

1-1 By: Ashby (Senate Sponsor - Nichols) H.B. No. 3370
1-2 (In the Senate - Received from the House May 9, 2025;
1-3 May 12, 2025, read first time and referred to Committee on Local
1-4 Government; May 16, 2025, reported favorably by the following
1-5 vote: Yeas 7, Nays 0; May 16, 2025, sent to printer.)

1-6 COMMITTEE VOTE

1-7		Yea	Nay	Absent	PNV
1-8	Bettencourt	X			
1-9	Middleton	X			
1-10	Cook	X			
1-11	Gutierrez	X			
1-12	Nichols	X			
1-13	Paxton	X			
1-14	West	X			

1-15 A BILL TO BE ENTITLED
1-16 AN ACT

1-17 relating to late applications for the appraisal of land for ad
1-18 valorem tax purposes as qualified timber land following the death
1-19 of the owner of the land.

1-20 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-21 SECTION 1. Section 23.751, Tax Code, is amended by adding
1-22 Subsection (a-1) and amending Subsection (b) to read as follows:

1-23 (a-1) Notwithstanding Subsection (a), the chief appraiser
1-24 shall accept and approve or deny an application for appraisal under
1-25 this subchapter after the deadline for filing the application has
1-26 passed if:

1-27 (1) the land that is the subject of the application was
1-28 appraised under this subchapter in the preceding tax year;

1-29 (2) the ownership of the land changed as a result of
1-30 the death of an owner of the land during the preceding tax year; and

1-31 (3) the application is filed not later than the
1-32 delinquency date for the taxes on the land for the year for which
1-33 the application is filed by:

1-34 (A) the surviving spouse or a surviving child of
1-35 the decedent;

1-36 (B) the executor or administrator of the estate
1-37 of the decedent; or

1-38 (C) a fiduciary acting on behalf of the surviving
1-39 spouse or a surviving child of the decedent.

1-40 (b) If appraisal under this subchapter is approved when the
1-41 application is filed late, the owner is liable for a penalty of 10
1-42 percent of the difference between the amount of tax imposed on the
1-43 property and the amount that would be imposed if the property were
1-44 taxed at market value. The penalty prescribed by this subsection
1-45 does not apply to a late application filed under Subsection (a-1).

1-46 SECTION 2. The change in law made by this Act applies only
1-47 to an application for appraisal under Subchapter E, Chapter 23, Tax
1-48 Code, that is filed with the chief appraiser of an appraisal
1-49 district on or after the effective date of this Act.

1-50 SECTION 3. This Act takes effect January 1, 2026.

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