

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 Director

Briefly describe the action required.

Consider and take appropriate action on the request to adopt Resolution 2024-25-02 to levy the 2024 tax roll for the fiscal year ending August 31, 2025.

(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 2024-25 -02 RELATING TO THE ADOPTION OF THE ANNUAL TAX ROLL FOR THE YEAR 2024 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 2024 certified appraisal roll with taxable value and has submitted said roll for 2024 and hereby is approved.

NET TAXABLE VALUE	\$ 3,755,998,463.00
LESS FREEZE TAXABLE VALUE	\$ <u>(140,966,809.00)</u>
TOTAL FREEZE ADJUSTED TAXABLE VALUE	\$ 3,615,031,654.00
2024 TAX RATE (0.82602/ \$100 VALUE)*	\$ <u>0.0082602</u>
CALCULATED <u>2024</u> TAX LEVY	\$ 29,860,884.47
ADD ACTUAL TAX OF FROZEN LEVY ON ACCOUNTS FOR PERSONS 65 YEARS AND OVER OR DISABLED	\$ 347,412.97
STATUATORY PENALTIES	\$ 17,297.78
TOTAL <u>2024</u> TAX LEVY	\$ <u><u>30,225,595.22</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 2024.

***Rate:**

M&O=	0.75530
I&S=	<u>0.07072</u>
	0.82602

Adopted: September 5th, 2024

Approved:

President, Board of Trustees
Eagle Pass Independent School District

ATTEST:

Secretary, Board of Trustees
Eagle Pass Independent School District

2024 LEVY TOTALS

SCH - Eagle Pass ISD

Property Count: 37,626

8/29/2024

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Land		Value				
Homesite:		460,217,498				
Non Homesite:		985,061,957				
Ag Market:		2,065,996,133				
Timber Market:		0		Total Land	(+)	3,511,275,588
Improvement		Value				
Homesite:		1,431,841,651				
Non Homesite:		1,756,336,425		Total Improvements	(+)	3,188,178,076
Non Real		Count	Value			
Personal Property:		2,250	609,885,941			
Mineral Property:		7,259	212,716,718			
Autos:		0	0	Total Non Real	(+)	822,602,659
				Market Value	=	7,522,056,323
Ag	Non Exempt	Exempt				
Total Productivity Market:	2,065,996,133	0				
Ag Use:	63,531,611	0		Productivity Loss	(-)	2,002,464,522
Timber Use:	0	0		Appraised Value	=	5,519,591,801
Productivity Loss:	2,002,464,522	0		Homestead Cap	(-)	376,400,786
				23.231 Cap	(-)	118,892,350
				Assessed Value	=	5,024,298,665
				Total Exemptions Amount	(-)	1,268,300,202
				(Breakdown on Next Page)		
				Net Taxable	=	3,755,998,463

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	38,758,916	9,480,762	26,059.81	34,895.05	333		
OV65	501,666,961	131,486,047	321,353.16	347,376.02	3,928		
Total	540,425,877	140,966,809	347,412.97	382,271.07	4,261	Freeze Taxable	(-) 140,966,809
Tax Rate	0.8260200						
						Freeze Adjusted Taxable	= 3,615,031,654

Levy Info			
M&O Rate:	0.7553000	M&O Tax:	27,622,005.47
I&S Rate:	0.0707200	I&S Tax:	2,586,294.95
Protected I&S Rate:	0.0000000	Protected I&S Tax:	0.00
		Ag Penalty:	0.00
		PP Late Penalty:	0.00
		Late Correction	0.00
		Penalty:	
		Total Levy	30,208,300.42
Tax Increment Finance Value:		0	
Tax Increment Finance Levy:		0.00	

2024 LEVY TOTALS

SCH - Eagle Pass ISD

Property Count: 37,626

8/29/2024

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Exemption Breakdown

Exemption	Count	Local	State	Total
AB	1	0	0	0
DP	336	0	1,802,400	1,802,400
DV1	41	0	335,687	335,687
DV2	27	0	228,976	228,976
DV3	38	0	378,899	378,899
DV4	218	0	1,173,767	1,173,767
DV4S	11	0	12,000	12,000
DVHS	127	0	13,010,379	13,010,379
DVHSS	18	0	1,049,620	1,049,620
EX	23	0	3,740,343	3,740,343
EX-XG	1	0	209,654	209,654
EX-XI	2	0	244,442	244,442
EX-XJ	5	0	645,768	645,768
EX-XN	16	0	13,993,378	13,993,378
EX-XU	216	0	43,167,158	43,167,158
EX-XV	770	0	233,346,491	233,346,491
EX366	1,503	0	676,466	676,466
FR	14	77,120,646	0	77,120,646
FRSS	1	0	281,720	281,720
HS	9,387	0	839,018,743	839,018,743
OV65	3,968	0	23,515,258	23,515,258
OV65S	23	0	151,662	151,662
PC	11	14,091,053	0	14,091,053
SO	2	105,692	0	105,692
Totals		91,317,391	1,176,982,811	1,268,300,202

2023 BUSINESS PERSONAL PROPERTY RENDITION PENALTY

Entity_ID	Entity_CD	Bill_Year	Base_Tax_Amnt	Number_Bills	Num_Props
500093	SBPP	2023	17,297.78	1030	1030