

BILL ANALYSIS

Senate Research Center
89R20588 TJB-F

C.S.S.B. 1920
By: West
Local Government
4/10/2025
Committee Report (Substituted)

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Section 11.43 of the Texas Tax Code specifies that, for a person to receive a property tax exemption, one must be sought by application. Section 11.17 of the Tax Code specifies that cemeteries are eligible for an exemption from ad valorem property taxes. This tax exemption has existed since 1980.

A problem, however, arises with regard to abandoned cemeteries and cemeteries for which no one is left to care for the burial ground. In these cases, no person exists who can or will apply for the property tax exemption as required by statute. In the past few years, this has resulted in a number of cemeteries being foreclosed.

S.B. 1920 specifies that a chief appraiser must grant an exemption under Section 11.17 of the Tax Code for those cemeteries for which a person does not apply for an exemption, but which the chief appraiser should know, based upon a reasonable inspection of the property, that the property is a cemetery used for human burial and the owner of the property is not identifiable.

(Original Author's/Sponsor's Statement of Intent)

C.S.S.B. 1920 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 requiring a person claiming the exception to apply for the exception) and (c) (relating to providing that the exemption applies to the property until it changes ownership or the person's qualification for the exemption changes), 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.