

AN ACT

relating to the disclosure of certain ad valorem tax appraisal information and other confidential information.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

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

(c) Notwithstanding Subsection (a) or Section 403.304, ~~[Government Code]~~ so as to assist a property owner~~[, a school district]~~ or an appraisal district in a protest filed under Section 403.303, ~~[Government Code]~~ the property owner, the district, or an agent of the property owner or district may, on request, obtain from the comptroller any information, including confidential information, obtained by the comptroller in connection with the comptroller's finding that is being protested. Confidential information obtained by a property owner, ~~[a school district]~~ 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) may not be disclosed to a person who is not authorized to receive or inspect the information.

(d) Notwithstanding Subsection (a) or Section 403.304, so

1 as to assist a school district in the preparation of a protest filed
2 or to be filed under Section 403.303, the school district or an
3 agent of the school district may, on request, obtain from the
4 comptroller or the appraisal district any information, including
5 confidential information, obtained by the comptroller or the
6 appraisal district that relates to the appraisal of property
7 involved in the comptroller's finding that is being
8 protested. Confidential information obtained by a school district
9 or an agent of the school district under this subsection:

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

12 (2) may not be disclosed to a person who is not
13 authorized to receive or inspect the information.

14 (e) This section applies to information described by
15 Subsections (a), (c), and (d) and to an item of information or
16 comparable sales data described by Subsection (b) only if the
17 information, item of information, or comparable sales data relates
18 to real property that is located in a county having a population of
19 20,000 or more.

20 SECTION 2. Section 22.27(b), Tax Code, is amended to read as
21 follows:

22 (b) Information made confidential by this section may be
23 disclosed:

24 (1) in a judicial or administrative proceeding
25 pursuant to a lawful subpoena;

26 (2) to the person who filed the statement or report or
27 the owner of property subject to the statement, report, or

1 information or to a representative of either authorized in writing
2 to receive the information;

3 (3) to the comptroller and the comptroller's employees
4 authorized by the comptroller in writing to receive the information
5 or to an assessor or a chief appraiser if requested in writing;

6 (4) in a judicial or administrative proceeding
7 relating to property taxation to which the person who filed the
8 statement or report or the owner of the property that is a subject
9 of the statement, report, or information is a party;

10 (5) for statistical purposes if in a form that does not
11 identify specific property or a specific property owner;

12 (6) if and to the extent the information is required to
13 be included in a public document or record that the appraisal office
14 is required to prepare or maintain; ~~or~~

15 (7) to a taxing unit or its legal representative that
16 is engaged in the collection of delinquent taxes on the property
17 that is the subject of the information;

18 (8) to an employee or agent of a taxing unit
19 responsible for auditing, monitoring, or reviewing the operations
20 of an appraisal district; or

21 (9) to an employee or agent of a school district that
22 is engaged in the preparation of a protest of the comptroller's
23 property value study in accordance with Section 403.303, Government
24 Code.

25 SECTION 3. This Act takes effect immediately if it receives
26 a vote of two-thirds of all the members elected to each house, as
27 provided by Section 39, Article III, Texas Constitution. If this

H.B. No. 2941

- 1 Act does not receive the vote necessary for immediate effect, this
- 2 Act takes effect September 1, 2009.

President of the Senate

Speaker of the House

I certify that H.B. No. 2941 was passed by the House on May 12, 2009, by the following vote: Yeas 149, Nays 0, 1 present, not voting; and that the House concurred in Senate amendments to H.B. No. 2941 on May 29, 2009, by the following vote: Yeas 138, Nays 0, 1 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 2941 was passed by the Senate, with amendments, on May 23, 2009, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

APPROVED: _____

Date

Governor