



City Council Agenda – Item 23

June 22, 2021



Ordinance Amending Title 3 El Paso Municipal Code, (Revenue and Finance)

- Chapter 3.04 (Property Taxes)
- 3.04.040 (Exemption – Residence Homestead)





April 27 City Council Direction

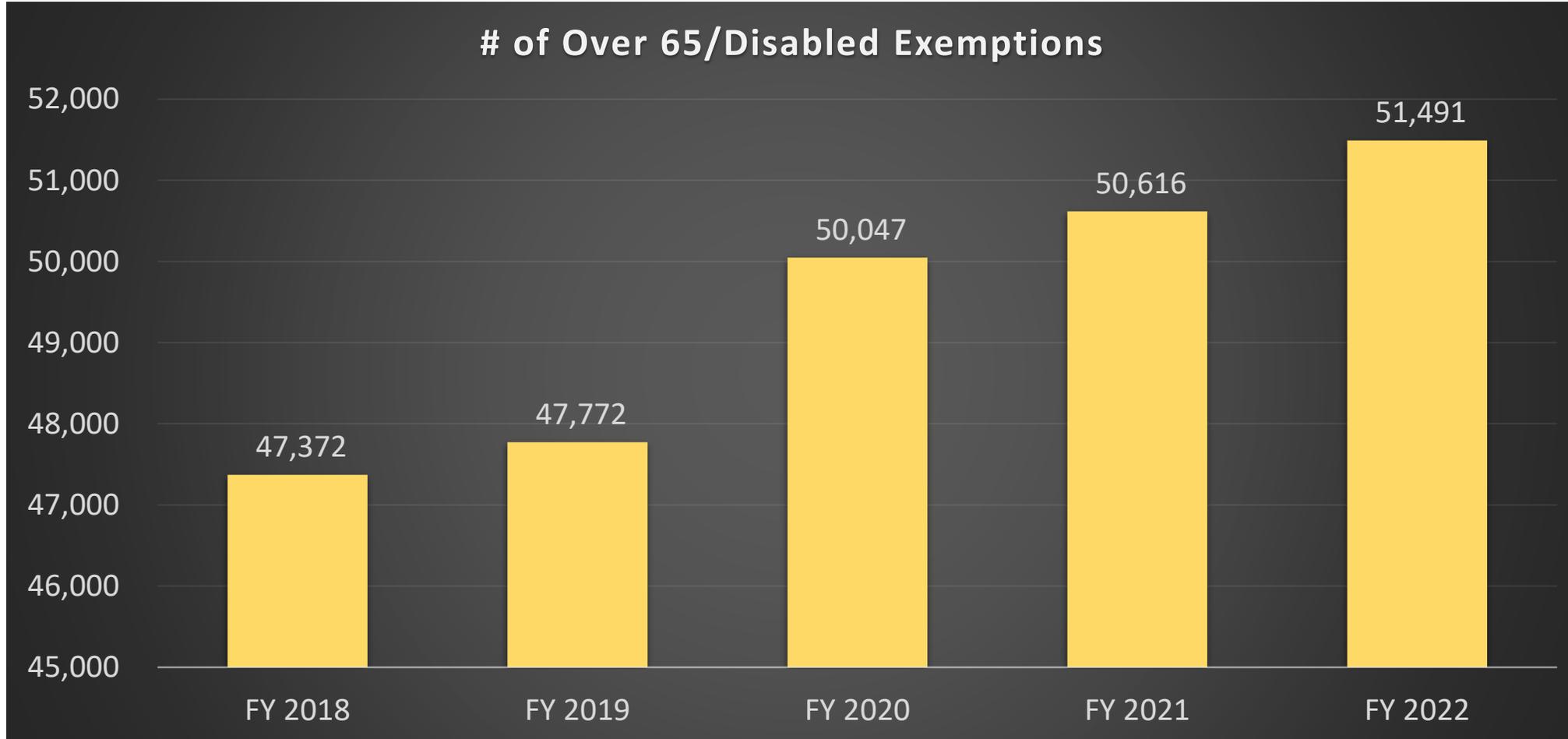
- Discussion and action to direct the City Manager and City Attorney to explore and make recommendations to amend Title 3 (Revenue and Finance) of the El Paso Municipal Code, Chapter 3.04 (Property Taxes), Section 3.04.040 (Exemption - Residence Homestead) by increasing the Ad Valorem Property Tax Exemption for the market value of the residence homestead owned by eligible disabled persons and persons sixty-five years of age or older.



Over 65 & Disabled Tax Exemptions Prior Council Action

- January 1, 2006 – City code amended to provide a \$30,000 exemption
- January 1, 2015 exemption increased from \$30,000 to \$40,000

Over 65 and Disabled Exemptions

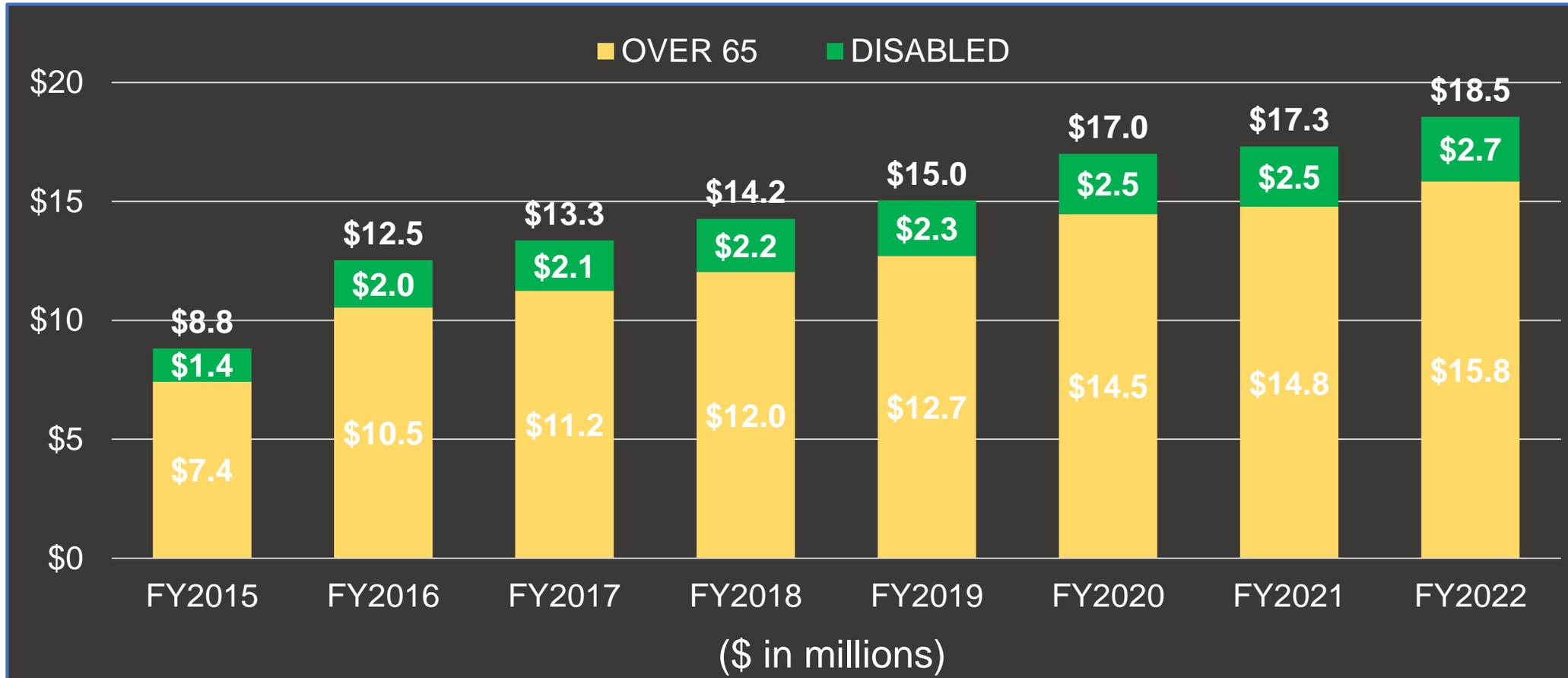




Over 65 and Disabled Property Tax Exemption Recommendation

- Increase exemption from \$40,000 to \$42,500
- Exemption increase will become effective January 1, 2021 (for tax bills mailed out October 2021)
- Annually review the exemption amount as part of the budget process

Over 65 and Disabled Property Tax Decrease





How to Apply for the Exemption

El Paso Central Appraisal District www.epcad.org/home/forms



El Paso Central Appraisal District

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Documents & Forms

Mailing Address Change

[Mailing Address Change Form](#)

Homestead Exemption

[Homestead Application - \[Residence Homestead Section 11.13\]](#)
[\[File Online\]](#) [\[Download Form\]](#)

[Homestead Exemption Affidavit - \[SB 1943 Inherited Homestead Information\]](#)
[\[Download Form\]](#)

[Disabled Veteran's or Survivor's Exemption Form](#)

*You must fill out the Homestead Exemption Form in order to apply for the 100% Disabled Veterans Exemption.

Tax Deferral Affidavit

[Tax Deferral Affidavit for Over 65 or Disabled Homeowner](#)

Request for Confidentiality

[Request for Confidentiality Form](#)

For a complete list of forms and applications visit the [Texas Window on State Government](#)

Special Appraisal

[Agricultural Appraisal - \[Definitions of Agricultural Appraisal Land Section 23.51\]](#)
[Freeport Application](#)

Mobile Homes

[Mobile Homes - Texas Department of Housing](#)

Renditions

[Personal Property Rendition - \[Rendition General Section 22.01\]](#)

Notice of Protest

[Notice of Protest - \[Right of Protest Section 41.41\]](#)

[Property Tax Protest and Appeals Procedures 2021](#)

[Procedimientos Para Protestar el Avalúo De Su Propiedad 2021](#)

Unequal Value Worksheet

[Unequal Value - \[Section 41.43\]](#)





Recommendation

- Introduction of an Ordinance to amend Title 3 of the El Paso Municipal Code, Chapter 3.04.040 (Exemption – Residence Homestead) to increase the ad valorem property tax exemption for individuals over 65 and disabled from \$40,000 to \$42,500 of the market value of the residence homestead to be effective January 1, 2021 (effective for tax bills mailed out in October 2021)