

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

**DEPARTMENT:** City Manager's Office

**AGENDA DATE:** Introduction: June 8, 2021  
Public Hearing: June 22, 2021

**CONTACT PERSON NAME / PHONE NUMBER:** Robert Cortinas, Chief Financial Officer (915)-212-1067

**DISTRICT(S) AFFECTED:** All

**STRATEGIC GOALS:** Goal 6: Set the Standard for Sound Governance and Fiscal Management

**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 Over 65 and Disabled citizens who qualify under the current code.

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**BACKGROUND / DISCUSSION:**

It is recommended the current City Code be amended to increase the homestead exemption for Over 65 and Disabled citizens from forty thousand, \$40,000, of the market value of the residence homestead to forty-two thousand five hundred, \$42,500, effective January 1, 2022.

**PRIOR COUNCIL ACTION:**

On September 18, 2012 City Council increased the homestead exemption for Over 65 and Disabled citizens to forty thousand, \$40,000, of the market value of the residence.

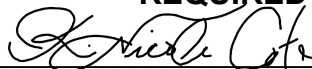
**AMOUNT AND SOURCE OF FUNDING:**

N/A

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\*\*\*\*\*REQUIRED AUTHORIZATION\*\*\*\*\*

**DEPARTMENT HEAD:**



for Robert Cortinas

(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**, the provisions of Title 3, Chapter 3.04, Section 3.04.040 of the 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 clearly recognizes that the values of residential homesteads have increased in the recent years; and

**WHEREAS**, the El Paso 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 El Paso 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, 2021, \$42,500 of the market value of the residence homestead owned by any person, married or unmarried, including those living alone, who are under a disability for purposes of payment of disability insurance benefits under Federal Old Age Survivors and Disability Insurance or its successor, or of married or unmarried persons sixty-five years of age or older, including those living alone, during each tax year, as provided by state law, shall be exempt from all ad valorem taxes hereafter levied by the City for that year.

Section 2. That this ordinance shall be effective January 1, 2021 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 \_\_\_\_\_ 2021.

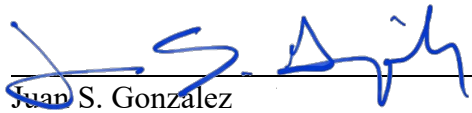
**CITY OF EL PASO:**

\_\_\_\_\_  
Oscar Leeser  
Mayor


**ATTEST:**

\_\_\_\_\_  
Laura D. Prine  
City Clerk

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Juan S. Gonzalez  
Senior Assistant City Attorney

**APPROVED AS TO CONTENT:**

  
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K. Nicole Cote, Director  
Office of Management and Budget