



Residential Property Taxes in El Paso County: Determinants and Breakdowns

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Our research includes an interactive map that illustrates the data and findings.

You can check it here: [El Paso County Taxing Entities & Rates Map, 2023](#)

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Executive Summary

This white paper provides an in-depth analysis of the residential property tax system in El Paso County, Texas. It aims to serve as a valuable resource in clarifying the workings of the property tax system, offering guidance on navigating its complexities, and contributing to informed decision-making and policy development in the county. It includes a comprehensive overview of the factors that determine property taxes, their evolution, and the taxing entities.



Introduction

"Why is El Paso's property tax rate so high?" is not just a casual conversation starter but a recurrent theme in local media, reflecting a community's quest for clarity and equitable solutions.¹ Given that Texas does not have a state income tax, property taxes in El Paso County are vital for funding essential services like education, infrastructure, and public safety.² Through comparative analysis, case studies, and trend analyses, this paper aims to shed light on El Paso's residential property tax rates.

1. See an El Paso Times article on August 26, 2021, "El Paso's property tax rate is among the highest in the nation".
2. In a companion white paper we compare El Paso County property taxes with a number of other counties in Texas.





Determinants of Property Tax in El Paso County

Property tax, also known as ad valorem tax - a Latin term meaning "according to value" - is calculated based on the value of the property owned by taxpayers. It consists of two key components: the tax base, or the total value against which the tax is levied, and the tax rate, a percentage applied to the base to determine the actual tax due. The governing bodies of these local governments decide the amount of property taxes needed and set their specific tax rates accordingly.

The state of Texas does not levy a property tax. The responsibility of setting and collecting property taxes falls to local governments, and these taxes serve as the primary funding source for critical local services, including schools, roads, police, and fire protection, among others.³

3. <https://comptroller.texas.gov/taxes/property-tax/basics.php>



Determinants of Property Tax in El Paso County

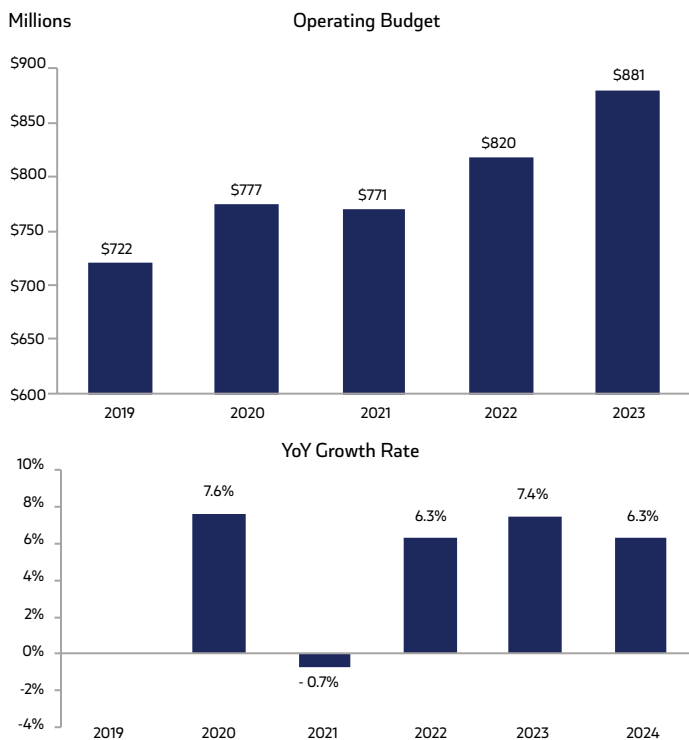
i. Calculation of Property Tax Rate

The process of calculating property tax rates is integral to the financial planning of local governments. It involves several crucial steps:

1. Budget Requirements: The cornerstone of this process is the government's annual budget formulation, which captures the community's needs and priorities. For the 2024 fiscal year, El Paso County anticipates a general fund budget totaling \$476,571,667. Within this budget, \$244,847,541 is allocated to property tax revenue for maintenance and operations, and \$31,227,000 for debt service; from 2024, each has increased by \$39,380,975, and \$17,249,718, respectively. Consequently, the county's overall general fund budget has experienced a growth of 10.74 percent relative to 2021 fiscal year.

Meanwhile, the City of El Paso's budget is approximately \$820 million, reflecting the extensive scale of its public services as depicted in Figure 1.⁴⁵ Year-over-year, it has substantially increased over recent years with only 2021 exhibiting a reduction. Shall this trend continue, it would be reasonable to expect the overall tax needs to increase.

Figure 1. City of El Paso Operating Budget, 2019 – 2024



Source: Hunt Institute using data from the Office of Management & Budget.

2. Assessment of Property Values:

This assessment aims to distribute the tax burden equitably among property owners based on the current market values of their properties. In 2022, the total taxable value in the City of El Paso was estimated at \$46.6 billion.⁶

3. Determining the Tax Rate:

The property tax rate is calculated to align with the budgetary needs. Typically expressed per \$100 of property value (assessed value), the City of El Paso's no-new-revenue tax rate for 2023 was \$0.818875 per \$100, and the voter-approval tax rate was \$0.843259 per \$100.⁷⁸

ii. Calculation of Property Tax Bills

Two primary factors determine the property tax bill:

1. Assessed Property Value: A formal assessment process determines the financial value attributed to a property. It should reflect the property's market worth and be the basis for calculating the tax due.

2. Tax Rates Set by Taxing Entities: Various local entities, including city, county, and school districts, establish their specific tax rates. These rates can differ significantly among entities, influencing the total tax bill for a property.

- For instance, in 2023, the City of El Paso's tax rate was \$0.818875 for every \$100 assessed value. Conversely, the City of Socorro's rate was slightly lower at \$0.702021 per \$100.
- Educational districts also have varying rates. El Paso Independent School District (ISD)'s rate in 2023 was \$1.137100, while Socorro ISD's was \$1.249712 per \$100 of assessed value.⁹

4. <https://www.elpasotexas.gov/omb/tax-and-budget/>
 5. The figure shows budgets and growth rates for the City of El Paso.
 6. Adjustments and Exemptions: Adjustments or exemptions might be applied depending on local laws and regulations.
 7. The No New Revenue Rate is the tax rate that would produce the same revenue as the prior year for a particular political subdivision. The comptroller's website defines the No New Revenue Rate as: The no-new-revenue tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year, based on a tax rate that would produce the same amount of taxes if applied to the same properties taxed in both years.
 8. <https://www.elpasotexas.gov/assets/Documents/CoEP/OMB/Tax-Budget/notice-of-meeting-to-vote-tax-rates-2023.pdf>
 9. See https://actweb.acttax.com/act_webdev/elpaso/EIPasoTaxTwo.jsp

Determinants of Property Tax in El Paso County

Tables A3 in the Appendix provide a comparative analysis of the property tax rates levied on a \$200,000-valued home across different areas within El Paso County. This table illustrates the varying taxing entities in each area and their respective impacts on the overall property tax rate. Each column lists the tax rates from the county, local school districts, community college, emergency services (where applicable), and the University Medical Center, culminating in a total tax rate percentage for each property. Property A is located within Horizon City and Clint ISD, potentially incurring lower taxes than Property B, which lies within Horizon City and Socorro boundaries. Since Horizon City spans both Socorro and Clint ISD boundaries, properties within its limits may be subject to different tax rates. Property C is situated in the City of Socorro. Properties D and E fall within the city limits of El Paso, but Property D is taxed by El Paso ISD, whereas Property E falls under Ysleta ISD's jurisdiction. Property F is in Canutillo, and Property G is in San Elizario. The table concludes with an estimated tax amount for a home valued at \$200,000, demonstrating how the tax rates translate into actual dollars owed depending on the area they are located.

iii. Property Valuation, Tax Rate Influences, and Impact on Local Revenue

The El Paso Central Appraisal District (EPCAD) is responsible for appraising all real and business personal property within El Paso County. EPCAD appraises property according to the Texas Property Tax Code and the Uniform Standards of Professional Appraisal Practices. While EPCAD is instrumental in property valuation, it does not directly impose taxes, acting as an intermediary in the property tax system.¹⁰

In addition to the valuation process, the property tax rates in Texas are influenced by a combination of economic conditions and legislative decisions. Market trends and inflation, for instance, play a significant role in determining property values, affecting tax assessments. Legislative actions, like those encapsulated in Proposition 4, which utilizes state budget surpluses for tax relief, can modify school district tax rates and homestead exemptions. While these actions provide immediate tax relief, they also prompt considerations regarding their long-term impact on the sustainability and effectiveness of the property tax system.¹¹

Property taxes play a critical role in local governance, affecting everything from education to public safety services: increased tax revenues can enhance the quality and scope of public services, ranging from education to emergency response; conversely, decreased revenues, which may result from tax relief measures or other factors, could necessitate reductions in service levels or budgetary adjustments. The interplay between property valuation, tax rate determinants, and the resulting impact on local revenue and services highlights the complex nature of property taxation and its far-reaching implications in El Paso County.

10. See The "About Us" webpage on the El Paso County Appraisal District (CAD) website: <https://epcad.org/Home/About>
11. See a The Texas Tribune article on October 24, 2023, "Texas proposition lets voters decide whether to cut property taxes for homeowners and businesses". In a subsequent paper, we may investigate the effects of Proposition 4.



Appeal Process for Property Owners

The appeal process for property tax assessments in El Paso County is integral to the property taxation system. It safeguards property owners against potential inaccuracies or unfair valuations. This process enables property owners to challenge assessments they believe are incorrect, ensuring a fair and just application of property taxes.

Property owners can dispute several elements of their property assessment, such as the valuation assigned to their

property, inaccuracies in the property's official description, or misapplication of tax exemptions. These appeals are adjudicated by the Appraisal Review Board (ARB), a quasi-judicial entity endowed with the authority to hear and resolve such disputes. The ARB is critical in ensuring impartial and fair resolutions, giving due consideration to each grievance brought forward by property owners.¹²

Overview of Property Tax Timelines

The following deadlines in the property tax cycle are important for property owners in Texas to be aware of:

January 1: Lien Date - This date marks the beginning of the property assessment year, with properties being reassessed annually.

April 15: Notice of Assessed Value - By this date, county assessors release the assessed values of properties. This notice informs owners of the value assigned to their property for the tax year.

May 15: Appeal Deadline - Property owners have until May 15 to file an appeal if they disagree with the value of their assessed property. This deadline provides a critical opportunity to challenge assessments deemed incorrect or unfair.

May to July: Appraisal Review Board (ARB) Hearings - Hearings for appeals filed against property assessments are conducted during this period. This is when property owners can present their case to the ARB.

July 25: Certification of the Appraisal Roll - The Chief Appraiser certifies the appraisal roll by this date, finalizing the values of all assessed properties within the jurisdiction.

August to September: Arbitration/Litigation Deadlines - Following ARB hearings, property owners have this period to pursue further actions such as arbitration or litigation if they remain dissatisfied with the outcome of their appeal.

October: Property Tax Rates and Bills - Tax rates for the year are adopted by this time, and property tax bills are subsequently issued to property owners.

January 31: Property Taxes Due - Property taxes are due by January 31 of the following year, with penalties for late payments starting from February.

In addition to these critical dates, property owners should be mindful of other deadlines for filing exemptions and protesting assessments. Missing these deadlines can result in penalties and may affect the overall management of property taxes. Detailed information on all Property Tax Law deadlines is essential for ensuring compliance and effective property tax management.¹³

12. See The "Protests and Appeals" webpage on the El Paso County Appraisal District (CAD) website: <https://epcad.org/ProtestsAndAppeals#protests>

13. <https://comptroller.texas.gov/taxes/property-tax/calendars/deadlines.php>



Breakdown of Property Taxes: Taxing Entities

In El Paso County, property tax collection is a significant activity, with the City of El Paso playing a pivotal role in gathering taxes for forty-four taxing entities (see Table A1 for a detailed list).¹⁴

iv. City Tax Rates Across Different Jurisdictions

In El Paso County, property tax rates differ across its cities and towns, reflecting diverse local fiscal policies and community priorities. The variation in tax rates among the different municipalities within El Paso County underscores the nuanced approach to financial management in each jurisdiction. These rates are carefully calibrated to align with each area's specific needs, growth strategies, and socio-economic conditions.

Some towns may set higher rates to fund expansive public services or infrastructure developments, while others may adopt lower rates to encourage investment and reduce the tax burden on residents.

For the fiscal year 2023-2024, this variation is clear in the no-new-revenue tax rates. The City of El Paso has set its rate at \$0.818875 per \$100 of assessed property value. The City of Socorro has a lower rate of \$0.702021 per \$100. The Town of Anthony's rate is \$0.780636, while the Town of Horizon City has set a lower rate of \$0.574491 per \$100. These rates illustrate the different fiscal approaches within the county.

v. Yearly Variations in Tax Rates

Property tax rates fluctuate over time, reflecting changing economic conditions and policy objectives. For instance, the City of El Paso's tax rate, calculated per \$100 of property valuation, remained constant at \$0.907301 from 2019 through 2021. Prior to this, the rate increased from \$0.803433 in 2017 and then gradually decreased to \$0.862398 in 2022, reflecting adjustments to budgetary needs. Similarly, the City of Socorro's tax rate rose from \$0.727555 in 2017 to \$0.837502 in 2019, then slightly decreased to \$0.765492 in 2022. In the Town of Anthony, the tax rate increased from \$0.663664 in 2017 to \$0.700000 in 2022. These examples highlight how property tax rates vary over time due to changing economic conditions and fiscal priorities.¹⁵

Table 1. City Property Tax Rates in El Paso County

City	2017	2018	2019	2020	2021	2022
El Paso	\$0.803433	\$0.843332	\$0.907301	\$0.907300	\$0.907301	\$0.862398
Socorro	\$0.727555	\$0.752457	\$0.837502	\$0.837000	\$0.803158	\$0.765492
Vinton	\$0.638369	\$0.752445	\$0.752445	\$0.732000	\$0.751541	\$0.729131
Anthony	\$0.663664	\$0.650200	\$0.681647	\$0.710700	\$0.710781	\$0.700000
Clint	\$0.721520	\$0.721520	\$0.697106	\$0.690800	\$0.611133	\$0.561036
Horizon	\$0.491756	\$0.491756	\$0.595340	\$0.602600	\$0.565503	\$0.524390
San Elizario	\$0.366070	\$0.399207	\$0.410000	\$0.408800	\$0.398132	\$0.371878

Source: Hunt Institute using data from the Texas County Profile.

14. See https://actweb.acttax.com/act_webdev/el Paso/EIPasoTaxTwo.jsp

15. For more details, see **City Property Tax Rates in El Paso County**

Breakdown of Property Taxes: Taxing Entities

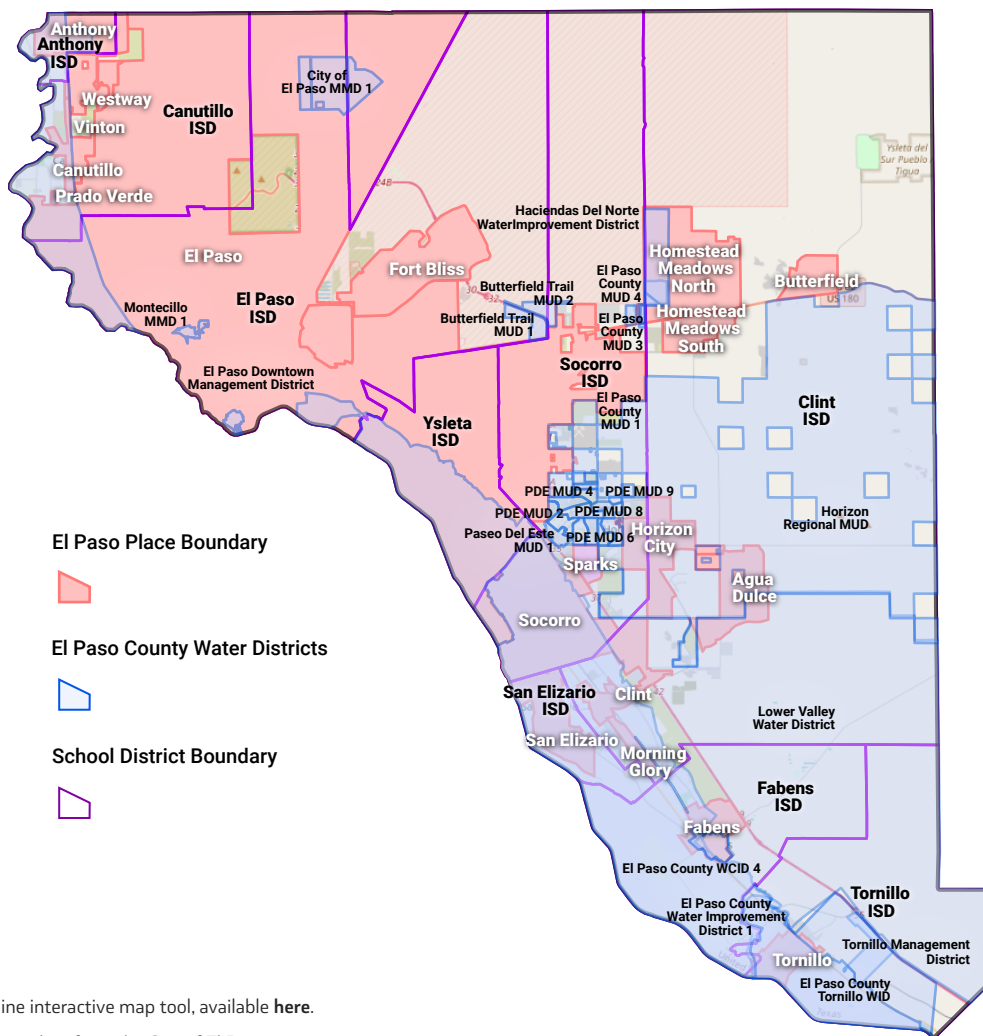
vi. Property Taxing Entities and Rates in El Paso County

El Paso County, Texas, comprises forty-four taxing entities. Ysleta, Socorro, and Canutillo Independent School Districts (ISD) have the highest taxing rates, at \$1.281300, \$1.249712, and \$1.160500 for every \$100 assessed value, respectively. Conversely, Tornillo Water District, Emergency Services District #2, and Hacienda del Norte Water District have the lowest taxing rates, at \$0.088030, \$0.086457, and \$0.047549 per \$100 assessed value, respectively.

El Paso County, El Paso Community College, and University Medical Center are entities that impose taxes on all properties within the county.

Horizon City, which overlaps with Socorro ISD, has the highest taxing rates area-wise, encompassing six taxing entities with a combined taxing rate of \$3.17446 per \$100 assessed value. In contrast, Homestead Meadows North has the lowest taxing rates, including four taxing entities with a combined rate of \$1.947756 per \$100 assessed value.

Map 1: El Paso County Property Taxing Entities Overview, 2023



Note: Please visit our online interactive map tool, available [here](#).

Source: Hunt Institute using data from the City of El Paso.

Breakdown of Property Taxes: School Districts

El Paso County has nine school districts that each set their own property tax rates to finance their educational services. While approximately 44 percent of school funding is derived from property taxes across the U.S., this proportion is even larger in Texas.¹⁶ In 2021, school districts accounted for 52.96 percent of all property tax revenue collected in the state, emphasizing the vital contribution of these taxes to educational funding.¹⁷ The school districts in El Paso County, which include El Paso ISD, Ysleta ISD, Socorro ISD, Clint ISD, Fabens ISD, Anthony ISD, Canutillo ISD, San Elizario ISD, and Tornillo ISD, mirror this trend, underscoring the importance of property taxes in facilitating the operations and development of local schools.

vii. Property Tax Rates and Their Evolution

Table 2 below shows the progression of tax rates for each school district from 2017 to 2022.¹⁸ These rates, calculated per \$100 of property valuation, directly impact the financial commitments of property owners in each district.

Table 2. School District Property Tax Rates in El Paso County

School District	2017	2018	2019	2020	2021	2022
Ysleta ISD	\$1.460000	\$1.455000	\$1.353300	\$1.446600	\$1.527000	\$1.458900
Tornillo ISD	\$1.400800	\$1.400800	\$1.400800	\$1.471800	\$1.400400	\$1.368400
Fabens ISD	\$1.327800	\$1.327800	\$1.338300	\$1.335500	\$1.332500	\$1.337500
Clint ISD	\$1.406600	\$1.406600	\$1.304950	\$1.394700	\$1.340300	\$1.322900
El Paso ISD	\$1.310000	\$1.310000	\$1.268350	\$1.318350	\$1.354200	\$1.313700
Canutillo ISD	\$1.530000	\$1.530000	\$1.428350	\$1.390100	\$1.342400	\$1.302900
Socorro ISD	\$1.274794	\$1.380594	\$1.368954	\$1.343354	\$1.275454	\$1.249712
San Elizario ISD	\$1.226300	\$1.226300	\$1.146100	\$1.170000	\$1.090000	\$1.053000
Anthony ISD	\$1.212800	\$1.212200	\$1.169080	\$1.165480	\$1.076900	\$0.985812

Source: Hunt Institute using data from the Texas County Profile.

This detailed breakdown shows the varying tax rates across the school districts, reflecting distinct shifts in educational funding strategies and fiscal priorities. For example, some districts have increased their rates, potentially indicating a boost in investment toward local schools, while others have reduced their rates, lightening the tax load on their residents. The 2020 School District Property Tax Rates and Levies are also in the Appendix.¹⁹

School property tax rates play a pivotal role in funding public schools, with each district determining its rate based on its unique budget. As seen in Table 3, this dynamic results in notable variations; for instance, a home valued at \$300,000 in Anthony would incur \$1,203.00 less in district tax compared to an equivalent home in Ysleta. It is important, however, to acknowledge

the impact of the homestead exemption on taxpayers' obligations.²⁰ The homestead exemption stipulates that \$100,000 of a home benefiting from the exemption remains untaxed for school funding purposes. Therefore, the taxable value would be \$200,000 rather than the total \$300,000.

16. <https://www.pgpf.org/budget-basics/how-is-k-12-education-funded>
17. Texas Comptroller of Public Accounts, "Biennial Property Tax Report, Tax Years 2020 and 2021," (PDF) December 2022.
18. <https://txcip.org/tac/census/schoolhist.php?FIPS=48141>
19. https://txcip.org/tac/census/rates_school.php?FIPS=48141
20. Eligibility for a homestead exemption in El Paso, Texas, requires homeowners to own and occupy their home as their primary residence and have a matching address on a Texas driver's license or ID. Additional exemptions are available for:
 - Over 65 Exemption: Homeowners 65+ (surviving spouses 55+ eligible upon homeowner's death).
 - Disability Exemption: Homeowners with qualifying disabilities (cannot be combined with the over 65 exemption).
 - Veteran Exemption: Disabled veterans, their spouses, and survivors (amount varies by disability level).

Breakdown of Property Taxes: School Districts

Table 3. School District Property Tax Rates in El Paso County, 2023

School District	Total Rate (\$ per \$100)	Home Value	Taxes	Value with Homestead	Taxes with Homestead
Anthony ISD	\$0.880300	\$300,000	\$2,640.90	\$200,000	\$1,760.60
Canutillo ISD	\$1.160500	\$300,000	\$3,481.50	\$200,000	\$2,321.00
Clint ISD	\$1.137500	\$300,000	\$3,412.50	\$200,000	\$2,275.00
El Paso ISD	\$1.137100	\$300,000	\$3,411.30	\$200,000	\$2,274.20
Fabens ISD	\$1.121700	\$300,000	\$3,365.10	\$200,000	\$2,243.40
San Elizario ISD	\$0.891600	\$300,000	\$2,674.80	\$200,000	\$1,783.20
Socorro ISD	\$1.249712	\$300,000	\$3,749.14	\$200,000	\$2,499.42
Tornillo ISD	\$1.137700	\$300,000	\$3,413.10	\$200,000	\$2,275.40
Ysleta ISD	\$1.281300	\$300,000	\$3,843.90	\$200,000	\$2,562.60

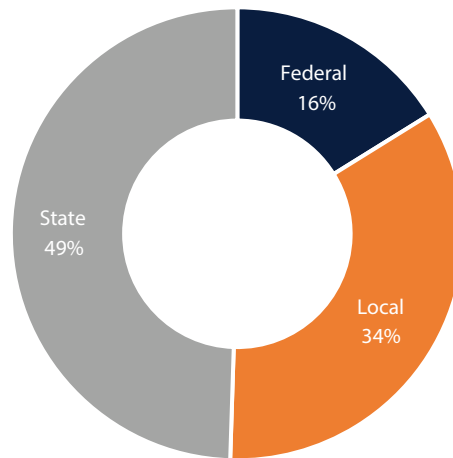
Source: Hunt Institute using data from the Texas County Profile.

viii. A Closer Look at El Paso ISD

El Paso Independent School District (EPISD), with its seventy-six schools and a student population of approximately 50,000, presents a compelling case study in school district financing. In the 2022 fiscal year, EPISD set its property tax rate at \$1.1313700 for every \$100 property valuation. This rate meant that an average home in the district, valued at \$162,667, incurred a school tax of \$2,136.96. (This exercise does not apply to the homestead exemption.)

The district's total expenditure for the 2022-2023 school year was \$877.31 million, or approximately \$17,317 per student.²¹ A significant portion of this funding – about \$4,584 per student – was sourced from local property taxes. The remaining balance was funded by state and federal contributions amounting to \$6,598 and \$2,172 per student, respectively.

Figure 2. EPISD Revenue Sources in 2022 - 2023 School Year



Source: Hunt Institute using data from the National Center for Education Statistics.

This financial breakdown demonstrates the importance of local property taxes in sustaining the educational system in El Paso County. Understanding these aspects is essential for the community to understand the complex dynamics of school funding and its impact on academic outcomes and household economics.

21. El Paso ISD Information



Conclusion

This white paper aims to clarify the structure, levels, processes, and relevant entities in the property tax setting that operate within El Paso County, Texas. By doing so, we aim to aid policymakers, property owners, and other interested parties in understanding these issues, which have risen to the forefront of the public's mindset after the vote on Proposition 4.

There are several takeaways from this paper. First, there are significant differences in the property tax rates in the different areas of El Paso County. Second, these taxes (or tax rates) appear to have increased over the last few years, likely due to increased local government needs. Third, to a substantial degree, these seem to be driven by the local school districts. Closer inspection shows that especially the rates in the Ysleta Independent School District appear to be higher. Fourth, our case study of the El Paso Independent School District showed the importance of school districts and their budgets in determining local property taxes.

While our paper has attempted to clarify several issues related to property taxes in El Paso County, it seems clear that many of the myths constituents create are due to the substantial variance in property taxes (specifically different tax rates), dependent on the property's location. Therefore, it would be wise to consider creating uniform tax rates across the county. Of course, this would suggest that the various school districts would also have uniform tax rates, as their needs appear to create much of the variability in tax rates. However, this is likely a political hot-button topic, as it suggests combining the various school districts.

Appendices

Table A1: 2023 Taxing Entities & Rates

The City of El Paso collects property taxes for the governments listed below.

Jurisdiction	Entity Number	Maintenance & Operations Rate (\$ per \$100)	Interest & Sinking Rate(S) (\$ per \$100)	Total Rate (\$ per \$100)
City of El Paso	1	\$0.562409	\$0.256466	\$0.818875
El Paso ISD	3	\$0.826300	\$0.310800	\$1.137100
City of Socorro	4	\$0.581202	\$0.120819	\$0.702021
Ysleta ISD	5	\$0.826300	\$0.455000	\$1.281300
County of El Paso	6	\$0.406984	\$0.051905	\$0.458889
El Paso Community College	7	\$0.115717	\$0.000000	\$0.115717
University Medical Center of El Paso	8	\$0.197663	\$0.037987	\$0.235650
Socorro ISD	9	\$0.754600	\$0.495112	\$1.249712
Clint ISD	10	\$0.757500	\$0.380000	\$1.137500
Fabens ISD	11	\$0.791000	\$0.330700	\$1.121700
Town of Clint	12	\$0.608397	\$0.025726	\$0.634123
Horizon Regional Mud	14	\$0.201829	\$0.338173	\$0.540002
Emerg. Services Dist #1	15	\$0.052674	\$0.047326	\$0.100000
Anthony ISD	16	\$0.686200	\$0.194100	\$0.880300
Town of Anthony	17	\$0.658911	\$0.121725	\$0.780636
Canutillo ISD	18	\$0.760500	\$0.400000	\$1.160500
San Elizario ISD	19	\$0.721900	\$0.169700	\$0.891600
Tornillo ISD	20	\$0.668800	\$0.468900	\$1.137700
Haciendas Del Norte Wtr Dist	22	\$0.047549	\$0.000000	\$0.047549
Lwr Valley Wtr District	25	\$0.102301	\$0.047965	\$0.150266
Emerg. Services Dist. #2	27	\$0.053043	\$0.033414	\$0.086457
Tornillo Water District	30	\$0.088030	\$0.000000	\$0.088030
Town of Horizon City	31	\$0.359978	\$0.214513	\$0.574491
Downtown Mgmt. District	33	\$0.120000	\$0.000000	\$0.120000
Paseo Del Este Mud #10	34	\$0.135400	\$0.545600	\$0.681000
Paseo Del Este Mud#1	35	\$0.254400	\$0.495600	\$0.750000
Paseo Del Este Mud #3	36	\$0.165900	\$0.530300	\$0.696200
Paseo Del Este Mud #11	37	\$0.025100	\$0.713600	\$0.738700
Village Of Vinton	38	\$0.410507	\$0.253409	\$0.663916
Paseo Del Este Mud #2	39	\$0.086200	\$0.647700	\$0.733900
El Paso Cnty Wtr Cntl Imp#4	44	\$0.000000	\$0.140707	\$0.140707
Paseo Del Este Mud #5	49	\$0.075700	\$0.607900	\$0.683600
Paseo Del Este Mud #6	50	\$0.052900	\$0.697100	\$0.750000
Paseo Del Este Mud #7	51	\$0.025100	\$0.675100	\$0.700200
Paseo Del Este Mud #8	52	\$0.139400	\$0.494800	\$0.634200
Paseo Del Este Mud #9	53	\$0.180900	\$0.516600	\$0.697500
Paseo Del Este Mud#4	55	\$0.025100	\$0.724900	\$0.750000
City of San Elizario	56	\$0.358101	\$0.000000	\$0.358101
City of El Paso Mmd #1	57	\$0.200000	\$0.000000	\$0.200000
Hmud Hunt Communities DA	58	\$0.075000	\$0.150000	\$0.225000
Hmud Hunt Properties DA	59	\$0.225000	\$0.000000	\$0.225000
Hmud Rancho Desierto Bello DA	60	\$0.065000	\$0.160000	\$0.225000
Hmud Ravenna DA	63	\$0.045000	\$0.180000	\$0.225000
Hmud Summer Sky N DA	64	\$0.225000	\$0.000000	\$0.225000

Source: Hunt Institute using data from the City of El Paso.

Appendices

Table A2: 2020 Property Tax Rates and Levies for School Districts in El Paso County

This table provides a comprehensive view of the financial landscape across the various school districts in El Paso County, including key metrics like total market value, taxable values for Maintenance & Operations (M&O) and Interest & Sinking (I&S), and the respective tax rates. The 'Levy' column indicates the total amount collected through property taxes, giving an idea of the scale of revenue generated for each district. Such data is crucial for understanding each school district's fiscal structure and obligations within the county.

Name	Total Market Value	Total Taxable Value, M&O	Total Taxable Value, I&S	Effective Tax Rate	Rollback Tax Rate	M&O Rate	I&S Rate	Total Tax Rate	Levy
Anthony ISD	\$287,262,330	\$199,118,405	\$199,118,405	\$1.240000	\$1.086400	\$0.966400	\$0.199100	\$1.165500	\$2,320,725
Canutillo ISD	\$3,722,783,434	\$2,652,135,464	\$2,652,135,464	\$1.396000	\$1.390100	\$1.030100	\$0.360000	\$1.390100	\$36,867,335
Clint ISD	\$2,138,134,060	\$1,538,837,855	\$1,538,837,855	\$1.305000	\$1.417300	\$1.054700	\$0.340000	\$1.394700	\$21,462,172
El Paso ISD	\$24,330,752,667	\$17,578,315,590	\$17,578,315,590	\$1.257800	\$1.345200	\$1.054800	\$0.263600	\$1.318400	\$231,752,513
Fabens ISD	\$398,613,303	\$217,286,039	\$217,286,039	\$1.312900	\$1.335600	\$1.054700	\$0.280800	\$1.335500	\$2,901,855
San Elizario ISD	\$383,148,445	\$250,759,268	\$250,759,268	\$1.148900	\$1.180600	\$1.015100	\$0.154900	\$1.170000	\$2,933,883
Socorro ISD	\$14,905,333,740	\$11,603,528,462	\$11,603,528,462	\$1.350100	\$1.357900	\$0.944400	\$0.399000	\$1.343400	\$155,881,802
Tornillo ISD	\$148,953,453	\$83,052,369	\$83,052,369	\$1.400500	\$1.485300	\$1.002900	\$0.468900	\$1.471800	\$1,222,365
Ysleta ISD	\$10,934,510,207	\$7,322,285,670	\$7,322,285,670	\$1.330900	\$1.446600	\$1.054100	\$0.392500	\$1.446600	\$105,924,184

Source: Hunt Institute using data from the Texas County Profile.

Table A3: El Paso County Property Tax Rates by Entity and Estimated Taxes on a \$200,000 Home

This table compares the 2023 property tax rates for three different properties within El Paso County, outlining the varied tax rates imposed by various taxing entities. The following exercises do not apply to the homestead exemption.

Taxing Entity	Tax Rate (($\$$) per $\$100$)	City of Horizon		City of Socorro	City of El Paso		Canutillo	City of San Elizario
		Property A	Property B	Property C	Property D	Property E	Property F	Property G
Horizon City	\$0.574494	√						
Clint ISD	\$1.137500	√	√					
Horizon Regional MUD	\$0.540002	√	√					
El Paso County	\$0.458889	√	√	√	√	√	√	√
El Paso Community College	\$0.115717	√	√	√	√	√	√	√
University Medical Center	\$0.235650	√	√	√	√	√	√	√
Socorro ISD	\$1.249712		√	√				
Socorro City	\$0.702021			√				
El Paso City	\$0.818875				√	√		
El Paso ISD	\$1.137100				√			
Ysleta ISD	\$1.281300					√		
Canutillo ISD	\$1.160500						√	
San Elizario City	\$0.358101							√
San Elizario ISD	\$0.891600							√
Lower Valley Water District	\$0.150266							√
Total Taxing Rate		\$6,124.50	\$6,348.93	\$5,523.98	\$5,532.46	\$5,820.86	\$3,941.51	\$4,420.45

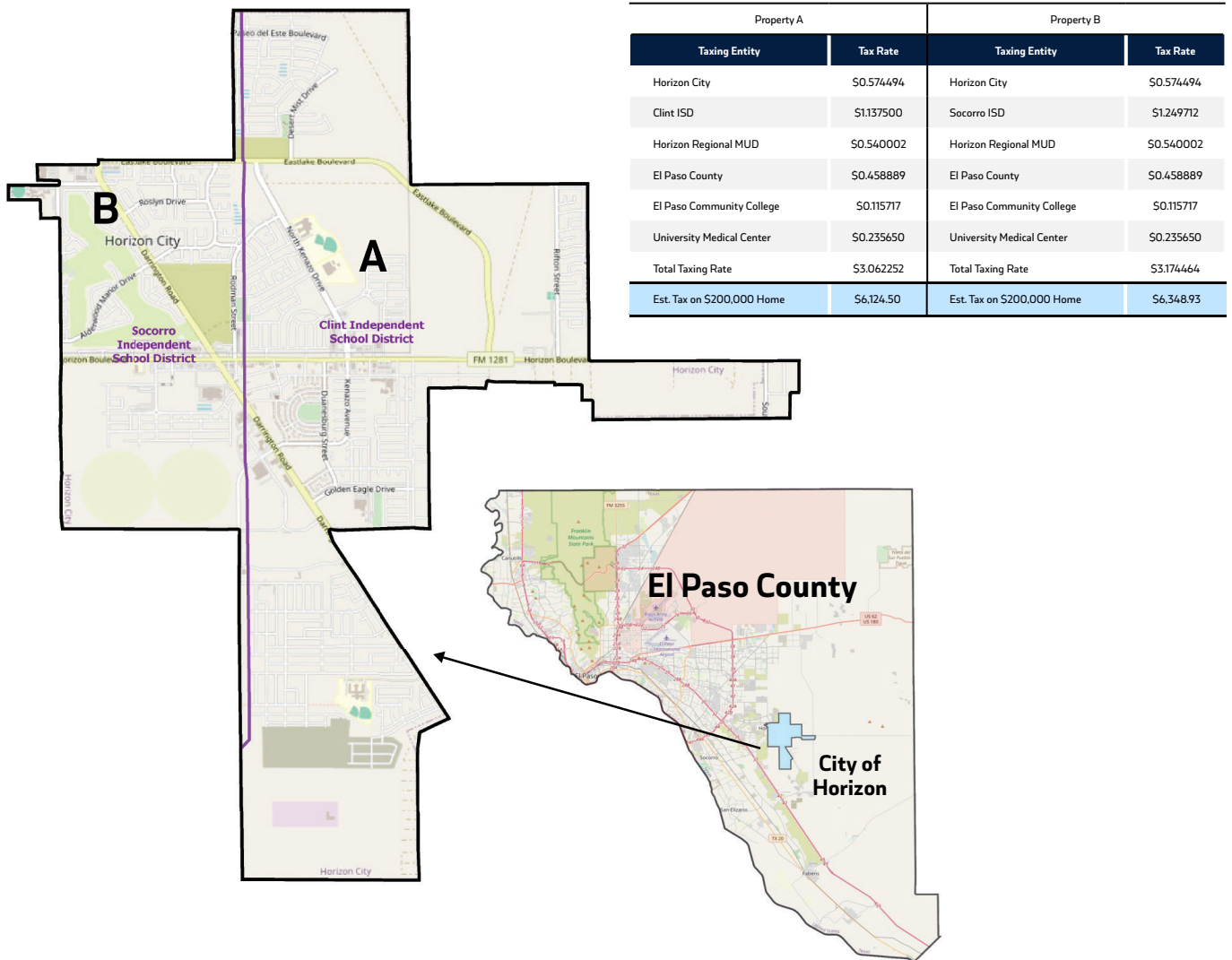
Source: Hunt Institute using data from the City of El Paso.

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Table A4. City of Horizon Property Tax Rates by Entity and Estimated Taxes on a \$200,000 Home

The following exercise compares the property tax rates imposed on a \$200,000-valued home in Horizon City within El Paso County limits. It highlights the different taxing entities present in each area and their respective impacts on the overall property tax rate.

Since Horizon City spans across both Socorro and Clint ISDs boundaries, properties within its limits may be subject to different taxing rates. For example, Property A, situated within both Horizon City and Clint ISD, may incur lower taxes compared to Property B, located within both Horizon City and Socorro boundaries.

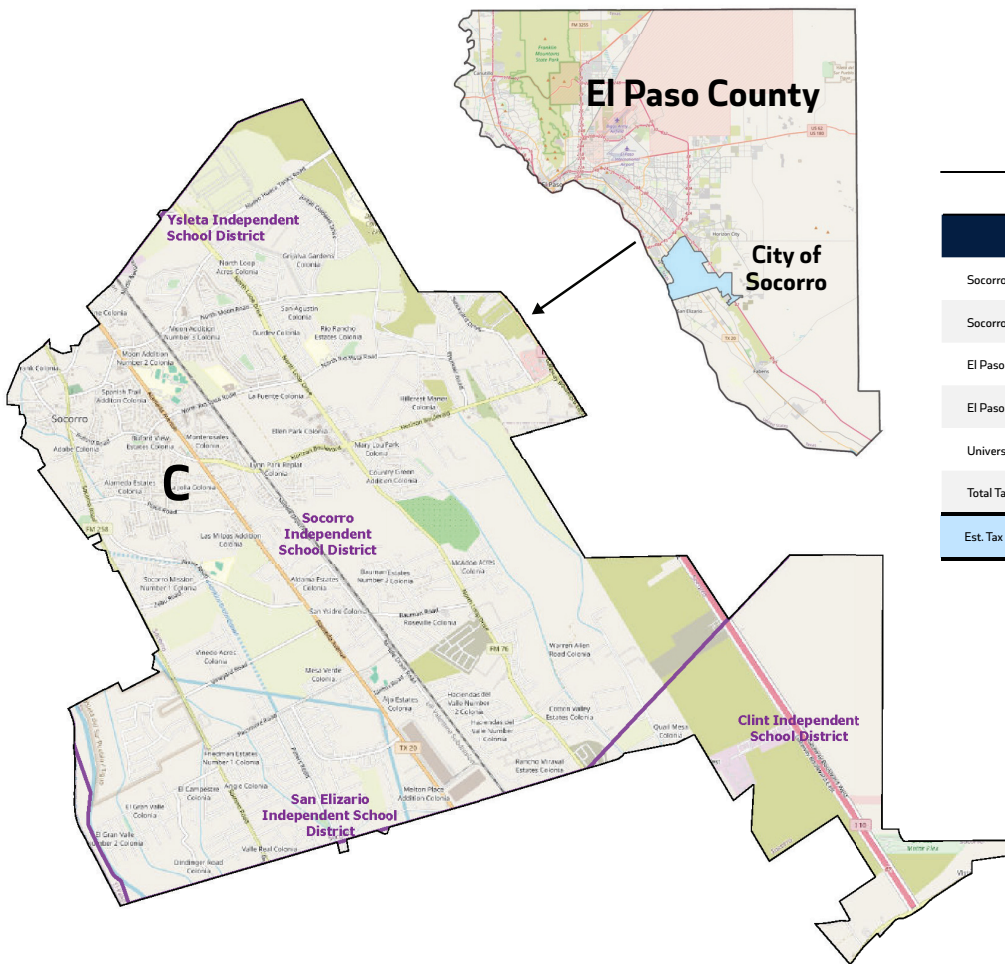


Source: Hunt Institute using data from the City of El Paso.

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Table A5. City of Socorro Property Tax Rates by Entity and Estimated Taxes on a \$200,000 Home

This table displays the property tax rates applied to a home valued at \$200,000 within the City of Socorro, along with the involved tax entities.



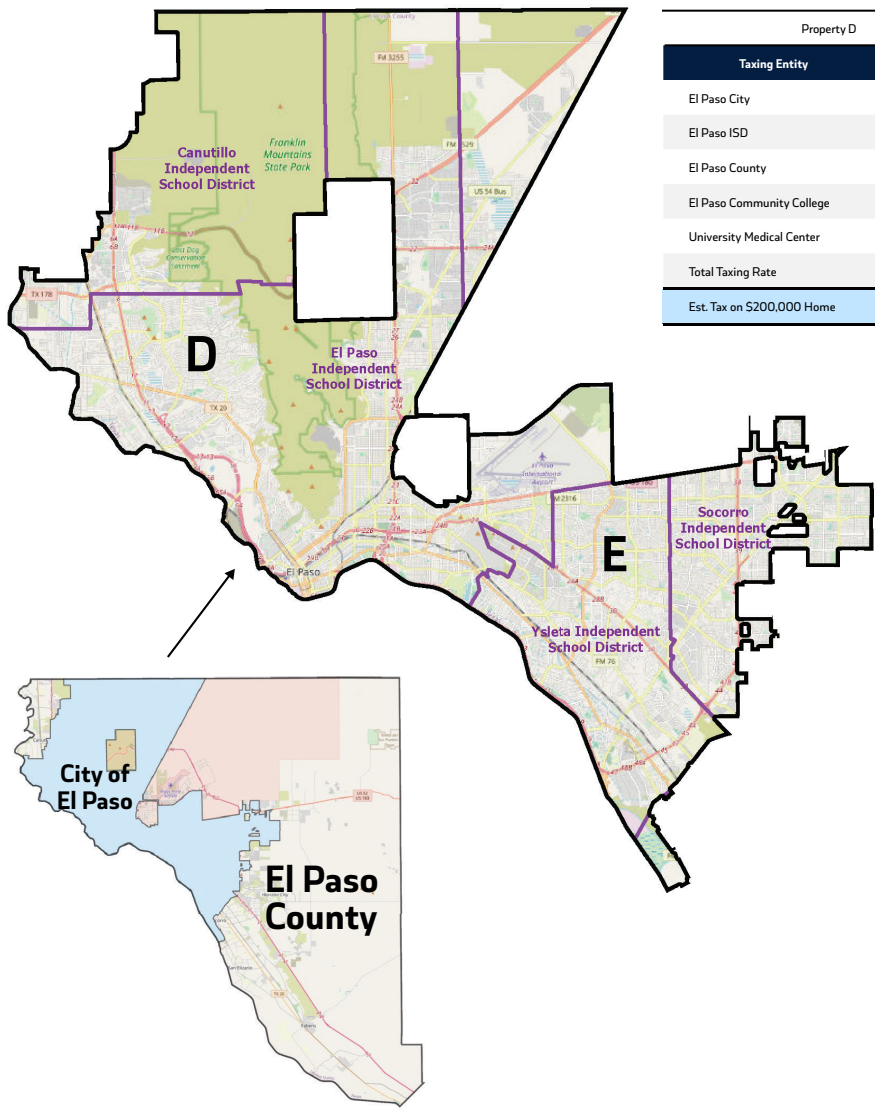
Property C	
Taxing Entity	Tax Rate
Socorro City	\$0.702021
Socorro ISD	\$1.249712
El Paso County	\$0.458889
El Paso Community College	\$0.115717
University Medical Center	\$0.235650
Total Taxing Rate	\$2.761989
Est. Tax on \$200,000 Home	\$5,523.98

Source: Hunt Institute using data from the City of El Paso.

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Table A6. City of El Paso Property Tax Rates by Entity and Estimated Taxes on a \$200,000 Home

Table A6 compares two homes valued at \$200,000 each within the city limits of El Paso. It illustrates the total taxing rates for these properties and specifies the tax entities involved in the taxation process. El Paso ISD taxes property D, while Ysleta ISD taxes property E.



Property D		Property E	
Taxing Entity	Tax Rate	Taxing Entity	Tax Rate
El Paso City	\$0.818875	El Paso City	\$0.818875
El Paso ISD	\$1.137100	Ysleta ISD	\$1.281300
El Paso County	\$0.458889	El Paso County	\$0.458889
El Paso Community College	\$0.115717	El Paso Community College	\$0.115717
University Medical Center	\$0.235650	University Medical Center	\$0.235650
Total Taxing Rate	\$2.766231	Total Taxing Rate	\$2.910431
Est. Tax on \$200,000 Home	\$5,532.46	Est. Tax on \$200,000 Home	\$5,820.86

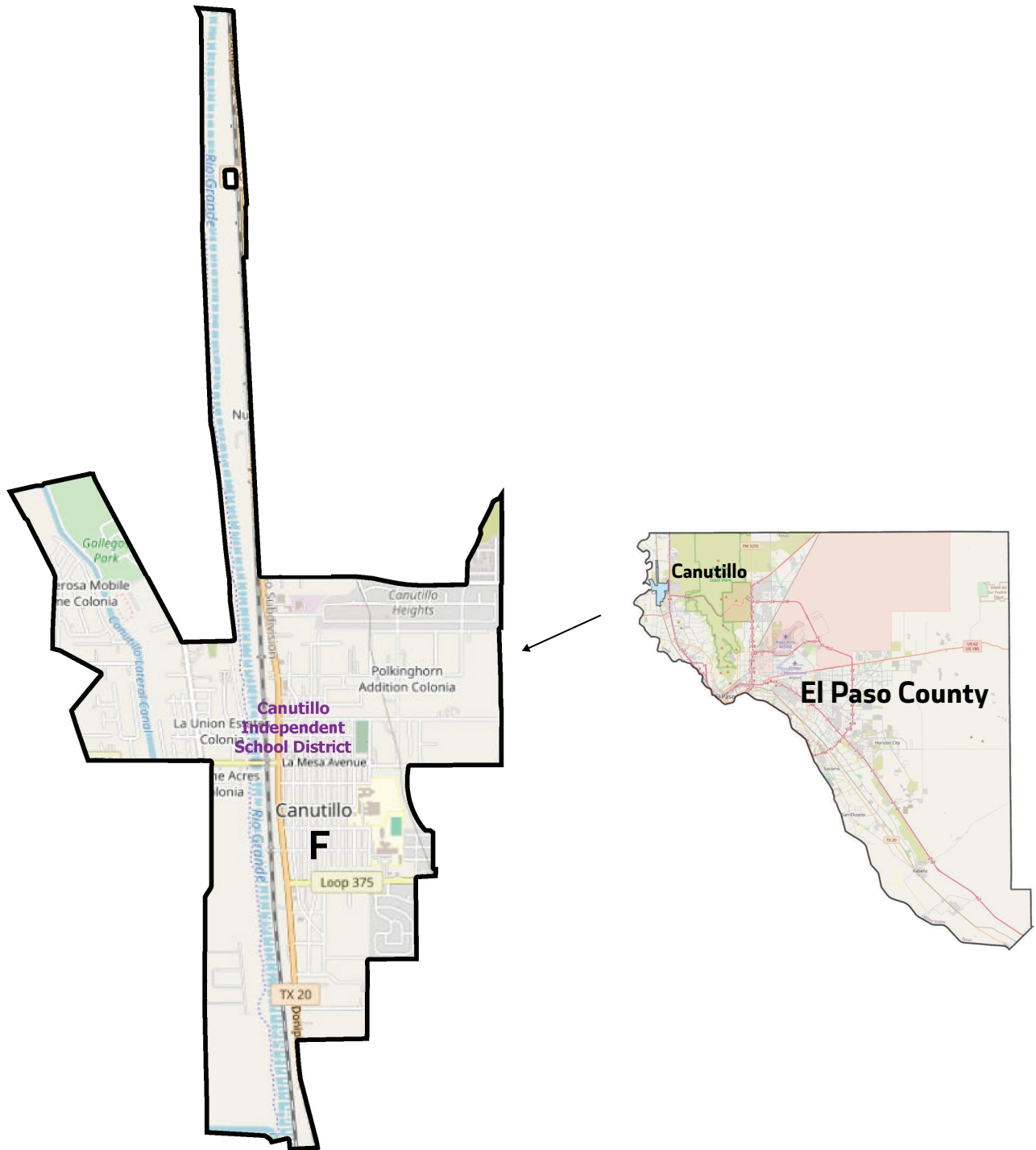
Source: Hunt Institute using data from the City of El Paso.



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Table A7. Canutillo Property Tax Rates by Entity and Estimated Taxes on a \$200,000 Home

In Table A7, the total taxing rate paid by a \$200,000-valued home in the Canutillo area is displayed. Notably, for this exercise, the total property tax in this specific area of El Paso County was the lowest, amounting to \$3,941.51.



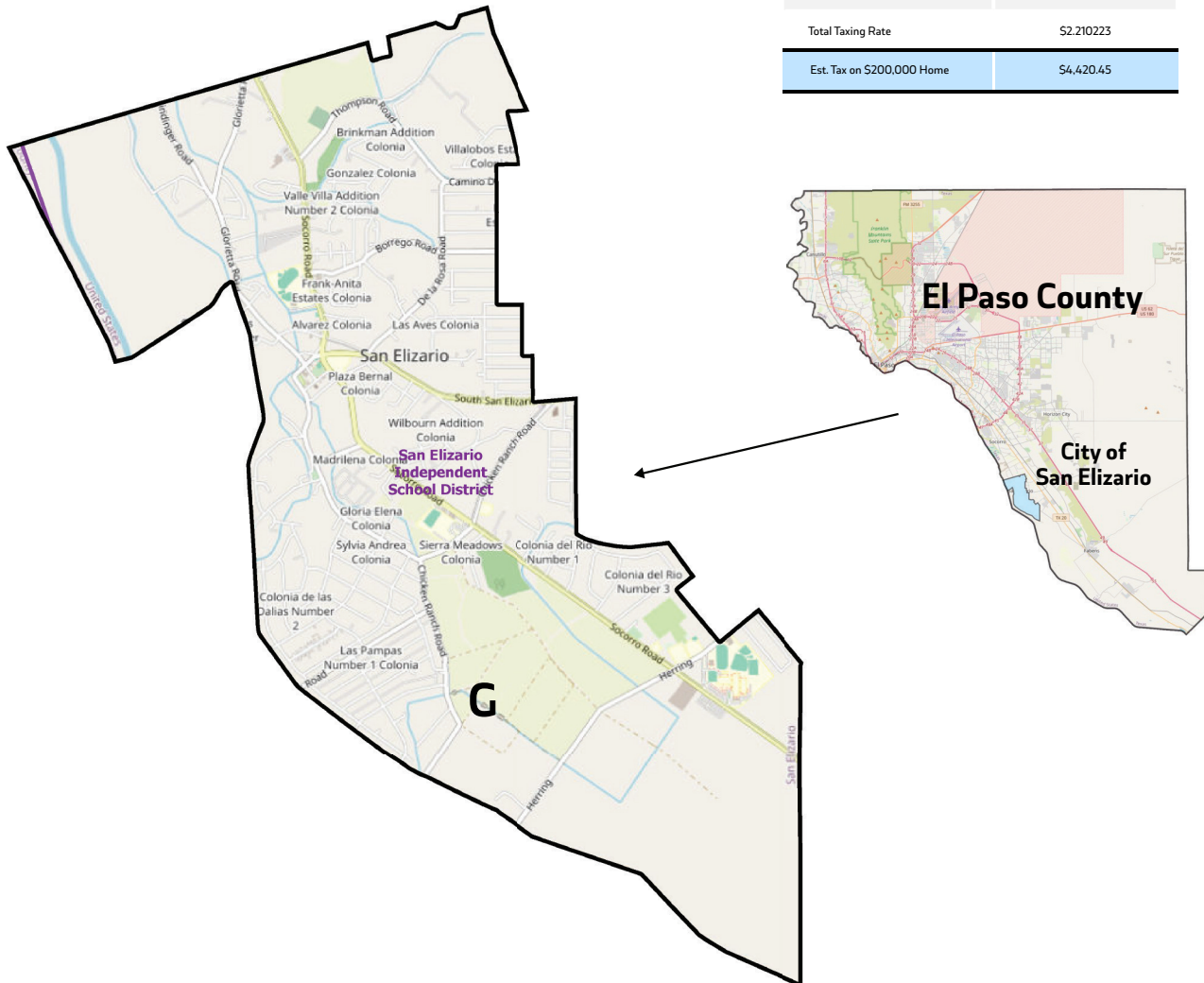
Source: Hunt Institute using data from the City of El Paso.

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Table A8. City of San Elizario Property Tax Rates by Entity and Estimated Taxes on a \$200,000 Home

Table A8 displays the total property tax and its breakdown for a \$200,000-valued home within the City of San Elizario. As outlined in the table, properties in this area are subject to taxation by six entities.

Property G	
Taxing Entity	Tax Rate
San Elizario City	\$0.358101
San Elizario ISD	\$0.891600
Lower Valley Water District	\$0.150266
El Paso County	\$0.458889
El Paso Community College	\$0.115717
University Medical Center	\$0.235650
Total Taxing Rate	\$2.210223
Est. Tax on \$200,000 Home	\$4,420.45



Source: Hunt Institute using data from the City of El Paso.