

# Notice of Tax Rates

Property Tax Rates in County of El Paso, Texas

This notice concerns 2020 property tax rates for County of El Paso, Texas.

This notice provides information about two tax rates. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. 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:**..... \$ 0.483827 /\$100

**This year's voter-approval tax rate:**..... \$ 0.489493 /\$100

To see the full calculations, please visit: <http://www.epcounty.com/> for a copy of the Tax Rate Calculation Worksheet.

## Unencumbered Fund Balances

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.

| Type of Fund                  | Balance       |
|-------------------------------|---------------|
| Maintenance & Operation (M&O) | \$ 83,000,000 |
| Debt Service (I&S)            | \$ 240,988    |

## Current Year 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

| Description of Debt  | Principal or<br>Contract Payment<br>to be Paid from<br>Property Taxes | Interest to<br>be Paid<br>from Property<br>Taxes | Other Amounts<br>to be Paid | Total<br>Payment    |
|--|---|--|-----------------------------|---------------------|
| Certificate of Obligation, Series 2001   | \$2,275,000   | \$176,375  | \$0                         | \$2,451,375         |
| General Obligation Refunding, Series 2011  | \$120,000   | \$5,013  | \$0                         | \$125,013           |
| Certificate of Obligation, Series 2012   | \$3,430,000   | \$68,600   | \$0                         | \$3,498,600         |
| General Obligation Refunding, Series 2015  | \$0   | \$761,500  | \$0                         | \$761,500           |
| General Obligation Refunding Taxable, Series 2015A   | \$665,000   | \$204,667  | \$0                         | \$869,667           |
| General Obligation Refunding, Series 2016A   | \$3,305,000   | \$1,638,125                                      | \$0                         | \$4,943,125         |
| General Obligation Refunding Taxable, Series 2016B   | \$3,015,000   | \$816,267  | \$0                         | \$3,831,267         |
| Taxable Certificates of Obligation, Series 2016C   | \$290,000   | \$17,258   | \$0                         | \$307,258           |
| Certificate of Obligation, Series 2016D  | \$0   | \$114,800  | \$0                         | \$114,800           |
| General Obligation Refunding, Series 2017  | \$0   | \$2,469,750                                      | \$0                         | \$2,469,750         |
| SIB Loan 2017  | \$303,857   | \$74,762   | \$0                         | \$378,619           |
| Desert Acceptance Sewer System Cert of Oblig 2017  | \$21,000  | \$35,269   | \$0                         | \$56,269            |
| <b>Totals</b>  | <b>\$13,424,857</b>   | <b>\$6,382,386</b>                               | <b>\$0</b>                  | <b>\$19,807,243</b> |
| Total required for 2021 debt service   |   |  |                             | \$ 19,807,243       |
| -Amount (if any) paid from funds listed in unencumbered funds                              |   |  |                             | \$ 240,988          |
| - Amount Paid from other resources   |   |  |                             | \$ -                |
| -Excess sales tax collections last year  |   |  |                             | \$ 2,316,537        |
| =Total to be paid from taxes in 2021   |   |  |                             | \$ 17,249,718       |
| +Amount added in anticipation that the unit will collect only 99.42% of its taxes in 2020. |   |  |                             | \$ 100,632          |
| =Total debt levy   |   |  |                             | \$ 17,350,350       |

## No-New-Revenue Tax Rate Adjustments

### State Criminal Justice Mandate (For Counties)

The County of El Paso, Texas County Auditor certifies that El Paso County has Spent \$ 1,613,864 (minus any amount received from state revenue for such costs) 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 information on these costs, minus the state revenues received for reimbursement of such costs.

### Indigent Health Care Compensation Expenditures (counties)

The County of El Paso, Texas spent \$10,054,532 from July 1, 2019 to June 30, 2020 on indigent health care compensation procedures 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 \$1,621,703. This increased the no-new-revenue tax rate by \$0. /\$100.

### Indigent Defense Compensation Expenditures (counties)

The County of El Paso, Texas spent \$10,669,105 from July 1, 2019 to June 30, 2020 on indigent defense compensation procedures 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 compensation expenditures is \$0.

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Ruben P. Gonzalez 08/04/2020.

You can inspect a copy of the full calculation on the County's website at: