City of El Paso Tax Worksheet

2026 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF EL PASO	(915) 212-0000
Taxing Unit Name	Phone *(area code and number)*
300 N. Campbell, El Paso, TX 79901	www.elpasotexas.gov
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

https://www.elpasotexas.gov/

SECTION 1: No-New-Revenue Tax Rate

The NNR 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 (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2]	$ 54,635,069,164
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]	$ 0
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 54,635,069,164
4.	**Prior year total adopted tax rate.**	$ 0.759649 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.** **A. Original prior year ARB values:** .... $ 3,092,098,977 **B. Prior year values resulting from final court decisions:** .... - $ 2,326,000,375 **C. Prior year value loss.** Subtract B from A.[4]	$ 766,098,602

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** .... $ 1,943,851,750 **B. Prior year disputed value:** .... - $ 1,445,313,221 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 498,538,529
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 1,264,637,131
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 55,899,706,295
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: .... $ 139,855,703 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 1,096,884,577 **C. Value loss.** Add A and B. [7]	$ 1,236,740,280
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** .... $ 278,928 **B. Current year productivity or special appraised value:** .... - $ 6,897 **C. Value loss.** Subtract B from A. [8]	$ 272,031
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 1,237,012,311
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 516,236,133
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 54,146,457,851
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 411,323,025
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [10]	$ 7,686,607
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 419,009,632

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12] **A. Certified values:** .... $ 56,101,699,539 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: .... + $ 0 **C. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .... - $ 0 **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 .... - $ 531,176,221 **E. Total current year value.** Add A and B, then subtract C and D.	$ 55,570,523,318
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16] .... $ 1,039,679,818 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [17] .... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 1,039,679,818
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18]	$ 0
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]	$ 56,610,203,136
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [23]	$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24]	$ 554,684,596

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 554,684,596
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 56,055,518,540
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.747490 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ /$100

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.549469 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 55,899,706,295
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 307,151,557
32.	**Adjusted prior year levy for calculating NNR M&O rate.**	
	A. **M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year. + $ 5,336,909	
	B. **Prior year taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. – $ 2,836,558	
	C. **Prior year transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- $ 0	
	D. **Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. $ 2,500,351	
	E. Add Line 31 to 32D.	$ 309,651,908
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 56,055,518,540
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.552402 /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]		
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose**.**	$ 0	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000/$100
36.	**Rate adjustment for indigent health care expenditures.** [29]		
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..	$ 0	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose..	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000/$100
37.	**Rate adjustment for county indigent defense compensation.** [30]		
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose..	$ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000/$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100..	$ 0.000000/$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000000/$100
38.	**Rate adjustment for county hospital expenditures.** [31]		
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	$ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000/$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100..	$ 0.000000/$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000/$100

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . . . $ 0	
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . . $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100 . . . . . $ 0.000000/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000/$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.552402/$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . . $ 0	
	B. Divide Line 41A by Line 33 and multiply by $100 . . . . . $ 0.000000/$100	
	C. Add Line 41B to Line 40.	$ 0.552402/$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.571736/$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of:	
	A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33] . . . . . $ 0.000000/$100	
	- or -	
	B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B).	
	a. Enter the **disaster relief cost.** . . . . . $ 0	
	b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100 . . . . . $ 0.000000/$100	
	c. Add Line D42(B)(b) to Line 42. . . . . . $ 0.000000/$100	
	d. Enter the **current year unused increment rate** from Line 68 . . . . . $ 0.000000/$100	
	e Add Line D42(c) to Line D42(d). . . . . . $ 0.000000/$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred.	
	C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35]	$ 0.000000/$100
	If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	

[32] Tex. Tax Code §26.042
[33] Tex. Tax Code §26.042(a-2)(1)
[34] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[35] Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount .... $ 120,939,420 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 1,704,042 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 **D.** Subtract **amount paid** from other resources .... – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 119,235,378
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 476,326
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 118,759,052
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] .... 98.27 % **B.** Enter the prior year actual collection rate. .... 98.27 % **C.** Enter the 2024 actual collection rate. .... 99.31 % **D.** Enter the 2023 actual collection rate. .... 98.63 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39]	98.27 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 120,849,752
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 56,610,203,136
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.213476 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.785212 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0.000000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ ______ /$100

[36] Tex. Tax Code §26.012(7)
[37] Tex. Tax Code §§26.012(10) and 26.04(b)
[38] Tex. Tax Code §26.04(b))
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [42] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 56,610,203,136
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.000000 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.747490 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.747490 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet*.	$ 0.785212 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.785212 /$100

SECTION 4: Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [45] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 56,610,203,136
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.785212 /$100

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [47] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [48]

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [50] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [51]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [52]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.765942 /$100
	B. Unused increment rate (Line 68)	$ 0.025697 /$100
	C. Subtract B from A	$ 0.740245 /$100
	D. Adopted Tax Rate	$ 0.759649 /$100
	E. Subtract D from C	$ -0.019404 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 55,446,251,814
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.790277 /$100
	B. Unused increment rate (Line 67)	$ 0.016083 /$100
	C. Subtract B from A	$ 0.774194 /$100
	D. Adopted Tax Rate	$ 0.761405 /$100
	E. Subtract D from C	$ 0.012789 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 52,288,266,217
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 6,687,146
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.843259 /$100
	B. Unused increment rate (Line 66)	$ 0.009415 /$100
	C. Subtract B from A	$ 0.833844 /$100
	D. Adopted Tax Rate	$ 0.818875 /$100
	E. Subtract D from C	$ 0.014969 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 47,132,748,248
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 7,055,301
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 13,742,447
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.024275 /$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.809487 /$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [53]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.000000 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.000000 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.000000 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.000000 /$100

SECTION 7: Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. [55]

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.759649 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.000000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 54,146,457,851
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 56,055,518,540
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.000000 /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.809487 /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.747490 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate.......... $ 0.809487 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 69

De minimis rate........... $ 0.000000 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [59]

print here Maria O. Pasillas
Printed Name of Taxing Unit Representative

sign here Maria O. Pasillas
Taxing Unit Representative

07/29/2026
Date

[59] Tex. Tax Code §26.04(c-2) and (d-2)

2026 Certified Totals El Paso

Land		Value			
Homesite:		5,729,135,896			
Non Homesite:		7,581,477,074			
Ag Market:		34,754,497			
Timber Market:		0	**Total Land**	(+)	13,345,367,467
Improvement		**Value**			
Homesite:		29,536,521,764			
Non Homesite:		24,617,627,861	**Total Improvements**	(+)	54,154,149,625
Non Real	**Count**	**Value**			
Personal Property:	20,728	9,068,801,651			
Mineral Property:	2	200			
Autos:	0	0	**Total Non Real**	(+)	9,068,801,851
			Market Value	=	76,568,318,943
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	34,623,208	131,289			
Ag Use:	545,997	51	**Productivity Loss**	(-)	34,077,211
Timber Use:	0	0	**Appraised Value**	=	76,534,241,732
Productivity Loss:	34,077,211	131,238			
			Homestead Cap	(-)	1,988,517,981
			23.231 Cap	(-)	607,280,180
			Assessed Value	=	73,938,443,571
			Total Exemptions Amount (Breakdown on Next Page)	(-)	17,836,744,032
			Net Taxable	=	56,101,699,539

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
426,175,999.53 = 56,101,699,539 * (0.759649 / 100)

Certified Estimate of Market Value:	76,568,318,943
Certified Estimate of Taxable Value:	56,101,699,539

Tif Zone Code	Tax Increment Loss
TIRZ10	3,096,340
TIRZ10-2-1	12,887,792
TIRZ10A	5,348,159
TIRZ11	4,645,238
TIRZ12	0
TIRZ13	168,145,295
TIRZ14	27,868,776
TIRZ14-2-4	443,519
TIRZ5	156,967,863
TIRZ5B	10,152,084
TIRZ5C	2,491,202
TIRZ6	223,000
TIRZ6B	86,953,412
TIRZ7	3,309,947
TIRZ8	0
TIRZ8-2-5	0
TIRZ9	2,112,807
TRZ2-1	345,825,970
TRZ2-2	49,524,973
TRZ2-3	150,066,562
TRZ2-4	246,848,491
TRZ2-5	551,860,910
TRZ3-1	52,978,629
TRZ3-2	39,283,768
TRZ3-2-11A	13,001,612
TRZ3-3	163,054,165
TRZC1-2-5	30,253,102
TRZC1-9	15,531,328
TRZC1-9P2	535,015,835

Tax Increment Finance Value:	2,677,890,779
Tax Increment Finance Levy:	20,342,570.52

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	18,791	0	799,273,400	799,273,400
145D	1,213	0	28,654,684	28,654,684
145D1	80	0	1,015,096	1,015,096
145F	644	0	23,282,534	23,282,534
AB	45	91,287,722	0	91,287,722
CCF	21	14,434,754	0	14,434,754
CH	13	30,360,411	0	30,360,411
DP	6,972	288,097,492	0	288,097,492
DPS	46	1,937,738	0	1,937,738
DV1	1,240	0	11,454,316	11,454,316
DV1S	127	0	550,000	550,000
DV2	879	0	8,368,500	8,368,500
DV2S	58	0	390,000	390,000
DV3	1,265	0	12,782,358	12,782,358
DV3S	82	0	677,315	677,315
DV4	12,566	0	50,254,610	50,254,610
DV4S	1,039	0	3,972,000	3,972,000
DVHS	10,051	0	3,021,283,284	3,021,283,284
DVHSS	745	0	171,975,942	171,975,942
EX-XA	1	0	0	0
EX-XF	1	0	705,960	705,960
EX-XG	15	0	4,561,160	4,561,160
EX-XI	8	0	1,163,232	1,163,232
EX-XJ	52	0	69,031,558	69,031,558
EX-XL	5	0	2,019,446	2,019,446
EX-XU	32	0	6,893,810	6,893,810
EX-XV	10,354	0	7,641,593,927	7,641,593,927
EX-XV (Prorated)	33	0	36,199,003	36,199,003
EX366	2	0	200	200
FDHS	1	324,738	0	324,738
FR	343	2,579,309,976	0	2,579,309,976
FRSS	7	0	2,266,469	2,266,469
HS	136,451	628,984,095	0	628,984,095
HT	2	3,387,089	0	3,387,089
LIH	12	0	10,365,309	10,365,309
MASSS	50	0	15,023,849	15,023,849
MED	4	0	95,334,765	95,334,765
OV65	49,875	2,095,881,499	0	2,095,881,499
OV65S	219	9,121,574	0	9,121,574
PC	24	65,883,875	0	65,883,875
QVSS	8	0	2,121,739	2,121,739
SO	141	6,518,603	0	6,518,603
	Totals	**5,815,529,566**	**12,021,214,466**	**17,836,744,032**

Land		Value			
Homesite:		82,885,290			
Non Homesite:		115,815,505			
Ag Market:		360,694			
Timber Market:		0	**Total Land**	(+)	199,061,489

Improvement		Value			
Homesite:		426,132,719			
Non Homesite:		428,053,652	**Total Improvements**	(+)	854,186,371

Non Real	Count	Value			
Personal Property:	791	191,336,366			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	191,336,366
			Market Value	=	1,244,584,226

Ag	Non Exempt	Exempt			
Total Productivity Market:	360,694	0			
Ag Use:	19,213	0	**Productivity Loss**	(-)	341,481
Timber Use:	0	0	**Appraised Value**	=	1,244,242,745
Productivity Loss:	341,481	0			
			Homestead Cap	(-)	268,148
			23.231 Cap	(-)	4,057,509
			Assessed Value	=	1,239,917,088
			Total Exemptions Amount (Breakdown on Next Page)	(-)	200,237,270
			Net Taxable	=	1,039,679,818

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
7,897,917.34 = 1,039,679,818 * (0.759649 / 100)

Certified Estimate of Market Value:	1,239,818,902
Certified Estimate of Taxable Value:	1,031,754,068

Tif Zone Code	Tax Increment Loss
TIRZ10A	259,651
TIRZ13	400,937
TIRZ14	0
TIRZ14-2-4	0
TIRZ5	357,593
TIRZ5B	0
TIRZ5C	0
TIRZ6B	107,022
TRZ2-1	4,128,708
TRZ2-2	0
TRZ2-3	408,218
TRZ2-4	5,159,959
TRZ2-5	426,836
TRZ3-1	1,630,277
TRZ3-2	15,996
TRZ3-3	1,382,600
TRZC1-2-5	731,955
TRZC1-9P2	6,457,017

Tax Increment Finance Value:	21,466,769
Tax Increment Finance Levy:	163,072.10

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	666	0	37,893,042	37,893,042
145D	97	0	2,663,530	2,663,530
145D1	5	0	4,635	4,635
145F	23	0	928,150	928,150
CCF	4	909,860	0	909,860
CH	2	2,374,287	0	2,374,287
DP	212	9,357,043	0	9,357,043
DPS	2	90,000	0	90,000
DV1	48	0	429,000	429,000
DV1S	2	0	10,000	10,000
DV2	30	0	283,500	283,500
DV2S	2	0	15,000	15,000
DV3	51	0	564,000	564,000
DV3S	1	0	10,000	10,000
DV4	213	0	1,992,000	1,992,000
DV4S	13	0	96,000	96,000
DVHS	74	0	6,342,912	6,342,912
DVHSS	6	0	925,506	925,506
EX-XU	1	0	220,220	220,220
EX-XV	8	0	5,986,886	5,986,886
EX-XV (Prorated)	1	0	25,786	25,786
FR	25	30,769,166	0	30,769,166
HS	5,332	26,299,543	0	26,299,543
LIH	13	0	1,587,506	1,587,506
OV65	1,587	70,008,296	0	70,008,296
OV65S	5	225,000	0	225,000
PC	1	201,402	0	201,402
SO	3	25,000	0	25,000
	Totals	**140,259,597**	**59,977,673**	**200,237,270**

Land		Value			
Homesite:		5,812,021,186			
Non Homesite:		7,697,292,579			
Ag Market:		35,115,191			
Timber Market:		0	Total Land	(+)	13,544,428,956

Improvement		Value			
Homesite:		29,962,654,483			
Non Homesite:		25,045,681,513	Total Improvements	(+)	55,008,335,996

Non Real	Count	Value			
Personal Property:	21,519	9,260,138,017			
Mineral Property:	2	200			
Autos:	0	0	Total Non Real	(+)	9,260,138,217
			Market Value	=	77,812,903,169

Ag	Non Exempt	Exempt			
Total Productivity Market:	34,983,902	131,289			
Ag Use:	565,210	51	Productivity Loss	(-)	34,418,692
Timber Use:	0	0	Appraised Value	=	77,778,484,477
Productivity Loss:	34,418,692	131,238			
			Homestead Cap	(-)	1,988,786,129
			23.231 Cap	(-)	611,337,689
			Assessed Value	=	75,178,360,659
			Total Exemptions Amount (Breakdown on Next Page)	(-)	18,036,981,302
			Net Taxable	=	57,141,379,357

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
434,073,916.87 = 57,141,379,357 * (0.759649 / 100)

Certified Estimate of Market Value:	77,808,137,845
Certified Estimate of Taxable Value:	57,133,453,607

Tif Zone Code	Tax Increment Loss
TIRZ10	3,096,340
TIRZ10-2-1	12,887,792
TIRZ10A	5,607,810
TIRZ11	4,645,238
TIRZ12	0
TIRZ13	168,546,232
TIRZ14	27,868,776
TIRZ14-2-4	443,519
TIRZ5	157,325,456
TIRZ5B	10,152,084
TIRZ5C	2,491,202
TIRZ6	223,000
TIRZ6B	87,060,434
TIRZ7	3,309,947
TIRZ8	0
TIRZ8-2-5	0
TIRZ9	2,112,807
TRZ2-1	349,954,678
TRZ2-2	49,524,973
TRZ2-3	150,474,780
TRZ2-4	252,008,450
TRZ2-5	552,287,746
TRZ3-1	54,608,906
TRZ3-2	39,299,764
TRZ3-2-11A	13,001,612
TRZ3-3	164,436,765
TRZC1-2-5	30,985,057
TRZC1-9	15,531,328
TRZC1-9P2	541,472,852

Tax Increment Finance Value:	2,699,357,548
Tax Increment Finance Levy:	20,505,642.62

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	19,457	0	837,166,442	837,166,442
145D	1,310	0	31,318,214	31,318,214
145D1	85	0	1,019,731	1,019,731
145F	667	0	24,210,684	24,210,684
AB	45	91,287,722	0	91,287,722
CCF	25	15,344,614	0	15,344,614
CH	15	32,734,698	0	32,734,698
DP	7,184	297,454,535	0	297,454,535
DPS	48	2,027,738	0	2,027,738
DV1	1,288	0	11,883,316	11,883,316
DV1S	129	0	560,000	560,000
DV2	909	0	8,652,000	8,652,000
DV2S	60	0	405,000	405,000
DV3	1,316	0	13,346,358	13,346,358
DV3S	83	0	687,315	687,315
DV4	12,779	0	52,246,610	52,246,610
DV4S	1,052	0	4,068,000	4,068,000
DVHS	10,125	0	3,027,626,196	3,027,626,196
DVHSS	751	0	172,901,448	172,901,448
EX-XA	1	0	0	0
EX-XF	1	0	705,960	705,960
EX-XG	15	0	4,561,160	4,561,160
EX-XI	8	0	1,163,232	1,163,232
EX-XJ	52	0	69,031,558	69,031,558
EX-XL	5	0	2,019,446	2,019,446
EX-XU	33	0	7,114,030	7,114,030
EX-XV	10,362	0	7,647,580,813	7,647,580,813
EX-XV (Prorated)	34	0	36,224,789	36,224,789
EX366	2	0	200	200
FDHS	1	324,738	0	324,738
FR	368	2,610,079,142	0	2,610,079,142
FRSS	7	0	2,266,469	2,266,469
HS	141,783	655,283,638	0	655,283,638
HT	2	3,387,089	0	3,387,089
LIH	25	0	11,952,815	11,952,815
MASSS	50	0	15,023,849	15,023,849
MED	4	0	95,334,765	95,334,765
OV65	51,462	2,165,889,795	0	2,165,889,795
OV65S	224	9,346,574	0	9,346,574
PC	25	66,085,277	0	66,085,277
QVSS	8	0	2,121,739	2,121,739
SO	144	6,543,603	0	6,543,603
	Totals	**5,955,789,163**	**12,081,192,139**	**18,036,981,302**

New Value

TOTAL NEW VALUE MARKET:	**$640,982,994**
TOTAL NEW VALUE TAXABLE:	**$554,684,596**

New Exemptions

Exemption	Description	Count		
EX-XA	11.111 Public property for housing indigent per	1	2025 Market Value	$90,645
EX-XI	11.19 Youth spiritual, mental, and physical deve	1	2025 Market Value	$356,243
EX-XL	11.231 Organizations Providing Economic Deve	2	2025 Market Value	$0
EX-XV	Other Exemptions (including public property, re	132	2025 Market Value	$139,408,815
	ABSOLUTE EXEMPTIONS VALUE LOSS			**$139,855,703**

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	19,456	$837,138,895
145D	11.145 (d) Multiple Situs, Leases	1,310	$31,318,214
145D1	11.145 (d-1) Multiple Situs, Consignment	85	$1,019,731
145F	11.145 (f) Single Situs, Related Business Entity	667	$24,210,684
DP	Disability	43	$1,933,391
DPS	DISABLED Surviving Spouse	2	$90,000
DV1	Disabled Veterans 10% - 29%	84	$734,360
DV1S	Disabled Veterans Surviving Spouse 10% - 29%	4	$20,000
DV2	Disabled Veterans 30% - 49%	75	$697,500
DV2S	Disabled Veterans Surviving Spouse 30% - 49%	3	$15,000
DV3	Disabled Veterans 50% - 69%	132	$1,406,000
DV3S	Disabled Veterans Surviving Spouse 50% - 69%	6	$60,000
DV4	Disabled Veterans 70% - 100%	1,296	$6,578,164
DV4S	Disabled Veterans Surviving Spouse 70% - 100%	87	$276,000
DVHS	Disabled Veteran Homestead	469	$112,640,607
HS	Homestead	3,025	$12,968,253
OV65	Over 65	1,546	$65,732,778
OV65S	OV65 Surviving Spouse	2	$45,000
	PARTIAL EXEMPTIONS VALUE LOSS	**28,292**	**$1,096,884,577**
		NEW EXEMPTIONS VALUE LOSS	**$1,236,740,280**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS **$1,236,740,280**

New Ag / Timber Exemptions

2025 Market Value	$278,928	Count: 5
2026 Ag/Timber Use	$6,897	
NEW AG / TIMBER VALUE LOSS	**$272,031**	

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
140,249	$254,593	$18,784	$235,809

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
140,152	$254,464	$18,765	$235,699

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
140,249	$224,639	$5,000	$219,639

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
140,152	$224,614	$5,000	$219,614

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
10,810	$1,244,584,226	$1,031,754,068

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

2026 26.04 Notice El Paso

7/19/2026

CITY OF EL PASO

2026 Certified Totals

Total Appraised Value and Total Taxable Value as calculated under section 26.04, Tax Code

	Preceding Tax Year	Current Tax Year
Total appraised value of all property	73,174,377,543	75,178,360,659
Total appraised value of new property	703,407,153	640,982,994
Total taxable value of all property	56,531,594,549	57,141,379,357
Total taxable value of new property	605,808,915	554,684,596

2026 CEP TIF Summary Notice

2026 City of El Paso TIF/TRZ Certified Totals Notice Value

entity_id	tif_zone_code	(No column name)	arb_status	tif_land	tif_impr	tif_base_val	2025_taxable_val	tif_increment	2025 new con	tnt tif_increment	tif_Increment %	tif_capture_val	tnt_tif_capture_val
52	TIRZ5	97	A	15,675,582	22,414,044	38,089,626	69,257,919	31,168,293	0	31,168,293			
52	TIRZ5	468	C	62,808,502	69,577,438	132,385,940	242,390,377	110,004,437	101,744	109,902,693			
		565		78,484,084	91,991,482	170,475,566	311,648,296	141,172,730	101,744	141,070,986	100.00%	141,172,730	141,070,986
52	TIRZ5B	3	A	828,300	368,677	1,196,977	2,110,075	913,098	0	913,098			
52	TIRZ5B	43	C	4,077,586	5,659,625	9,737,211	19,055,024	9,317,813	0	9,317,813			
		46		4,905,886	6,028,302	10,934,188	21,165,099	10,230,911	0	10,230,911	100.00%	10,230,911	10,230,911
52	TIRZ5C	12	A	3,862,492	1,535,616	5,398,108	4,707,234	-690,874	0	-690,874			
52	TIRZ5C	58	C	17,038,722	5,381,803	22,420,525	22,098,576	-321,949	0	-321,949			
		70		20,901,214	6,917,419	27,818,633	26,805,810	-1,012,823	0	-1,012,823	100.00%	-1,012,823	-1,012,823
	Total TIRZ5	681		104,291,184	104,937,203	209,228,387	359,619,205	150,390,818	101,744	150,289,074		150,390,818	150,289,074
52	TIRZ6	0	A	0	0	0	0	0	0	0			
52	TIRZ6	141	C	1,322	0	1,322	223,000	221,678	0	221,678			
		141		1,322	0	1,322	223,000	221,678	0	221,678	100.00%	221,678	221,678
52	TIRZ6B	144	A	10,316,893	25,158,877	35,475,770	49,049,552	13,573,782	0	13,573,782			
52	TIRZ6B	1,232	C	48,049,699	133,758,723	181,808,422	241,558,697	59,750,275	402,037	59,348,238			
		1,376		58,366,592	158,917,600	217,284,192	290,608,249	73,324,057	402,037	72,922,020	50.00%	36,662,029	36,461,010
	Total TIRZ6	1,517		58,367,914	158,917,600	217,285,514	290,831,249	73,545,735	402,037	73,143,698		36,883,707	36,682,688
52	TIRZ7	1	A	0	0	0	2,332,800	2,332,800	0	2,332,800			
52	TIRZ7	10	C	0	0	0	977,147	977,147	0	977,147			
		11		0	0	0	3,309,947	3,309,947	0	3,309,947	100.00%	3,309,947	3,309,947
52	TIRZ8	0	A	0	0	0	0	0	0	0			
52	TIRZ8	1	C	0	0	0	0	0	0	0			
		1		0	0	0	0	0	0	0	100.00%	0	0
52	TIRZ8-2-5	0	A	0	0	0	0	0	0	0			
52	TIRZ8-2-5	8	C	0	0	0	0	0	0	0			
		8		0	0	0	0	0	0	0	100.00%	0	0
	Total TIRZ8	9		0	0	0	0	0	0	0		0	0
52	TIRZ13	32	A	570,312	474,467	1,044,779	24,529,884	23,485,105	5,732,723	17,752,382			
52	TIRZ13	925	C	6,568,193	14,568,065	21,136,258	166,868,283	145,732,025	22,378,275	123,353,750			
		957		7,138,505	15,042,532	22,181,037	191,398,167	169,217,130	28,110,998	141,106,132	75.00%	126,912,848	105,829,599
52	TIRZ14	25	A	3,294,409	8,805,950	12,100,359	16,845,066	4,744,707	0	4,744,707			
52	TIRZ14	338	C	9,822,085	24,688,749	34,510,834	54,358,258	19,847,424	2,614,602	17,232,822			

	363		13,116,494	33,494,699	46,611,193	71,203,324	24,592,131	2,614,602	21,977,529	50.00%	12,296,066	10,988,765
52 TIRZ14-2-4	2	A	382,177	202,463	584,640	591,156	6,516	0	6,516			
52 TIRZ14-2-4	12	C	1,330,781	647,939	1,978,720	2,395,144	416,424	0	416,424			
	14		1,712,958	850,402	2,563,360	2,986,300	422,940	0	422,940	50.00%	211,470	211,470
Total TIRZ14	377		14,829,452	34,345,101	49,174,553	74,189,624	25,015,071	2,614,602	22,400,469		12,507,536	11,200,235
Total TIRZ	3,552		184,627,055	313,242,436	497,869,491	919,348,192	421,478,701	31,229,381	390,249,320		330,004,856	307,311,543
52 TRZ3-1	22	A	37,643	0	37,643	5,198,729	5,161,086	0	5,161,086			
52 TRZ3-1	312	C	3,321,801	0	3,321,801	53,273,429	49,951,628	30,975	49,920,653			
	334		3,359,444	0	3,359,444	58,472,158	55,112,714	30,975	55,081,739	100.00%	55,112,714	55,081,739
52 TRZ3-2	18	A	3,075,057	2,899,090	5,974,147	9,243,937	3,269,790	0	3,269,790			
52 TRZ3-2	193	C	24,943,808	51,767,050	76,710,858	112,008,450	35,297,592	0	35,297,592			
	211		28,018,865	54,666,140	82,685,005	121,252,387	38,567,382	0	38,567,382	100.00%	38,567,382	38,567,382
52 TRZ3-2-11A	0	A	0	0	0	0	0	0	0			
52 TRZ3-2-11A	13	C	0	0	0	13,001,612	13,001,612	1,015,695	11,985,917			
	13		0	0	0	13,001,612	13,001,612	1,015,695	11,985,917	100.00%	13,001,612	11,985,917
52 TRZ3-3	42	A	1,561,119	1,704,411	3,265,530	13,125,158	9,859,628	444,696	9,414,932			
52 TRZ3-3	694	C	11,173,366	12,739,768	23,913,134	180,504,625	156,591,491	27,305,262	129,286,229			
	736		12,734,485	14,444,179	27,178,664	193,629,783	166,451,119	27,749,958	138,701,161	100.00%	166,451,119	138,701,161
Total TRZ	1,294		44,112,794	69,110,319	113,223,113	386,355,940	273,132,827	28,796,628	244,336,199		273,132,827	244,336,199
	4,846		228,739,849	382,352,755	611,092,604	1,305,704,132	694,611,528	60,026,009	634,585,519		603,137,683	551,647,742

The rows with an "arb_status" column of "A" are the totals for that zone still not resolved by the ARB.
The values for the "A" totals in this report are still the original values set by the CAD.
The values for the "A" totals are NOT certified and are to be used for budgeting puposes only.
The values for the "A" totals in this report are "best case" values, most accounts under protest will settle for a lower amount.
The values for the "A" total in this report accounts tend to maximize those accounts' impact on TIRZ/TRZ values.

2026 CEP TIF Summary LR

2026 City of El Paso TIF/TRZ Certified Totals

entity_id	tif_zone_code	(No column name)	arb_status	tif_land	tif_impr	tif_base_val	2025_taxable_val	tif_increment	2025 new con	tnt tif_increment	tif_Increment %	tif_capture_val	tnt_tif_capture_val
52	TIRZ5	21	A	3,087,981	3,304,159	6,392,140	4,179,011	-2,213,129	0	-2,213,129			
52	TIRZ5	544	C	75,396,103	88,687,323	164,083,426	301,171,915	137,088,489	101,744	136,986,745			
		565		78,484,084	91,991,482	170,475,566	305,350,926	134,875,360	101,744	134,773,616	100.00%	134,875,360	134,773,616
52	TIRZ5B	1	A	46,800	86,037	132,837	107,550	-25,287	0	-25,287			
52	TIRZ5B	45	C	4,859,086	5,942,265	10,801,351	20,876,838	10,075,487	0	10,075,487			
		46		4,905,886	6,028,302	10,934,188	20,984,388	10,050,200	0	10,050,200	100.00%	10,050,200	10,050,200
52	TIRZ5C	4	A	846,967	690,182	1,537,149	627,088	-910,061	0	-910,061			
52	TIRZ5C	66	C	20,054,247	6,227,237	26,281,484	25,130,931	-1,150,553	0	-1,150,553			
		70		20,901,214	6,917,419	27,818,633	25,758,019	-2,060,614	0	-2,060,614	100.00%	-2,060,614	-2,060,614
	Total TIRZ5	681		104,291,184	104,937,203	209,228,387	352,093,333	142,864,946	101,744	142,763,202		142,864,946	142,763,202
52	TIRZ6	0	A	0	0	0	0	0	0	0			
52	TIRZ6	141	C	1,322	0	1,322	223,000	221,678	0	221,678			
		141		1,322	0	1,322	223,000	221,678	0	221,678	100.00%	221,678	221,678
52	TIRZ6B	56	A	2,381,029	5,222,544	7,603,573	4,453,791	-3,149,782	0	-3,149,782			
52	TIRZ6B	1,320	C	55,985,563	153,695,056	209,680,619	279,095,802	69,415,183	402,037	69,013,146			
		1,376		58,366,592	158,917,600	217,284,192	283,549,593	66,265,401	402,037	65,863,364	50.00%	33,132,701	32,931,682
	Total TIRZ6	1,517		58,367,914	158,917,600	217,285,514	283,772,593	66,487,079	402,037	66,085,042		33,354,379	33,153,360
52	TIRZ7	0	A	0	0	0	0	0	0	0			
52	TIRZ7	11	C	0	0	0	3,309,947	3,309,947	0	3,309,947			
		11		0	0	0	3,309,947	3,309,947	0	3,309,947	100.00%	3,309,947	3,309,947
52	TIRZ8	0	A	0	0	0	0	0	0	0			
52	TIRZ8	1	C	0	0	0	0	0	0	0			
		1		0	0	0	0	0	0	0	100.00%	0	0
52	TIRZ8-2-5	0	A	0	0	0	0	0	0	0			
52	TIRZ8-2-5	8	C	0	0	0	0	0	0	0			
		8		0	0	0	0	0	0	0	100.00%	0	0
	Total TIRZ8	9		0	0	0	0	0	0	0		0	0
52	TIRZ13	10	A	190,229	0	190,229	485,315	295,086	114,412	180,674			
52	TIRZ13	947	C	6,948,276	15,042,532	21,990,808	190,072,194	168,081,386	27,848,253	140,233,133			
		957		7,138,505	15,042,532	22,181,037	190,557,509	168,376,472	27,962,665	140,413,807	75.00%	126,282,354	105,310,355
52	TIRZ14	5	A	892,615	805,557	1,698,172	804,690	-893,482	0	-893,482			
52	TIRZ14	358	C	12,223,879	32,689,142	44,913,021	69,046,558	24,133,537	2,614,602	21,518,935			
		363		13,116,494	33,494,699	46,611,193	69,851,248	23,240,055	2,614,602	20,625,453	50.00%	11,620,028	10,312,727

52	TIRZ14-2-4	1	A	91,029	122,344	213,373	77,015	-136,358	0	-136,358			
52	TIRZ14-2-4	13	C	1,621,929	728,058	2,349,987	2,779,882	429,895	0	429,895			
		14		1,712,958	850,402	2,563,360	2,856,897	293,537	0	293,537	50.00%	146,769	146,769
	Total TIRZ14	377		14,829,452	34,345,101	49,174,553	72,708,145	23,533,592	2,614,602	20,918,990		11,766,797	10,459,496
	Total TIRZ	3,552		184,627,055	313,242,436	497,869,491	902,441,527	404,572,036	31,081,048	373,490,988		317,578,423	294,996,360
52	TRZ3-1	20	A	33,844	0	33,844	1,664,121	1,630,277	0	1,630,277			
52	TRZ3-1	314	C	3,325,600	0	3,325,600	53,822,316	50,496,716	30,975	50,465,741			
		334		3,359,444	0	3,359,444	55,486,437	52,126,993	30,975	52,096,018	100.00%	52,126,993	52,096,018
52	TRZ3-2	12	A	650,037	868,077	1,518,114	1,006,395	-511,719	0	-511,719			
52	TRZ3-2	199	C	27,368,828	53,798,063	81,166,891	118,544,851	37,377,960	0	37,377,960			
		211		28,018,865	54,666,140	82,685,005	119,551,246	36,866,241	0	36,866,241	100.00%	36,866,241	36,866,241
52	TRZ3-2-11A	0	A	0	0	0	0	0	0	0			
52	TRZ3-2-11A	13	C	0	0	0	13,001,612	13,001,612	1,015,695	11,985,917			
		13		0	0	0	13,001,612	13,001,612	1,015,695	11,985,917	100.00%	13,001,612	11,985,917
52	TRZ3-3	22	A	617,431	240,035	857,466	2,115,920	1,258,454	137,636	1,120,818			
52	TRZ3-3	714	C	12,117,054	14,204,144	26,321,198	187,737,327	161,416,129	27,305,262	134,110,867			
		736		12,734,485	14,444,179	27,178,664	189,853,247	162,674,583	27,442,898	135,231,685	100.00%	162,674,583	135,231,685
	Total TRZ	1,294		44,112,794	69,110,319	113,223,113	377,892,542	264,669,429	28,489,568	236,179,861		264,669,429	236,179,861
		4,846		228,739,849	382,352,755	611,092,604	1,280,334,069	669,241,465	59,570,616	609,670,849		582,247,852	531,176,221

The rows with an "arb_status" column of "A" are the totals for that zone still not resolved by the ARB.
The values for the "A" totals have been adjusted downward from their notice values to reflect the possibility of further loss through ARB hearings.
The adjusted values are considered the certified values for those accounts for Truth-in-Taxation purposes.
The adjusted values are "worst case" values, most accounts under protest will settle for a higher amount.
The adjusted values for "A" accounts tend to minimize those accounts' impact on TIRZ/TRZ values.

2026 Supplemental Effective Rate El Paso

El Paso CAD
2026 Certified Totals
Supplemental Effective Rate Assumptions

CITY OF EL PASO

2025 25.25(D) Adjustment	477	47,326,365	add to Net Taxable from 2025 Certified Totals to get Line 1
2025 Taxable Value Lost from Court Decisions	679		
2025 Original Value		3,092,098,977	Line 5A
2025 Court Decision Value		2,326,000,375	Line 5B
2025 Value Loss		766,098,602	Line 5C
2025 Taxable Value Subject to a Chapter 42 Appeal	885		
2025 ARB Certified Value		1,943,851,750	Line 6A, subtract from Net Taxable from 2025 Certified Totals to get Line 1
2025 Disputed Value		1,445,313,221	Line 6B
2025 Undisputed Value		498,538,529	Line 6C
2026 Railroad Rolling Stock		0	subtract from Net Taxable from 2026 Certified Totals to get Line 18A; Line 18B
2025 TIF Captured Value		516,236,133	Line 13
2026 TIF Captured Value		531,176,221	Line 18D
2026 Annexed Value		0	Line 22
Expired Tax Abatements	0	0	add to Total New Value Taxable on 2026 Certified Totals Effective Rate Assumption to get Line 23

THE "UNDER ARB REVIEW TOTALS" SHOW LIKELY/RENDERED VALUES (THE ANTICIPATED VALUE THE ACCOUNTS WILL SETTLE AT)

Please use the TIRZ/TRZ values from the separate TIRZ/TRZ report and disregard the TIRZ/TRZ information on the Certified Totals Report (if applicable)

Please use the average home values from the separate spreadsheet and disregard the average home value information on the Certified Totals Report

The value loss due to the 20% circuit breaker on non-homestead real property can be found on the "23.231 Cap" line of the Certified Totals Report

2026 TIF 50-110 El Paso

Captured Appraised Value Adjustment Supplemental Worksheet

Form 50-110

City of El Paso
Taxing Unit Name

Phone Number *(area code and number)*

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

2026
Current Tax Year

Page 1 of 1

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

GENERAL INFORMATION: To calculate the no-new-revenue tax rate, taxing units must deduct the current year captured appraised value of taxable property in a tax increment reinvestment zone (TIRZ) for which the current year taxes will be deposited into a tax increment financing (TIF) fund. A taxing unit that has a tax rate calculation affected by captured appraised value must calculate the taxable value adjustments separately for each reinvestment zone for the current tax year.[2]

SECTION 1: Current Year Captured Appraised Value Adjustment

TIRZ Name Enter the name of each zone or subzone	**Captured Appraised Value** Enter the current year captured appraised value of taxable property in each zone for which taxes will be deposited into a TIF fund. Do not include any new property value that will be included on Form 50-856, Line 24.[3]
TRZ 3-1	52,096,018
TRZ 3-2	48,852,158
TRZ 3-3	135,231,685
TIRZ 5	134,773,616
TIRZ 5B	10,050,200
TIRZ 5C	(2,060,614)
TIRZ 6	221,678
TIRZ 6B	32,931,682
TIRZ 7	3,309,947
TIRZ 8	0
TIRZ 13	105,310,355
TIRZ 14	10,459,496
Total Captured Appraised Value Add all the values in the Captured Appraised Value column and enter the total on Line 18D on Form 50-856. If you used more than one page, total the values across all pages on Line 18D on Form 50-856.	531,176,221

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.03(e)
[3] Tex. Tax Code §26.03(c)

Reset Print

2026 Average Home Value

AVERAGE SINGLE FAMILY HOMESTEAD VALUE BY ENTITY

	ENTITY	2026 VALUE BEFORE CAP	2026 VALUE AFTER CAP	HOMESTEAD EXEMPTION	2026 AVERAGE NET TAXABLE
IAN	ANTHONY I.S.D.	$205,493	$194,494	$140,000	$54,494
CAN	ANTHONY, TOWN OF	$202,657	$191,921	$0	$191,921
ICA	CANUTILLO I.S.D.	$350,656	$331,116	$140,000	$191,116
ICL	CLINT I.S.D.	$221,351	$203,922	$140,000	$63,922
CCL	CLINT, TOWN OF	$225,163	$215,425	$0	$215,425
CEP	EL PASO, CITY OF	$248,527	$237,669	$5,000	$232,669
SCC	EL PASO COMMUNITY COLLEGE	$254,388	$239,957	$0	$239,957
G01	EL PASO, COUNTY OF	$254,388	$239,957	$5,000	$234,957
SF1	EL PASO COUNTY E.S.D. #1	$261,836	$254,376	$0	$254,376
SF2	EL PASO COUNTY E.S.D. #2	$219,460	$194,342	$0	$194,342
SWL	EL PASO CNTY LOWER VALLEY WATER	$204,323	$182,727	$0	$182,727
SWT	EL PASO COUNTY TORNILLO W.I.D.	$161,872	$141,205	$0	$141,205
SW4	EL PASO COUNTY W.C. & I.D. #4	$163,210	$137,079	$0	$137,079
SMO	EL PASO MUNICIPAL MGMT DIST #1	$321,054	$319,897	$0	$319,897
IEP	EL PASO I.S.D.	$280,079	$260,445	$140,000	$120,445
IFA	FABENS I.S.D.	$161,504	$137,233	$140,000	$0
SWH	HACIENDAS DEL NORTE W.I.D.	$425,861	$406,884	$0	$406,884
CHZ	HORIZON CITY, TOWN OF	$222,536	$213,041	$0	$213,041
SWE	HORIZON REGIONAL M.U.D.	$224,858	$213,548	$0	$213,548
SMB	HMUD RANCHO DESIERTO BELLO DA	$206,978	$206,396	$0	$206,396
SMC	HMUD HUNT COMMUNITIES DA	$283,894	$283,236	$0	$283,236
SMR	HMUD RAVENNA DA	$264,582	$263,926	$0	$263,926
SMS	HMUD #6 DA	$284,600	$283,594	$0	$283,594
SMP	PASEO DEL ESTE M.U.D. #1	$276,375	$276,095	$0	$276,095
SMD	PASEO DEL ESTE M.U.D. #2	$432,439	$427,602	$0	$427,602
SM3	PASEO DEL ESTE M.U.D. #3	$304,320	$296,705	$0	$296,705
SM4	PASEO DEL ESTE M.U.D. #4	$347,418	$346,356	$0	$346,356
SM5	PASEO DEL ESTE M.U.D. #5	$286,986	$285,464	$0	$285,464
SM6	PASEO DEL ESTE M.U.D. #6	$314,489	$313,124	$0	$313,124
SM7	PASEO DEL ESTE M.U.D. #7	$274,490	$273,801	$0	$273,801
SM8	PASEO DEL ESTE M.U.D. #8	$256,846	$256,300	$0	$256,300
SM9	PASEO DEL ESTE M.U.D. #9	$264,730	$263,695	$0	$263,695
SME	PASEO DEL ESTE M.U.D. #10	$352,776	$347,250	$0	$347,250
SMU	PASEO DEL ESTE M.U.D. #11	$259,053	$255,449	$0	$255,449
ISA	SAN ELIZARIO I.S.D.	$178,444	$148,346	$140,000	$8,346
CSA	SAN ELIZARIO, TOWN OF	$175,100	$147,796	$0	$147,796
ISO	SOCORRO I.S.D.	$253,794	$246,235	$140,000	$106,235
CSO	SOCORRO, TOWN OF	$204,803	$183,080	$0	$183,080
ITO	TORNILLO I.S.D.	$161,872	$141,205	$140,000	$1,205
SHO	UNIVERSITY MEDICAL CENTER OF EL PASO	$254,388	$239,957	$0	$239,957
CVN	VINTON, VILLAGE OF	$244,381	$205,194	$0	$205,194
IYS	YSLETA I.S.D.	$211,085	$196,421	$140,000 + 20%	$14,204

SOURCE: EL PASO CENTRAL APPRAISAL DISTRICT (07/19/2026 revised)

2026 Median Homestead Value

MEDIAN SINGLE FAMILY HOMESTEAD DWELLING VALUE BY ENTITY

	ENTITY	2026 VALUE BEFORE CAP	2026 VALUE AFTER CAP	HOMESTEAD EXEMPTION	2026 MEDIAN NET TAXABLE
IAN	ANTHONY I.S.D.	$214,894	$208,305	$140,000	$68,305
CAN	ANTHONY, TOWN OF	$213,888	$208,148	$0	$208,148
ICA	CANUTILLO I.S.D.	$339,228	$330,000	$140,000	$190,000
ICL	CLINT I.S.D.	$211,389	$196,008	$140,000	$56,008
CCL	CLINT, TOWN OF	$198,489	$194,781	$0	$194,781
CEP	EL PASO, CITY OF	$227,166	$217,778	$5,000	$212,778
SCC	EL PASO COMMUNITY COLLEGE	$228,817	$218,718	$0	$218,718
G01	EL PASO, COUNTY OF	$228,817	$218,718	$5,000	$213,718
SF1	EL PASO COUNTY E.S.D. #1	$252,790	$249,667	$0	$249,667
SF2	EL PASO COUNTY E.S.D. #2	$208,402	$178,059	$0	$178,059
SWL	EL PASO CNTY LOWER VALLEY WATER	$202,777	$175,305	$0	$175,305
SWT	EL PASO COUNTY TORNILLO W.I.D.	$156,881	$138,024	$0	$138,024
SW4	EL PASO COUNTY W.C. & I.D. #4	$161,186	$133,564	$0	$133,564
IEP	EL PASO I.S.D.	$235,567	$221,173	$140,000	$81,173
IFA	FABENS I.S.D.	$160,525	$134,334	$140,000	$0
SWH	HACIENDAS DEL NORTE W.I.D.	$362,426	$355,000	$0	$355,000
CHZ	HORIZON CITY, TOWN OF	$214,934	$210,000	$0	$210,000
SWE	HORIZON REGIONAL M.U.D.	$219,306	$213,417	$0	$213,417
SMC	HMUD HUNT COMMUNITIES DA	$285,508	$285,413	$0	$285,413
SMB	HMUD RANCHO DESIERTO BELLO DA	$219,221	$218,889	$0	$218,889
SMR	HMUD RAVENNA DA	$267,634	$267,567	$0	$267,567
SMS	HMUD 6 DA	$282,396	$281,298	$0	$281,298
SMO	MUNICIPAL MANAGEMENT DISTRICT #1	$318,702	$318,364	$0	$318,364
SMP	PASEO DEL ESTE M.U.D. #1	$289,540	$289,000	$0	$289,000
SMD	PASEO DEL ESTE M.U.D. #2	$414,118	$409,600	$0	$409,600
SM3	PASEO DEL ESTE M.U.D. #3	$266,358	$266,358	$0	$266,358
SM4	PASEO DEL ESTE M.U.D. #4	$340,563	$340,016	$0	$340,016
SM5	PASEO DEL ESTE M.U.D. #5	$268,773	$267,782	$0	$267,782
SM6	PASEO DEL ESTE M.U.D. #6	$291,005	$290,233	$0	$290,233
SM7	PASEO DEL ESTE M.U.D. #7	$274,030	$273,397	$0	$273,397
SM8	PASEO DEL ESTE M.U.D. #8	$245,412	$245,193	$0	$245,193
SM9	PASEO DEL ESTE M.U.D. #9	$258,752	$258,512	$0	$258,512
SME	PASEO DEL ESTE M.U.D. #10	$356,645	$347,074	$0	$347,074
SMU	PASEO DEL ESTE M.U.D. #11	$248,480	$247,556	$0	$247,556
ISA	SAN ELIZARIO I.S.D.	$166,276	$138,273	$140,000	$0
CSA	SAN ELIZARIO, TOWN OF	$163,852	$138,182	$0	$138,182
ISO	SOCORRO I.S.D.	$241,633	$237,974	$140,000	$97,974
CSO	SOCORRO, TOWN OF	$205,289	$179,614	$0	$179,614
ITO	TORNILLO I.S.D.	$156,881	$138,024	$140,000	$0
SHO	UNIVERSITY MEDICAL CENTER OF EL PASO	$228,817	$218,718	$0	$218,718
CVN	VINTON, VILLAGE OF	$259,710	$221,972	$0	$221,972
IYS	YSLETA I.S.D.	$202,614	$188,315	$140,000 + 20%	$7,792

SOURCE: EL PASO CENTRAL APPRAISAL DISTRICT (07/19/2026 revised)

Exemption Definitions

CAD Totals Exemption Codes

exmpt_type_c	exmpt_desc
145B	11.145 (b) Single Situs, Single Owner
145D	11.145 (d) Multiple Situs, Leases
145D1	11.145 (d-1) Multiple Situs, Consignment
145F	11.145 (f) Single Situs, Related Business Entity
AB	Abatement
ABMNO	Abatement-MNO Only
AG	EOY: AG
BSI	11.38 Border Security Infrastructure
CCF	11.37 Child-Care Facility
CH	Charitable
CHODO	11.182 Community Housing Development Organizations
CLT	Community Land Trust
DP	Disability
DPS	DISABLED Surviving Spouse
DSTR	Disaster Damage Exemption
DSTRS	Disaster Damage State Exemption
DV1	Disabled Veterans 10% - 29%
DV1S	Disabled Veterans Surviving Spouse 10% - 29%
DV2	Disabled Veterans 30% - 49%
DV2S	Disabled Veterans Surviving Spouse 30% - 49%
DV3	Disabled Veterans 50% - 69%
DV3S	Disabled Veterans Surviving Spouse 50% - 69%
DV4	Disabled Veterans 70% - 100%
DV4S	Disabled Veterans Surviving Spouse 70% - 100%
DVCH	Disabled Veteran Charity Homestead
DVCHS	Disabled Veteran Charity Homestead Surviving Spouse
DVHS	Disabled Veteran Homestead
DVHSS	Disabled Veteran Homestead Surviving Spouse
ECO	Economic Development
EN	Energy
EX	Exempt
EX-XA	11.111 Public property for housing indigent persons
EX-XD	11.181 Improving property for housing with volunteer labor
EX-XF	11.183 Assisting ambulatory health care centers
EX-XG	11.184 Primarily performing charitable functions
EX-XH	11.185 Developing model colonia subdivisions
EX-XI	11.19 Youth spiritual, mental, and physical development organizations
EX-XJ	11.21 Private schools
EX-XL	11.231 Organizations Providing Economic Development Services to Local Community
EX-XM	11.25 Marine cargo containers
EX-XN	11.252 Motor vehicles leased for personal use
EX-XO	11.254 Motor vehicles for income production and personal use
EX-XP	11.271 Offshore drilling equipment not in use
EX-XQ	11.29 Intracoastal waterway dredge disposal site

EX-XR	11.30 Nonprofit water or wastewater corporation
EX-XS	11.33 Raw cocoa and green coffee held in Harris County
EX-XT	11.34 Limitation on taxes in certain municipalities
EX-XU	11.23 Miscellaneous Exemptions
EX-XV	Other Exemptions (including public property, religious organizations, charitable organizations, and other property not reported elsewhere)
EX366	HB366 Exempt
FDHS	11.351 Temporary Exemption for Fire Destroyed HS
FEED	11.162 Animal Feed Held for Sale at Retail
FR	Freeport
FRSS	First Responder Surviving Spouse
GIT	GOODS IN TRANSIT
HS	Homestead
HT	Historical
JETI	403.601 JOBS, ENERGY, TECHNOLOGY, INNOVATION ACT
LIH	Public property for housing indigent persons
LVE	Leased Vehicles
MASSS	Member Armed Services Surviving Spouse
MED	Medical or Biomedical Property
OV65	Over 65
OV65S	OV65 Surviving Spouse
PC	Pollution Control
PPV	Personal Property Vehicle
QVSS	11.136 Qualifying Veteran Surviving Spouse
SO	Solar

dbo.exmpt_type

Percent Change 2025 current to 2026 lr CEP

City of El Paso

Entity	State Code	Description	2025 Count	2025 Taxable Value	2026 Count	2026 Taxable Value	Change Count	Change Taxable Value	% Value Change	2026 New Construction	% New Construction Change
52	A	SINGLE FAMILY RESIDENCE	183,597	35,701,700,439	184,943	36,681,086,485	1,346	979,386,046	2.7432	207,586,712	0.5814
52	B	MULTIFAMILY RESIDENCE	7,999	3,212,767,489	7,429	3,285,757,262	-570	72,989,773	2.2718	42,519,295	1.3234
52	C1	VACANT LOTS AND LAND TRACTS	6,511	503,119,854	4,914	456,972,371	-1,597	-46,147,483	-9.1722	0	0.0000
52	C2	COLONIA LOTS AND LAND TRACTS	3	30,741	215	962,258	212	931,517	3030.2104	0	0.0000
52	D1	QUALIFIED AG LAND	268	622,032	268	559,536	0	-62,496	-10.0470	0	0.0000
52	D2	FARM OR RANCH IMPS ON QUALIFIED OPEN SPACE LAND	25	689,870	26	695,919	1	6,049	0.8768	0	0.0000
52	E	RURAL LAND, NON QUALIFIED OPEN SPACE LAND, IMPRVS	493	69,648,018	499	73,701,768	6	4,053,750	5.8203	3,333,987	4.7869
52	F1	COMMERCIAL REAL PROPERTY	9,545	10,083,125,444	9,650	10,420,621,375	105	337,495,931	3.3471	185,225,367	1.8369
52	F2	INDUSTRIAL AND MANUFACTURING REAL PROPERTY	188	1,262,390,658	188	1,278,763,620	0	16,372,962	1.2969	10,230,009	0.8103
52	G3	OTHER SUB-SURFACE INTERESTS IN LAND	0	0	2	0	2	0	0.0000	0	0.0000
52	H	TANGIBLE PERSONAL, NON BUSINESS VEHICLES	17	138,476,173	23	192,524,054	6	54,047,881	0.3903	0	0.0000
52	J2	GAS DISTRIBUTION SYSTEM	90	248,851,783	89	275,296,998	-1	26,445,215	10.6268	0	0.0000
52	J3	ELECTRIC COMPANY (INCLUDING CO-OP)	212	330,327,784	213	331,939,362	1	1,611,578	0.4878	741,063	0.2243
52	J4	TELEPHONE COMPANY (INCLUDING CO-OP)	81	76,659,827	81	72,874,836	0	-3,784,991	-4.9373	0	0.0000
52	J5	RAILROAD	16	155,221,374	16	154,292,864	0	-928,510	-0.5981	0	0.0000
52	J6	PIPELAND COMPANY	59	40,700,313	59	37,540,933	0	-3,159,380	-7.7625	0	0.0000
52	J7	CABLE TELEVISION COMPANY	10	49,503,180	10	60,214,730	0	10,711,550	21.6381	0	0.0000
52	L1	COMMERCIAL PERSONAL PROPERTY	18,149	3,389,522,759	20,687	2,376,249,481	2,538	-1,013,273,278	-29.8942	24,600,810	0.7257
52	L2	INDUSTRIAL AND MANUFACTURING PERSONAL PROPERTY	217	904,262,830	219	973,796,146	2	69,533,316	7.6895	0	0.0000
52	M1	MOBILE HOMES	4,707	71,868,777	4,712	74,927,669	5	3,058,892	4.2562	1,792,602	2.4942
52	O	RESIDENTIAL INVENTORY	839	44,741,890	2,731	158,096,465	1,892	113,354,575	253.3522	57,244,853	127.9446
52	S	SPECIAL INVENTORY TAX	531	247,375,314	509	234,505,225	-22	-12,870,089	-5.2026	0	0.0000
52	X	TOTALLY EXEMPT PROPERTY	12,381	0	9,735	0	-2,646	0	0.0000	0	0.0000
			245,938	56,531,606,549	247,218	57,141,379,357	1,280	609,772,808	1.0786	533,274,698	0.9433

2025 Current Totals El Paso

Land		Value			
Homesite:		6,658,207,640			
Non Homesite:		6,803,857,438			
Ag Market:		37,576,882			
Timber Market:		0	**Total Land**	(+)	13,499,641,960

Improvement		Value			
Homesite:		34,068,267,768			
Non Homesite:		20,173,902,549	**Total Improvements**	(+)	54,242,170,317

Non Real	Count	Value			
Personal Property:	21,496	9,427,335,673			
Mineral Property:	2	200			
Autos:	0	0	**Total Non Real**	(+)	9,427,335,873
			Market Value	=	77,169,148,150

Ag	Non Exempt	Exempt			
Total Productivity Market:	37,445,593	131,289			
Ag Use:	627,706	51	**Productivity Loss**	(-)	36,817,887
Timber Use:	0	0	**Appraised Value**	=	77,132,330,263
Productivity Loss:	36,817,887	131,238			
			Homestead Cap	(-)	3,368,164,164
			23.231 Cap	(-)	589,788,556
			Assessed Value	=	73,174,377,543
			Total Exemptions Amount (Breakdown on Next Page)	(-)	16,642,782,994
			Net Taxable	=	56,531,594,549

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
429,441,692.68 = 56,531,594,549 * (0.759649 / 100)

Certified Estimate of Market Value:	76,857,893,759
Certified Estimate of Taxable Value:	56,352,341,694

Tif Zone Code	Tax Increment Loss
TIRZ10	3,096,340
TIRZ10-2-1	1,177,808
TIRZ10A	1,130,687
TIRZ11	2,924,487
TIRZ12	0
TIRZ13	125,608,600
TIRZ14	25,041,034
TIRZ14-2-4	418,383
TIRZ5	154,249,779
TIRZ5B	8,972,122
TIRZ5C	2,376,819
TIRZ6	223,000
TIRZ6B	73,849,646
TIRZ7	2,944,261
TIRZ8	0
TIRZ8-2-5	0
TIRZ9	1,766,339
TRZ2-1	341,407,842
TRZ2-2	38,595,539
TRZ2-3	154,801,697
TRZ2-4	242,436,880
TRZ2-5	459,940,698
TRZ3-1	57,430,942
TRZ3-2	39,468,464
TRZ3-2-11A	12,355,439
TRZ3-3	135,810,236
TRZC1-2-5	32,256,740
TRZC1-9	12,530,454
TRZC1-9P2	527,581,217

Tax Increment Finance Value:	2,458,395,453
Tax Increment Finance Levy:	18,675,176.47

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	1	0	0	0
145D	1	0	19,640	19,640
AB	45	87,513,351	0	87,513,351
CCF	22	13,582,587	0	13,582,587
CH	16	34,075,975	0	34,075,975
DP	7,556	313,294,975	0	313,294,975
DPS	47	1,977,489	0	1,977,489
DV1	1,385	0	12,682,651	12,682,651
DV1S	132	0	580,000	580,000
DV2	971	0	9,209,297	9,209,297
DV2S	58	0	405,000	405,000
DV3	1,389	0	14,052,987	14,052,987
DV3S	81	0	666,650	666,650
DV4	12,081	0	54,295,221	54,295,221
DV4S	1,013	0	4,332,000	4,332,000
DVHS	10,155	0	2,713,015,473	2,713,015,473
DVHSS	726	0	152,527,161	152,527,161
EX-XA	1	0	90,645	90,645
EX-XF	1	0	590,580	590,580
EX-XG	15	0	4,807,440	4,807,440
EX-XI	7	0	714,645	714,645
EX-XJ	52	0	70,848,258	70,848,258
EX-XL	4	0	2,149,207	2,149,207
EX-XU	33	0	7,988,374	7,988,374
EX-XV	10,173	0	7,172,701,108	7,172,701,108
EX-XV (Prorated)	407	0	191,170,182	191,170,182
EX366	1,647	0	2,091,646	2,091,646
FR	409	2,749,263,959	0	2,749,263,959
FRSS	7	0	2,161,708	2,161,708
HS	143,173	664,392,318	0	664,392,318
HT	2	3,365,814	0	3,365,814
LIH	25	0	13,410,334	13,410,334
MASSS	45	0	13,041,450	13,041,450
MED	6	0	86,812,225	86,812,225
OV65	51,222	2,164,943,278	0	2,164,943,278
OV65S	221	9,251,507	0	9,251,507
PC	25	66,993,733	0	66,993,733
SO	115	3,764,126	0	3,764,126
	Totals	**6,112,419,112**	**10,530,363,882**	**16,642,782,994**

2025 CEP TIF Summary

2025 City of El Paso TIF/TRZ Current Totals

entity_id	tif_zone_code	(No column name)	arb_status	tif_land	tif_impr	tif_base_val	2025_taxable_val	tif_increment	2025 new con	tnt tif_increment	tif_Increment %	tif_capture_val	tnt_tif_capture_val
52	TIRZ5	11	A	1,413,325	1,954,235	3,367,560	6,124,613	2,757,053	0	2,757,053			
52	TIRZ5	556	C	77,070,759	90,037,247	167,108,006	300,357,809	133,249,803	344,555	132,905,248			
		567		78,484,084	91,991,482	170,475,566	306,482,422	136,006,856	344,555	135,662,301	100.00%	136,006,856	135,662,301
52	TIRZ5B	0	A	0	0	0	0	0	0	0			
52	TIRZ5B	46	C	4,905,886	6,028,302	10,934,188	19,827,819	8,893,631	0	8,893,631			
		46		4,905,886	6,028,302	10,934,188	19,827,819	8,893,631	0	8,893,631	100.00%	8,893,631	8,893,631
52	TIRZ5C	3	A	577,527	46,989	624,516	1,014,965	390,449	0	390,449			
52	TIRZ5C	67	C	20,323,687	6,870,430	27,194,117	24,699,731	-2,494,386	0	-2,494,386			
		70		20,901,214	6,917,419	27,818,633	25,714,696	-2,103,937	0	-2,103,937	100.00%	-2,103,937	-2,103,937
	Total TIRZ5	683		104,291,184	104,937,203	209,228,387	352,024,937	142,796,550	344,555	142,451,995		142,796,550	142,451,995
52	TIRZ6	0	A	0	0	0	0	0	0	0			
52	TIRZ6	141	C	1,322	0	1,322	223,000	221,678	0	221,678			
		141		1,322	0	1,322	223,000	221,678	0	221,678	100.00%	221,678	221,678
52	TIRZ6B	9	A	574,580	1,440,684	2,015,264	2,589,454	574,190	0	574,190			
52	TIRZ6B	1,368	C	57,792,012	157,476,916	215,268,928	266,874,766	51,605,838	393,909	51,211,929			
		1,377		58,366,592	158,917,600	217,284,192	269,464,220	52,180,028	393,909	51,786,119	50.00%	26,090,014	25,893,060
	Total TIRZ6	1,518		58,367,914	158,917,600	217,285,514	269,687,220	52,401,706	393,909	52,007,797		26,311,692	26,114,738
52	TIRZ7	0	A	0	0	0	0	0	0	0			
52	TIRZ7	11	C	0	0	0	2,944,261	2,944,261	0	2,944,261			
		11		0	0	0	2,944,261	2,944,261	0	2,944,261	100.00%	2,944,261	2,944,261
52	TIRZ8	0	A	0	0	0	0	0	0	0			
52	TIRZ8	1	C	0	0	0	0	0	0	0			
		1		0	0	0	0	0	0	0	100.00%	0	0
52	TIRZ8-2-5	0	A	0	0	0	0	0	0	0			
52	TIRZ8-2-5	8	C	0	0	0	0	0	0	0			
		8		0	0	0	0	0	0	0	100.00%	0	0
	Total TIRZ8	9		0	0	0	0	0	0	0		0	0
52	TIRZ13	39	A	0	0	0	4,213,879	4,213,879	2,305,151	1,908,728			
52	TIRZ13	696	C	7,138,505	15,042,532	22,181,037	143,425,800	121,244,763	54,459,795	66,784,968			
		735		7,138,505	15,042,532	22,181,037	147,639,679	125,458,642	56,764,946	68,693,696	75.00%	94,093,982	51,520,272
52	TIRZ14	6	A	106,326	413,061	519,387	568,828	49,441	0	49,441			
52	TIRZ14	357	C	13,010,168	33,081,638	46,091,806	67,421,443	21,329,637	4,461,435	16,868,202			
		363		13,116,494	33,494,699	46,611,193	67,990,271	21,379,078	4,461,435	16,917,643	50.00%	10,689,539	8,458,822
52	TIRZ14-2-4	0	A	0	0	0	0	0	0	0			
52	TIRZ14-2-4	14	C	1,712,958	850,402	2,563,360	2,981,743	418,383	0	418,383			

		14		1,712,958	850,402	2,563,360	2,981,743	418,383	0	418,383	50.00%	209,192	209,192
	Total TIRZ14	377		14,829,452	34,345,101	49,174,553	70,972,014	21,797,461	4,461,435	17,336,026		10,898,731	8,668,014
	Total TIRZ	3,333		184,627,055	313,242,436	497,869,491	843,268,111	345,398,620	61,964,845	283,433,775		277,045,216	231,699,280
52	TRZ3-1	0	A	0	0	0	0	0	0	0			
52	TRZ3-1	334	C	3,359,444	0	3,359,444	58,322,867	54,963,423	0	54,963,423			
		334		3,359,444	0	3,359,444	58,322,867	54,963,423	0	54,963,423	100.00%	54,963,423	54,963,423
52	TRZ3-2	6	A	1,084,286	839,478	1,923,764	5,460,577	3,536,813	0	3,536,813			
52	TRZ3-2	204	C	26,934,579	53,826,662	80,761,241	114,906,461	34,145,220	0	34,145,220			
		210		28,018,865	54,666,140	82,685,005	120,367,038	37,682,033	0	37,682,033	100.00%	37,682,033	37,682,033
52	TRZ3-2-11A	0	A	0	0	0	0	0	0	0			
52	TRZ3-2-11A	13	C	0	0	0	12,355,439	12,355,439	1,210,762	11,144,677			
		13		0	0	0	12,355,439	12,355,439	1,210,762	11,144,677	100.00%	12,355,439	11,144,677
52	TRZ3-3	6	A	867,026	814,661	1,681,687	9,457,300	7,775,613	231,025	7,544,588			
52	TRZ3-3	586	C	11,867,459	13,629,518	25,496,977	151,911,386	126,414,409	22,268,168	104,146,241			
		592		12,734,485	14,444,179	27,178,664	161,368,686	134,190,022	22,499,193	111,690,829	100.00%	134,190,022	111,690,829
	Total TRZ	1,149		44,112,794	69,110,319	113,223,113	352,414,030	239,190,917	23,709,955	215,480,962		239,190,917	215,480,962
		4,482		228,739,849	382,352,755	611,092,604	1,195,682,141	584,589,537	85,674,800	498,914,737		516,236,133	447,180,242

The rows with an "arb_status" column of "A" are the totals for that zone still not resolved by the ARB.

2025 Average Home Value

AVERAGE SINGLE FAMILY DWELLING VALUE BY ENTITY

	ENTITY	2025 VALUE BEFORE CAP	2025 VALUE AFTER CAP	HOMESTEAD EXEMPTION	2025 AVERAGE NET TAXABLE
IAN	ANTHONY I.S.D.	$208,348	$188,744	$140,000	$48,744
CAN	ANTHONY, TOWN OF	$205,748	$186,355	$0	$186,355
ICA	CANUTILLO I.S.D.	$351,214	$319,141	$140,000	$179,141
ICL	CLINT I.S.D.	$223,360	$195,454	$140,000	$55,454
CCL	CLINT, TOWN OF	$218,738	$203,579	$0	$203,579
CEP	EL PASO, CITY OF	$259,310	$235,581	$5,000	$230,581
SCC	EL PASO COMMUNITY COLLEGE	$255,451	$231,951	$0	$231,951
G01	EL PASO, COUNTY OF	$255,451	$231,951	$5,000	$226,951
SF1	EL PASO COUNTY E.S.D. #1	$263,568	$250,748	$0	$250,748
SF2	EL PASO COUNTY E.S.D. #2	$218,014	$184,814	$0	$184,814
SWL	EL PASO CNTY LOWER VALLEY WATER	$203,204	$176,297	$0	$176,297
SWT	EL PASO COUNTY TORNILLO W.I.D.	$161,518	$132,366	$0	$132,366
SW4	EL PASO COUNTY W.C. & I.D. #4	$162,597	$127,792	$0	$127,792
SMO	EL PASO MUNICIPAL MGMT DIST #1	$345,005	$343,264	$0	$343,264
IEP	EL PASO I.S.D.	$279,029	$249,167	$140,000	$109,167
IFA	FABENS I.S.D.	$161,414	$128,815	$140,000	$0
SWH	HACIENDAS DEL NORTE W.I.D.	$477,275	$397,063	$0	$397,063
CHZ	HORIZON CITY, TOWN OF	$228,270	$210,321	$0	$210,321
SWE	HORIZON REGIONAL M.U.D.	$227,326	$208,226	$0	$208,226
SMB	HMUD RANCHO DESIERTO BELLO DA	$221,393	$219,138	$0	$219,138
SMC	HMUD HUNT COMMUNITIES DA	$290,641	$289,757	$0	$289,757
SMR	HMUD RAVENNA DA	$277,551	$276,412	$0	$276,412
SMS	HMUD #6 DA	$265,530	$265,530	$0	$265,530
SMP	PASEO DEL ESTE M.U.D. #1	$269,085	$268,923	$0	$268,923
SMD	PASEO DEL ESTE M.U.D. #2	$431,938	$425,409	$0	$425,409
SM3	PASEO DEL ESTE M.U.D. #3	$307,076	$297,187	$0	$297,187
SM4	PASEO DEL ESTE M.U.D. #4	$319,644	$319,463	$0	$319,463
SM5	PASEO DEL ESTE M.U.D. #5	$293,848	$290,781	$0	$290,781
SM6	PASEO DEL ESTE M.U.D. #6	$319,489	$316,873	$0	$316,873
SM7	PASEO DEL ESTE M.U.D. #7	$283,652	$282,599	$0	$282,599
SM8	PASEO DEL ESTE M.U.D. #8	$267,533	$265,248	$0	$265,248
SM9	PASEO DEL ESTE M.U.D. #9	$275,508	$273,412	$0	$273,412
SME	PASEO DEL ESTE M.U.D. #10	$354,069	$337,224	$0	$337,224
SMU	PASEO DEL ESTE M.U.D. #11	$262,050	$247,268	$0	$247,268
ISA	SAN ELIZARIO I.S.D.	$173,762	$139,766	$140,000	$0
CSA	SAN ELIZARIO, TOWN OF	$170,782	$139,943	$0	$139,943
ISO	SOCORRO I.S.D.	$254,594	$241,802	$140,000	$101,802
CSO	SOCORRO, TOWN OF	$205,336	$177,822	$0	$177,822
ITO	TORNILLO I.S.D.	$161,518	$132,366	$140,000	$0
SHO	UNIVERSITY MEDICAL CENTER OF EL PASO	$255,451	$231,951	$0	$231,951
CVN	VINTON, VILLAGE OF	$237,658	$181,102	$0	$181,102
IYS	YSLETA I.S.D.	$215,721	$188,462	$140,000 + 20%	$5,318

SOURCE: EL PASO CENTRAL APPRAISAL DISTRICT (07/19/2026 revised)

2025 Median Homestead Value

MEDIAN SINGLE FAMILY HOMESTEAD DWELLING VALUE BY ENTITY

	ENTITY	2025 VALUE BEFORE CAP	2025 VALUE AFTER CAP	HOMESTEAD EXEMPTION	2025 MEDIAN NET TAXABLE
IAN	ANTHONY I.S.D.	$217,834	$199,621	$140,000	$59,621
CAN	ANTHONY, TOWN OF	$217,049	$199,558	$0	$199,558
ICA	CANUTILLO I.S.D.	$339,973	$318,425	$140,000	$178,425
ICL	CLINT I.S.D.	$209,740	$186,000	$140,000	$46,000
CCL	CLINT, TOWN OF	$199,884	$194,056	$0	$194,056
CEP	EL PASO, CITY OF	$228,233	$209,229	$5,000	$204,229
SCC	EL PASO COMMUNITY COLLEGE	$229,608	$210,467	$0	$210,467
G01	EL PASO, COUNTY OF	$229,608	$210,467	$5,000	$205,467
SF1	EL PASO COUNTY E.S.D. #1	$252,498	$245,779	$0	$245,779
SF2	EL PASO COUNTY E.S.D. #2	$207,042	$166,878	$0	$166,878
SWL	EL PASO CNTY LOWER VALLEY WATER	$202,802	$167,531	$0	$167,531
SWT	EL PASO COUNTY TORNILLO W.I.D.	$157,282	$129,089	$0	$129,089
SW4	EL PASO COUNTY W.C. & I.D. #4	$160,720	$123,339	$0	$123,339
IEP	EL PASO I.S.D.	$236,103	$210,235	$140,000	$70,235
IFA	FABENS I.S.D.	$160,398	$124,053	$140,000	$0
SWH	HACIENDAS DEL NORTE W.I.D.	$410,676	$360,928	$0	$360,928
CHZ	HORIZON CITY, TOWN OF	$216,273	$204,668	$0	$204,668
SWE	HORIZON REGIONAL M.U.D.	$219,927	$205,665	$0	$205,665
SMC	HMUD HUNT COMMUNITIES DA	$285,692	$285,593	$0	$285,593
SMB	HMUD RANCHO DESIERTO BELLO DA	$226,002	$223,728	$0	$223,728
SMR	HMUD RAVENNA DA	$269,933	$269,508	$0	$269,508
SMS	HMUD 6 DA	$277,733	$277,733	$0	$277,733
SMO	MUNICIPAL MANAGEMENT DISTRICT #1	$343,502	$342,936	$0	$342,936
SMP	PASEO DEL ESTE M.U.D. #1	$269,455	$269,455	$0	$269,455
SMD	PASEO DEL ESTE M.U.D. #2	$415,530	$406,424	$0	$406,424
SM3	PASEO DEL ESTE M.U.D. #3	$269,281	$266,888	$0	$266,888
SM4	PASEO DEL ESTE M.U.D. #4	$306,884	$306,884	$0	$306,884
SM5	PASEO DEL ESTE M.U.D. #5	$270,626	$268,797	$0	$268,797
SM6	PASEO DEL ESTE M.U.D. #6	$288,539	$287,950	$0	$287,950
SM7	PASEO DEL ESTE M.U.D. #7	$276,500	$275,821	$0	$275,821
SM8	PASEO DEL ESTE M.U.D. #8	$250,003	$249,365	$0	$249,365
SM9	PASEO DEL ESTE M.U.D. #9	$261,859	$261,417	$0	$261,417
SME	PASEO DEL ESTE M.U.D. #10	$353,599	$332,697	$0	$332,697
SMU	PASEO DEL ESTE M.U.D. #11	$250,384	$239,608	$0	$239,608
ISA	SAN ELIZARIO I.S.D.	$160,637	$127,713	$140,000	$0
CSA	SAN ELIZARIO, TOWN OF	$157,848	$127,749	$0	$127,749
ISO	SOCORRO I.S.D.	$240,368	$233,000	$140,000	$93,000
CSO	SOCORRO, TOWN OF	$205,937	$171,815	$0	$171,815
ITO	TORNILLO I.S.D.	$157,282	$129,089	$140,000	$0
SHO	UNIVERSITY MEDICAL CENTER OF EL PASO	$229,608	$210,467	$0	$210,467
CVN	VINTON, VILLAGE OF	$248,122	$178,720	$0	$178,720
IYS	YSLETA I.S.D.	$205,814	$178,908	$140,000 + 20%	$0

SOURCE: EL PASO CENTRAL APPRAISAL DISTRICT (07/19/2026 revised)