

By: Landgraf

H.B. No. 1766

A BILL TO BE ENTITLED

AN ACT

relating to a requirement that an appraisal district rely on an appraisal of real property prepared by an appraiser and submitted to the district by the property owner when determining the value of the property.

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

SECTION 1. Subchapter A, Chapter 23, Tax Code, is amended by adding Section 23.02 to read as follows:

Sec. 23.02. DETERMINATION OF VALUE BASED ON APPRAISAL PROVIDED BY PROPERTY OWNER. (a) Notwithstanding any other provision of this chapter and subject to Subsections (b) and (c), if the owner of a parcel of real property provides to an appraisal district a copy of an appraisal of the property, the chief appraiser for the appraisal district shall determine the property's appraised or market value for the current tax year to be the value determined by the appraisal of the property provided by the property owner.

(b) A property owner who intends to provide an appraisal under this section must:

(1) file with the appraisal district written notice of the property owner's intent to provide an appraisal to the district not later than November 30 of the tax year preceding the year for which the property owner intends to provide the appraisal; and

(2) provide the appraisal to the district not later than April 1 of the tax year for which the appraisal was performed.

1 (c) To be valid, an appraisal provided under Subsection (a)
2 must be:

3 (1) performed not later than March 1 of the current tax
4 year and not earlier than December 1 of the preceding tax year;

5 (2) performed by an appraiser licensed or certified
6 under Chapter 1103, Occupations Code, to appraise the type of real
7 property for which the appraisal is provided; and

8 (3) attested to before an officer authorized to
9 administer oaths and include:

10 (A) the name and business address of the licensed
11 or certified appraiser;

12 (B) a description of the property that was the
13 subject of the appraisal;

14 (C) a statement that the appraised or market
15 value of the property:

16 (i) was, as applicable, the appraised or
17 market value of the property as of January 1 of the current tax
18 year; and

19 (ii) was determined using a method of
20 appraisal authorized or required by this chapter; and

21 (D) a statement that the appraisal was performed
22 in accordance with the Uniform Standards of Professional Appraisal
23 Practice.

24 SECTION 2. Section 23.02, Tax Code, as added by this Act,
25 applies only to an appraisal of real property for a tax year that
26 begins on or after the effective date of this Act.

27 SECTION 3. This Act takes effect September 1, 2025.