

TAXING ENTITY EXEMPTION LIST

TAXING ENTITY	OVER-65	OPTIONAL RESIDENTIAL HOMESTEAD	SCHOOL HOMESTEAD	SOC. SEC. DISABILITY	DISABLED VETERAN	GOODS-IN-TRANSIT EXEMPTION	FREEPORT EXEMPTION
Anthony I.S.D.	10,000	0	15,000	10,000	Yes	No	Yes
Anthony, Town of	3,000	0	0	0	Yes	No	Yes
Canutillo I.S.D.	10,000	0	15,000	10,000	Yes	No	Yes
Clint I.S.D.	10,000	0	15,000	10,000	Yes	No	Yes
Clint, Town of	0	0	0	0	Yes	Yes	Yes
El Paso, City of	30,000	5,000	0	30,000	Yes	No	Yes
El Paso Community College	10,000	0	0	10,000	Yes	No	Yes
El Paso County / All TDC's	20,000	5,000	0	20,000	Yes	No	Yes
EP County Emergency Serv. Dist. #1	0	0	0	0	Yes	No	Yes
EP County Emergency Serv. Dist. #2	0	0	0	0	Yes	No	Yes
EP County Lower Valley Water Dist.	5,000	0	0	5,000	Yes	Yes	Yes
EP County Tornillo Water Imp. Dist.	0	0	0	0	Yes	No	Yes
EP County Water Control & Imp. Dist.	3,000	0	0	0	Yes	No	Yes
El Paso I.S.D.	10,000	0	15,000	10,000	Yes	No	Yes
Fabens I.S.D.	10,000	0	15,000	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
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	No	Yes
Paseo Del Este M.U.D. #3	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 I.S.D.	10,000	0	15,000	10,000	Yes	Yes	No
Socorro I.S.D.	10,000	0	15,000	10,000	Yes	No	Yes
Socorro, City of	5,000	0	0	0	Yes	Yes	Yes
Tornillo I.S.D.	10,000	0	15,000	10,000	Yes	No	No
University Medical Center of El Paso	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%	15,000	10,000	Yes	No	Yes

NOTE A • Under law, all entities collecting a tax must grant disabled veteran's exemptions as follows:

10-29% = \$5,000 30-49% = \$7,500 50-69% = \$10,000 70-99% = \$12,000

• At least 10% plus over-65 = \$12,000

• Loss or loss of use of one or more limbs, total blindness in one or both eyes, or paraplegia = \$12,000

• 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

• Surviving spouse and surviving minor children of a member of the U.S. armed forces who dies while on active duty = \$5,000

• HB No. 3613 (b) – 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 of individual unemployability is entitled to an exemption from taxation of the total appraised value of the veteran's residence homestead. (Effective for the 2009 tax year)

NOTE B The only mandatory exemptions are: disabled veteran's 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.

NOTE C Persons receiving a disabled veteran's exemption may also receive the over-65 exemption or the social security/medical disability exemption.

NOTE D All school districts are required to grant a minimum of \$15,000 homestead exemption and \$10,000 over-65 exemption.

NOTE E Taxpayers over 65 may receive the over-65 exemption or the Social Security/medical disability exemption, but not both.

NOTE F No entity in El Paso County currently grants a local option tax limitation (freeze).