

§ 22.41

PROPERTY TAX CODE

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SUBCHAPTER A. APPRAISALS GENERALLY

§ 23.01. Appraisals Generally

Text of section effective until Jan. 1, 2010. See, also, text of § 23.01 effective Jan. 1, 2010.

(a) Except as otherwise provided by this chapter, all taxable property is appraised at its market value as of January 1.

(b) The market value of property shall be determined by the application of generally accepted appraisal methods and techniques. If the appraisal district determines the appraised value of a property using mass appraisal standards, the mass appraisal standards must comply with the Uniform Standards of Professional Appraisal Practice. The same or similar appraisal methods and techniques shall be used in appraising the same or similar kinds of property. However, each property shall be appraised based upon the individual characteristics that affect the property's market value.

Acts 1979, 66th Leg., p. 2252, ch. 841, § 1, eff. Jan. 1, 1982. Amended by Acts 1985, 69th Leg., ch. 823, § 5, eff. Jan. 1, 1986; Acts 1997, 75th Leg., ch. 1039, § 21, eff. Jan. 1, 1998.

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kinds of property. However, each property shall be appraised based upon the individual characteristics that affect the property's market value, and all available evidence that is specific to the value of the property shall be taken into account in determining the property's market value.

Text of subsec. (c), as added by Acts 2009, 81st Leg., ch. 619, § 1

(c) Notwithstanding Section 1.04(7)(C), in determining the market value of a residence homestead, the chief appraiser may not exclude from consideration the value of other residential property that is in the same neighborhood as the residence homestead being appraised and would otherwise be considered in appraising the residence homestead because the other residential property:

- (1) was sold at a foreclosure sale conducted in any of the three years preceding the tax year in which the residence homestead is being appraised and was comparable at the time of sale based on relevant characteristics with other residence homesteads in the same neighborhood; or
- (2) has a market value that has declined because of a declining economy.

Text of subsec. (c), as added by Acts 2009, 81st Leg., ch. 1211, § 1

(c) Notwithstanding any provision of this subchapter to the contrary, if the appraised value of property in a tax year is lowered under Subtitle F, the appraised value of the property as finally determined under that subtitle is considered to be the appraised value of the property for that tax year. In the following tax year, the chief appraiser may not increase the appraised value of the property unless the increase by the chief appraiser is reasonably supported by substantial evidence when all of the reliable and probative evidence in the record is considered as a whole. If the appraised value is finally determined in a protest under Section 41.41(a)(2) or an appeal under Section 42.26, the chief appraiser may satisfy the requirement to reasonably support by substantial evidence an increase in the appraised value of the property in the following tax year by presenting evidence showing that the inequality in the appraisal of property has been corrected with regard to the properties that were considered in determining the value of the subject property. The burden of proof is on the chief appraiser to support an increase in the appraised value of property under the circumstances described by this subsection.

Text of subsec. (c), as added by Acts 2009, 81st Leg., ch. 1405, § 2, effective Jan. 1, 2010, upon approval of the constitutional amendment proposed by Acts 2009, 81st Leg., H.J.R. No. 36, at the Nov. 3, 2009 election

(c) The market value of a residence homestead shall be determined solely on the basis of the property's value as a residence homestead, regardless of whether the residential use of the property by the owner is considered to be the highest and best use of the property.

Acts 1979, 66th Leg., p. 2252, ch. 841, § 1, eff. Jan. 1, 1982. Amended by Acts 1985, 69th Leg., ch. 823, § 5, eff. Jan. 1, 1986; Acts 1997, 75th Leg., ch. 1039, § 21, eff. Jan. 1, 1998; Acts 2009, 81st Leg., ch. 619, § 1, eff. Jan. 1, 2010; Acts 2009, 81st Leg., ch. 1211, § 1, eff. Jan. 1, 2010; Acts 2009, 81st Leg., ch. 1405, § 2.

§ 23.0101. Consideration of Alternate Appraisal Methods

In determining the market value of property, the chief appraiser shall consider the cost, income, and market data comparison methods of appraisal and use the most appropriate method.

Added by Acts 1997, 75th Leg., ch. 1039, § 22, eff. Jan. 1, 1998. Amended by Acts 1999, 76th Leg., ch. 1295, § 1, eff. Jan. 1, 2000.

§ 23.011. Cost Method of Appraisal

If the chief appraiser uses the cost method of appraisal to determine the market value of real property, the chief appraiser shall:

- (1) use cost data obtained from generally accepted sources;
- (2) make any appropriate adjustment for physical, functional, or economic obsolescence;