

BOARD OF TRUSTEES
AGENDA

<input type="checkbox"/> Workshop	<input type="checkbox"/> Regular	<input checked="" type="checkbox"/> Special
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(A) Report Only Recognition

**Presenter(s): Ismael Mijares, Deputy Superintendent for Business & Finance
Rolando Martínez, Tax Assessor-Collector**

Briefly describe the subject of the report or recognition presentation.

Review and Discuss the 2019 Voter - Approval Tax Rate Worksheet

(B) Action Item

Presenter(s):

Briefly describe the action required.

(C) **Funding source: Identify the source of funds if any are required.**

(D) **Clarificaiton: Explain any question or issues that might be raised regarding this item.**

Line	Effective Tax Rate Activity	Amount/Rate
17.	2019 tax ceilings and Chapter 313 limitations. A. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ⁴ \$ _____ B. Enter 2019 total taxable value of applicable Chapter 313 limitations when calculating effective M&O taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.) ⁵ \$ _____ C. Add A and B.	\$ _____
18.	2019 total taxable value. Add Lines 15C and 16C. Subtract Line 17C.	\$ _____
19.	Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018. Include both real and personal property. Enter the 2019 value of property in territory annexed by the school district.	\$ _____
20.	Total 2019 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2018. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2018, and be located in a new improvement.	\$ _____
21.	Total adjustments to the 2019 taxable value. Add lines 19 and 20.	\$ _____
22.	2019 adjusted taxable value. Subtract line 21 from line 18.	\$ _____
23.	2019 effective tax rate. Divide line 14 by line 22 and multiply by \$100.	\$ _____ /\$100
24.	2019 effective tax rate for ISDs with Chapter 313 Limitations. Add together the effective tax rates for M&O and debt service for those school districts that participate in an applicable Chapter 313 limitations agreement.	\$ _____

SECTION 2: Voter-Approval Tax Rate

Most school districts calculate a voter-approval tax rate that is split into two separate rates:

- Maintenance and Operations (M&O):** The M&O rate is the portion of the tax rate that raises taxes for any lawful purpose other than debt service for which a taxing unit may spend property tax revenue. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt:** The debt tax rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

In most cases the voter-approval tax rate exceeds the effective tax rate, but occasionally decreases in a school district's debt service will cause the effective tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Activity	Amount/Rate
25.	2019 voter-approval M&O rate. The sum of the following as calculated in Tax Code Section 26.08(n)(1)(A), (B) and (C). Go to Region 13 Education Service Center's Worksheet for <i>State Aid Template for 2019-2020</i> to determine state compression percentage and the district enrichment tax rate (DTR). A. The rate equal to the 2019 state compression percentage times \$1.00 \$ _____ B. The greater of: (i) 2018 M&O – (\$1.00 + DTR reduction) OR (ii) \$0.04 per \$100 of taxable value \$ _____ C. Add A and B.	\$ _____

⁴ Tex. Tax Code § 26.012(6)(A)(i)
⁵ Tex. Tax Code § 26.012(6)(A)(ii)

Line	Voter-Approval Tax Rate Activity	Amount/Rate
26.	<p>Total 2019 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ul style="list-style-type: none"> (1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses. <p>A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments.</p> <p>Enter debt amount: \$ _____</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ _____</p> <p>C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. - \$ _____</p> <p>D. Adjust debt: Subtract B and C from A.</p>	\$ _____
27.	Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$ _____
28.	Adjusted 2019 debt. Subtract line 27 from line 26D.	\$ _____
29.	Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	_____ %
30.	2019 debt adjusted for collections. Divide line 28 by line 29.	\$ _____
31.	2019 total taxable value. Enter amount on line 18.	\$ _____
32.	2019 debt tax rate. Divide line 30 by line 31 and multiply by \$100.	\$ _____ /\$100
33.	2019 voter-approval tax rate. Add lines 25 and 32.	\$ _____ /\$100

SECTION 3: Additional Rollback Protection for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Additional Rollback for Pollution Control Activity	Amount/Rate
34.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁶ The school district shall provide its tax assessor with a copy of the letter. ⁷	\$ _____
35.	2019 total taxable value. Enter the amount from line 31 of the Voter-Approval Tax Rate Worksheet.	\$ _____
36.	Additional rate for pollution control. Divide line 34 by line 35 and multiply by \$100.	\$ _____ /\$100
37.	2019 rollback tax rate, adjusted for pollution control. Add line 36 and line 33.	\$ _____ /\$100

⁶ Tex. Tax Code § 26.045(d)

⁷ Tex. Tax Code § 26.045(i)



EAGLE PASS INDEPENDENT SCHOOL DISTRICT

P.O. Box 1530
EAGLE PASS, TEXAS 78853

Tax Office


TEL. (830) 773-3826
FAX (830) 773-6472
E-MAIL: TAXOFFICE@EAGLEPASSID.NET

EAGLE PASS INDEPENDENT SCHOOL DISTRICT

2019/2020 CERTIFICATION OF ANTICIPATED COLLECTIONS RATE FOR INTEREST AND SINKING FUND

“I, Rolando Martínez, Tax Assessor-Collector for the Eagle Pass Independent School District solemnly swear that the anticipated collection rate for 2019/2020 for the Eagle Pass Independent School District, Interest and Sinking Fund has been estimated to be 100%.”

(S E A L)



Rolando Martínez
Tax Assessor-Collector
Eagle Pass Independent School District

July 11, 2019