

## **BILL ANALYSIS**

Senate Research Center  
89R20588 TJB-F

H.B. 2723  
By: Cunningham et al. (West)  
Local Government  
5/5/2025  
Engrossed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

H.B. 2723 amends current law relating to the requirement that a person submit an application for an exemption from ad valorem taxation for certain property used for human burial.

### **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 11.43, Tax Code, by adding Subsections (t) and (u), as follows:

(t) Requires the chief appraiser of an appraisal district in which property described by Section 11.17 (Cemeteries) is located, notwithstanding Subsections (a) (relating to procedures for claiming a certain tax exemption) and (c) (relating to guidelines surrounding a certain exemption provided by certain sections), to grant the exemption authorized by that section for the property if:

- (1) a person does not apply for the exemption;
- (2) the chief appraiser knows or should know based on a reasonable inspection of the property that the property is a property described by that section; and
- (3) the owner of the property is not identifiable.

(u) Authorizes a chief appraiser to request the assistance of a state agency, municipality, county, county historical commission, or other governmental or nonprofit entity to help determine whether a property is a property described by Section 11.17 for the purpose of Subsection (t)(2).

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective date: January 1, 2026.