

BILL ANALYSIS

Senate Research Center
81R22250 UM-F

H.B. 2941
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Finance
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Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Appraisal districts currently provide confidential information such as rendition statements and real personal property reports in connection with property appraisals to certain entities, including the comptroller of public accounts (comptroller) and employees of the comptroller, taxing units, and representatives engaged in the collection of delinquent taxes. The comptroller's office currently provides appraisal districts, school districts, and property owners who are protesting a comptroller finding in the state property value study with confidential information it receives. However, taxing units responsible for auditing, monitoring, or reviewing the operations of an appraisal district and school districts currently do not have the authority to obtain such information directly from appraisal districts when they are protesting a finding in the state property value study.

H.B. 2941 assists school districts in protesting the comptroller's property value study by allowing the disclosure of information obtained by either the comptroller or appraisal districts relating to the appraisal of property involved in the comptroller's finding that it is being protested. The bill also allows information obtained by an appraisal district to be disclosed to an employee or agent of a school district preparing a protest of the property value study or to an employee or agent of a taxing unit responsible for auditing, monitoring, or reviewing the operations of an appraisal district.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 552.148, Government Code, as added by Chapter 471 (H.B. 2188), Acts of the 80th Legislature, Regular Session, 2007, by amending Subsection (c) and adding Subsection (d), as follows:

(c) Authorizes the property owner, the district, or an agent of the property owner or district, notwithstanding Subsection (a) (relating to the provision that certain real estate information received from a private entity by the comptroller or chief appraiser of an appraisal district is excepted from certain requirements) or Section 403.304 (Confidentiality), rather than Section 403.304, Government Code, so as to assist a property owner or an appraisal district, rather than a property owner, a school district, or an appraisal district, in a protest filed under Section 403.303 (Protest), rather than Section 403.303, Government Code, to, on request, obtain from the comptroller of public accounts (comptroller) any information, including confidential information, obtained by the comptroller in connection with the comptroller's finding that is being protested. Provides that confidential information obtained by a property owner, an appraisal district, or an agent of the property owner or district, rather than a property owner, an appraisal district, or an agent of the property owner or district, under this subsection:

(1) remains confidential in the possession of the property owner, district, or agent; and

(2) is prohibited from being disclosed to a person who is not authorized to receive or inspect the information.

(d) Authorizes the school district or an agent of the school district, notwithstanding Subsection (a) or Section 403.304, so as to assist a school district in the preparation of a protest filed or to be filed under Section 403.303, to, on request, obtain from the comptroller or the appraisal district any information, including confidential information, obtained by the comptroller or the appraisal district that relates to the appraisal of property involved in the comptroller's finding that is being protested. Provides that confidential information obtained by a school district or an agent of the school district under this subsection:

(1) remains confidential in the possession of the school district or agent; and

(2) is prohibited from being disclosed to a person who is not authorized to receive or inspect the information.

SECTION 2. Amends Section 22.27(b), Tax Code, to authorize information made confidential by this section to be disclosed to certain persons or for certain purposes, including to an employee or agent of a taxing unit responsible for auditing, monitoring, or reviewing the operations of an appraisal district, or to an employee or agent of a school district that is engaged in the preparation of a protest of the comptroller's property value study in accordance with Section 403.303, Government Code. Makes nonsubstantive changes.

SECTION 3. Effective date: upon passage or September 1, 2009.