

**BOARD OF TRUSTEES  
AGENDA**

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

**Presenter(s):**

**Briefly describe the subject of the report or recognition presentation.**

(B)  Action Item

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

**Briefly describe the action required.**

**Consider and take appropriate action on the request to adopt Resolution 2021-22-02 to levy the 2021 tax roll for the fiscal year ending August 31, 2022.**

(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.**

**As per Board Policy CCG (Legal) and Property Tax Code 26.09**

**RESOLUTION 2021-22 -02 RELATING TO THE ADOPTION OF THE ANNUAL TAX ROLL FOR THE YEAR 2021 BY THE EAGLE PASS INDEPENDENT SCHOOL DISTRICT.**

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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 2021 certified appraisal roll with taxable value and has submitted said roll for 2021 and hereby is approved.

NET TAXABLE VALUE	\$ 2,824,937,190.00
LESS FREEZE TAXABLE VALUE	\$ <u>(240,965,498.00)</u>
TOTAL FREEZE ADJUSTED TAXABLE VALUE	\$ 2,583,971,692.00
2021 TAX RATE (1.14641/ \$100 VALUE)*	\$ <u>0.0114641</u>
CALCULATED <u>2021</u> TAX LEVY	\$ 29,622,909.87
ADD ACTUAL TAX OF FROZEN LEVY ON ACCOUNTS FOR PERSONS 65 YEARS AND OVER OR DISABLED	\$ 1,666,520.47
STATUATORY PENALTIES	\$ 53,490.31
TOTAL <u>2021</u> TAX LEVY	\$ <u><u>31,342,920.65</u></u>

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 2021.

**\*Rate:**

M&O= 1.05110  
I&S= 0.09531  
1.14641

Adopted: \_\_\_\_\_

Approved:

\_\_\_\_\_  
President, Board of Trustees  
Eagle Pass Independent School District

ATTEST:

\_\_\_\_\_  
Secretary, Board of Trustees  
Eagle Pass Independent School District

# 2021 LEVY TOTALS

SCH - Eagle Pass ISD

Property Count: 32,747

9/1/2021

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Land		Value			
Homesite:		298,903,340			
Non Homesite:		692,117,164			
Ag Market:		1,267,708,638			
Timber Market:		0	<b>Total Land</b>	(+)	2,258,729,142
Improvement		Value			
Homesite:		736,160,795			
Non Homesite:		1,065,701,242	<b>Total Improvements</b>	(+)	1,801,862,037
Non Real		Count	Value		
Personal Property:	2,198		463,418,189		
Mineral Property:	3,030		65,693,100		
Autos:	0		0		
			<b>Total Non Real</b>	(+)	529,111,289
			<b>Market Value</b>	=	4,589,702,468
Ag		Non Exempt	Exempt		
Total Productivity Market:	1,267,708,638		0		
Ag Use:	56,754,187		0	<b>Productivity Loss</b>	(-) 1,210,954,451
Timber Use:	0		0	<b>Appraised Value</b>	= 3,378,748,017
Productivity Loss:	1,210,954,451		0	<b>Homestead Cap</b>	(-) 15,642,893
				<b>Assessed Value</b>	= 3,363,105,124
				<b>Total Exemptions Amount</b>	(-) 538,167,934
				<b>(Breakdown on Next Page)</b>	
				<b>Net Taxable</b>	= 2,824,937,190

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	31,777,738	19,475,298	142,742.91	146,570.64	366		
OV65	355,907,768	221,490,200	1,523,777.56	1,549,958.59	3,786		
<b>Total</b>	<b>387,685,506</b>	<b>240,965,498</b>	<b>1,666,520.47</b>	<b>1,696,529.23</b>	<b>4,152</b>	<b>Freeze Taxable</b>	(-) 240,965,498
<b>Tax Rate</b>	<b>1.146410</b>						
						<b>Freeze Adjusted Taxable</b>	= 2,583,971,692

Levy Info			
M&O Rate:	1.051100	M&O Tax:	28,688,100.83
I&S Rate:	0.095310	I&S Tax:	2,601,334.77
Protected I&S Rate:	0.000000	Protected I&S Tax:	0.00
		Ag Penalty:	0.00
		PP Late Penalty:	0.00
		Late Correction Penalty:	0.00
		<b>Total Levy</b>	<b>31,289,435.60</b>
Tax Increment Finance Value:			0
Tax Increment Finance Levy:			0.00

**2021 LEVY TOTALS**

SCH - Eagle Pass ISD

Property Count: 32,747

9/1/2021

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**Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	1	0	0	0
DP	374	0	3,341,132	3,341,132
DV1	40	0	355,121	355,121
DV2	33	0	324,000	324,000
DV3	42	0	436,000	436,000
DV4	164	0	910,517	910,517
DV4S	9	0	0	0
DVHS	83	0	9,212,441	9,212,441
DVHSS	17	0	1,412,484	1,412,484
EX	38	0	8,727,239	8,727,239
EX-XG	1	0	163,467	163,467
EX-XI	2	0	244,442	244,442
EX-XJ	5	0	524,980	524,980
EX-XN	15	0	11,284,618	11,284,618
EX-XU	186	0	16,547,709	16,547,709
EX-XV	747	0	174,906,511	174,906,511
EX366	395	0	65,478	65,478
FR	18	54,211,853	0	54,211,853
HS	8,963	0	218,886,271	218,886,271
OV65	3,864	0	36,016,291	36,016,291
OV65S	10	0	100,000	100,000
PC	2	497,380	0	497,380
<b>Totals</b>		<b>54,709,233</b>	<b>483,458,701</b>	<b>538,167,934</b>

**2021 BUSINESS PERSONAL PROPERTY RENDITION PENALTY**

<b>Entity_ID</b>	<b>Entity_CD</b>	<b>Bill_Year</b>	<b>Base_Tax_Amnt</b>	<b>Number_Bills</b>	<b>Num_Props</b>
500093	SBPP	2021	53,490.31	1008	1008