

**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 2018-19-04 to levy the 2018 tax roll for the fiscal year ending August 31, 2019.

(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 2018-19 -04 RELATING TO THE ADOPTION OF THE ANNUAL TAX ROLL FOR THE YEAR 2018 BY THE EAGLE PASS INDEPENDENT SCHOOL DISTRICT.

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 2018 certified appraisal roll with taxable value and has submitted said roll for 2018 and hereby is approved.

NET TAXABLE VALUE	\$ 2,482,460,709.00
LESS FREEZE TAXABLE VALUE	\$ <u>(202,078,711.00)</u>
TOTAL FREEZE ADJUSTED TAXABLE VALUE	\$ 2,280,381,998.00
2018 TAX RATE (1.26084/ \$100 VALUE)*	\$ <u>0.0126084</u>
CALCULATED <u>2018</u> TAX LEVY	\$ 28,751,968.38
ADD ACTUAL TAX OF FROZEN LEVY ON ACCOUNTS FOR PERSONS 65 YEARS AND OVER OR DISABLED	\$ 1,283,917.91
STATUATORY PENALTIES	\$ 235,482.83
TOTAL <u>2018</u> TAX LEVY	\$ <u><u>30,271,369.12</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 2018.

***Rate:**

M&O= 1.17005
I&S= 0.09079
1.26084

Adopted: _____

Approved:

President, Board of Trustees
Eagle Pass Independent School District

ATTEST:

Secretary, Board of Trustees
Eagle Pass Independent School District

2018 LEVY TOTALS

SCH - Eagle Pass ISD

Property Count: 34,209

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Land		Value			
Homesite:		255,663,278			
Non Homesite:		611,754,456			
Ag Market:		1,257,025,448			
Timber Market:		0	Total Land	(+)	2,124,443,182

Improvement		Value			
Homesite:		676,935,578			
Non Homesite:		965,517,074	Total Improvements	(+)	1,642,452,652

Non Real	Count	Value			
Personal Property:	2,370	327,202,090			
Mineral Property:	4,840	93,099,031			
Autos:	10	42,750	Total Non Real	(+)	420,343,871
			Market Value	=	4,187,239,705

Ag	Non Exempt	Exempt			
Total Productivity Market:	1,257,025,448	0			
Ag Use:	58,977,414	0	Productivity Loss	(-)	1,198,048,034
Timber Use:	0	0	Appraised Value	=	2,989,191,671
Productivity Loss:	1,198,048,034	0			
			Homestead Cap	(-)	20,467,455
			Assessed Value	=	2,968,724,216
			Total Exemptions Amount	(-)	486,263,507
			(Breakdown on Next Page)		
			Net Taxable	=	2,482,460,709

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	37,139,745	20,838,605	138,820.95	141,560.66	486			
OV65	302,789,958	181,240,106	1,145,096.96	1,150,976.92	3,489			
Total	339,929,703	202,078,711	1,283,917.91	1,292,537.58	3,975	Freeze Taxable	(-)	202,078,711
Tax Rate	1.260840							

Freeze Adjusted Taxable = 2,280,381,998

Levy Info			
M&O Rate:	1.170050	M&O Tax:	27,873,076.44
I&S Rate:	0.090790	I&S Tax:	2,162,811.79
Protected I&S Rate:	0.000000	Protected I&S Tax:	0.00
		Ag Penalty:	906.95
		PP Late Penalty:	0.00

Total Levy 30,036,795.18

Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

2018 LEVY TOTALS

SCH - Eagle Pass ISD

Property Count: 34,209

8/23/2018

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Exemption Breakdown

Exemption	Count	Local	State	Total
AB	1	0	0	0
DP	492	0	4,219,224	4,219,224
DV1	46	0	350,453	350,453
DV2	41	0	388,500	388,500
DV3	37	0	364,000	364,000
DV4	125	0	784,110	784,110
DV4S	5	0	12,000	12,000
DVHS	59	0	5,539,626	5,539,626
DVHSS	10	0	671,318	671,318
EX	25	0	6,755,800	6,755,800
EX (Prorated)	2	0	115,611	115,611
EX-XG	1	0	165,070	165,070
EX-XI	2	0	244,440	244,440
EX-XJ	5	0	532,970	532,970
EX-XN	15	0	9,570,730	9,570,730
EX-XU	179	0	14,265,094	14,265,094
EX-XV	747	0	141,372,767	141,372,767
EX-XV (Prorated)	2	0	122,120	122,120
EX366	275	0	58,394	58,394
FR	14	51,116,200	0	51,116,200
HS	8,842	0	215,896,610	215,896,610
OV65	3,524	0	32,160,600	32,160,600
OV65S	19	0	189,850	189,850
PC	2	1,368,020	0	1,368,020
Totals		52,484,220	433,779,287	486,263,507

2018 BUSINESS PERSONAL PROPERTY RENDITION PENALTY

Entity_ID	Entity_CD	Bill_Year	Base_Tax_Amnt	Number_Bills	Num_Props
500093	SBPP	2018	234,575.88	1805	1805