By: Bernal H.B. No. 1104

A BILL TO BE ENTITLED

AN ACT

relating to the authority of the chief appraiser of certain appraisal districts to consider a property to be a comparable property when using the market data comparison method of appraisal to determine the market value of a residence homestead for ad valorem tax purposes.

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

SECTION 1. Section 23.013, Tax Code, is amended by adding Subsection (f) to read as follows:

(f) The chief appraiser of an appraisal district established in a county with a population of more than 50,000 may not consider the sale of a property to be a comparable sale for purposes of determining the market value of property for which the owner receives a residence homestead exemption authorized by Section 11.13 unless:

(1) the owner of the sold property received a residence homestead exemption authorized by that section for the property on the date of the sale; and

(2) the sold property is located in the same neighborhood as the property being appraised.

SECTION 2. Section 23.013, Tax Code, as amended by this Act, applies only to an ad valorem tax year that begins on or after January 1, 2028.

SECTION 3. This Act takes effect January 1, 2028.