

By: Romero, Jr.

H.B. No. 3910

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to the authority of the chief appraiser of an appraisal  
3 district to consider sales of property to governmental units when  
4 using the market data comparison method to determine the market  
5 value of real property for ad valorem tax purposes.

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

7 SECTION 1. Section 23.013, Tax Code, is amended by adding  
8 Subsection (e) to read as follows:

9 (e) The chief appraiser may not consider a sale to be a  
10 comparable sale for purposes of this section if:

11 (1) the purchaser at the sale is a governmental unit,  
12 as that term is defined by Section 101.001, Civil Practice and  
13 Remedies Code; and

14 (2) the chief appraiser determines that the  
15 governmental unit paid a sales price that exceeded the market value  
16 of the property.

17 SECTION 2. This Act applies only to the appraisal of  
18 property for a tax year beginning on or after the effective date of  
19 this Act.

20 SECTION 3. This Act takes effect January 1, 2022.