BOARD OF TRUSTEES AGENDA									
Workshop	Х	Regular		Special					
(A) Report Only				Recognition					
Presenter(s):									
Briefly describe the subje	Briefly describe the subject of the report or recognition presentation.								
(B) X 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	(C) Funding source: Identify the source of funds if any are required.								
(D) Clarification: Explain any this item.	question or	issues that might	be raised reg	arding					
As per Board Po	licy CCG (L	egal) and Prop	erty Tax Co	de 26.09					

RESOLUTION <u>2024-25 -02</u> RELATING TO THE ADOPTION OF THE ANNUAL TAX ROLL FOR THE YEAR <u>2024</u> BY THE EAGLE PASS INDEPENDENT SCHOOL DISTRICT.

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 $\underline{2024}$ certified appraisal roll with taxable value and has submitted said roll for $\underline{2024}$ and hereby is approved.

NET TAXABLE VALUE	\$	3,755,998,463.00
LESS FREEZE TAXABLE VALUE	\$_	(140,966,809.00)
TOTAL FREEZE ADJUSTED TAXABLE VALUE	\$	3,615,031,654.00
2024 TAX RATE (0.82602/ \$100 VALUE)*	\$_	0.0082602
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	\$	30,225,595.22

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 <u>2024</u>.

* <u>Rate:</u> M&O= I&S=	0.75530 0.07072			
1665	$\frac{0.87672}{0.82602}$			
	0.02002	Adopted:	September 5th, 2024	
		Approved:		
		Duraidant Dar	.1 . CT	
		President, Boar		
		Eagle Pass Ind	ependent School District	
ATTEST	•			
Secretary	, Board of Trusto	ees		
Eagle Pas	ss Independent S	chool District		

2024 LEVY TOTALS

SCH - Eagle Pass ISD

Homes	Property C	ount: 37,626		S	CH - Eagle Pass IS	D		8/29/2024	6:31:55PM
Non Homesile:	Land				V	/alue			
Ag Market:	Homesite:				460,217	,498			
Timber Mairker 1	Non Homesi	ite:			985,061	,957			
Homesalte	Ag Market:				2,065,996	3,133			
Non Homesile	Timber Mark	ket:				0	Total Land	(+)	3,511,275,588
Non Real	Improveme	nt			1	/alue			
Non Real Count Value	Homesite:				1,431,841	,651			
Prosonal Property: 2,250 609,885,941 Autor 7,259 212,716,718 Autor 7,252,056,323 Agriculty 7,252,056,32	Non Homesi	ite:			1,756,336	5,425	Total Improvements	(+)	3,188,178,076
Mineral Property: 7,259 212,716,718 Autos: 0 212,716,718 Total Non Real Market Value 4 822,602,605,632 Ag Total Productivity Market: 2,065,996,133 0 Productivity Loss () 2,002,464,522 10 Productivity Loss () 2,002,464,522 3,531,611 0 Productivity Loss () 2,002,464,522 3,519,591,801 Productivity Loss () 2,002,464,522 3,754,400,786 2,321 Cap () 376,400,786 2,322,208,605 3,754,400,786 2,323 Cap () 376,400,786 2,323 Cap () 11,8892,350 48,800,802	Non Real			Count	1	/alue			
Autos: Total Non Real Market Value (+) 822,602,659 Ray 2,002,303 Ag Use: 100 months Exempt Exempt Total Productivity Market: 2,065,996,133 0 Productivity Loss (-) 2,002,464,522 0 Productivity Loss (-) 2,002,464,522 0 Productivity Loss (-) 2,002,464,522 Homestead Cap 23,231 Cap (-) 376,400,786 18,20,300 Assessed Value = 5,024,298,665 3,615,031,666 2,024,298,665 3,755,998,463 Net Taxable = 5,024,298,665 3,755,998,463 Net Taxable = 5,024,298,665 3,755,998,463 Net Taxable = 3,755,998,463 Net Taxable Protected Protected <td></td> <td>•</td> <td></td> <td>2,250</td> <td>609,885</td> <td>5,941</td> <td></td> <td></td> <td></td>		•		2,250	609,885	5,941			
Non Exempt	Mineral Prop	perty:		7,259	212,716	5,718			
Total Productivity Market:	Autos:			0		0	Total Non Real	(+)	822,602,659
Total Productivity Market: 2,065,996,133 0	A			Non Francis	F		Market Value	=	7,522,056,323
Ag Use: 63,531,611 0 0 Productivity Loss (-) 2,002,464,522 Timber Use: 0 0 0 Appraised Value = 5,519,591,801 Productivity Loss: 2,002,464,522 Homestead Cap				•	EX				
Timber Use:		ctivity Market:	2					()	
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 (Breakdown on Next Page) - (-) 1,268,300,202 Total Exemptions Amount (Breakdown on Next Page) - (-) 1,268,300,202 Net Taxable = 3,755,998,463 Freeze	-								
Freeze							Appraised Value	=	5,519,591,801
Record Control Contr	Productivity	Loss:	2	2,002,464,522		0		()	070 400 700
Net Taxable							•		
Total Exemptions Amount (Breakdown on Next Page) 1,268,300,202							23.231 Cap	(-)	118,892,350
Net Taxable							Assessed Value	=	5,024,298,665
Tax Second Tax T								(-)	1,268,300,202
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 Adjusted Taxable (-) 140,966,809 Freeze Adjusted Taxable = 3,615,031,654 Levy Info Levy Info Sample							Net Taxable	=	3,755,998,463
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 Adjusted Taxable (-) 140,966,809 Freeze Adjusted Taxable = 3,615,031,654 Levy Info Levy Info Sample	Freeze	Assess	ed Taxable	Actual Tax	Ceiling C	ount			
OV65 501,666,961 131,486,047 321,353.16 347,376.02 3,928 Freeze Taxable (-) 140,966,809 Tax Rate 0.8260200 Freeze Adjusted Taxable = 3,615,031,654 Evy Info M&O Rate: 0.7553000 M&O Tax: 27,622,005.47 18S Rate: 0.0707200 I&S Tax: 2,586,294.95 9 Protected I&S Rate: 0.00000000 Protected I&S Tax: 0.00 0									
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 Freeze Adjusted Taxable = 3,615,031,654 M&O Rate: 0.7553000 M&O Tax: 27,622,005.47 4.201 4.									
Levy Info							Freeze Taxable	(-)	140,966,809
Levy Info	Tax Rate	0.8260200		•	•				
Levy Info					Fr	eeze A	diusted Taxable	=	3.615.031.654
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 0.00 PP Late Penalty: 0.00 Late Correction Penalty: 0.00 Total Levy 30,208,300.42									-,,
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 0.00 PP Late Penalty: 0.00 Late Correction Penalty: 0.00 Total Levy 30,208,300.42	Levy Info						1		
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 Penalty: 0.00 Total Levy 30,208,300.42			0.7553000	M&O Tax:	27 622 (005.47	I		
Protected I&S Rate: 0.0000000 Protected I&S Tax: Ag Penalty: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.									
PP Late Penalty: 0.00 Late Correction Penalty: 0.00 Penalty: Total Levy 30,208,300.42 Tax Increment Finance Value: 0	Protected I&				,	0.00			
Late Correction Penalty: Total Levy Tax Increment Finance Value: 0.00 Total Levy 30,208,300.42									
Penalty: Total Levy 30,208,300.42 Tax Increment Finance Value: 0				PP Late Penalty:		0.00			
Tax Increment Finance Value: 7 Total Levy 0 30,208,300.42						0.00			
Tax Increment Finance Value: 0				r Griaity.			Total Levy		30,208,300.42
Tax Increment Finance Levy: 0.00	Tax Increme	ent Finance Valu	ie:			0			
	Tax Increme	ent Finance Lev	y:			0.00			

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2024 LEVY TOTALS

SCH - Eagle Pass ISD

Property Count: 37,626 8/29/2024 6:32:18PM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	1	0	0	0
DP	336	0	0 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

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2023 BUSINESS PERSONAL PROPERTY RENDITION PENALTY

Entity_ID	Entity_CD	Bill_Year	Base_Tax_A	Amnt	Number_Bills	Num_Props
500093	SBPP	2023	17,29	97.78	1030	1030