ORDINANCE NO. 16028

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 steadily increased in the ensuing twenty five (25) year period; 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, 2006, thirty thousand dollars 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 Chapter 3.04, Section 3.04.040 C of the El Paso Municipal Code is amended to read as follows:

C. An exemption shall not, however, be effective in any year unless the owner of the homestead claims the exemption for that year by filing a rendition giving the description of the property, the owner's name, and the day and year of his birth, and stating that he is the owner of the property and it is his residence homestead. In addition, if the owner is claiming an exemption as an eligible disabled person, the owner shall attach to the rendition a written statement from the Social Security Administration indicating that the owner was under a disability for purposes of payment of disability insurance benefits under Federal Old Age Survivors and

Disability Insurance or its successor as required by state law. The rendition shall be verified by the affidavit of the owner, or someone authorized by him and having personal knowledge of the facts. In case of doubt about any of the information so given the tax assessor or his deputy may make a reasonable requirement of supporting evidence.

Section 3. This ordinance shall be effective as of January 1, 2006.

APPROVED THIS 12th day of April, 2005.

CITY OF EL PASO

Joe Wardy, Mayor

ATTEST:

Richarda Duffy Momsen
City Clerk

APPROVED AS TO FORM:

Jorge Villegas
Assistant City Attorney

APPROVED AS TO CONTENT:

William F. Studer, Jr.
Deputy City Manager

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