

By: Darby

H.B. No. 2083

A BILL TO BE ENTITLED

AN ACT

relating to the requirement a protest or appeal based upon inequality of appraisal be determined by the application of generally accepted appraisal methods and techniques.

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

SECTION 1. SECTION 23.01, Tax Code, is amended by adding Subsection (f) to read as follows:

(f) The selection of comparable properties and the application of appropriate adjustments for the determination of an appraised value of property under Sections 41.43(b)(3) and 42.26(a)(3) of this code shall be based upon the application of generally accepted appraisal methods and techniques.

SECTION 2. This Act takes effect January 1, 2016.