



## EL PASO CENTRAL APPRAISAL DISTRICT ENTITIES AND EXEMPTIONS

ENTITIES	OVER 65	OPTIONAL RESIDENTIAL HOMESTEAD	SCHOOL HOMESTEAD	SOCIAL SECURITY DISABILITY	DISABLED VETERAN	GOODS-IN-TRANSPORT EXEMPTION	FREEPORT EXEMPTION
ANTHONY I.S.D.	10,000	0	25,000	10,000	YES	NO	YES
ANTHONY, TOWN OF	3,000	0	0	0	YES	NO	YES
CANUTILLO I.S.D.	10,000	0	25,000	10,000	YES	NO	YES
CLINT I.S.D.	10,000	0	25,000	10,000	YES	NO	YES
CLINT, TOWN OF	0	0	0	0	YES	YES	YES
EL PASO, CITY OF	40,000	5,000	0	40,000	YES	NO	YES
EL PASO COMMUNITY COLLEGE	10,000	0	0	10,000	YES	NO	YES
EL PASO COUNTY	20,000	5,000	0	20,000	YES	NO	YES
E P COUNTY EMERGENCY SERV. DIST 1	0	0	0	0	YES	NO	YES
E P COUNTY EMERGENCY SERV. DIST 2	0	0	0	0	YES	NO	YES
EP COUNTY TORNILLO WATER IMP. DIST.	0	0	0	0	YES	NO	YES
EP COUNTY WC & ID 4	3,000	0	0	3,000	YES	NO	YES
EL PASO I.S.D.	10,000	0	25,000	10,000	YES	NO	YES
FABENS I.S.D.	10,000	0	25,000	10,000	YES	NO	YES
HACIENDAS DEL NORTE WATER IMP. DIST.	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
LOWER VALLEY WATER DIST.	5,000	0	0	5,000	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	YES	YES
PASEO DEL ESTE M.U.D. 3	0	0	0	0	YES	YES	YES
PASEO DEL ESTE M.U.D. 4	0	0	0	0	YES	YES	YES
PASEO DEL ESTE M.U.D. 5	0	0	0	0	YES	YES	YES
PASEO DEL ESTE M.U.D. 6	0	0	0	0	YES	YES	YES
PASEO DEL ESTE M.U.D. 7	0	0	0	0	YES	YES	YES
PASEO DEL ESTE M.U.D. 8	0	0	0	0	YES	YES	YES
PASEO DEL ESTE M.U.D. 9	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, CITY OF	0	0	0	0	YES	YES	YES
SAN ELIZARIO I.S.D.	10,000	0	25,000	10,000	YES	YES	NO
SOCORRO I.S.D.	10,000	0	25,000	10,000	YES	NO	YES
SOCORRO, CITY OF	5,000	0	0	0	YES	YES	YES
TORNILLO I.S.D.	10,000	0	25,000	10,000	YES	NO	NO
UNIVERSITY MEDICAL CENTER	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%	25,000	10,000	YES	NO	YES

**See reverse side for homestead and disability information.**

### ADDITIONAL INFORMATION

The law mandates some exemptions and allows certain entities to increase those exemptions or in some cases, not offer the exemption at all. The information below details exemption details for El Paso County, followed by a chart summarizing the exemptions by entity.

1. Under law, all entities collecting a tax must grant disabled veteran's exemptions as follows:
  - i. 10-29% = \$5,000    30-49% = \$7,500    50-69% = \$10,000    70-99% = \$12,000    At least 10% plus over-65 = \$12,000
  - ii. Loss or loss of use of one or more limbs, total blindness in one or both eyes, or paraplegia = \$12,000
  - iii. 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.
  - iv. Surviving spouse and surviving minor children of a member of the U.S. armed forces who dies while on active duty = \$5,000
  - v. A disabled veteran who receives from the United States Department of Veterans Affairs or its successor 100 percent disability compensation due to a service-connected disability and a rating of 100 percent disabled or individual unemployability is entitled to an exemption from taxation of the total appraised value of the veteran's residence homestead.
  - vi. A surviving spouse of a disabled veteran who qualified for an exemption from taxation under item (v) is entitled to an exemption of the total appraised value of the same property to which the disabled veteran's exemption applied based on qualifications. (Effective for the 2012 tax year)
2. The only mandatory exemptions are: disabled veterans 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.
3. Persons receiving a disabled veteran's exemption may also receive the over-65 exemption or the social security/medical disability exemption.
4. All school districts are required to grant a minimum of \$25,000 homestead exemption and \$10,000 over-65 exemption.
5. Taxpayers over 65 may receive the over-65 exemption or the Social Security/medical disability exemption, but not both.
6. No entity in El Paso County currently grants a local option tax limitation (freeze).