

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 Director**

Briefly describe the subject of the report or recognition presentation.

Review and Discuss the 2024 Voter - Approval Tax Rate Worksheet
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(B)  Action Item

**Presenter(s):**

Briefly describe the action required.

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

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

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Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Current year tax ceilings.</b> Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>15</sup>	\$ 141,299,541
20.	<b>Current year total taxable value.</b> Add Lines 17C and 18C. Subtract Line 19.	\$ 3,616,207,081
21.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	\$ 0.00
22.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. 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, of the prior year, and be located in a new improvement.	\$ 43,577,886
23.	<b>Total adjustments to the current year taxable value.</b> Add lines 21 and 22.	\$ 43,577,886
24.	<b>Adjusted current year taxable value.</b> Subtract line 23 from line 20.	\$ 3,572,629,195
25.	<b>Current year NNR tax rate.</b> Divide line 16 by line 24 and multiply by \$100.	\$ .71204 /\$100

**SECTION 2: Voter-Approval Tax Rate**

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates. <sup>18</sup>

- Maximum Compressed Tax Rate (MCR):** A district’s maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment. <sup>19</sup>
- Enrichment Tax Rate:** <sup>20</sup> A district’s enrichment tax rate is defined as any tax effort in excess of the district’s MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield. <sup>21</sup>
- Debt Rate:** The debt 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.

The MCR and Enrichment Tax Rate added together make up the school district’s maintenance and operations (M&O) tax rate. Districts cannot increase the district’s M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district’s debt service. <sup>22</sup>

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district’s website 30 days prior to the election. <sup>23</sup> Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the *declaration without conducting an efficiency audit*. <sup>24</sup>

Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	<b>Current year maximum compressed tax rate (MCR).</b> TEA will publish compression rates based on district and statewide property value growth. Enter the school districts’ maximum compressed rate based on guidance from TEA. <sup>25</sup>	\$ .6169 /\$100
27.	<b>Current year enrichment tax rate.</b> Enter the greater of A and B. <sup>26</sup>	\$ .1384 /\$100
	A. Enter the district’s prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) .....	\$ .1384 /\$100
	B. \$0.05 per \$100 of taxable value .....	\$ .05 /\$100

<sup>15</sup> [Reserved for expansion]  
<sup>17</sup> [Reserved for expansion]  
<sup>18</sup> Tex. Tax Code §26.08(n)  
<sup>19</sup> Tex. Edu. Code §48.2551(a)(3)  
<sup>20</sup> Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032  
<sup>21</sup> Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)  
<sup>22</sup> Tex. Edu. Code §45.0021(a)  
<sup>23</sup> Tex. Edu. Code §11.184(b)  
<sup>24</sup> Tex. Edu. Code §11.184(b-1)  
<sup>25</sup> Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)  
<sup>26</sup> Tex. Tax Code §26.08(n)(2)  
<sup>27</sup> Tex. Edu. Code §45.003(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>Current year maintenance and operations (M&amp;O) tax rate.</b> Add Lines 26 and 27.  Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. <sup>27</sup>	\$ <u>.7553</u> /\$100
29.	<b>Total current year debt to be paid with property tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (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.  A. <b>Debt</b> 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. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. <sup>28</sup> Enter debt amount: ..... \$ <u>3,017,550</u>  B. Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... - \$ <u>0.00</u>  C. Subtract <b>state aid</b> received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program..... - \$ <u>460,166</u>  D. <b>Adjust debt:</b> Subtract B and C from A.	\$ <u>2,557,384</u>
30.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ <u>0.00</u>
31.	<b>Adjusted current year debt.</b> Subtract line 30 from line 29D.	\$ <u>2,557,384</u>
32.	<b>Current year anticipated collection rate.</b> If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>30</sup>  A. Enter the current year anticipated collection rate certified by the collector. <sup>31</sup> <u>100</u> % B. Enter the 2023 actual collection rate <u>100</u> % C. Enter the 2022 actual collection rate <u>100</u> % D. Enter the 2021 actual collection rate <u>100</u> %	100 %
33.	<b>Current year debt adjusted for collections.</b> Divide Line 31 by Line 32.  Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result.	\$ <u>2,557,384</u>
34.	<b>Current year total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,616,207,081</u>
35.	<b>Current year debt rate.</b> Divide Line 33 by Line 34 and multiply by \$100.	\$ <u>.07072</u> /\$100
36.	<b>Current year voter-approval tax rate.</b> Add Lines 28 and 35.  If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35. <sup>32</sup>	\$ <u>.82602</u> /\$100

**SECTION 3: Voter-Approval Tax Rate Adjustment 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.

<sup>24</sup> Tex. Tax Code §26.012(7)  
<sup>29</sup> Tex. Tax Code §§26.012(10) and 26.04(b)  
<sup>27</sup> Tex. Tax Code §§26.04(h), (h-1) and (h-2)  
<sup>31</sup> Tex. Tax Code §26.04(b)  
<sup>32</sup> Tex. Tax Code §26.08(g)  
<sup>33</sup> Tex. Tax Code §26.045(d)  
<sup>34</sup> Tex. Tax Code §26.045(l)



Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>33</sup> The school district shall provide its tax assessor with a copy of the letter. <sup>34</sup>	\$ <u>0.00</u>
38.	<b>Current year total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.00</u>
39.	<b>Additional rate for pollution control.</b> Divide line 37 by line 38 and multiply by \$100.	\$ <u>0.00</u> /\$100
40.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add line 36 and line 39.	\$ <u>0.00</u> /\$100

**SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster**

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. <sup>35</sup> As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
41.	<b>Prior year adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.00</u> /\$100
42.	<b>Prior voter-approval tax rate.</b> If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ <u>0.00</u> /\$100
43.	<b>Increase in the prior year tax rate due to disaster (disaster pennies).</b> Subtract Line 42 from Line 41.	\$ <u>0.00</u> /\$100
44.	<b>Current year voter-approval tax rate, adjusted for prior year disaster.</b> Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$ <u>0.00</u> /\$100

**SECTION 5: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate ..... \$ .71204 /\$100  
 Enter the current year NNR tax rate from Line 25.

Voter-Approval Tax Rate ..... \$ .82602 /\$100  
 As applicable, enter the current year voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: 36

**SECTION 6: School District Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code. <sup>36</sup>

**print here** ▶ Rolando Martinez  
 Printed Name of School District Representative

**sign here** ▶   
 School District Representative

07/22/2024  
 Date

<sup>33</sup> Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)  
<sup>34</sup> Tex. Tax Code §26.04(c)



# EAGLE PASS INDEPENDENT SCHOOL DISTRICT

P.O. Box 1530  
EAGLE PASS, TEXAS 78853

## Tax Office

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## EAGLE PASS INDEPENDENT SCHOOL DISTRICT

### 2023/2024 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 2023/2024 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 Director  
Eagle Pass Independent School District

July 11, 2024