

By: Springer

H.B. No. 99

A BILL TO BE ENTITLED

AN ACT

relating to testimony by an appraisal district employee as to the value of real property in certain ad valorem tax appeals.

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

SECTION 1. Section 42.23(i), Tax Code, as effective January 1, 2020, is amended to read as follows:

(i) If an appraisal district employee testifies as to the value of real property in an appeal under Section 42.25 or 42.26 and the appraised or market value, as applicable, of the property as determined by the order of the appraisal review board is less than \$1 million, the court may give preference to an employee who is a person authorized to perform an appraisal of real estate under Section 1103.201, Occupations Code.

SECTION 2. Section 42.23, Tax Code, is amended by adding Subsection (j) to read as follows:

(j) An appraisal district employee may not testify as to the value of real property in an appeal under Section 42.25 or 42.26 if the appraised or market value, as applicable, of the property as determined by the order of the appraisal review board is \$1 million or more unless the person is authorized to perform an appraisal of real estate under Section 1103.201, Occupations Code.

SECTION 3. Notwithstanding Section 14(b), Chapter 481 (S.B. 1760), Acts of the 84th Legislature, Regular Session, 2015, Section 42.23(i), Tax Code, as added by that Act and amended by this Act,

1 takes effect December 1, 2017.

2 SECTION 4. This Act takes effect December 1, 2017.