

BILL ANALYSIS

H.B. 2524
By: Fallon
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties suggest that the families of fallen first responders should not have to bear the burden of losing their homes due to rising property taxes. H.B. 2524 seeks to provide a property tax exemption for the residence homestead of the surviving spouse of a first responder who is killed or fatally injured in the line of duty.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.B. 2524 amends the Tax Code to entitle the surviving spouse of a first responder who is killed or fatally injured in the line of duty to an exemption from taxation of the total appraised value of the surviving spouse's residence homestead if the surviving spouse has not remarried since the death of the first responder, effective as of January 1 of the tax year in which the surviving spouse qualifies and applicable to the entire tax year. The bill makes the exemption applicable regardless of the date of the first responder's death if the surviving spouse otherwise qualifies. The bill entitles a surviving spouse who receives the exemption for a residence homestead to receive an exemption from taxation of a property that the surviving spouse subsequently qualifies as the surviving spouse's residence homestead in an amount equal to the dollar amount of the exemption from taxation of the first property for which the surviving spouse received the exemption in the last year in which the surviving spouse received that exemption if the surviving spouse has not remarried since the death of the first responder. The bill entitles the surviving spouse to receive from the chief appraiser of the appraisal district in which the first property for which the surviving spouse claimed the exemption was located a written certificate providing the information necessary to determine the amount of the exemption to which the surviving spouse is entitled on the subsequently qualified homestead.

H.B. 2524 includes the tax exemption among those that, once allowed, need not be claimed in subsequent years and that apply to the property until it changes ownership or qualification for the exemption changes, subject to confirmation by the chief appraiser. The bill includes the exemption among the residence homestead exemptions whose application the chief appraiser is required to accept and approve or deny after the deadline for filing it has passed if it is filed not later than one year after the delinquency date for the taxes on the homestead.

H.B. 2524 subjects the exemption to statutory provisions relating to the calculation of taxes on

residence homesteads of certain persons who qualify for exemptions and to the proration of taxes following the loss of an exemption.

H.B. 2524 amends the Government Code to establish that a residence homestead that receives the exemption established by the bill in the year that is the subject of the study of public school district property values is not considered to be taxable property.

EFFECTIVE DATE

January 1, 2018, if the constitutional amendment authorizing the legislature to provide for an exemption from property taxation of all or part of the market value of the residence homestead of the surviving spouse of a first responder who is killed or fatally injured in the line of duty is approved by the voters.