

AN ACT

relating to the requirement that a person submit an application for an exemption from ad valorem taxation for certain property used for human burial.

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

SECTION 1. Section 11.43, Tax Code, is amended by adding Subsections (t) and (u) to read as follows:

(t) Notwithstanding Subsections (a) and (c), the chief appraiser of an appraisal district in which property described by Section 11.17 is located shall 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) A chief appraiser may 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. The change in law made by this Act applies only to an ad valorem tax year that begins on or after the effective date of this Act.

H.B. No. 2723

1 SECTION 3. This Act takes effect January 1, 2026.

President of the Senate

Speaker of the House

I certify that H.B. No. 2723 was passed by the House on April 25, 2025, by the following vote: Yeas 120, Nays 6, 1 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 2723 was passed by the Senate on May 9, 2025, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

APPROVED: _____

Date

Governor