

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

Briefly describe the action required.

**Consider and take appropriate action on the request to adopt Resolution 2020-21-02 to levy the 2020 tax roll for the fiscal year ending August 31, 2021.**

(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 2020-21 -02 RELATING TO THE ADOPTION OF THE ANNUAL TAX ROLL FOR THE YEAR 2020 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 2020 certified appraisal roll with taxable value and has submitted said roll for 2020 and hereby is approved.

NET TAXABLE VALUE	\$ 2,753,748,914.00
LESS FREEZE TAXABLE VALUE	\$ <u>(221,734,034.00)</u>
TOTAL FREEZE ADJUSTED TAXABLE VALUE	\$ 2,532,014,880.00
2020 TAX RATE (1.14664/ \$100 VALUE)*	\$ <u>0.0114664</u>
CALCULATED <u>2020</u> TAX LEVY	\$ 29,033,095.42
ADD ACTUAL TAX OF FROZEN LEVY ON ACCOUNTS FOR PERSONS 65 YEARS AND OVER OR DISABLED	\$ 1,524,735.99
STATUATORY PENALTIES	\$ 68,639.40
TOTAL <u>2020</u> TAX LEVY	\$ <u><u>30,626,470.81</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 2020.

**\*Rate:**

M&O=	1.05185
I&S=	<u>0.09479</u>
	1.14664

Adopted: \_\_\_\_\_

Approved:

\_\_\_\_\_  
 President, Board of Trustees  
 Eagle Pass Independent School District

ATTEST:

\_\_\_\_\_  
 Secretary, Board of Trustees  
 Eagle Pass Independent School District

# 2020 LEVY TOTALS

SCH - Eagle Pass ISD

Property Count: 35,845

9/1/2020

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Land		Value				
Homesite:		271,282,238				
Non Homesite:		651,345,959				
Ag Market:		1,261,717,290				
Timber Market:		0		<b>Total Land</b>	(+)	2,184,345,487
Improvement		Value				
Homesite:		705,527,424				
Non Homesite:		1,060,931,748		<b>Total Improvements</b>	(+)	1,766,459,172
Non Real		Count	Value			
Personal Property:		2,262	463,585,610			
Mineral Property:		6,080	82,071,612			
Autos:		7	29,430	<b>Total Non Real</b>	(+)	545,686,652
				<b>Market Value</b>	=	4,496,491,311
Ag		Non Exempt	Exempt			
Total Productivity Market:		1,261,626,720	90,570			
Ag Use:		58,110,820	4,280	<b>Productivity Loss</b>	(-)	1,203,515,900
Timber Use:		0	0	<b>Appraised Value</b>	=	3,292,975,411
Productivity Loss:		1,203,515,900	86,290	<b>Homestead Cap</b>	(-)	15,305,930
				<b>Assessed Value</b>	=	3,277,669,481
				<b>Total Exemptions Amount</b>	(-)	523,920,567
				<b>(Breakdown on Next Page)</b>		
				<b>Net Taxable</b>	=	2,753,748,914

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	31,685,295	18,605,024	136,721.29	143,225.55	394		
OV65	330,809,316	203,129,010	1,388,014.70	1,405,178.83	3,643		
<b>Total</b>	<b>362,494,611</b>	<b>221,734,034</b>	<b>1,524,735.99</b>	<b>1,548,404.38</b>	<b>4,037</b>	<b>Freeze Taxable</b>	(-) 221,734,034
<b>Tax Rate</b>	<b>1.146640</b>						
						<b>Freeze Adjusted Taxable</b>	= 2,532,014,880

Levy Info			
M&O Rate:	1.051850	M&O Tax:	28,031,692.24
I&S Rate:	0.094790	I&S Tax:	2,526,144.88
Protected I&S Rate:	0.000000	Protected I&S Tax:	0.00
		Ag Penalty:	2,900.52
		PP Late Penalty:	0.00
		<b>Total Levy</b>	<b>30,560,737.64</b>
Tax Increment Finance Value:			0
Tax Increment Finance Levy:			0.00

**2020 LEVY TOTALS**

SCH - Eagle Pass ISD

Property Count: 35,845

9/1/2020

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**Exemption Breakdown**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
AB	1	0	0	0
DP	398	0	3,501,191	3,501,191
DV1	45	0	367,866	367,866
DV2	33	0	324,000	324,000
DV3	44	0	448,000	448,000
DV4	148	0	962,523	962,523
DV4S	7	0	0	0
DVHS	71	0	7,006,745	7,006,745
DVHSS	14	0	1,072,226	1,072,226
EX	41	0	8,219,300	8,219,300
EX (Prorated)	4	0	248,108	248,108
EX-XG	1	0	165,070	165,070
EX-XI	2	0	244,440	244,440
EX-XJ	5	0	522,410	522,410
EX-XN	15	0	10,774,930	10,774,930
EX-XU	183	0	15,322,170	15,322,170
EX-XV	742	0	173,185,899	173,185,899
EX-XV (Prorated)	1	0	0	0
EX366	887	0	66,250	66,250
FR	17	48,982,410	0	48,982,410
HS	8,868	0	216,143,174	216,143,174
OV65	3,696	0	34,200,865	34,200,865
OV65S	11	0	110,000	110,000
PC	2	2,052,990	0	2,052,990
<b>Totals</b>		<b>51,035,400</b>	<b>472,885,167</b>	<b>523,920,567</b>

**2020 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	2020	65,738.88	1076	1076