This notice concerns the 2014 property tax rates for El Paso County. It presents information about three tax rates. Last year's tax rate is the actual tax rate the taxing unit used to determine property taxes last year. This year's effective tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's rollback tax rate is the highest tax rate the taxing unit can set before taxpayers start rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per $100 of property value.

Last year's tax rate:
- Last year's operating taxes $142,389,505
- Last year's debt taxes $20,322,199
- Last year's total taxes $162,711,704
- Last year's tax base $37,566,915,786
- Last year's total tax rate $0.433125/$100

This year's effective tax rate:
- Last year's adjusted taxes $161,088,518 (after subtracting taxes on lost property)
- This year's adjusted tax base $36,135,592,649 (after subtracting value of new property)
- This year's effective tax rate $0.445789/$100

This year's rollback tax rate:
- Last year's adjusted operating taxes $181,542,656 (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate, and/or enhanced indigent healthcare expenditures)
- This year's adjusted tax base $36,135,592,649
- This year's effective operating rate $0.502393/$100
- x 1.08 = this year's maximum operating rate $0.542584/$100
- This year's debt rate $0.054766/$100
- This year's total rollback rate $0.597350/$100
- Sales tax adjustment rate $0.114337/$100
- Rollback tax rate $0.485913/$100

Statement of Increase/Decrease
If El Paso County adopts a 2014 tax rate equal to the effective tax rate of $0.445789 per $100 of value, taxes would increase compared to 2013 taxes by $1,955,309.

Schedule A: Unencumbered Fund Balance
The following estimated balances will be left in the unit’s property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Schedule B: General Fund - 2014 Debt Service
The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Schedule C - Expected Revenue from Additional Sales Tax
In calculating its effective and rollback tax rates, the unit estimated that it will receive $41,162,663 in additional sales and use tax revenues. The county has excluded any amount that is or will be distributed for economic development grants from this amount of expected sales tax revenue.

Schedule D - Criminal Justice Mandate
The El Paso County Auditor certifies that El Paso County has spent $1,949,872 in the previous 12 months beginning September 1, 2013, for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. El Paso County Sheriff has provided information on these costs, minus the state revenues received for reimbursement of such costs.

This notice contains a summary of actual effective and rollback tax rates’ calculations. You can inspect a copy of the full calculations at 500 E. Overland, Ste. 101, El Paso, Texas 79911 (915) 546-2096 www.epcounty.com.

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