

## § 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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