

## **BILL ANALYSIS**

Senate Research Center

H.B. 374  
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Jurisprudence  
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Engrossed

### **DIGEST**

Currently, an individual 65 years or older may defer paying delinquent homestead property taxes by filing a tax deferral affidavit with the appraisal district. However, a tax deferral affidavit may not be filed until the property taxes become delinquent. A property owner becomes subject to financial penalties if the property taxes become delinquent. Therefore, an individual who files for a deferral is subject to a late penalty. H.B. 374 would allow a deferral to be filed before the taxes become delinquent, thereby preventing the imposition of penalties.

### **PURPOSE**

As proposed, H.B. 374 amends regulations regarding the deferral or abatement of a suit to collect delinquent taxes on the homestead of an elderly person.

### **RULEMAKING AUTHORITY**

This bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 33.06, Tax Code, by amending Subsections (a), (b), and (d), and adding Subsections (f)-(h), to prohibit an individual from filing an affidavit before the date the taxes on the property become delinquent if the appraised value of the property exceeds \$250,000. Authorizes the imposition of a penalty for each month or portion of a month a delinquent tax remains unpaid before the date the affidavit is filed. Provides that if an individual dies in a year in which the individual received a deferral or abatement and the individual is survived by a spouse who was 55 years of age at the time of death, the deferral or abatement continues in effect as long as the property remains the residence homestead of the surviving spouse, notwithstanding Subsections (b) and (c). Requires a clerk of the court in which probate proceedings relating to the estate of an individual who was receiving a deferral or abatement are pending to notify the chief appraiser for the appraisal district in which the property is located that the individual has died, if the clerk can determine from documents filed in the proceedings that the individual was receiving a deferral or abatement. Requires a title company that transacts to convey property by an individual who is receiving a deferral or abatement to notify the chief appraiser for the appraisal district in which the property is located. Requires a copy of the deed to be sufficient notice.

SECTION 2. Emergency clause.  
Effective date: upon passage.