

By: Creighton  
(Springer)

S.B. No. 521

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to the qualifications required of an appraisal district  
3 employee in order to testify as to the value of real property in  
4 certain ad valorem tax appeals.

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

6 SECTION 1. Section 42.23(i), Tax Code, as effective January  
7 1, 2020, is amended to read as follows:

8 (i) An [~~If an~~] appraisal district employee may not testify  
9 [~~testifies~~] as to the value of real property in an appeal under  
10 Section 42.25 or 42.26 unless the person is [~~, the court may give~~  
11 ~~preference to an employee who is a person~~] authorized to perform an  
12 appraisal of real estate under Section 1103.201, Occupations Code.

13 SECTION 2. Notwithstanding Section 14(b), Chapter 481 (S.B.  
14 1760), Acts of the 84th Legislature, Regular Session, 2015, Section  
15 42.23(i), Tax Code, as added by that Act and amended by this Act,  
16 takes effect September 1, 2017.

17 SECTION 3. This Act takes effect September 1, 2017.