

1-1 By: Bettencourt S.B. No. 2521
1-2 (In the Senate - Filed March 13, 2025; April 3, 2025, read
1-3 first time and referred to Committee on Local Government;
1-4 April 30, 2025, reported favorably by the following vote: Yeas 6,
1-5 Nays 0; April 30, 2025, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Bettencourt	X			
1-8 Middleton	X			
1-9 Cook	X			
1-10 Gutierrez			X	
1-11 Nichols	X			
1-12 Paxton	X			
1-13 West	X			
1-14				

1-15 A BILL TO BE ENTITLED
1-16 AN ACT

1-17 relating to notification of the chief appraiser of an appraisal
1-18 district of the death of a resident of the county in which the
1-19 district is located and the determination by the chief appraiser of
1-20 the effect of the decedent's death on the continued eligibility of
1-21 any property in the county previously owned by the decedent for any
1-22 exemption allowed for the property.

1-23 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-24 SECTION 1. Section 193.003, Health and Safety Code, is
1-25 amended by adding Subsection (c) to read as follows:

1-26 (c) The local registrar shall:

1-27 (1) prepare an abstract of each death certificate
1-28 filed with the local registrar during a month for a decedent 18
1-29 years of age or older at the time of death; and

1-30 (2) not later than the last day of the following month,
1-31 file each abstract described by Subdivision (1) with the chief
1-32 appraiser of the appraisal district for the decedent's county of
1-33 residence.

1-34 SECTION 2. Section 11.43, Tax Code, is amended by adding
1-35 Subsection (h-2) to read as follows:

1-36 (h-2) The chief appraiser shall review each death
1-37 certificate abstract received from the local registrar under
1-38 Section 193.003(c), Health and Safety Code, and investigate to
1-39 determine whether the decedent was allowed an exemption on property
1-40 that no longer qualifies for the exemption due to the decedent's
1-41 death and whether an individual qualifies for an exemption on the
1-42 property as the surviving spouse or a surviving child of the
1-43 decedent. Subject to Subsection (q), if the chief appraiser
1-44 determines that the property should not be exempt, the chief
1-45 appraiser shall cancel the exemption and enter notice of the
1-46 cancellation in the appraisal record pertaining to the property not
1-47 later than the fifth day after the date the exemption is canceled.

1-48 SECTION 3. This Act takes effect September 1, 2025.

1-49 * * * * *