

**BOARD OF TRUSTEES
AGENDA**

<input type="checkbox"/>	Workshop	<input type="checkbox"/>	Regular	<input type="checkbox"/>	Special
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- (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 JULY 31, 2018

TAX COLLECTIONS	July, 2017	Increase/(Decrease)	July, 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.)	181,839.00	39,371.75	221,210.75	181,839.00	39,371.75	221,210.75
* Prior Years Delinquent Taxes	57,797.37	24,688.93	82,486.30	1,087,514.38	215,927.65	1,303,442.03
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.)	26,917.47	6,280.64	33,198.11	26,917.47	6,280.64	33,198.11
* Delinquent Penalties & Interest (Prior Years)	29,503.02	13,049.32	42,552.34	430,392.03	112,829.65	543,221.68
Attorney Fees	32,699.71	9,082.14	41,781.85	253,079.60	62,967.04	316,046.64
Business Personal Property (BPP) 10% Rendition Penalty (Current)	1,433.09	(868.39)	564.70	21,100.20	2,530.07	23,630.27
Business Personal Property (BPP) 10% Rendition Penalty (Prior Yr)	103.29	201.55	304.84	4,538.73	(1,755.48)	2,783.25
Delinquent Penalties & Interest (BPP)	304.74	(67.30)	237.44	3,490.19	(1,855.52)	1,634.67
Escrow	40,860.83	3,435.11	44,295.94	414,559.58	103,711.32	518,270.90
Overpayments	3.81	(1.17)	2.64	29.29	(8.08)	21.21
Tax Certificates	190.00	(50.00)	140.00	2,250.00	310.00	2,560.00
Total Tax Collections	371,652.33	95,122.58	466,774.91	26,644,492.97	1,977,194.08	28,621,687.05
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.)	(8,288.22)		(2,181.70)	(8,288.22)		(2,181.70)
* Prior Years Delinquent Taxes	(1,553.90)		(647.07)	(79,988.23)		(96,374.72)
Delinquent Penalties & Interest (Current Feb.-Jun.)	0.00		0.00	(3,784.71)		(929.59)
* Delinquent Penalties & Interest (Current Jul.-Aug.)	(303.28)		(85.44)	(316.06)		(85.44)
* Delinquent Penalties & Interest (Prior Years)	0.00		(132.43)	(4,762.71)		(5,659.49)
Attorney Fees	0.00		(68.31)	(2,686.95)		(2,198.27)
Business Personal Property (SBPP) 10% Rendition Penalty (Current)	0.00		(0.90)	(1.53)		(26.80)
Business Personal Property (SBPP) 10% Rendition Penalty (Prior Yr)	0.00		(0.60)	0.00		(0.60)
Delinquent Penalties & Interest (SBPP)	0.00		0.00	0.00		0.00
Overpayments	(0.12)		0.00	(0.63)		0.00
Escrow Collections	(322.88)		0.00	(8,690.97)		(1,536.32)
Total Refunds/Reinstatements	(10,468.40)		(3,116.45)	(283,441.11)		(282,625.30)
BPP TO COUNTY APPRAISAL DISTRICT (CAD) Current	(71.67)		(28.19)	(1,054.87)		(1,181.46)
BPP TO COUNTY APPRAISAL DISTRICT (CAD) Prior Yr	(5.18)		(15.22)	(221.86)		(136.68)
BPP TO COUNTY APPRAISAL DISTRICT (CAD) (P & I)	(15.24)		(11.88)	(168.94)		(78.61)
TOTAL TAX COLLECTIONS AFTER ADJUSTMENTS	361,091.84		463,603.17	26,359,606.19		28,337,665.00

* Amounts used to calculate Attorney Fees

Month Ended July, 2018	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
2017 Year-to-Date	2,307,834,622.13	1.18043	27,242,372.23	25,476,779.52	1,209,713.28	26,686,492.80	93.52	4.44	97.96
2016 Year-to-Date	2,189,351,708.02	1.15543	25,296,426.44	24,002,432.58	1,011,843.02	25,014,275.60	94.88	4.00	98.88
Increase (Decrease)	118,482,914.11	0.02500	1,945,945.79	1,474,346.94	197,870.26	1,672,217.20	(1.37)	0.44	(0.93)

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

Dated this 1st day of August, 2018


Rolando Martinez, Tax Assessor-Collector

Total Breakdown

Year	Outstanding Collectable As Of 2017 Tax Roll	Cumulative Adjustments	Outstanding Collectable Adjusted Roll	Prior Month's Eff Taxes Paid	Base Tax Paid	Disc/ /Under	Eff Taxes Paid	Uncollected Balance	Penalty & Interest Collected This Month	Attorney Fees Collected This Month	Overages	Total Collected This Month	Pct Outstanding
2017	27,210,788.75	-146,444.18	27,064,344.57	25,244,438.90	219,029.05	0.97	219,030.02	1,600,875.65	33,112.67	22,957.70	2.61	275,102.03	5.92
2016	1,535,349.48	-90,153.60	1,445,195.88	560,477.26	42,131.71	0.01	42,131.72	842,586.90	12,496.04	8,153.70	0.00	62,781.45	58.30
2015	692,179.55	-29,301.45	662,878.10	188,095.74	10,517.32	0.00	10,517.32	464,265.04	4,408.55	2,238.94	0.00	17,164.81	70.04
2014	478,994.84	-2,261.95	476,732.89	128,189.15	7,477.21	0.00	7,477.21	341,066.53	4,026.24	1,725.52	0.00	13,228.97	71.54
2013	354,151.71	-2,143.97	352,007.74	78,783.93	4,401.74	0.00	4,401.74	268,822.07	2,902.20	1,095.61	0.00	8,399.55	76.37
2012	200,055.25	-2,257.47	197,797.78	45,507.19	5,005.79	0.00	5,005.79	147,284.80	3,898.68	1,335.65	0.00	10,240.12	74.46
2011	188,642.66	-2,199.80	186,442.86	30,312.59	3,830.16	0.00	3,830.16	152,300.11	3,440.41	1,090.59	0.00	8,361.16	81.69
2010	173,390.87	-1,934.76	171,456.11	24,415.25	2,509.11	0.00	2,509.11	144,531.75	2,559.27	760.25	0.00	5,828.63	84.30
2009	158,515.88	-2,054.73	156,461.15	16,327.86	1,937.98	0.00	1,937.98	138,195.31	2,208.52	621.99	0.00	4,768.49	88.33
2008	142,639.38	-4,070.83	138,568.55	10,620.08	1,159.42	0.00	1,159.42	126,789.05	1,457.78	392.56	0.00	3,009.76	91.50
2007 AND PRIOR	2,138,780.69	-37,981.70	2,100,798.99	33,407.11	2,868.79	0.00	2,868.79	2,064,523.09	5,022.22	1,183.63	0.00	9,074.64	98.27
Delq Total	6,062,700.31	-174,360.26	5,888,340.05	1,116,136.16	81,839.23	0.01	81,839.24	4,690,364.65	42,419.91	18,598.44	0.00	142,857.58	
Total	33,273,489.06	-320,804.44	32,952,684.62	26,360,575.06	300,868.28	0.98	300,869.26	6,291,240.30	75,532.58	41,556.14	2.61	417,959.61	
													140.00
													3,116.45
													44,295.94
													1,262.91
												466,774.91	

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

	July, 2017	Increase/ (Decrease)	July, 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.)	181,839.00	39,371.75	221,210.75	181,839.00	39,371.75	221,210.75
Prior Years Delinquent Taxes	57,797.37	24,688.93	82,486.30	1,087,514.38	215,927.65	1,303,442.03
Delinquent Penalties & Interest (Current Feb.-Jun.)	0.00	0.00	0.00	0.00	0.00	0.00
Delinquent Penalties & Interest (Current Jul.-Aug.)	26,917.47	6,280.64	33,198.11	26,917.47	6,280.64	33,198.11
Delinquent Penalties & Interest (Prior Years)	29,503.02	13,049.32	42,552.34	430,392.03	112,829.65	543,221.68
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	(67,913.40)	(29,941.80)	(97,855.20)	53,889.67	56,316.67	110,206.34
Total Collections for Calculating Attorney Fees	228,143.46	53,448.84	281,592.30	1,780,552.55	430,726.36	2,211,278.91
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.)	(8,288.22)		(2,181.70)	(8,288.22)		(2,181.70)
Prior Years Delinquent Taxes	(1,553.90)		(647.07)	(79,988.23)		(96,374.71)
Delinquent Penalties & Interest (Current Feb.-Jun.)	0.00		0.00	0.00		0.00
Delinquent Penalties & Interest (Current Jul.-Aug.)	(303.28)		(85.44)	(303.28)		(85.44)
Delinquent Penalties & Interest (Prior Years)	0.00		(132.43)	(4,775.49)		(5,659.49)
Business Personal Property (BPP) 10% Rendition Penalty	0.00		0.00	0.00		0.00
Total Reductions for Calculating Attorney Fees	(10,145.40)		(3,046.64)	(93,355.22)		(104,301.34)
TOTAL COLLECTIONS AFTER REDUCTIONS	217,998.06		278,545.66	1,687,197.33		2,106,977.57
ATTORNEY FEE	15%		15%	15%		15%
TOTAL ATTORNEY FEES COLLECTED	32,699.71		41,781.85	253,079.60		316,046.64
ATTORNEY FEE ADJUSTMENTS						
** 1985 and Prior Year Delinquent Taxes	0.00		0.00	0.00		0.00
*** Attorney Fee Refunds/Reinstatements	0.00		(68.31)	(2,635.99)		(1,653.88)
TOTAL ATTORNEY FEES PAID AFTER ADJUSTMENTS	32,699.71		41,713.54	250,443.61		314,392.76

*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.