

**CITY OF EL PASO, TEXAS
AGENDA ITEM
DEPARTMENT HEAD'S SUMMARY FORM**



DEPARTMENT: City Manager's Office

AGENDA DATE: 7/22/25

PUBLIC HEARING DATE: 8/5/25

CONTACT PERSON NAME: Robert Cortinas

PHONE NUMBER: (915) 212-1067

2nd CONTACT PERSON NAME:

PHONE NUMBER:

DISTRICT(S) AFFECTED: All Districts

STRATEGIC GOAL:

6. Set the Standard for Sound Governance and Fiscal Management

SUBGOAL:

SUBJECT:

AN ORDINANCE amending Title 3 (Revenue and Finance) of the El Paso Municipal Code, Chapter 3.04 (Property Taxes) by amending section 3.04.040 (Exemption – Residence Homestead) to increase the ad valorem property tax exemption for individuals who are Over 65 and Disabled citizens who qualify under the current code

BACKGROUND / DISCUSSION:

It is recommended the current City Code be amended to increase the homestead exemption for Over 65 and Disabled citizens from \$42,500, of the market value of the residence homestead to \$45,000, effective January 1, 2025.

COMMUNITY AND STAKEHOLDER OUTREACH:

N/A

PRIOR COUNCIL ACTION:

On June 22, 2021 City Council increased the homestead exemption for Over 65 and Disabled citizens to \$42,500, of the market value of the residence.

AMOUNT AND SOURCE OF FUNDING:

N/A

REPORTING OF CONTRIBUTION OR DONATION TO CITY COUNCIL:

N/A

NAME	AMOUNT (\$)

*****REQUIRED AUTHORIZATION*****

DEPARTMENT HEAD:

Sasho Andonoski Digitally signed by Sasho Andonoski
Date: 2025.06.25 08:55:57 -06'00'

(If Department Head Summary Form is initiated by Purchasing, client department should sign also)

ORDINANCE NO. _____

AN ORDINANCE AMENDING TITLE 3 (REVENUE AND FINANCE) OF THE EL PASO MUNICIPAL CODE, CHAPTER 3.04 (PROPERTY TAXES) BY AMENDING SECTION 3.04.040 (EXEMPTION - RESIDENCE HOMESTEAD) TO INCREASE THE AD VALOREM PROPERTY TAX EXEMPTION FOR INDIVIDUALS WHO QUALIFY UNDER THE CURRENT CODE.

WHEREAS, pursuant to Chapter 11 of the Texas Tax Code, the governing body of a taxing unit may adopt a local option residence homestead exemption from ad valorem taxation for individuals who are disable or who are 65 years of age or older; and

WHEREAS, the provisions of Title 3, Chapter 3.04, Section 3.04.040 of the El Paso's Municipal Code have been established for the purpose of promoting the health, safety, moral and general welfare of its citizens; and

WHEREAS, the El Paso City Council ("City Council") clearly recognizes that the values of residential homesteads have increased in the recent years; and

WHEREAS, the City Council clearly recognizes the need to treat fairly and equitably its senior and disabled citizens consistent with the intent of Title 3, Section 3.04.040 of the Municipal Code; and

WHEREAS, the City Council finds that the proposed amendment will have a positive impact upon the public health, safety, morals, and general welfare of the City.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF EL PASO:

Section 1. That Chapter 3.04, Section 3.04.040(A) of the El Paso Municipal Code is amended to read as follows:

- A Effective January 1, 2025, \$45,000 of the market value of the residence homestead owned by any person, married or unmarried, including those living alone, who is either (1) under a disability, as defined for purposes of payment of disability insurance benefits under Federal Old-Age, Survivors and Disability Insurance program or its successor; or (2) 65 years of age or older, shall be exempt from all ad valorem taxes hereafter levied by the City for that tax year, as provided by state law.

Section 2. That this ordinance shall be effective January 1, 2025 upon adoption by the El Paso City Council.

Section 3. Except as herein amended, Title 3, Revenue and Finance, of the El Paso City Code shall remain in full force and effect.

ADOPTED this _____ day of _____ 2025.

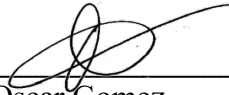
CITY OF EL PASO:

Renard U. Johnson
Mayor

ATTEST:

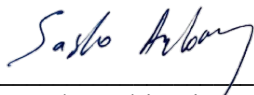
Laura D. Prine
City Clerk

APPROVED AS TO FORM:



Oscar Gomez
Assistant City Attorney

APPROVED AS TO CONTENT:



Sasho Andonoski, Director
Office of Management and Budget