



**This Bill Analysis  
reflects the contents  
of the bill as it was  
presented in  
committee.**

## **HOUSE BILL 59: Expand Elderly/Disabled Homestead Exclusion.**

*2025-2026 General Assembly*

<b>Committee:</b>	House Pensions and Retirement	<b>Date:</b>	June 25, 2025
<b>Introduced by:</b>	Reps. Paré, Cotham, Schietzelt, Echevarria	<b>Prepared by:</b>	Jason Moran-Bates
<b>Analysis of:</b>	First Edition		Committee Staff

**OVERVIEW:** *House Bill 59 would expand the availability of the elderly or disabled property tax homestead exclusion.*

**CURRENT LAW:** Under current law, permanently disabled individuals who are 65 or older and with an income of no more than \$25,000 can claim a property tax homestead exclusion in the amount of \$25,000 or 50% of the appraised value of their residence, whichever is greater.

**BILL ANALYSIS:** House Bill 59 would allow permanently disabled individuals age 65 and older to claim the property tax homestead exclusion if they have an income of (i) less than \$48,000 or (ii) less than 80% of the applicable area median income and have claimed the property as a primary residence for the 15 previous years.

**EFFECTIVE DATE:** This bill would be effective for taxable years beginning on or after July 1, 2026.

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