



EL PASO CENTRAL APPRAISAL DISTRICT ENTITIES AND EXEMPTIONS

ENTITIES	OVER 65	OPTIONAL RESIDENTIAL	SCHOOL HOMESTEAD	SOCIAL SECURITY	FIRST RESPONDERS	DISABLED VETERAN	GOODS-IN- TRANSIT	FREEPORT EXEMPTION
ANTHONY I.S.D.	10000	0	40000	10000	YES	YES	NO	YES
CANUTILLO I.S.D.	10000	0	40000	10000	YES	YES	NO	YES
CITY OF EL PASO	42500	5000	0	42500	YES	YES	NO	YES
CITY OF SAN ELIZARIO	0	0	0	0	YES	YES	YES	YES
CITY OF SOCORRO	5000	0	0	0	YES	YES	YES	YES
CLINT I.S.D.	10000	0	40000	10000	YES	YES	NO	YES
EL PASO COUNTY	20000	5000	0	20000	YES	YES	NO	YES
EL PASO I.S.D.	10000	0	40000	10000	YES	YES	NO	YES
EMGCY SRVC #1	0	0	0	0	YES	YES	NO	YES
EMGCY SRVC #2	0	0	0	0	YES	YES	NO	YES
EP COUNTY TORNILLO WTR DIST	0	0	0	0	YES	YES	NO	YES
EP COUNTY WC & ID #4	3000	0	0	3000	YES	YES	NO	YES
EPCC	10000	0	0	10000	YES	YES	NO	YES
FABENS I.S.D.	10000	0	40000	10000	YES	YES	NO	YES
HCNDS DEL NRTE WD	0	0	0	0	YES	YES	YES	YES
HMUD HUNT COMMUNITIES DA	0	0	0	0	YES	YES	NO	YES
HMUD HUNT PROPERTIES DA	0	0	0	0	YES	YES	NO	YES
HMUD RANCHO DESIERTO BELLO DA	0	0	0	0	YES	YES	NO	YES
HMUD RAVENNA DA	0	0	0	0	YES	YES	NO	YES
HMUD SUMMER SKY N DA	0	0	0	0	YES	YES	NO	YES
HORIZON CITY	0	0	0	0	YES	YES	YES	YES
HORIZON MUD	0	0	0	0	YES	YES	NO	YES
LWR VALLEY WTR D	5000	0	0	5000	YES	YES	NO	YES
MUNICIPAL MANAGEMENT DISTRICT #1	0	0	0	0	YES	YES	YES	YES
PASEO DEL ESTE MUD #1	0	0	0	0	YES	YES	YES	YES
PASEO DEL ESTE MUD #10	0	0	0	0	YES	YES	YES	YES
PASEO DEL ESTE MUD #11	0	0	0	0	YES	YES	YES	YES
PASEO DEL ESTE MUD #2	0	0	0	0	YES	YES	YES	YES
PASEO DEL ESTE MUD #3	0	0	0	0	YES	YES	YES	YES
PASEO DEL ESTE MUD #4	0	0	0	0	YES	YES	YES	YES
PASEO DEL ESTE MUD #5	0	0	0	0	YES	YES	YES	YES
PASEO DEL ESTE MUD #6	0	0	0	0	YES	YES	YES	YES
PASEO DEL ESTE MUD #7	0	0	0	0	YES	YES	YES	YES
PASEO DEL ESTE MUD #8	0	0	0	0	YES	YES	YES	YES
PASEO DEL ESTE MUD #9	0	0	0	0	YES	YES	YES	YES
SAN ELIZARIO I.S.D.	10000	0	40000	10000	YES	YES	YES	NO
SOCORRO I.S.D.	10000	0	40000	10000	YES	YES	NO	YES
TORNILLO I.S.D.	10000	0	40000	10000	YES	YES	NO	NO
TOWN OF ANTHONY	3000	0	0	0	YES	YES	NO	YES
TOWN OF CLINT	0	0	0	0	YES	YES	YES	YES
UNIV MED CTR	0	0	0	0	YES	YES	NO	YES
VILLAGE OF VINTON	3000	0	0	3000	YES	YES	YES	YES
YSLETA I.S.D.	10000	0.2	40000	10000	YES	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 mandatory exemptions are: Disabled Veterans and First Responder Surviving Spouse for all entities and School Homestead, Disabled Persons or Over-65 for all school districts. All others are optional and granted individually 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 \$40,000 homestead exemption and \$10,000 over-65 exemption.
5. Taxpayers 65 and over may receive the Over-65 exemption or the Social Security/medical disability exemption, but not both (qualifies for the school tax freeze).
6. No entity in El Paso County currently grants a local option tax limitation (freeze).

Reference Guide

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