

BOARD OF TRUSTEES
AGENDA

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

(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
Deniz Brown, Tax Assessor-Collector

Briefly describe the action required.

Consider and take appropriate action on the request to adopt resolution 2014/2015-04 to set the 2014 tax rate.

(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.

Motion is to be read as follows: "I move that the property tax rate be increased by the adoption of a tax rate of 1.15417, which is effectively a 0.05718 percent increase in the tax rate."

RESOLUTION 2014/2015-04

A RESOLUTION FIXING AND LEVYING SCHOOL DISTRICT AD VALOREM TAXES FOR THE EAGLE PASS INDEPENDENT SCHOOL DISTRICT FOR THE YEAR OF 2014-2015 AND DIRECTING THE ASSESSMENT AND COLLECTION THEREOF.

Whereas, The Chief Appraiser for the Appraisal District Maverick County, Texas has completed the appraisal roll of the Eagle Pass Independent School District for the calendar year beginning January 1, 2014, and ending December 31, 2014, known as calendar year 2014, and has delivered to the Board of Education, Trustees for the Eagle Pass Independent School District, a statement of the total amount of the assessed valuation of property lying within the Eagle Pass Independent School District and subject to taxes in the Eagle Pass Independent School District, said total amount of assessed taxable valuation being \$2,171,198,830 said total being subject to minor revisions and supplements by the Appraisal Review Board of the Appraisal District

Whereas, the Board of Trustees of said Independent School District finds that the tax for the year 2014, hereinafter levied for all lawful expenses of the School District and the carrying out of the duties and responsibilities placed upon said School District by law must be levied to provide the revenue requirements of the budget for the ensuing year; and

Whereas the Board of Trustees of said School District further finds that all things prerequisite to the passing of this order, including all notices of hearing, hearings, considerations of budget and all other things have been done and performed, including the hearing and notices required by Section 44.004 of Texas Education Code, and

Whereas, the Board of Trustees of said School District further finds that the taxes for the year 2014, hereinafter levied therefore are necessary to pay all lawful expenses of the District and to carry out the duties and obligations placed upon said School District by law and to provide the required sinking fund on outstanding bonds of the School District and on bonds proposed to be issued for such purposes during the ensuing year;

NOW, THEREFORE, BE IT ORDERED BY THE BOARD OF TRUSTEES OF THE EAGLE PASS INDEPENDENT SCHOOL DISTRICT THAT:

SECTION 1. For the further maintenance and operation of public free schools in this School District during the ensuing year and to pay the principal and interest on outstanding bonds of the District falling due during the ensuing year, and for all other lawful purposes, there is hereby levied and ordered to be assessed and collected and remain a lien upon all property and values in said District subject hereto, and that said values shall be certified in submission of Appraisal Roll as certified by the Appraisal Review Board for the 2014, and for each year thereafter until it be otherwise provided and ordered, on all property situated within the limits of the boundaries of this School District, and not exempt from taxation by valid laws, an ad valorem tax at the rate of \$1.15417 on the One Hundred (\$100) Dollars valuation of such property of which \$1.04005 is for lawful maintenance and operation expenditure of the District and \$0.11412 is for the payment of debt service on bonds authorized by voters of the district.

I move that the property tax rate be increased by the adoption of a tax rate of 1.15417, which is effectively a 0.05718 percent increase in the tax rate.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 0.05718 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$57.18.

SECTION 2. This order shall become effective from and after its passage.

SECTION 3. Upon the adoption of this order, the Secretary of the Board of Trustees of the Eagle Pass Independent School District shall certify a copy of this order and forward the same to the Assessor of Taxes.

PASSED, ADOPTED and ORDERED by the Board of Trustees of the Eagle Pass Independent School District, at a meeting at which a quorum was present and a majority of the trustees voted in favor, and at which meeting this order, in written form was before the Board at the time of its adoption, on this 19th day of August, 2014.

APPROVED:

President, Board of Trustees

APPROVED:

Secretary, Board of Trustees

The State of Texas
County of Maverick

I, Lupita Fuentes, Secretary of the Board of Education for the Eagle Pass Independent School District, do hereby certify that the above and foregoing consists of a true and correct copy of an ordinance and order of said Board levying an ad valorem tax for said District for the calendar year beginning January 1, 2014, and ending December 31, 2014, and scholastic year beginning September 1, 2014, and ending August 31, 2015, as such order and resolution was adopted and enacted at a special meeting of the Board held on August 19, 2014, at which a quorum of said Board was present and participated.

To certify which witness my hand and seal of the District at Eagle Pass, Texas this 19th day of August, 2014.

Secretary Board of Education, Trustee
Eagle Pass Independent School District

APPENDIX 9:

Tax Rate

Tax Code § 26.05(b) A motion to adopt an ordinance, resolution, or order setting a tax rate that exceeds the effective tax rate must be made in the following form:

"I move that the property tax rate be increased by the adoption of a tax rate of (*specify tax rate*), which is effectively a (*insert percentage by which the proposed tax rate exceeds the effective tax rate*) percent increase in the tax rate."

Tax Code § 26.05(b)(1) (1) include in the ordinance, resolution, or order in type larger than the type used in any other portion of the document:

(A) the following statement: "THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.;"

and

(B) if the tax rate exceeds the effective maintenance and operations rate, the following statement: "THE TAX RATE WILL EFFECTIVELY BE RAISED BY (*INSERT PERCENTAGE BY WHICH THE TAX RATE EXCEEDS THE EFFECTIVE MAINTENANCE AND OPERATIONS RATE*) PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$(*INSERT AMOUNT*)."

Tax Code § 26.05(b)(2) (2) include on the home page of any Internet website operated by the unit:

(A) the following statement: "(*INSERT NAME OF UNIT*) ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.;"

and

(B) if the tax rate exceeds the effective maintenance and operations rate, the following statement: "THE TAX RATE WILL EFFECTIVELY BE RAISED BY (*INSERT PERCENTAGE BY WHICH THE TAX RATE EXCEEDS THE EFFECTIVE MAINTENANCE AND OPERATIONS RATE*) PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$(*INSERT AMOUNT*)."