



# **2022 No-New-Revenue (NNR) and Voter Approval (VAR) Tax Rates**

*El Paso County Tax Office  
Commissioners Court Meeting  
August 8, 2022*

# TRUTH-IN-TAXATION 2022-2023

86TH Regular Session of the Texas Legislature passed SB2 effective January 1, 2020. Bill changes notices, categories and calculations.

## **Two purposes of Truth in Taxation laws:**

- Make taxpayers aware of tax rate proposals
- Allow taxpayers to rollback or limit tax increases – Reduced limit to 3.5%

## **Four Truth in Taxation Principles:**

- Property owners have a right to know about increases in their appraised value and to be notified of estimated taxes that could result from the new value
- A taxing unit other than a water district, must calculate its No-New-Revenue rate (Effective) and Voter-Approval tax rate (Rollback) before adopting a current rate
- A taxing unit must publish a notice about either a public hearing or meeting to adopt a tax rate
- If the taxing unit adopts a rate that exceeds the voter-approval rate, voters may limit the rate

# *El Paso County 2022 No-New Revenue and Voter Approval Tax Rates*

## **No-New-Revenue Rate (Effective Tax Rate)**

The tax rate that would generate about the same amount of revenue received in the year before on property taxed in both years. If the property values rise, the No-New-Revenue rate will go down and vice versa.

## **Voter Approval Rate (Rollback Tax Rate)**

A calculated maximum rate allowed by law without voter approval



## *El Paso County 2022 Tax Rates per \$100 of Property Value*

2022 No-New-Revenue Tax Rate	\$0.426289
2022 Voter Approval Tax Rate	\$0.460808
2021 Adopted Tax Rate	\$0.470181



Accept the 2022 No-New-Revenue (NNR) & Voter-Approval Tax Rate (VAR) Calculations for:

The El Paso County

No-New-Revenue Rate: \$0.426289/\$100 of value

Voter-Approval Rate: \$0.460808/\$100 of value

# *El Paso County Hospital District 2022 Tax Rates per \$100 of Property Value*

2022 No-New-Revenue Tax Rate	\$0.235153
2022 Voter Approval Tax Rate	\$0.249838
2021 Adopted Tax Rate	\$0.258145



Accept the 2022 No-New-Revenue (NNR) & Voter-Approval Tax Rate (VAR) Calculations for:

The El Paso County Hospital District

No-New-Revenue Rate: \$0.235153 /\$100 of value

Voter-Approval Rate: \$0.249838/\$100 of value