

## **BILL ANALYSIS**

H.B. 2028  
By: Goldman  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Interested parties contend that senior citizens often face mobility, hearing, or vision impairment that requires special dispensation in responding to notices regarding the property taxes on the senior's residence homestead. The parties note that additional time and notice requirements apply for proof of continued residency with regard to potential cancellations of a property tax homestead exemption, but not for potential cancellations of a property tax deferral on the senior's residence homestead. H.B. 2028 seeks to address this issue by prohibiting a chief appraiser from making a determination that an individual who is 65 years of age or older is no longer entitled to receive certain property tax deferrals or abatements for the residence homestead because the property is no longer the individual's principal residence without first providing written notice to the individual stating that the chief appraiser believes the property may no longer be the individual's principal residence.

### **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. 2028 amends the Tax Code to prohibit a chief appraiser from making a determination that an individual who is 65 years of age or older is no longer entitled to receive a property tax deferral or abatement for the residence homestead of an elderly or disabled person because the property for which the deferral or abatement was obtained is no longer the individual's principal residence without first providing written notice to the individual stating that the chief appraiser believes the property may no longer be the individual's principal residence. The bill requires the notice to be sent by certified mail and to include a form on which the individual may indicate that the property remains the individual's principal residence and a self-addressed postage prepaid envelope with instructions for returning the form to the chief appraiser. The bill requires the chief appraiser to consider the individual's response on the form in determining whether the property remains the individual's principal residence.

H.B. 2028 authorizes a chief appraiser who does not receive a response on or before the 60th day after the date the notice is mailed to make a determination that the property is no longer the individual's principal residence on or after the 30th day after the expiration of the 60-day period, but only after making a reasonable effort to locate the individual and determine whether the property remains the individual's principal residence. The bill sets out the circumstances that constitute such a reasonable effort and authorizes the chief appraiser to include the notice

required by the bill's provisions in a notice relating to the cancellation of a certain residence homestead property tax exemption for an individual who is 65 years of age or older, if applicable.

**EFFECTIVE DATE**

September 1, 2017.