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HOUSE OF REPRESENTATIVES

FLOOR AMENDMENT NO. _____

BY: Bryant

1 Amend C.S.H.B. 2 (house committee report), in Article 4, by
2 adding the following appropriately numbered section to the article
3 and renumbering subsequent sections of the bill accordingly:

4 SECTION _____. Section 42.26, Tax Code, is amended by
5 amending Subsections (a) and (b) and adding Subsections (e), (f),
6 (g), and (h) to read as follows:

7 (a) The district court shall grant relief on the ground that
8 a property is appraised unequally if:

9 (1) the appraisal ratio of the property exceeds by at
10 least 10 percent the median level of appraisal of a reasonable and
11 representative sample of other properties in the appraisal
12 district;

13 (2) the appraisal ratio of the property exceeds by at
14 least 10 percent the median level of appraisal of a sample of
15 properties in the appraisal district consisting of a reasonable
16 number of other properties similarly situated to, or of the same
17 general kind or character as, the property subject to the appeal;
18 or

19 (3) the appraisal ratio [~~appraised value~~] of the
20 property exceeds by at least 10 percent the median appraisal ratio
21 [~~appraised value~~] of a reasonable number of comparable properties
22 in the appraisal district appropriately adjusted.

23 (b) If a property owner is entitled to relief under
24 Subsection (a)(1), the court shall order the property's appraised
25 value changed to the value as calculated on the basis of the median

1 level of appraisal according to Subsection (a)(1). If a property
2 owner is entitled to relief under Subsection (a)(2), the court
3 shall order the property's appraised value changed to the value
4 calculated on the basis of the median level of appraisal according
5 to Subsection (a)(2). If a property owner is entitled to relief
6 under Subsection (a)(3), the court shall order the property's
7 appraised value changed to the value calculated on the basis of
8 the median appraisal ratio [~~appraised value~~] according to
9 Subsection (a)(3). If a property owner is entitled to relief under
10 more than one subdivision of Subsection (a), the court shall order
11 the property's appraised value changed to the value determined
12 under the subdivision under which the owner is entitled to relief
13 that, in the judgment of the court, reflects the most appropriate
14 [results in the lowest] appraised value. The court shall determine
15 each applicable median level of appraisal or median appraisal ratio
16 [~~appraised value~~] according to law, and is not required to adopt
17 the median level of appraisal or median appraisal ratio [~~appraised~~
18 ~~value~~] proposed by a party to the appeal. [~~The court may not limit~~
19 ~~or deny relief to the property owner entitled to relief under a~~
20 ~~subdivision of Subsection (a) because the appraised value~~
21 ~~determined according to another subdivision of Subsection (a)~~
22 ~~results in a higher appraised value.~~]

23 (e) For purposes of Subsection (a)(3):

24 (1) a determination that a property is comparable to
25 another property must be based on the similarity of the properties
26 with regard to the characteristics described by Section 23.013(d);
27 and

1 (2) calculation of the market value of the property
2 that is the subject of the protest or of a comparable property for
3 the purpose of determining the property's appraisal ratio must be
4 based on the appraised value of the property as shown in the
5 appraisal roll certified by the chief appraiser under Section
6 26.01.

7 (f) If a reasonable number of comparable properties does not
8 exist in the appraisal district, the median appraisal ratio of a
9 reasonable number of comparable properties may, for purposes of
10 Subsection (a)(3), be calculated using comparable properties in
11 other parts of the state, in the following manner:

12 (1) an adjacent county or counties; or

13 (2) the rest of the state if a reasonable number of
14 comparable properties is not achieved through Subsection (f)(1).

15 (g) The comptroller by rule shall establish standards for
16 the development and calibration of adjustments made by the court
17 under this section to the appraised value of commercial,
18 industrial, and multifamily properties and other unique
19 properties. The comptroller shall review and, if necessary, update
20 the standards established under this subsection at least every
21 other year.

22 (h) The chief appraiser may disclose confidential
23 information for the purpose of meeting the appraisal district's
24 burden of proof under this section if the information does not
25 identify:

26 (1) a specific property; or

27 (2) a property owner.