

By: Lozano

H.B. No. 2130

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the method to be used by the chief appraiser of an
3 appraisal district to determine the market value for ad valorem tax
4 purposes of the real property of a manufactured home community.

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

6 SECTION 1. Subchapter B, Chapter 23, Tax Code, is amended by
7 adding Section 23.28 to read as follows:

8 Sec. 23.28. MANUFACTURED HOME COMMUNITY. (a) In this
9 section, "manufactured home community" has the meaning assigned by
10 Section 94.001, Property Code.

11 (b) In determining the market value of the real property of
12 a manufactured home community, the chief appraiser shall use the
13 cost method of appraisal.

14 SECTION 2. Section 23.28, Tax Code, as added by this Act,
15 applies only to the appraisal of the real property of a manufactured
16 home community for a tax year that begins on or after the effective
17 date of this Act.

18 SECTION 3. This Act takes effect January 1, 2024.