

1-1 By: Darby, et al. (Senate Sponsor - Hancock) H.B. No. 2083
 1-2 (In the Senate - Received from the House April 29, 2015;
 1-3 April 30, 2015, read first time and referred to Committee on
 1-4 Finance; May 6, 2015, reported favorably by the following vote:
 1-5 Yeas 12, Nays 0, 1 present not voting; May 6, 2015, sent to
 1-6 printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8	X			
1-9	X			
1-10	X			
1-11				X
1-12	X			
1-13	X			
1-14	X			
1-15			X	
1-16	X			
1-17	X			
1-18	X			
1-19	X			
1-20	X			
1-21	X			
1-22	X			
1-23			X	

1-24 A BILL TO BE ENTITLED
 1-25 AN ACT

1-26 relating to the determination of the appraised value of property
 1-27 for purposes of an ad valorem tax protest or appeal.

1-28 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-29 SECTION 1. Section 23.01, Tax Code, is amended by adding
 1-30 Subsections (f) and (g) to read as follows:

1-31 (f) The selection of comparable properties and the
 1-32 application of appropriate adjustments for the determination of an
 1-33 appraised value of property by any person under Section 41.43(b)(3)
 1-34 or 42.26(a)(3) must be based on the application of generally
 1-35 accepted appraisal methods and techniques. Adjustments must be
 1-36 based on recognized methods and techniques that are necessary to
 1-37 produce a credible opinion.

1-38 (g) Notwithstanding any other provision of this section,
 1-39 property owners representing themselves are entitled to offer an
 1-40 opinion of and present argument and evidence related to the market
 1-41 and appraised value or the inequality of appraisal of the owner's
 1-42 property.

1-43 SECTION 2. This Act takes effect January 1, 2016.

1-44 * * * * *