

2009 El Paso Area Tax Exemptions

TAXING ENTITY	OVER-65	OPTIONAL RESIDENTIAL HOMESTEAD	SCHOOL HOMESTEAD	SOC. SEC. DISABILITY	DISABLED VETERAN	GOODS-IN-TRANSIT EXEMPTION	FREEPORT EXEMPTION
Anthony I.S.D.	10,000	0	15,000	10,000	Yes	No	Yes
Anthony, Town of	3,000	0	0	0	Yes	No	Yes
Canutillo I.S.D.	10,000	0	15,000	10,000	Yes	No	Yes
Clint I.S.D.	10,000	0	15,000	10,000	Yes	No	Yes
Clint, Town of	0	0	0	0	Yes	Yes	Yes
El Paso, City of	30,000	5,000	0	30,000	Yes	No	Yes
El Paso Community College	10,000	0	0	10,000	Yes	No	Yes
El Paso County / All TDC's	20,000	5,000	0	20,000	Yes	No	Yes
EP County Emergency Serv. Dist. #1	0	0	0	0	Yes	No	Yes
EP County Emergency Serv. Dist. #2	0	0	0	0	Yes	No	Yes
EP County Lower Valley Water Dist.	5,000	0	0	5,000	Yes	Yes	Yes
EP County Tornillo Water Imp. Dist.	0	0	0	0	Yes	No	Yes
EP County Water Control / Imp. Dist.	3,000	0	0	0	Yes	No	Yes
El Paso I.S.D.	10,000	0	15,000	10,000	Yes	No	Yes
Fabens I.S.D.	10,000	0	15,000	10,000	Yes	No	Yes
Haciendas Del Norte W.I.D.	0	0	0	0	Yes	Yes	Yes
Horizon, City of	0	0	0	0	Yes	Yes	Yes
Horizon Regional M.U.D.	0	0	0	0	Yes	No	Yes
Paseo Del Este M.U.D. #1	0	0	0	0	Yes	Yes	Yes
Paseo Del Este M.U.D. #2	0	0	0	0	Yes	No	Yes
Paseo Del Este M.U.D. #3	0	0	0	0	Yes	Yes	Yes
Paseo Del Este M.U.D. #10	0	0	0	0	Yes	Yes	Yes
Paseo Del Este M.U.D. #11	0	0	0	0	Yes	Yes	Yes
San Elizario I.S.D.	10,000	0	15,000	10,000	Yes	Yes	No
Socorro I.S.D.	10,000	0	15,000	10,000	Yes	No	Yes
Socorro, City of	5,000	0	0	0	Yes	Yes	Yes
Tornillo I.S.D.	10,000	0	15,000	10,000	Yes	No	No
University Medical Center of El Paso	0	0	0	0	Yes	No	Yes
Vinton, Village of	3,000	0	0	3,000	Yes	Yes	Yes
Ysleta I.S.D.	10,000	20%	15,000	10,000	Yes	No	Yes

Source: [http://www.epcad.org/tax\\_info.htm](http://www.epcad.org/tax_info.htm)

**NOTE A** • Under law, all entities collecting a tax must grant disabled veteran's exemptions as follows:

10-29% = \$5,000 30-49% = \$7,500 50-69% = \$10,000 70-99% = \$12,000

- At least 10% plus over-65 = \$12,000
- Loss or loss of use of one or more limbs, total blindness in one or both eyes, or paraplegia = \$12,000
- Surviving spouse and minor children of a disabled veteran are entitled to an aggregate exemption equal to what the disabled veteran was entitled to when the disabled veteran died
- Surviving spouse and surviving minor children of a member of the U.S. armed forces who dies while on active duty=\$5,000
- HB No. 3613 (b) – A disabled veteran who receives from the United States Department of Veterans Affairs or its successor 100% disability compensation due to a service-connected disability and a rating of 100% disabled or of individual unemployability is entitled to an exemption from taxation of the total appraised value of the veteran's residence homestead. (Effective for the 2009 tax year)

**NOTE B** The only mandatory exemptions are: disabled veteran's for all entities and school homestead & over-65 and disabled freeze for schools. All others are optional and are granted by the governing body of the entity.

**NOTE C** Persons receiving a disabled veteran's exemption may also receive the over-65 exemption or the social security/medical disability exemption.

**NOTE D** All school districts are required to grant a minimum of \$15,000 homestead exemption and \$10,000 over-65 exemption.

**NOTE E** Taxpayers over 65 may receive the over-65 exemption or the Social Security/medical disability exemption, but not both.

**NOTE F** No entity in El Paso County currently grants a local option tax limitation (freeze).

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