

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 89TH LEGISLATIVE REGULAR SESSION

April 1, 2025

TO: Honorable Morgan Meyer, Chair, House Committee on Ways & Means

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB3370 by Ashby (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.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would require the chief appraiser to accept and approve or deny an application for appraisal as timberland after the deadline if the land was appraised as timberland in the preceding year, the ownership of the land changed as a result of death of an owner of the land in the preceding year, the application is filed not later than the delinquency date for taxes on the land, and the application was filed by the surviving spouse or a surviving child, the executor or administrator of the estate, or a fiduciary acting on behalf of the surviving spouse.

Local Government Impact

No significant fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JMc, KK, SD, BRI