

**DEPARTMENT OF TAXATION  
2025 Fiscal Impact Statement**

1. **Patron** A.C. Cordoza

3. **Committee** House Finance

4. **Title** Real property tax; Permanent and total disability; Definition

2. **Bill Number** HB 2582

**House of Origin:**

  X   **Introduced**

       **Substitute**

       **Engrossed**

**Second House:**

       **In Committee**

       **Substitute**

       **Enrolled**

**5. Summary/Purpose:**

This bill would extend the real property tax exemption for owners of real property that are permanently and totally disabled to individuals who are legally blind and individuals who have uncorrectable vision loss that interferes with daily activities.

Under current law, the real property tax exemption for permanently and totally disabled taxpayers is available to individuals that are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment or deformity which that can be expected to result in death or can be expected to last for the duration of such person's life.

If enacted during the regular session of the 2025 General Assembly this bill would become effective July 1, 2025.

6. **Budget amendment necessary:** No.

7. **Fiscal Impact Estimates are:** Not available. (See Line 8.)

**8. Fiscal implications:**

Administrative Costs

This bill may have an unknown impact on local administrative costs but will not impact state costs.

Revenue Impact

This bill may have an unknown impact on local revenues but no impact on state revenue.

**9. Specific agency or political subdivisions affected:**

All localities

**10. Technical amendment necessary:** No.

**11. Other comments:**

Real Property Tax Exemption for the Elderly and Permanently Disabled

The governing body of any locality may, by ordinance, provide for the exemption from, deferral of, or a combination program of exemptions from and deferrals of taxation of real estate and manufactured homes, or any portion thereof, and upon such conditions and in such amount as the ordinance may prescribe. Such real estate must be owned and occupied as the sole dwelling of anyone at least 65 years of age or, if provided in the ordinance, anyone found to be permanently and totally disabled.

The locality may provide for the exemption from or deferral of that portion of the tax which represents the increase in tax liability since the year such taxpayer reached the age of 65 or became disabled, or the year such ordinance became effective, whichever is later.

Proposal

This bill would extend the real property tax exemption for owners of real property that are permanently and totally disabled to individuals who are legally blind and individuals who have uncorrectable vision loss that interferes with daily activities.

If enacted during the regular session of the 2025 General Assembly this bill would become effective July 1, 2025.

Similar Legislation

**House Bill 2404** would clarify that any driveway used to access land otherwise exempt from real property taxes as being owned by either (i) a veteran who has a 100 percent service-connected, permanent, and total disability, or (ii) a surviving spouse of a member of the armed forces who died in the line of duty, shall be exempt from such taxation.

cc: Secretary of Finance

Date: 01/21/2025 VB  
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