

BOARD OF TRUSTEES AGENDA

| | | |
|-----------------------------------|----------------------------------|----------------------------------|
| <input type="checkbox"/> Workshop | <input type="checkbox"/> Regular | <input type="checkbox"/> Special |
|-----------------------------------|----------------------------------|----------------------------------|

(A)

☒

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 (Oct.-Jan.) | 0.00 | 0.00 | 0.00 | 20,359,605.59 | 826,468.65 | 21,186,074.24 |
| Current Year Delinquent Taxes (Feb.-Jun.) | 0.00 | 0.00 | 0.00 | 3,624,204.47 | 598,682.12 | 4,222,886.59 |
| * Current Year Delinquent Taxes (Jul.-Aug.) | 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 Feb.-Jun.) | 0.00 | 0.00 | 0.00 | 234,972.44 | 11,734.27 | 246,706.71 |
| * Delinquent Penalties & Interest (Current Jul.-Aug.) | 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

| | | | | |
|--|------------|-------------|--------------|--------------|
| Current Year Taxes (Oct.-Jan.) | 0.00 | 0.00 | (78,168.20) | (59,132.04) |
| Current Year Delinquent Taxes (Feb.-Jun.) | 0.00 | 0.00 | (96,752.90) | (114,500.33) |
| * Current Year Delinquent Taxes (Jul.-Aug.) | (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 Feb.-Jun.) | 0.00 | 0.00 | (3,784.71) | (929.59) |
| * Delinquent Penalties & Interest (Current Jul.-Aug.) | (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 | (115.41) | (8,690.97) | (1,651.73) |
| Total Refunds/Reinstatements | (8,019.10) | (24,087.31) | (291,460.21) | (307,121.81) |

BPP TO COUNTY APPRAISAL DISTRICT (CAD) Current

(28.70) (3.63) (1,083.57) (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 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 |
|---------------------|------------------------|-------------------------------|-------------------------|------------------------|----------------------------------|-----------------|-------------------------|----------------------------|-----------------------|
| August, 2018 | | | | | | | | | |
| 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 |
| Increase (Decrease) | 118,482,914.11 | 0.02500 | 1,945,945.79 | 1,417,513.88 | 191,979.54 | 1,609,493.42 | (1.62) | 0.40 | (1.22) |

The above figures represent collections and transfers made for the Eagle Pass Independent School District (ISD) for the month of August, 2018.
I certify that said figures are true and correct to the best of my knowledge.

Dated this 3rd day of September, 2018


Rolando Martinez, Tax Assessor-Collector

Total Breakdown

[illegible]

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

| | August, 2017 | Increase/ (Decrease) | August, 2018 | 2016 Year-to-Date | Increase/ (Decrease) | 2017 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.) | 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 Feb.-Jun.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Delinquent Penalties & Interest (Current Jul.-Aug.) | 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 | <u>287,991.93</u> | <u>(35,981.33)</u> | <u>252,010.60</u> | <u>2,068,544.48</u> | <u>394,745.03</u> | <u>2,463,289.51</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.) | (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 Feb.-Jun.) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| Delinquent Penalties & Interest (Current Jul.-Aug.) | (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 | <u>(6,997.40)</u> | | <u>(23,818.85)</u> | <u>(100,352.62)</u> | | <u>(128,120.19)</u> |
| TOTAL COLLECTIONS AFTER REDUCTIONS | <u>280,994.53</u> | | <u>228,191.75</u> | <u>1,968,191.86</u> | | <u>2,335,169.32</u> |
| ATTORNEY FEE | <u>15%</u> | | <u>15%</u> | <u>15%</u> | | <u>15%</u> |
| TOTAL ATTORNEY FEES COLLECTED | <u>42,149.18</u> | | <u>34,228.76</u> | <u>295,228.78</u> | | <u>350,275.40</u> |
| 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 | <u>41,127.48</u> | | <u>34,075.71</u> | <u>291,571.09</u> | | <u>348,468.47</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.