

Notice About 2023 Tax Rates

Property tax rates in El Paso County.

This notice concerns the 2023 property tax rates for El Paso County. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

| | |
|--|------------------|
| This year's no-new-revenue tax rate | \$0.401692/\$100 |
| This year's voter-approval tax rate | \$0.458889/\$100 |

To see the full calculations, please visit 301 Manny Martinez, 1st Floor
 El Paso, Texas 79905
 (915) 771-2300
www.epcounty.com for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balance

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

| Type of Fund | Balance |
|--------------------------------|------------|
| Maintenance & Operations (M&O) | 98,000,000 |
| Debt Service (I&S) | 908,702 |

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (or additional sales tax revenues, if applicable).

| Description of Debt | Principal or Contract Payment to be Paid from Property Taxes | Interest to be Paid from Property Taxes | Other Amounts to be Paid | Total Payment |
|--|--|---|-----------------------------|---------------|
| General Obligation Refunding Series 2015 | 5,000,000 | 393,250 | 0 | 5,393,250 |
| General Obligation Refunding Taxable Series 2015A | 1,255,000 | 130,142 | 0 | 1,385,142 |
| General Obligation Refunding Series 2016A | 2,310,000 | 1,221,750 | 0 | 3,531,750 |
| General Obligation Refunding Taxable Series 2016A | 1,885,000 | 627,299 | 0 | 2,512,299 |
| Taxable Certificates of Obligation Series 2016D | 310,000 | 104,960 | 0 | 414,960 |
| General Obligation Refunding Series 2017 | 155,000 | 2,057,125 | 0 | 2,212,125 |
| SIB Loan 2017 | 321,035 | 57,583 | 0 | 378,618 |
| SIB Loan 2020 | 225,156 | 24,731 | 0 | 249,887 |
| Taxable Certificates of Obligation Series 2021 (TWDB) | 54,000 | 0 | 0 | 54,000 |
| Taxable Certificates of Obligation Series 2022 (TWDB-FIF) | 690,000 | 0 | 0 | 690,000 |
| Taxable Certificates of Obligation Series 2022B (TWDB-FIF) | 80,000 | 0 | 0 | 80,000 |
| \$20,117,830 Tax Note Taxable Series 2022 | 4,617,830 | 75,040 | 0 | 4,692,870 |
| \$16,175,000 Tax Note Series 2023A | 0 | 802,011 | 0 | 802,011 |
| \$25,170,000 Taxable Tax Notes Series 2023B | 5,130,000 | 1,816,016 | 0 | 6,946,016 |
| \$6,545,000 Tax Notes Series 2023C | 0 | 323,378 | 0 | 323,378 |

| | | | | |
|--|-----------|-----------|---|-----------|
| \$2,535,000 Taxable Tax Notes Series 2023D | 1,035,000 | 148,503 | 0 | 1,183,503 |
| \$4,910,188 General Obligation Refunding Series 2023A | 0 | 233,234 | 0 | 233,234 |
| \$15,135,000 Certificates of Obligations Series 2023A | | 983,775 | 0 | 983,775 |
| \$42,090,000 Taxable Certificates of Obligation Series 2023B | 0 | 2,542,376 | 0 | 2,542,376 |

| | | | | |
|--|--|--|--|--------------|
| Total required for 2023 debt service | | | | \$34,609,194 |
| - Amount (if any) paid from funds listed in unencumbered funds | | | | \$908,702 |
| - Amount (if any) paid from other resources | | | | \$2,707,840 |
| - Excess collections last year | | | | \$15,468 |
| = Total to be paid from taxes in 2023 | | | | \$30,977,184 |
| + Amount added in anticipation that the unit will collect only 99.20% of its taxes in 2023 | | | | \$249,816 |
| = Total debt levy | | | | \$31,227,000 |

Voter-Approval Tax Rate Adjustments

State Criminal Justice Mandate

The El Paso County Auditor certifies that El Paso County has spent \$904,764 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. El Paso County Sheriff has provided El Paso County information on these costs, minus the state revenues received for reimbursement of such costs. This increased the voter-approval tax rate by 0.000154/\$100.

Indigent Health Care Compensation Expenditures

The El Paso County spent \$14,800,054 from July 1, 2022 to June 30, 2023 on enhanced indigent health care at the increased minimum eligibility standards, less the amount of state assistance. For the current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$2,807,597. This increased the voter-approval tax rate by 0.004779/\$100.

Indigent Defense Compensation Expenditures

The El Paso County spent \$13,696,568 from July 1, 2022 to June 30, 2023 to provide appointed counsel for indigent individuals, less the amount of state grants received by the county. In the preceding year, the county spent \$11,610,489 for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is \$2,086,079. This increased the voter-approval rate by 0.000988/\$100 to recoup 5% more than the preceding year's expenditures.

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Ruben P. Gonzalez, El Paso County Tax Assessor-Collector on 08/02/2023.

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.