

EAGLE PASS INDEPENDENT SCHOOL DISTRICT
2023-2024 TAX COLLECTIONS REPORT FOR
THE MONTH ENDED DECEMBER 31, 2023

TAX COLLECTIONS	December, 2022	Increase/(Decrease)	December, 2023	2022 Year-to-Date	Increase/(Decrease)	2023 Year-to-Date
Current Year Taxes (Oct.-Jan.)	7,978,475.01	262,068.36	8,240,543.37	13,337,659.63	(1,031,985.17)	12,305,674.46
Current Year Delinquent Taxes (Feb.-Jun.)	0.00	0.00	0.00	0.00	0.00	0.00
* Current Year Delinquent Taxes (Jul.-Aug.)	0.00	0.00	0.00	0.00	0.00	0.00
* Prior Years Delinquent Taxes	77,013.21	92,201.11	169,214.32	641,610.82	149,367.96	790,978.78
Delinquent Penalties & Interest (Current Feb.-Jun.)	0.00	0.00	0.00	0.00	0.00	0.00
* Delinquent Penalties & Interest (Current Jul.-Aug.)	0.00	0.00	0.00	0.00	0.00	0.00
* Delinquent Penalties & Interest (Prior Years)	28,271.92	30,033.74	58,305.66	268,656.25	44,205.25	312,861.50
Attorney Fees	15,736.98	18,169.65	33,906.63	132,868.37	31,576.49	164,444.86
Business Personal Property (BPP) 10% Rendition Penalty (Current)	955.32	1,510.22	2,465.54	12,482.30	15,727.44	28,209.74
Business Personal Property (BPP) 10% Rendition Penalty (Prior Yr)	241.56	31.19	272.75	1,261.82	168.65	1,430.47
Delinquent Penalties & Interest (BPP)	83.63	49.67	133.30	412.79	118.59	531.38
Escrow	39,188.78	(15,738.44)	23,450.34	156,835.79	(74,370.62)	82,465.17
Overpayments	0.74	2.48	3.22	5.93	5.74	11.67
Tax Certificates	20.00	(20.00)	0.00	140.00	(10.00)	130.00
Total Tax Collections	8,139,987.15	388,307.98	8,528,295.13	14,551,933.70	(865,195.67)	13,686,738.03

TAXPAYER REFUNDS/REINSTATEMENTS

Current Year Taxes (Oct.-Jan.)	(52,161.07)		(59,973.12)	(55,742.46)		(70,330.65)
Current Year Delinquent Taxes (Feb.-Jun.)	0.00		0.00	0.00		0.00
* Current Year Delinquent Taxes (Jul.-Aug.)	0.00		0.00	0.00		0.00
* Prior Years Delinquent Taxes	(15,566.32)		(135,622.62)	(59,725.36)		(188,901.75)
Delinquent Penalties & Interest (Current Feb.-Jun.)	0.00		0.00	0.00		0.00
* Delinquent Penalties & Interest (Current Jul.-Aug.)	0.00		0.00	0.00		0.00
* Delinquent Penalties & Interest (Prior Years)	(331.97)		(1,453.41)	(1,476.15)		(2,991.58)
Attorney Fees	(52.37)		(481.83)	(679.85)		(1,551.04)
Business Personal Property (SBPP) 10% Rendition Penalty (Current)	0.00		(16,281.32)	0.00		(16,301.73)
Business Personal Property (SBPP) 10% Rendition Penalty (Prior Yr)	0.00		(4.72)	0.00		(38.88)
Delinquent Penalties & Interest (SBPP)	0.00		(7.13)	0.00		(11.59)
Overpayments	0.00		(0.01)	0.00		(0.07)
Escrow Collections	(140.00)		(2,969.05)	(4,858.91)		(4,891.71)
Total Refunds/Reinstatements	(68,251.73)		(216,793.21)	(122,482.73)		(285,019.00)

BPP TO COUNTY APPRAISAL DISTRICT (CAD) Current	(47.74)		(123.28)	(624.08)		(1,410.45)
BPP TO COUNTY APPRAISAL DISTRICT (CAD) Prior Yr	(12.06)		(13.18)	(63.04)		(70.02)
BPP TO COUNTY APPRAISAL DISTRICT (CAD) (P & I)	(4.18)		(5.94)	(20.73)		(25.07)
TOTAL TAX COLLECTIONS AFTER ADJUSTMENTS	8,071,671.44		8,311,359.52	14,428,743.12		13,400,213.49

* Amounts used to calculate Attorney Fees

Month Ended	Original Taxable Value	Total Tax Rate (\$/100 Value)	Original Total Tax Levy	YTD Current Levy Taxes	YTD Delinquent Taxes Prior Years	Total YTD Taxes	Current Collection Rate	Delinquent Collection Rate	Total Collection Rate
December, 2023									
2023 Year-to-Date	3,310,111,883.79	0.82886	27,436,193.36	12,245,841.37	603,398.60	12,849,239.97	44.63	2.20	46.83
2022 Year-to-Date	3,247,044,789.94	1.01112	32,831,519.28	13,293,775.39	583,084.24	13,876,859.63	40.49	1.78	42.27
Increase (Decrease)	63,067,093.86	(0.18226)	(5,395,325.92)	(1,047,934.02)	20,314.36	(1,027,619.66)	4.14	0.42	4.57

The above figures represent collections and transfers made for the Eagle Pass Independent School District (ISD) for the month of December, 2023. I certify that said figures are true and correct to the best of my knowledge.

Dated this 5th day of January, 2024


 Rolando Martinez, Tax Assessor-Collector Director

Monthly As of Recap Report

Fiscal Year: 2023-2024

Totals for Entity: SCH:Eagle Pass ISD

Fiscal Year Start: 9/1/2023

Date Range: December 2023 (12/01/2023 - 12/31/2023)

Total Breakdown

Year	Outstanding Collectable As Of 2023 Tax Roll	Cumulative Adjustments	Outstanding Collectable Adjusted Roll	Prior Month's Eff Taxes Paid	Base Tax Paid	Disc/ /Under	Eff Taxes Paid	Uncollected Balance	Penalty & Interest Collected This Month	Attorney Fees Collected This Month	Overages	Total Collected This Month	Pct Outstanding
2023	27,328,168.78	-101,668.64	27,226,500.14	4,054,776.01	8,180,570.25	1.82	8,180,572.07	14,991,152.06	0.00	0.00	3.10	8,180,573.35	55.06
2022	2,082,132.97	-96,251.57	1,985,881.40	322,560.46	69,079.92	0.27	69,080.19	1,594,240.75	24,421.06	20,181.40	0.07	113,682.45	80.28
2021	973,808.92	-38,692.82	935,116.10	73,167.45	2,600.55	0.03	2,600.58	859,348.07	7,695.14	4,585.85	0.01	14,881.55	91.90
2020	536,682.56	-72,719.94	463,962.62	48,690.18	-59,676.10	0.00	-59,676.10	474,948.54	4,757.33	2,234.47	0.02	-52,684.28	102.37
2019	401,144.97	-1,479.26	399,665.71	32,337.50	6,139.60	0.00	6,139.60	361,188.61	3,807.65	1,542.06	0.00	11,489.31	90.37
2018	294,783.09	-1,137.66	293,645.43	22,028.89	7,646.14	0.01	7,646.15	263,970.39	5,675.83	2,052.58	0.00	15,374.55	89.89
2017	204,024.09	-1,020.01	203,004.08	15,907.40	2,331.50	0.00	2,331.50	184,765.18	2,213.25	732.53	0.00	5,277.28	91.02
2016	156,178.83	-933.82	155,245.01	11,243.56	2,607.02	0.01	2,607.03	141,394.42	2,462.08	760.39	0.01	5,829.50	91.08
2015	124,032.30	-565.39	123,466.91	7,180.61	630.25	0.01	630.26	115,656.04	675.59	195.89	0.00	1,501.73	93.67
2014	110,605.39	0.00	110,605.39	5,770.79	192.27	0.00	192.27	104,642.33	228.57	63.13	0.00	483.97	94.61
2013 AND PRIOR	2,417,885.34	-4,807.34	2,413,078.00	29,604.36	2,040.55	0.00	2,040.55	2,381,433.09	4,915.75	1,027.36	0.00	7,983.66	98.69
Delq	7,301,278.46	-217,607.81	7,083,670.65	568,491.20	33,591.70	0.33	33,592.03	6,481,587.42	56,852.25	33,375.66	0.11	123,819.72	
Total	34,629,447.24	-319,276.45	34,310,170.79	4,623,267.21	8,214,161.95	2.15	8,214,164.10	21,472,739.48	56,852.25	33,375.66	3.21	8,304,393.07	

Tax Certificate	0.00
Refund/Reinstated	217,650.13
Escrow	20,481.29
<u>BPP</u>	<u>-14,229.36</u>
Total Collections	8,528,295.13

EAGLE PASS INDEPENDENT SCHOOL DISTRICT
2023-2024 ATTORNEY FEE COLLECTIONS REPORT FOR
THE MONTH ENDED DECEMBER 31, 2023

	December, 2022	Increase/ (Decrease)	December, 2023	2022 Year-to-Date	Increase/ (Decrease)	2023 Year-to-Date
TAX COLLECTION FOR CALCULATING ATTORNEY FEES						
Current Year Delinquent Taxes (Feb.-Jun.)	0.00	0.00	0.00	0.00	0.00	0.00
Current Year Delinquent Taxes (Jul.-Aug.)	0.00	0.00	0.00	0.00	0.00	0.00
Prior Years Delinquent Taxes	77,013.21	92,201.11	169,214.32	641,610.82	149,367.96	790,978.78
Delinquent Penalties & Interest (Current Feb.-Jun.)	0.00	0.00	0.00	0.00	0.00	0.00
Delinquent Penalties & Interest (Current Jul.-Aug.)	0.00	0.00	0.00	0.00	0.00	0.00
Delinquent Penalties & Interest (Prior Years)	28,271.92	30,033.74	58,305.66	268,656.25	44,205.25	312,861.50
Business Personal Property (BPP) 10% Rendition Penalty	0.00	0.00	0.00	0.00	0.00	0.00
Delinquent Penalties & Interest (BPP)	0.00	0.00	0.00	0.00	0.00	0.00
* Adjustments to Collections	15,319.33	120,280.94	135,600.27	36,516.53	147,835.55	184,352.08
Total Collections for Calculating Attorney Fees	<u>120,604.46</u>	<u>242,515.79</u>	<u>363,120.25</u>	<u>946,783.60</u>	<u>341,408.76</u>	<u>1,288,192.36</u>
TAX REDUCTION FOR CALCULATING ATTORNEY FEES						
Current Year Delinquent Taxes (Feb.-Jun.)	0.00		0.00	0.00		0.00
Current Year Delinquent Taxes (Jul.-Aug.)	0.00		0.00	0.00		0.00
Prior Years Delinquent Taxes	(15,566.32)		(135,622.62)	(59,725.36)		(188,901.75)
Delinquent Penalties & Interest (Current Feb.-Jun.)	0.00		0.00	0.00		0.00
Delinquent Penalties & Interest (Current Jul.-Aug.)	0.00		0.00	0.00		0.00
Delinquent Penalties & Interest (Prior Years)	(124.97)		(1,453.41)	(1,269.15)		(2,991.58)
Business Personal Property (BPP) 10% Rendition Penalty	0.00		0.00	0.00		0.00
Total Reductions for Calculating Attorney Fees	<u>(15,691.29)</u>		<u>(137,076.03)</u>	<u>(60,994.51)</u>		<u>(191,893.33)</u>
TOTAL COLLECTIONS AFTER REDUCTIONS	<u>104,913.17</u>		<u>226,044.22</u>	<u>885,789.09</u>		<u>1,096,299.03</u>
ATTORNEY FEE	<u>15%</u>		<u>15%</u>	<u>15%</u>		<u>15%</u>
TOTAL ATTORNEY FEES COLLECTED	<u>15,736.98</u>		<u>33,906.63</u>	<u>132,868.36</u>		<u>164,444.85</u>
ATTORNEY FEE ADJUSTMENTS						
** 1985 and Prior Year Delinquent Taxes	0.00		0.00	0.00		0.00
*** Attorney Fee Refunds/Reinstatements	(52.37)		(481.83)	(679.85)		(1,551.04)
TOTAL ATTORNEY FEES PAID AFTER ADJUSTMENTS	<u>15,684.61</u>		<u>33,424.80</u>	<u>132,188.51</u>		<u>162,893.81</u>

*Adjustments in attorney fees may result in:

- 1) Mail payments received in a month postmarked for the previous month.
- 2) Over 65 and Disabled Quarterly Payments
- 3) 20 day notices (Exclusion of property from appraisal roll, taxpayer has 20 days to make payment without Penalties and Interest).
- 4) Suits filed February through June which include current year taxes.
- 5) Agriculture rollback received after Jan 31st, taxpayer has until Jan 31st of the following year to pay without Penalties and Interest.

** 1985 and Prior Year Attorney Fees were not and may not be collected from the taxpayer. The entity must pay the attorney fee for any payments made to the 1985 and Prior Years.

*** Refunds/Reinstatements reduce directly from the Total Attorney Fees Collected.