAXABLE	3,755,998,463	1,964,975	3,757,963,438
TAX LIMIT/FREEZE ADJUSTMENT	141,299,541	179,738	141,479,279
LIMIT ADJ TAXABLE (I&S)	3,614,698,922	1,785,237	3,616,484,159
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	3,614,698,922	1,785,237	3,616,484,159

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX
 \$30,324,154.56 = 3,616,484,159 * 0.828860 / 100) + \$348,563.96

EXEMPTIONS Exemption	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
	Total	Count	Total	Count	Total	Count
Homestead Exemptions						
HS-Local	0	0	0	0	0	0
HS-State	836,327,488	9,342	400,000	4	836,727,488	9,346
HS-Prorated	2,691,255	33	0	0	2,691,255	33
OV65-Local	0	0	0	0	0	0
OV65-State	23,515,258	3,964	20,000	2	23,535,258	3,966
OV65-Prorated	0	0	0	0	0	0
OV65S-Local	0	0	0	0	0	0
OV65S-State	151,662	23	0	0	151,662	23
OV65S-Prorated	0	0	0	0	0	0
DP-Local	0	0	0	0	0	0
DP-State	1,802,400	336	0	0	1,802,400	336
DP-Prorated	0	0	0	0	0	0
DVHS	12,501,629	123	410,842	1	12,912,471	124
DVHS-Prorated	508,750	4	0	0	508,750	4
DVHSS	1,049,620	18	0	0	1,049,620	18
DVHSS-Prorated	0	0	0	0	0	0
FRSS	281,720	1	0	0	281,720	1
Subtotal for Homestead Exemptions	878,829,782	13,844	830,842	7	879,660,624	13,851
Disabled Veterans Exemptions						
DV1	335,687	41	0	0	335,687	41
DV2	228,976	27	0	0	228,976	27
DV3	378,899	38	0	0	378,899	38
DV4	1,173,767	218	24,000	2	1,197,767	220
DV4S	12,000	11	0	0	12,000	11
Subtotal for Disabled Veterans Exemptions	2,129,329	335	24,000	2	2,153,329	337
Special Exemptions						
AB	0	1	0	0	0	1
FR	77,120,646	14	0	0	77,120,646	14
PC	14,091,053	11	0	0	14,091,053	11
SO	105,692	2	0	0	105,692	2
Subtotal for Special Exemptions	91,317,391	28	0	0	91,317,391	28

EXEMPTIONS Exemption	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
	Total	Count	Total	Count	Total	Count
Absolute Exemptions						
EX	3,740,343	23	0	0	3,740,343	23
EX-Prorated	0	0	0	0	0	0
EX-XG	209,654	1	0	0	209,654	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	645,768	5	0	0	645,768	5
EX-XJ-PRORATED	0	0	0	0	0	0
EX-XN	13,993,378	16	0	0	13,993,378	16
EX-XN-PRORATED	0	0	0	0	0	0
EX-XU	43,167,158	216	0	0	43,167,158	216
EX-XU-PRORATED	0	0	0	0	0	0
EX-XV	233,346,491	769	0	0	233,346,491	769
EX-XV-PRORATED	0	0	0	0	0	0
EX366	676,466	1,503	0	0	676,466	1,503
Subtotal for Absolute Exemptions	296,023,700	2,535	0	0	296,023,700	2,535
Total:	1,268,300,202	16,742	854,842	9	1,269,155,044	16,751

New Value

Total New Market Value: \$48,604,259
Total New Taxable Value: \$43,577,886

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
EX	TOTAL EXEMPTION	3	19,107
EX-XN	11.252 Motor vehicles leased for personal use	2	77,951
EX-XU	11.23 Miscellaneous Exemptions	7	3,050,646
EX-XV	Other Exemptions (including public property, reli...	39	16,128,003
Absolute Exemption Value Loss:		51	19,275,707

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
DP	DISABILITY	38	236,699
DV1	Disabled Veterans 10% - 29%	6	51,000
DV2	Disabled Veterans 30% - 49%	2	15,000
DV3	Disabled Veterans 50% - 69%	11	104,000
DV4	Disabled Veterans 70% - 100%	35	301,404
DV4S	Disabled Veterans Surviving Spouse 70% - 100%	1	12,000
DVHS	Disabled Veterans Homesite	30	3,903,149
FR	FREEPORT	2	13,917,406
FRSS	First Responder Surviving Spouse	1	281,720
HS	HOMESTEAD	732	65,255,219
OV65	OVER 65	241	1,543,154
OV65S	OVER 65 Surviving Spouse	4	30,000
PC	POLLUTION CONTROL	2	88,026
SO	SOLAR	2	105,692
Partial Exemption Value Loss:		1,107	85,844,469
Total NEW Exemption Value			105,120,176

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		0	0
Total Exemption Value Loss:			105,120,176

New Special Use (Ag/Timber)

Count	2023 Market Value	2024 Market Value	2024 Special Use	Loss
6	520,711	null	11,943	-508,768

Average Homestead Value

Category	Count of HS	Average Market	Average Exemption	Average Taxable
A Only	8,851	197,999	92,465	64,664
A & E	9,172	198,315	92,104	64,696