

AN ACT

relating to late applications for the appraisal of land for ad valorem tax purposes as qualified open-space land following the death of the owner of the land.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 23.541, Tax Code, is amended by adding Subsection (a-1) and amending Subsection (b) to read as follows:

(a-1) Notwithstanding Subsection (a), the chief appraiser shall accept and approve or deny an application for appraisal under this subchapter after the deadline for filing the application has passed if:

(1) the land that is the subject of the application was appraised under this subchapter in the preceding tax year;

(2) the ownership of the land changed as a result of the death of an owner of the land during the preceding tax year; and

(3) the application is filed not later than the delinquency date for the taxes on the land for the year for which the application is filed by:

(A) the surviving spouse or a surviving child of the decedent;

(B) the executor or administrator of the estate of the decedent; or

(C) a fiduciary acting on behalf of the surviving spouse or a surviving child of the decedent.

1 (b) If appraisal under this subchapter is approved when the
2 application is filed late, the owner is liable for a penalty of 10
3 percent of the difference between the amount of tax imposed on the
4 property and the amount that would be imposed if the property were
5 taxed at market value. The penalty prescribed by this subsection
6 does not apply to a late application filed under Subsection (a-1).

7 SECTION 2. The change in law made by this Act applies
8 beginning with the 2023 tax year.

9 SECTION 3. This Act takes effect immediately if it receives
10 a vote of two-thirds of all the members elected to each house, as
11 provided by Section 39, Article III, Texas Constitution. If this
12 Act does not receive the vote necessary for immediate effect, this
13 Act takes effect September 1, 2023.

S.B. No. 1191

President of the Senate

Speaker of the House

I hereby certify that S.B. No. 1191 passed the Senate on April 4, 2023, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

I hereby certify that S.B. No. 1191 passed the House on May 9, 2023, by the following vote: Yeas 141, Nays 1, two present not voting.

Chief Clerk of the House

Approved:

Date

Governor