

1-1 By: Guillen (Senate Sponsor - Bettencourt) H.B. No. 1244  
1-2 (In the Senate - Received from the House April 29, 2025;  
1-3 April 30, 2025, read first time and referred to Committee on Local  
1-4 Government; May 6, 2025, reported favorably by the following vote:  
1-5 Yeas 7, Nays 0; May 6, 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 the eligibility of land to continue to be appraised for  
1-18 ad valorem tax purposes as qualified open-space land following a  
1-19 transfer to a person who uses the land in materially the same way as  
1-20 the former owner and to late applications for such appraisal filed  
1-21 by the new owner of the land.

1-22 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:  
1-23 SECTION 1. Section 23.54(e-1), Tax Code, is amended to read  
1-24 as follows:

1-25 (e-1) For purposes of Subsection (e), the ownership of [the]  
1-26 land that was appraised under this subchapter in the preceding tax  
1-27 year is not considered to have changed if:

1-28 (1) the ownership of the land is transferred from the  
1-29 former owner to the surviving spouse of the former owner; or

1-30 (2) after the ownership of the land is transferred  
1-31 from the former owner to the new owner:

1-32 (A) the new owner uses the land in materially the  
1-33 same way as the former owner used the land during the preceding tax  
1-34 year; and

1-35 (B) the use described by Paragraph (A) is  
1-36 overseen or conducted by the same individuals who oversaw or  
1-37 conducted that use during the preceding tax year.

1-38 SECTION 2. Section 23.541, Tax Code, is amended by adding  
1-39 Subsection (a-2) and amending Subsection (b) to read as follows:

1-40 (a-2) Notwithstanding Subsection (a), the chief appraiser  
1-41 shall accept and approve or deny an application for appraisal under  
1-42 this subchapter after the deadline for filing the application has  
1-43 passed if:

1-44 (1) the land that is the subject of the application was  
1-45 appraised under this subchapter in the preceding tax year;

1-46 (2) the new owner uses the land in materially the same  
1-47 way as the former owner used the land during the preceding tax year;

1-48 (3) the use described by Subdivision (2) is overseen  
1-49 or conducted by the same individuals who oversaw or conducted that  
1-50 use during the preceding tax year; and

1-51 (4) the application is filed not later than the later  
1-52 of:

1-53 (A) the delinquency date for the taxes on the  
1-54 land for the year for which the application is filed; or

1-55 (B) the first anniversary of the date the  
1-56 ownership of the land was transferred from the former owner to the  
1-57 new owner.

1-58 (b) If appraisal under this subchapter is approved when the  
1-59 application is filed late, the owner is liable for a penalty of 10  
1-60 percent of the difference between the amount of tax imposed on the  
1-61 property and the amount that would be imposed if the property were

2-1 taxed at market value. The penalty prescribed by this subsection  
2-2 does not apply to a late application filed under Subsection (a-1) or  
2-3 (a-2).  
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SECTION 3. This Act takes effect January 1, 2026.

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