## BOARD OF TRUSTEES AGENDA

	Workshop Regular Special
(A)	X Report Only Recognition
	Presenter(s): MR. ISMAEL MIJARES, DEPUTY SUPT. FOR BUSINESS & FINANCE
	Briefly describe the subject of the report or recognition presentation.
	TAX REPORT
(B)	Action Item
	Presenter(s):
	Briefly describe the action required.
(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.

## EAGLE PASS INDEPENDENT SCHOOL DISTRICT 2017-2018 TAX COLLECTIONS REPORT FOR THE MONTH ENDED AUGUST 31, 2018

TAX COLLECTIONS	August, 2017	Increase/(Decrease)	August, 2018	2016 Year-to-Date	Increase/(Decrease)	2017 Year-to-Date
Current Year Taxes (OctJan.)	0.00	0.00	0.00	20,359,605.59	826,468.65	21,186,074.24
Current Year Delinquent Taxes (FebJun.)	0.00	0.00	0.00	3,624,204.47	598,682.12	4,222,886.59
* Current Year Delinquent Taxes (JulAug.)	159,475.86	(47,616.30)	111,859.56	341,314.86	(8,244.55)	333,070.31
* Prior Years Delinquent Taxes	66,807.82	2,267.17	69,074.99	1,154,322.20	218,194.82	1,372,517.02
Delinquent Penalties & Interest (Current FebJun.)	0.00	0.00	0.00	234,972.44	11,734.27	246,706.71
* Delinquent Penalties & Interest (Current JulAug.)	29,034.61	(9,068.84)	19,965.77	55,952.08	(2,788.20)	53,163.88
* Delinquent Penalties & Interest (Prior Years)	34,914.37	(197.96)	34,716.41	465,306.40	112,631.69	577,938.09
Attorney Fees	42,149.08	(7,920.32)	34,228.76	295,228.68	55,046.72	350,275.40
Business Personal Property (BPP) 10% Rendition Penalty (Current)	573.33	(500.87)	72.46	21,673.53	2,029.24	23,702.77
Business Personal Property (BPP) 10% Rendition Penalty (Prior Yr)	126.04	5.98	132.02	4,664.77	(1,749.47)	2,915.30
Delinquent Penalties & Interest (BPP)	161.54	(59.89)	101.65	3,651.73	(1,915.41)	1,736.32
Escrow	40,089.57	22,449.06	62,538.63	454,649.15	126,160.38	580,809.53
Overpayments	2.20	(0.85)	1.35	31.49	(8.93)	22.56
Tax Certificates	810.00	(700.00)	110.00	3,060.00	(390.00)	2,670.00
Total Tax Collections	374,144.42	(41,342.82)	332,801.60	27,018,637.39	1,935,851.33	28,954,488.72
TAXPAYER REFUNDS/REINSTATEMENTS		180 (200) 1 1 1 1 1 1				
Current Year Taxes (OctJan.)	0.00		0.00	(78,168.20)		(59,132.04)
Current Year Delinquent Taxes (FebJun.)	0.00		0.00	(96,752.90)		(114,500.33)
* Current Year Delinquent Taxes (JulAug.)	(5,931.64)		(14,672.60)	(14,219.86)		(16,854.30)
* Prior Years Delinquent Taxes	0.00		(8,163.54)	(79,988.23)		(104,538.26)
Delinquent Penalties & Interest (Current FebJun.)	0.00		0.00	(3,784.71)		(929.59)
* Delinquent Penalties & Interest (Current JulAug.)	(1,065.76)		(709.30)	(1,381.82)		(794.74)
* Delinquent Penalties & Interest (Prior Years)	0.00		(273.41)	(4,762.71)		(5,932.90)
Attorney Fees	(1,021.70)		(153.05)	(3,708.65)		(2,760.52)
Business Personal Property (SBPP) 10% Rendition Penalty (Current)	0.00		0.00	(1.53)		(26.80)
Business Personal Property (SBPP) 10% Rendition Penalty (Prior Yr)	0.00		0.00	0.00		(0.60)
Delinquent Penalties & Interest (SBPP)	0.00		0.00	0.00		0.00
Overpayments	0.00		0.00	(0.63)		0.00
Escrow Collections	0.00	el v	(115.41)	(8,690.97)	-	(1,651.73)
Total Refunds/Reinstatements	(8,019.10)		(24,087.31)	(291,460.21)	<u> </u>	(307,121.81)
BPP TO COUNTY APPRAISAL DISTRICT (CAD) Current	(28.70)		(3.63)	(1,083.57)	Ì	(1,185.13)
BPP TO COUNTY APPRAISAL DISTRICT (CAD) Prior Yr	(6.29)		(6.62)	(228.15)	)	(143.33)
BPP TO COUNTY APPRAISAL DISTRICT (CAD) (P & I)	(8.06)		(5.08)	(177.00)	)	(83.69)
TOTAL TAX COLLECTIONS AFTER ADJUSTMENTS	366,082.27	•	308,698.96	26,725,688.46	-	28,645,954.76
* Amounts used to calculate Attorney Fees					=	
Month Ended Original Taxable Total Tax Rate Original Total	YTD Current	YTD Delinquent	Total YTD	Current	Delinquent	Total
August, 2018 Value (/\$100 Value) Tax Levy	Levy Taxes	Taxes Prior Years	Taxes	Collection Rate	Collection Rate	Collection Rate
2017 Year-to-Date 2,307,834,622.13 1.18043 27,242,372.23	25,574,035.31	1,270,750.13	26,844,785.44	93.88	4.66	98.54
2016 Year-to-Date 2,189,351,708.02 1.15543 25,296,426.44	24,156,521.43	1,078,770.59	25,235,292.02	95.49	4.26	99.76
		Transport Company of the		10.90 (0.00)	(Approvate)	

191,979.54

118,482,914.11 The above figures represent collections and transfers made

Increase (Decrease)

for the Eagle Pass Independent School District (ISD) for the month of August, 2018.

0.02500

1,945,945.79

1,417,513.88

I certify that said figures are true and correct to the best of my knowledge.

Dated this 3rd day of September, 2018

(1.62)

1,609,493.42

Rolando Martinez, Tax Assessor-Collector

(1.22)

0.40

## **Total Breakdown**

Year	Outstanding Collectable As Of 2017 Tax Roll	Cumulative Adjustments	Outstanding Collectable Adjusted Roll	Prior Month's Eff Taxes Pald	Base Tax Paid	Disc/ /Under	Eff Taxes Pald	Uncollected Balance	Penalty & Interest Collected This Month	Attornay Fees Collected This Month	Overages	Total Collected This Month	Pct Outstandi ng
2017	27,210,768.75	-162,716.70	27,048,072.05	25,483,468.92	97,186.98	1.14	97,188.10	1,487,415.03	19,256.47	18,781.68	1.35	135,226.46	5.50
2016	1,535,349.48	-99,398.05	1,435,951.43		24,651.57	0.01		808,690.87	9,664.12	6,210.92	0.00	40,526.61	56,32
2015	692,179.55	-29,301.45	682,878.10	198,613.06	12,076.63	0.00	12,076,63	452,188.41	5,105.08	2,577.25	0.00	19,758.94	68.22
2014	478,994.84	-2,261.95	476,732.89	135,666.36	8,960.83	0.26	8,961.09	332,105.44	4,897.22	2,078.82	0.00	15,936.87	69.66
2013	354,151.71	-2,143.97	352,007.74	63,165.67	5,997.20	0.00	5,997.20		3,997.34	1,499.17	0.00	11,493.71	74.66
2012	200,055.25	-2,795.28	197,259.97	50,512.98	2,984.61	0.00	2,984.61	143,782.38		793.42	0.00	6,082.68	72.89
2011	188,642.66	-2,199.60	188,442.86	34,142.75	1,645.42	0.00		150,654.69	1,492.86	470.75	0.00	3,609.03	80.80
2010	173,390.87	-1,934.76	171,456.11	26,924.36	1,026.95	0.00		143,504.60		312.69	0.00	2,397.28	83.70
2009	158,515.68	-2,054.73	158,461.15	18,265.84	563.80	0.00	563.80	137,631.51	648.00		0.00	1,393.58	87.97
2008	142,639.38	-4,070.83	138,568.55	11,779.50	529.32	0.00	529.32	126,259.73			0.00	1,381.35	91.12
2007 AND PRIOR	2,138,780.69	-41,486.19	2,097,294.50	36,275,90	2,485.12	0.00	2,495.12	2,058,523.48	4,584.25	951.10	0.00	8,030.47	98.15
Delq	6,062,700.31	-187,847.01	5,875,053,30	1,197,975.40	60,911.45	0.27	60,911.72	4,616,166.18	34,443.00	15,256,07	0.00	110,610.52	
Total	33,273,489.06	-350,363.71	32,923,125.35		158,098.41	1.41				34,037.75	1.35	245,836.98	
				Tax Certificate								110.00	
	1												
Refund/Reinstated 24,0								24,087.31					
Escrow Escrow								62,423.22					
		8PP 344.						344.09					
			-	Total Collections								332,801.60	<del>-</del>

## EAGLE PASS INDEPENDENT SCHOOL DISTRICT 2017-2018 ATTORNEY FEE COLLECTIONS REPORT FOR THE MONTH ENDED AUGUST 31, 2018

	August, 2017	Increase/ (Decrease)	August, 2018	2016Year-to-Date	Increase/ (Decrease)	2017 Year-to-Date
TAX COLLECTION FOR CALCULATING ATTORNEY FEES		<del></del>				
Current Year Delinquent Taxes (FebJun.)	0.00	0.00	0.00	0.00	0.00	0.00
Current Year Delinquent Taxes (JulAug.)	159,475.86	(47,616.30)	111,859.56	341,314.86	(8,244.55)	333,070.31
Prior Years Delinquent Taxes	66,807.82	2,267.17	69,074.99	1,154,322.20	218,194.82	1,372,517.02
Delinquent Penalties & Interest (Current FebJun.)	0.00	0.00	0.00	0.00	0.00	0.00
Delinquent Penalties & Interest (Current JulAug.)	29,034.61	(9,068.84)	19,965.77	55,952.08	(2,788.20)	53,163.88
Delinquent Penalties & Interest (Prior Years)	34,914.37	(197.96)	34,716.41	465,306.40	112,631.69	577,938.09
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	(2,240.73)	18,634.60	16,393.87	51,648.94	74,951.27	126,600.21
Total Collections for Calculating Attorney Fees	287,991.93	(35,981.33)	252,010.60	2,068,544.48	394,745.03	2,463,289.51
TAX REDUCTION FOR CALCULATING ATTORNEY FEES						
Current Year Delinquent Taxes (FebJun.)	0.00		0.00	0.00		0.00
Current Year Delinquent Taxes (JulAug.)	(5,931.64)		(14,672.60)	(14,219.86)		(16,854.30)
Prior Years Delinquent Taxes	0.00		(8,163.54)	(79,988.23)		(104,538.25)
Delinquent Penalties & Interest (Current FebJun.)	0.00		0.00	0.00		0.00
Delinquent Penalties & Interest (Current JulAug.)	(1,065.76)		(709.30)	(1,369.04)		(794.74)
Delinquent Penalties & Interest (Prior Years)	0.00		(273.41)	(4,775.49)		(5,932.90)
Business Personal Property (BPP) 10% Rendition Penalty	0.00		0.00	0.00		0.00
Total Reductions for Calculating Attorney Fees	(6,997.40)	<u>-</u>	(23,818.85)	(100,352.62)		(128,120.19)
TOTAL COLLECTIONS AFTER REDUCTIONS	280,994.53	-	228,191.75	1,968,191.86	:	2,335,169.32
ATTORNEY FEE	15%		15%	15%		15%
TOTAL ATTORNEY FEES COLLECTED	42,149.18	-	34,228.76	295,228.78		350,275.40
ATTORNEY FEE ADJUSTMENTS		=				
** 1985 and Prior Year Delinquent Taxes	0.00		0.00	0.00		0.00
*** Attorney Fee Refunds/Reinstatements	(1021.70)	_	(153.05)	(3,657.69)		(1,806.93)
TOTAL ATTORNEY FEES PAID AFTER ADJUSTMENTS	41,127.48	_	34,075.71	291,571.09		348,468.47

<sup>\*</sup>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
- 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.

<sup>\*\* 1985</sup> 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.

<sup>\*\*\*</sup> Refunds/Reinstatements reduce directly from the Total Attorney Fees Collected.