

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**

**Briefly describe the subject of the report or recognition presentation.**

Review and Discuss the 2020 Voter - Approval Tax Rate Worksheet

- (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.**

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	<b>2020 maximum compressed tax rate (MCR).</b> TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. <sup>25</sup>	\$ <u>0.91350</u> / \$100
27.	<b>2020 enrichment tax rate (DTR).</b> Enter the greater of A and B. <sup>26</sup> A. Enter the district's 2019 DTR, minus any required reduction under Education Code Section 48.202(f) ..... \$ <u>0.13835</u> / \$100 B. Enter \$0.05 per \$100 of taxable value, if governing body of school district adopts \$0.05 by unanimous vote. If not adopted by unanimous vote, enter \$0.04 per \$100. <sup>27</sup> ..... \$ <u>0.05000</u> / \$100	\$ <u>0.13835</u> / \$100
28.	<b>2020 maintenance and operations (M&amp;O) tax rate (TR).</b> Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$0.17 and the product of the state compression percentage multiplied by \$1.00. <sup>28</sup>	\$ <u>1.05185</u> / \$100
29.	<b>Total 2020 debt to be paid with property tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses.  A. <b>Debt</b> includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount: ..... \$ <u>4,239,450.00</u> B. Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... - \$ <u>0.00</u> C. Subtract <b>state aid</b> received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. .... - \$ <u>1,833,473.00</u> D. <b>Adjust debt:</b> Subtract B and C from A.	\$ <u>2,405,977.00</u>
30.	<b>Certified 2019 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ <u>0.00</u>
31.	<b>Adjusted 2020 debt.</b> Subtract line 30 from line 29D.	\$ <u>2,405,977.00</u>
32.	<b>2020 anticipated collection rate.</b> If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>30</sup>  A. Enter the 2020 anticipated collection rate certified by the collector. <sup>31</sup> <u>100</u> % B. Enter the 2019 actual collection rate <u>98.67</u> % Estimate C. Enter the 2018 actual collection rate <u>99.14</u> % D. Enter the 2017 actual collection rate <u>98.54</u> %	<u>100</u> %
33.	<b>2020 debt adjusted for collections.</b> Divide Line 31 by Line 32.  Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in 2020 to the result.	\$ <u>2,405,977.00</u>
34.	<b>2020 total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,538,093,150</u>
35.	<b>2020 debt rate.</b> Divide Line 33 by Line 34 and multiply by \$100.	\$ <u>0.09479</u> / \$100

<sup>25</sup> Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)  
<sup>26</sup> Tex. Tax Code §26.08(n)(2)  
<sup>27</sup> Tex. Tax Code §26.08(n-1)  
<sup>28</sup> Tex. Edu. Code §45.003(e)  
<sup>29</sup> Tex. Tax Code §526.012(10) and 26.04(b)  
<sup>30</sup> Tex. Tax Code §526.04(h), (h-1) and (h-2)  
<sup>31</sup> Tex. Tax Code §26.04(b)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<b>2020 voter-approval tax rate.</b> Add Lines 28 and 35.  If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35. <sup>32</sup>	\$ <u>1.14664</u> /\$100

**SECTION 3: Voter-Approval Rate Adjustment for Pollution Control**

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>33</sup> The school district shall provide its tax assessor with a copy of the letter. <sup>34</sup>	\$ _____
38.	<b>2020 total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
39.	<b>Additional rate for pollution control.</b> Divide line 37 by line 38 and multiply by \$100.	\$ _____ /\$100
40.	<b>2020 voter-approval tax rate, adjusted for pollution control.</b> Add line 36 and line 39.	\$ _____ /\$100

**SECTION 4: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate ..... \$ 1.11627 /\$100  
 Enter the 2020 NNR tax rate from Line 25.

Voter-Approval Tax Rate ..... \$ 1.14664 /\$100  
 As applicable, enter the 2020 voter-approval tax rate from Line 36 or Line 40.

**SECTION 5: School District Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.<sup>35</sup>

**print here** ➔ Rolando Martinez  
 Printed Name of School District Representative

**sign here** ➔   
 School District Representative

07/23/2020  
 Date

<sup>32</sup> Tex. Tax Code §26.08(g)  
<sup>33</sup> Tex. Tax Code § 26.045(d)  
<sup>34</sup> Tex. Tax Code § 26.045(i)  
<sup>35</sup> Tex. Tax Code §26.04(c)



# EAGLE PASS INDEPENDENT SCHOOL DISTRICT

P.O. Box 1530  
EAGLE PASS, TEXAS 78853

## Tax Office

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### EAGLE PASS INDEPENDENT SCHOOL DISTRICT

#### 2020/2021 CERTIFICATION OF ANTICIPATED COLLECTIONS RATE FOR INTEREST AND SINKING FUND

“I, Rolando Martínez, Tax Assessor-Collector for the Eagle Pass Independent School District solemnly swear that the anticipated collection rate for 2020/2021 for the Eagle Pass Independent School District, Interest and Sinking Fund has been estimated to be 100%.”

(S E A L)

Rolando Martínez  
Tax Assessor-Collector  
Eagle Pass Independent School District

July 22, 2020