

BILL ANALYSIS

H.B. 3370
By: Ashby
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

The bill author has informed the committee that 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 that in many cases, the inheritor is unaware of the need to make a separate application for open space or timber appraisal that is required for a special appraisal. The bill author has also informed the committee that 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.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.B. 3370 amends the Tax Code to require the chief appraiser of an appraisal district to accept and approve or deny an application for special appraisal as qualified timber land after the deadline for filing the application has passed if the following conditions are satisfied:

- the land that is the subject of the application was appraised as qualified timber land 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 one of the following:
 - the surviving spouse or a surviving child of the decedent;
 - the executor or administrator of the decedent's estate; or
 - a fiduciary acting on behalf of the surviving spouse or a surviving child of the decedent.

The bill exempts such an application that is approved by the chief appraiser from the late application penalty.

H.B. 3370 applies only to an application for special appraisal as qualified timber land that is filed with the chief appraiser of an appraisal district on or after the bill's effective date.

EFFECTIVE DATE

January 1, 2026.