

By: Williams

S.B. No. 1494

A BILL TO BE ENTITLED

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(c), Government Code, as added by Chapter 471 (H.B. 2188), Acts of the 80th Legislature, Regular Session, 2007, is amended 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 school district, the appraisal district, or an agent of the property owner, school district, or appraisal 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 and may, on request, obtain from an appraisal district any information, including confidential information, obtained by the appraisal district that relates to the appraisal of property involved in 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, school district, or appraisal district under this subsection:

(1) remains confidential in the possession of the

1 property owner, school district, appraisal district, or agent; and

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

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

6 (b) Information made confidential by this section may be
7 disclosed:

8 (1) in a judicial or administrative proceeding
9 pursuant to a lawful subpoena;

10 (2) to the person who filed the statement or report or
11 the owner of property subject to the statement, report, or
12 information or to a representative of either authorized in writing
13 to receive the information;

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

17 (4) in a judicial or administrative proceeding
18 relating to property taxation to which the person who filed the
19 statement or report or the owner of the property that is a subject
20 of the statement, report, or information is a party;

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

23 (6) if and to the extent the information is required to
24 be included in a public document or record that the appraisal office
25 is required to prepare or maintain; ~~[or]~~

26 (7) to a taxing unit or its legal representative that
27 is engaged in the collection of delinquent taxes on the property

1 that is the subject of the information;

2 (8) to an employee or agent of a taxing unit
3 responsible for auditing, monitoring, or reviewing the operations
4 of an appraisal district; or

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

9 SECTION 3. This Act takes effect immediately if it receives
10 a vote of two-thirds of all the members elected to each house, as
11 provided by Section 39, Article III, Texas Constitution. If this
12 Act does not receive the vote necessary for immediate effect, this
13 Act takes effect September 1, 2009.