CHAPTER 611

S.B. No. 1256

AN ACT

relating to the requirements for a sale to be considered a comparable sale 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 (b-1) to read as follows:

(b-1) Notwithstanding Subsection (b), for a residential property in a county with a population of more than 150,000, a sale is not considered to be a comparable sale unless the sale occurred within 36 months of the date as of which the market value of the subject property is to be determined, regardless of the number of comparable properties sold during that period.

SECTION 2. This Act applies only to the appraisal of property for a tax year beginning on or after the effective date of this Act.

SECTION 3. This Act takes effect January 1, 2014.

Passed the Senate on April 17, 2013: Yeas 31, Nays 0; passed the House on May 22, 2013: Yeas 148, Nays 0, two present not voting.

Approved June 14, 2013.

Effective January 1, 2014.

CHAPTER 612

S.B. No. 1266

AN ACT

relating to the creation of the Montgomery County Municipal Utility District No. 135; providing authority to impose a tax and issue bonds; granting a limited power of eminent domain.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. Subtitle F, Title 6, Special District Local Laws Code, is amended by adding Chapter 8423 to read as follows:

CHAPTER 8423. MONTGOMERY COUNTY MUNICIPAL UTILITY DISTRICT NO. 135

SUBCHAPTER A. GENERAL PROVISIONS

Sec. 8423.001. DEFINITIONS. In this chapter:

(1) “Board” means the district’s board of directors.

(2) “Commission” means the Texas Commission on Environmental Quality.

(3) “Director” means a board member.

(4) “District” means the Montgomery County Municipal Utility District No. 135.

Sec. 8423.002. NATURE OF DISTRICT. The district is a municipal utility district created under Section 59, Article XVI, Texas Constitution.

Sec. 8423.003. CONFIRMATION AND DIRECTORS’ ELECTION REQUIRED. The temporary directors shall hold an election to confirm the creation of the district and to elect five permanent directors as provided by Section 59.109, Water Code.

Sec. 8423.004. CONSENT OF MUNICIPALITY REQUIRED. The temporary directors may not hold an election under Section 8423.003 until each municipality in whose corporate