

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 88TH LEGISLATIVE REGULAR SESSION**

**April 14, 2023**

**TO:** Honorable Morgan Meyer, Chair, House Committee on Ways & Means

**FROM:** Jerry McGinty, Director, Legislative Budget Board

**IN RE: HB3242** by Hefner (Relating to the eligibility of the surviving spouse of an elderly person who qualified for a local option exemption from ad valorem taxation by a taxing unit of a portion of the appraised value of the deceased person's residence homestead to continue to receive an exemption for the same property from the same taxing unit in an amount equal to that of the exemption for which the deceased person qualified without applying for the exemption.), **As Introduced**

<b>No significant fiscal implication to the State is anticipated.</b>
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The bill would amend Chapter 11 of the Tax Code, relating to Taxable Property and Exemptions, to provide that the surviving spouse of an individual 65 years of age or older or disabled who qualified for a local option exemption for an individual 65 years of age or older or disabled, may continue to receive the exemption in the year following the property owner's death without applying for the exemption provided the appraisal district has the related information, such as birth and death dates, required to determine that the surviving spouse qualifies for the exemption.

The bill would require the residence homestead application form to include a space for the date of birth of the applicant's spouse.

The bill provide for the chief appraiser to end the entitlement to the exemption if the chief appraiser determines that the surviving spouse is no longer qualified to receive it.

**Local Government Impact**

No significant fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** JMc, KK, BRI, AF, SD