

## **BILL ANALYSIS**

Senate Research Center  
89R11915 CJC-F

H.B. 3370  
By: Ashby (Nichols)  
Local Government  
5/14/2025  
Engrossed

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

When a timber land owner passes away, a new application for open space or timber land appraisal is required of the inheritor of the timber land property and in many cases, the inheritor is unaware of the need to make a separate application for open space or timber appraisal. While the Texas Legislature passed legislation last session revising the process by which an inheritor of a property could continue an agricultural land appraisal, these changes did not apply to timber land properties. H.B. 3370 seeks to resolve this disparity by allowing a surviving spouse, surviving child, executor of the estate of a decedent, or a fiduciary acting on behalf of a surviving spouse or surviving child to file a late application for timber land appraisal without being subject to the penalty for a late application.

H.B. 3370 amends current law relating to late applications for the appraisal of land for ad valorem tax purposes as qualified timber land following the death of the owner of the land.

### **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 23.751, Tax Code, by adding Subsection (a-1) and amending Subsection (b), as follows:

(a-1) Requires the chief appraiser, notwithstanding Subsection (a) (relating to requiring the chief appraiser to accept and approve or deny an application for appraisal under Subchapter E (Appraisal of Timber Land) under certain circumstances), to accept and approve or deny an application for appraisal under this subchapter after the deadline for filing the application has passed if the land that is the subject of the application was appraised under this subchapter in the preceding tax year, the ownership of the land changed as a result of the death of an owner of the land during the preceding tax year, and 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 the surviving spouse or a surviving child of the decedent, the executor or administrator of the estate of the decedent, or a fiduciary acting on behalf of the surviving spouse or a surviving child of the decedent.

(b) Provides that the penalty prescribed by this subsection does not apply to a late application filed under Subsection (a-1).

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective date: January 1, 2026.