

By: Nichols

S.B. No. 1412

A BILL TO BE ENTITLED

AN ACT

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.

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

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

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

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

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

(3) 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:

(A) the surviving spouse or a surviving child of the decedent;

(B) the executor or administrator of the estate of the decedent; or

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

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

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

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