



**TAX SERVICES GCCISD**  
**CHARLENE PIGGOTT**  
**DIRECTOR OF TAX SERVICES**

September 2, 2015

Mrs. Carla Merka  
Assistant Superintendent for Finance  
Crosby Independent School District  
706 Runneburg Rd.  
Crosby, Texas 77532

Dear Mrs. Merka:

Attached for your review and consideration is the August, 2015 Tax Collection Report and ending fiscal year fourth quarter analysis compared to budget. The 2015 Appraisal Roll has been certified by the Harris County Appraisal District with a certified taxable value of \$1,316,740,016 and uncertified remaining taxable value of \$343,737,282 (summary attached). This certified figure has included the proposed new state mandated homestead exemption of \$25,000 for the qualifying residence homesteads within your jurisdiction. This exemption will not become official until a successful vote by the voters in the November state election. We presently are still awaiting TEA's hold harmless additional funding certification for this proposed new homestead exemption amount. Once this certification is provided by TEA we can then proceed with tax rate adoption for the 2015 tax roll year. Final calculations cannot be completed until we have this data item.

We will be mailing the tax statements this year with the legislative required language on the bill that provides the tax assessment with the exemption change, and what the bill would be without the new increased exemption amount as a comparison for the taxpayers. This will be placed on all the homestead residential qualified accounts for 2015 tax bills throughout the next fiscal year cycle, including supplemental roll billing. If you have any questions or comments, please do not hesitate to call me.

Sincerely,

Charlene Piggott, RTA, CSTA

P.O. Box 2805 • Baytown, Texas 77522 • (281) 420-4847 • FAX (281) 420-4999  
scpiggot@gccisd.net

**Tax Collection Report - AUGUST, 2015 Crosby ISD**

<b>COLLECTION DETAIL</b>	<b>MONTH ENDED</b>	<b>YEAR-TO-DATE</b>
	<b>8/31/2015</b>	<b>FY2014-2015</b>
Taxes - Current Year	\$ 73,866.55	\$ 24,508,540.74
Taxes - Prior Years	\$ 38,549.66	\$ 785,073.52
<b>Total Levy Taxes Paid</b>	<b>\$ 112,416.21</b>	<b>\$ 25,293,614.26</b>

<b>COLLECTION PERCENTAGE</b>	
Current Year 2014 Tax Roll*	97.13% *
Last Year's 2013 Tax Roll Same Period	96.76%

<b>ACCOUNTING FUND DETAIL</b>	
Tax Collected Maintenance and Operation	\$ 81,608.54
Tax Collected Debt Fund	\$ 30,807.67
<b>Total Levy Collected</b>	<b>\$ 112,416.21</b>

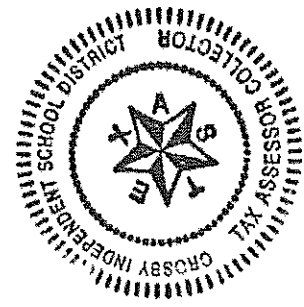
<b>ADJUSTED TAX ROLL LEVY BALANCE</b>	
Current 2014 Remaining Levy 8/01/2015	\$ 800,498.88
Current Supplemental/Corrections Collections	\$ (2,022.80)
Total Remaining 2014 Roll Levy 8/31/15	\$ (73,866.55)
Delinquent Levy Remaining 8/01/15	\$ 724,609.53
Delinquent Supplemental/Corrections Collections Delinquent Tax	\$ 1,668,861.61
Total Remaining Delinquent Levy 8/31/15	\$ (3,916.90)
<b>CERTIFIED REMAINING TAX LEVY</b>	<b>\$ (38,549.66)</b>
<b>OTHER REVENUE</b>	<b>\$ 1,626,395.05</b>
General Fund Penalty & Interest	\$ 27,828.86
Debt Fund Penalty & Interest	\$ 8,381.33
<b>Total Collections</b>	<b>\$ 36,210.19</b>

*Net refund adjustments paid (Appraisal District value changes).	\$ 386,038.05
	\$ 115,068.81
	<b>\$ 501,106.86</b>

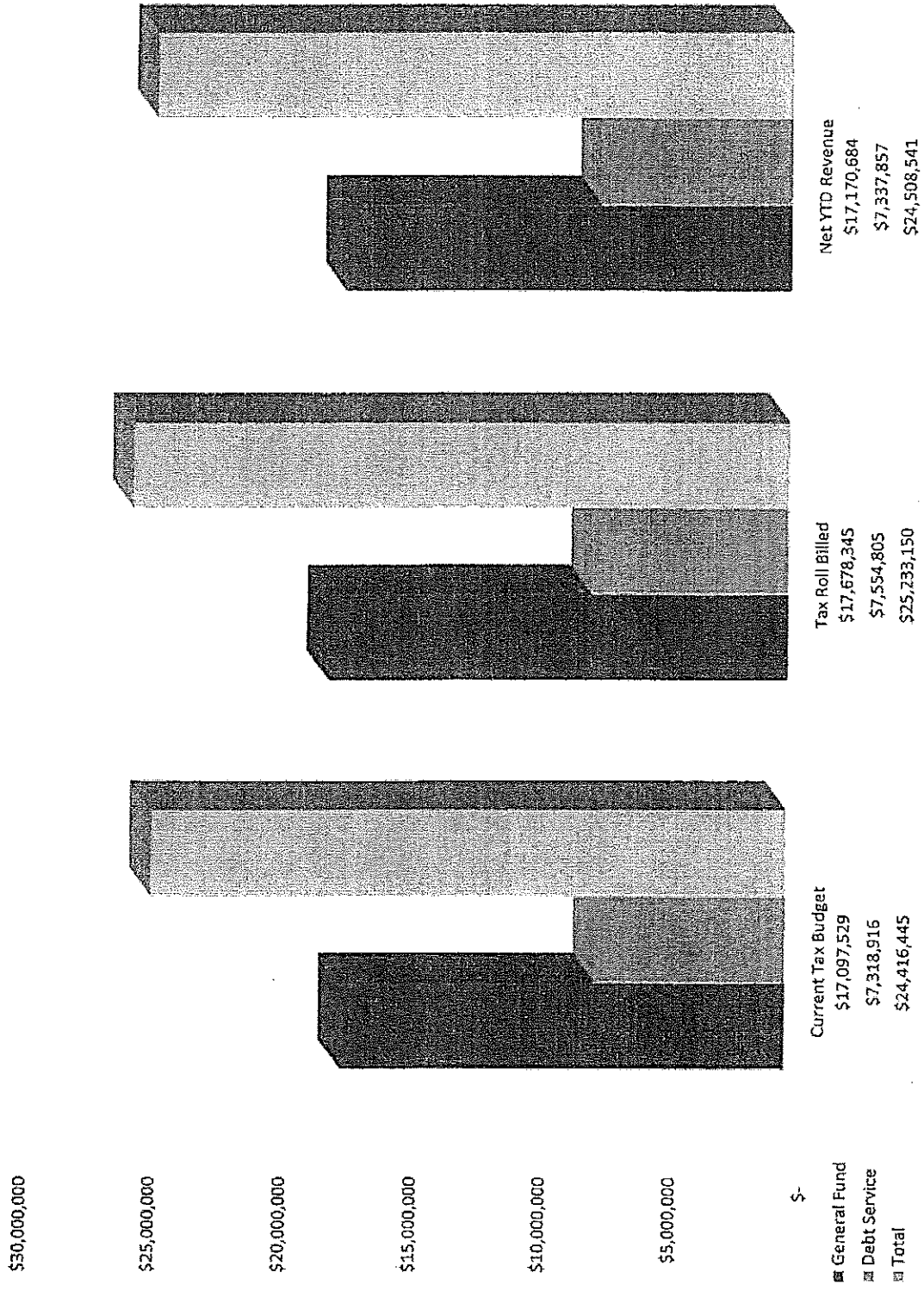
I Charlene Piggott, Tax Assessor/Collector for Crosby I.S.D. hereby certify the above listed Tax Collection Report is a correct reflection of the ad valorem tax records for August, 2015.

*Charlene Piggott*  
 Charlene Piggott

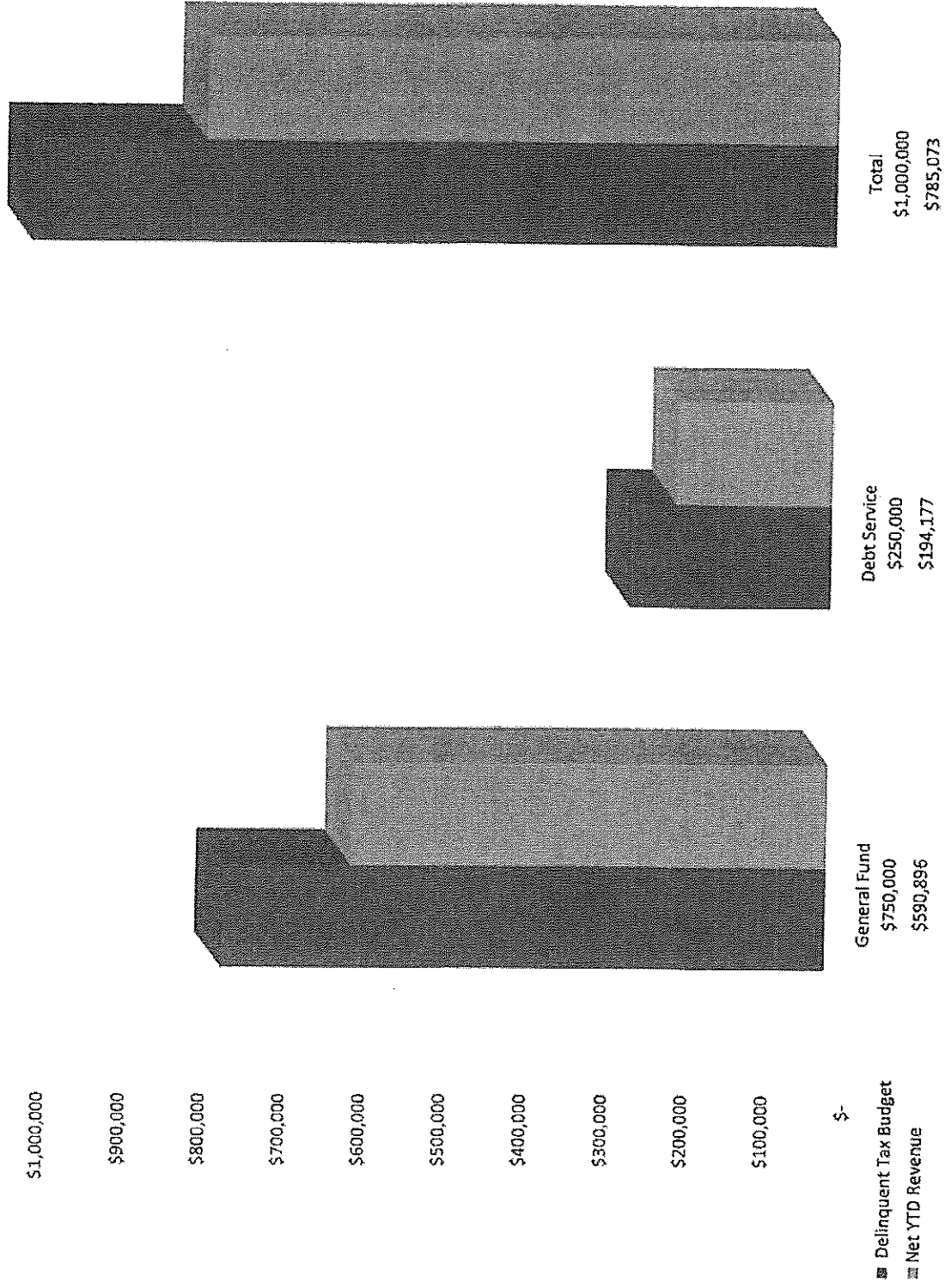
September 2, 2015  
 Date



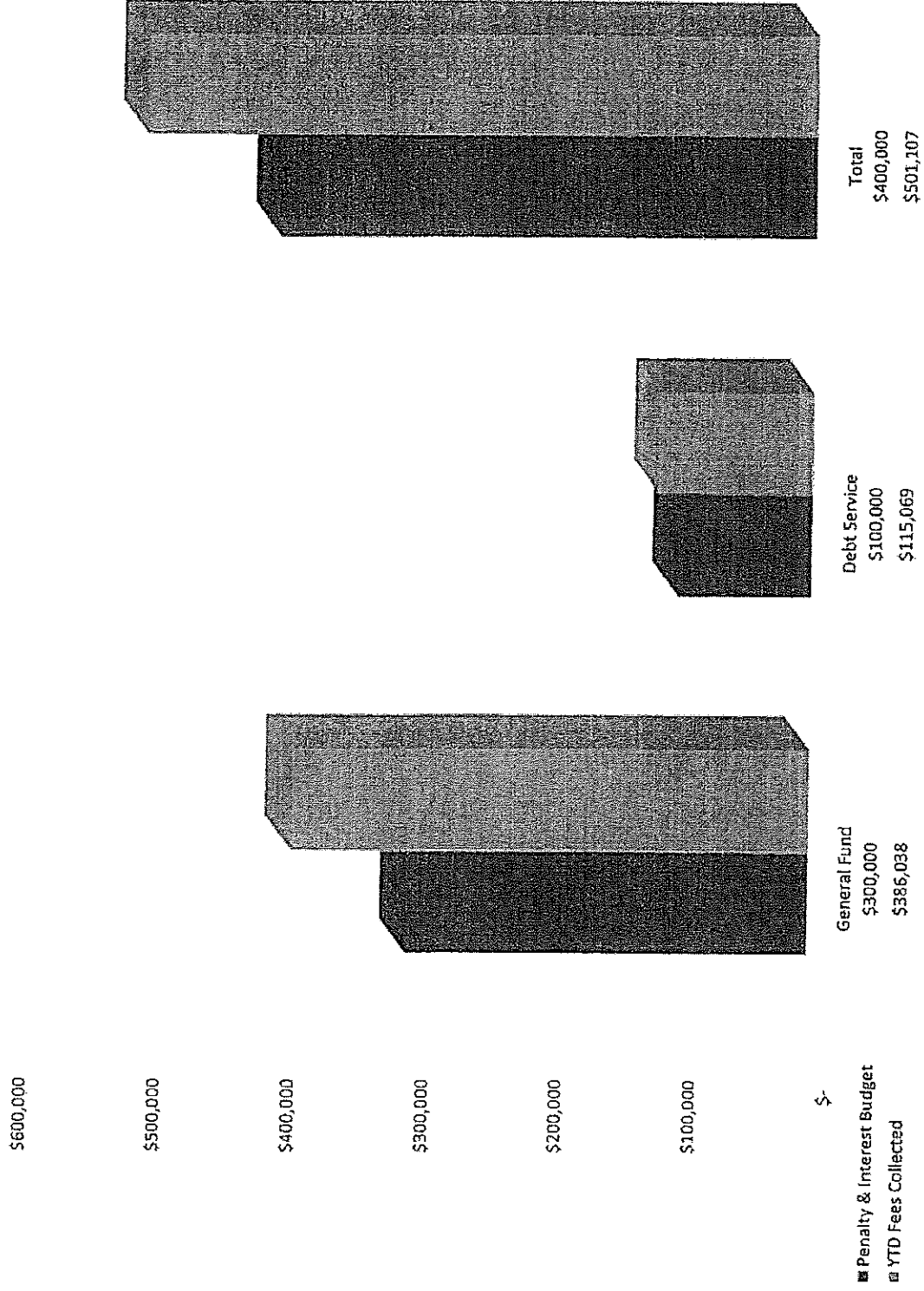
Crosby ISD FY2014-15 Fourth Quarter Current Taxes Billed/Collected Compared to Budget



### Crosby ISD FY2014-15 Fourth Quarter Delinquent Tax Collections Compared to Budget



### Crosby ISD FY2014-15 Fourth Quarter Penalty and Interest Revenue Collections Compared to Budget



Crosby ISD FY2014-15 Fourth Quarter Remaining Appraised Uncertified Taxable Value

\$160,000,000

\$140,000,000

\$120,000,000

\$100,000,000

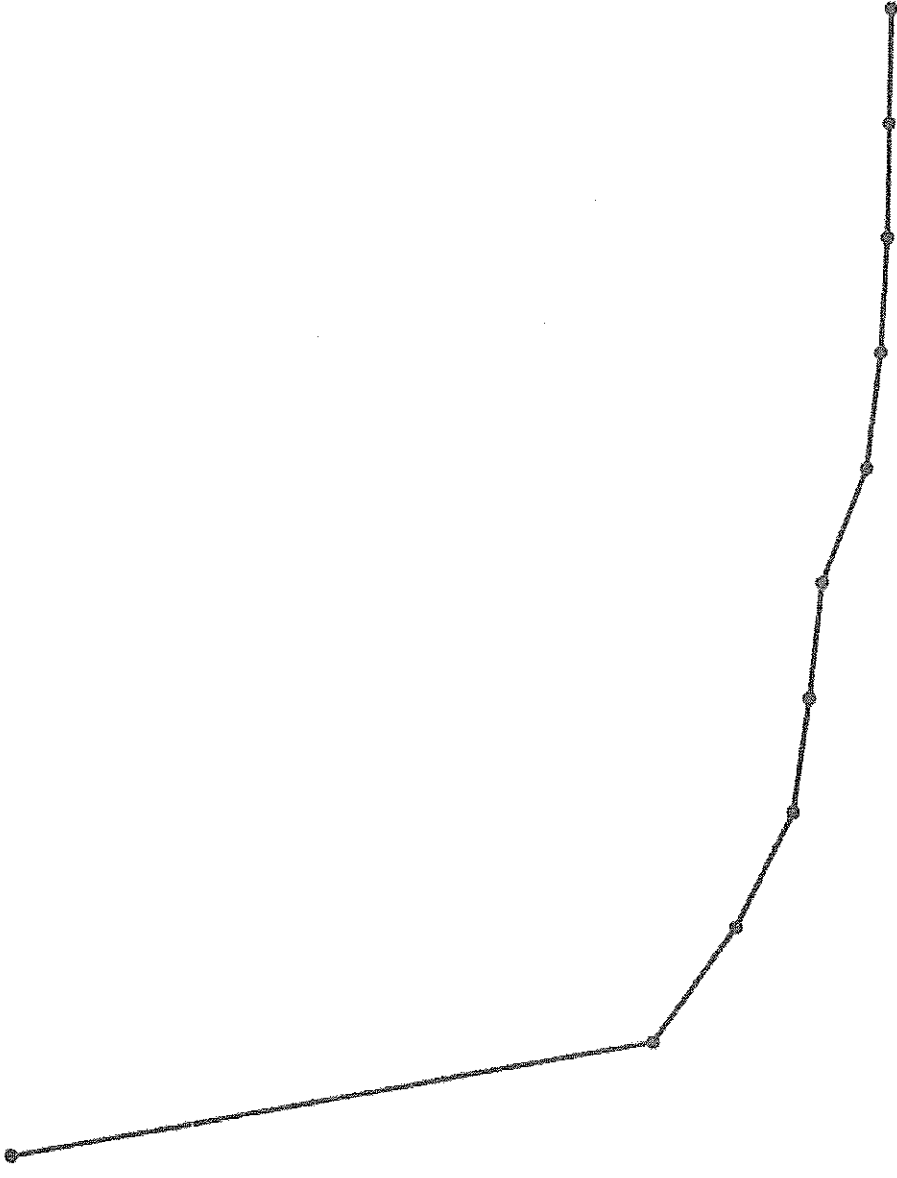
\$80,000,000

\$60,000,000

\$40,000,000

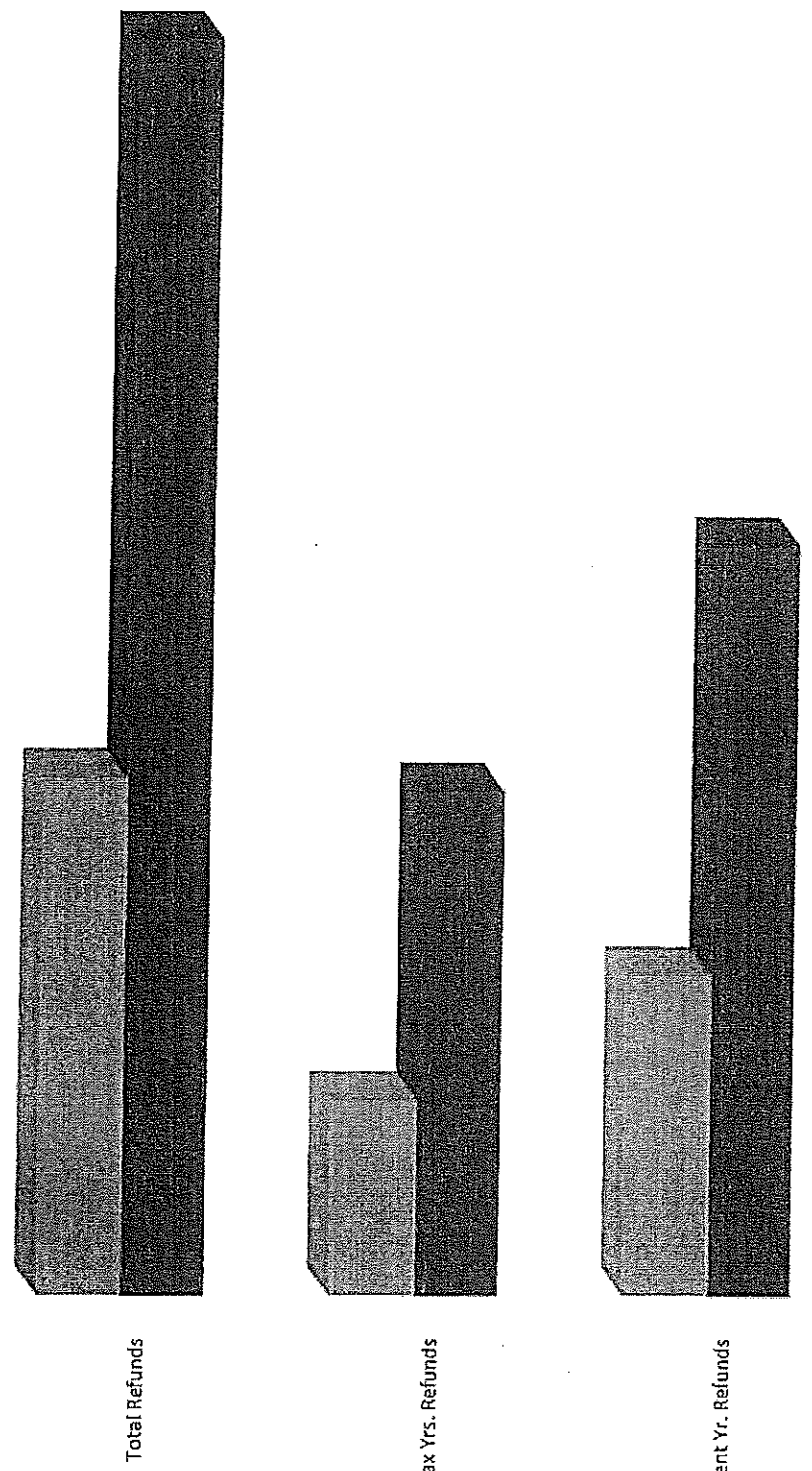
\$20,000,000

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Month	Uncertified Taxable Value Remaining	Unbilled Potential Revenue
Oct	\$141,215,640	\$2,358,301
Nov	\$43,240,959	\$722,124
Dec	\$30,944,804	\$516,778
Jan	\$22,453,781	\$375,145
Feb	\$20,286,008	\$337,440
Mar	\$18,472,323	\$308,488
Apr	\$11,651,235	\$197,916
May	\$9,956,915	\$166,280
Jun	\$9,210,471	\$153,815
Jul	\$9,210,471	\$153,815
Aug	\$9,115,853	\$152,235

Crosby ISD FY2014-15 Fourth Quarter Appraisal District Value Adjustment Refunds Paid



	\$10,000	\$20,000	\$30,000	\$40,000	\$50,000	\$60,000	\$70,000
Current Yr. Refunds	\$17,567						
Prior Tax Yrs. Refunds	\$10,739						
<b>Total Refunds</b>							
Debt Service Fund	\$17,567						
General Fund	\$41,108						

YEAR-TO-DATE SUMMARY PART C

Tax Year = 2014 AND Year End Date = 8/31/2015 AND Month Range from 8/01/2015 to 8/31/2015 and Tax Units = 5

AUGUST 2015

CURRENT YEAR INFORMATION										5- CROSBY ISD	
Start Value	Start Exemption	Start Taxable	Rate	Start Financial Yr	9/1/2014	Calc Start Levy	Actual Start Levy	Start Frozen Loss	Start + Frozen	Start + Frozen	
1,734,181,027	418,611,346	1,317,569,681	1.57			22,003,413.67	22,003,414.14	0.00	22,003,414.14	22,003,414.14	
Adjusted Value	Adjusted Exemption	Adj Taxable	Rate	Start Financial Yr	9/1/2014	Calc Adj Levy	Actual Current Levy	Adj Frozen Loss	Act Levy + Act Frozen	Act Levy + Act Frozen	
2,057,666,647	489,277,843	1,568,388,804	1.67			26,192,093.03	25,233,150.27	956,843.35	26,192,093.62	26,192,093.62	
Start Value	Net Value Adj	Start Value + Net Value Adj	Actual Current Value	Start Financial Yr	9/1/2014	NET YTD PAID	NET YTD PAID	NET YTD PAID	NET YTD PAID	NET YTD PAID	NET YTD PAID
1,734,181,027	323,485,820	2,057,666,847	2,057,666,847			0.00	0.00	0.00	0.00	0.00	0.00
Start Exemption	Net Exmp Adj	Start Exemp + Net Exmp Adj	Actual Current Exemption	Start Financial Yr	9/1/2014	NET MTD PAID	NET MTD PAID	NET MTD PAID	NET MTD PAID	NET MTD PAID	NET MTD PAID
418,611,346	72,688,487	489,277,843	489,277,843			339.80	346.08	347.76	350.58	385.21	347.76
YEAR	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1984	47,550.25	0.00	(30,205.53)	0.00	6,613.78	10,730.94	0.00	38.13	0.00	38.13	0.00
1995	23,234.02	0.00	(567.37)	339.80	3,393.16	19,283.49	0.00	14.97	0.00	14.97	0.00
1996	18,449.48	0.00	(568.92)	346.08	3,538.08	14,354.50	0.00	19.77	0.00	19.77	0.00
1997	20,745.65	0.00	(350.24)	347.76	3,089.48	17,306.93	0.00	15.14	0.00	15.14	0.00
1998	25,082.53	0.00	(360.70)	350.58	3,462.86	21,239.17	0.00	14.02	0.00	14.02	0.00
1999	28,837.11	0.00	(487.58)	385.21	3,311.51	25,838.01	0.00	11.39	0.00	11.39	0.00
2000	32,418.81	0.00	(537.28)	347.76	3,999.73	27,881.92	0.00	12.55	0.00	12.55	0.00
2001	59,187.89	0.00	(828.84)	345.69	4,045.20	54,315.85	0.00	6.93	0.00	6.93	0.00
2002	72,438.57	0.00	(841.73)	345.69	3,934.61	67,660.23	0.00	5.50	0.00	5.50	0.00
2003	76,581.26	0.00	(837.82)	401.85	5,676.24	69,867.10	0.00	7.78	0.00	7.78	0.00
2004	89,173.66	0.00	(1,447.50)	523.14	7,860.82	78,765.14	0.00	9.07	0.00	9.07	0.00
2005	92,181.88	0.00	(1,470.64)	589.15	10,674.28	80,017.06	0.00	11.77	0.00	11.77	0.00
2006	99,816.18	0.00	(4,484.81)	819.82	11,931.56	83,501.81	(955.70)	12.41	(955.70)	12.41	(955.70)
2007	96,484.22	0.00	(4,307.34)	740.66	12,355.88	79,601.00	(185.88)	13.41	(185.88)	13.41	(185.88)
2008	104,382.97	0.00	(672.92)	2,052.19	19,463.52	84,246.53	(2.48)	18.77	(2.48)	18.77	(2.48)
2009	127,058.62	0.00	2,484.23	1,731.25	34,364.04	95,176.61	(2.72)	28.53	(2.72)	28.53	(2.72)
2010	158,892.07	0.00	3,878.41	4,939.61	44,963.44	117,908.04	(73.61)	27.86	(73.61)	27.86	(73.61)
2011	243,078.83	0.00	4,804.54	3,694.91	66,192.63	181,788.94	0.00	28.89	0.00	28.89	0.00
2012	290,204.76	0.00	9,799.66	6,824.30	118,393.20	181,611.22	0.00	39.46	0.00	39.46	0.00
2013	715,569.77	(3,916.90)	15,438.81	13,323.91	417,610.92	314,398.46	(9,439.28)	57.05	(9,439.28)	57.05	(9,439.28)
2014	22,003,414.14	(2,022.80)	3,229,738.13	73,866.55	24,508,540.74	724,609.53	(9,674.93)	87.13	(9,674.93)	87.13	(9,674.93)
TOTAL	24,426,620.87	(5,938.70)	3,219,997.87	112,416.21	25,293,614.26	2,351,004.58	(8,334.62)				



**TAX COLLECTOR'S TAX REPORT (SUMMARY C)  
DEFINITION GUIDE**

- 1) Beginning billed receivable for the new tax roll year (2014).
- 2) The levy loss as a result of tax ceilings on homesteads for the over 65 or disabled.
- 3) The actual current billed receivable after adjustments made to the roll for the reported month.
- 4) The starting balances at the beginning of the fiscal year for all tax roll years both current and the delinquent balances.
- 5) The adjustments to an account levy derived from Appraisal District changes for the current month.
- 6) This represents the fiscal year to date adjustments to an account levy balance derived from Appraisal District changes.
- 7) The tax levy collections for the current reporting month.
- 8) The year to date tax levy collections for the fiscal year.
- 9) The remaining balance of levy due for both the current year and delinquent years after payments and adjustments.
- 10) This is the current pending refunds resulting from Appraisal District changes.
- 11) This column is the net collection percentage for the fiscal year through the ending period dated on the report taking into consideration billing adjustments and payments.