

BILL ANALYSIS

C.S.H.B. 2941
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Ways & Means
Committee Report (Substituted)

BACKGROUND AND PURPOSE

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 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 a school district 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.

C.S.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 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

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

C.S.H.B. 2941 amends Section 552.148, Government Code, as added by Chapter 471, (H.B. 2188), Acts of the 80th Legislature, Regular Session, 2007, to authorize a school district or its agent, so as to assist the school district in the preparation of a protest of the comptroller of public account's determination of the school district's total taxable property value, to obtain, on request, from the comptroller or from an 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. The bill provides that confidential information obtained by a school district or its agent remains confidential in the possession of the school district or agent and prohibits the information from being disclosed to a person who is not authorized to receive or inspect the information. The bill makes technical corrections.

C.S.H.B. 2941 amends the Tax Code to authorize otherwise confidential information provided to an appraisal office in connection with the appraisal of property to be disclosed 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 study of the district's property value.

EFFECTIVE DATE

On passage, or, if the act does not receive the necessary vote, the act takes effect September 1, 2009.

COMPARISON OF ORIGINAL AND SUBSTITUTE

C.S.H.B. 2941 differs from the original by limiting to a school district or the school district's agent the authority to request and obtain any information, including confidential information, from an appraisal district relating to the appraisal of property involved in the comptroller's finding that is being protested, whereas the original extended that authorization to a property owner, the appraisal district itself, or an agent of the property owner or appraisal district, as well as to the school district and the school district's agent.