

SENATE AMENDMENTS

2nd Printing

By: Paxton

H.B. No. 2941

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, 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 Subsection (d) 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 SECTION 2. Section 22.27(b), Tax Code, is amended to read as
15 follows:

16 (b) Information made confidential by this section may be
17 disclosed:

18 (1) in a judicial or administrative proceeding
19 pursuant to a lawful subpoena;

20 (2) to the person who filed the statement or report or
21 the owner of property subject to the statement, report, or
22 information or to a representative of either authorized in writing
23 to receive the information;

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

27 (4) in a judicial or administrative proceeding

1 relating to property taxation to which the person who filed the
2 statement or report or the owner of the property that is a subject
3 of the statement, report, or information is a party;

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

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

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

12 (8) to an employee or agent of a taxing unit
13 responsible for auditing, monitoring, or reviewing the operations
14 of an appraisal district; or

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

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

ADOPTED

MAY 23 2009

Kathy Spaw
Secretary of the Senate

FLOOR AMENDMENT NO. 1

BY: Robert Duncan

1 Amend H.B. No. 2941 (senate committee version) as follows:

2 (1) In the recital to SECTION 1 of the bill (page 1, line
3 14), strike "Subsection (d)" and substitute "Subsections (d) and
4 (e)".

5 (2) In SECTION 1 of the bill, following proposed Section
6 552.148(d), Government Code (page 1, between lines 43 and 44),
7 insert the following:

8 (e) This section applies to information described by
9 Subsections (a), (c), and (d) and to an item of information or
10 comparable sales data described by Subsection (b) only if the
11 information, item of information, or comparable sales data relates
12 to real property that is located in a county having a population of
13 20,000 or more.

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION

May 28, 2009

TO: Honorable Joe Straus, Speaker of the House, House of Representatives

FROM: John S. O'Brien, Director, Legislative Budget Board

IN RE: HB2941 by Paxton (relating to the disclosure of certain ad valorem tax appraisal information and other confidential information.), **As Passed 2nd House**

No fiscal implication to the State is anticipated.

The bill would give school districts the right to receive otherwise confidential information from the Comptroller and appraisal districts relating to the appraisal of property in the Comptroller's Property Value Study (study) if the information is related to a Comptroller study finding to be protested. This would enable the school district to request the information before the protest is filed. Under current law, the property owner, the school district or its agent could receive the information only if a protest had been filed.

The bill also would expand the persons to whom rendition statements, real and personal property reports, and certain other property information could be disclosed to include employees and agents of a taxing unit responsible for auditing, monitoring, or reviewing the operations of an appraisal district and employees and agents of a school district involved in a study protest.

The bill would not directly affect taxable values or tax rates, but would provide the option for earlier information to school districts in appeals of the Comptroller's study. The relevant information is currently being obtained by the participants but only after protests are filed. As a result, there would be no fiscal impact to the state or local taxing units.

The bill would take effect immediately upon enactment, assuming that it received the requisite two-thirds majority votes in both houses of the Legislature. Otherwise, it would take effect September 1, 2009.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, MN, SD, SJS

LEGISLATIVE BUDGET BOARD

Austin, Texas

FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION

May 19, 2009

TO: Honorable Steve Ogden, Chair, Senate Committee on Finance

FROM: John S. O'Brien, Director, Legislative Budget Board

IN RE: HB2941 by Paxton (Relating to the disclosure of certain ad valorem tax appraisal information and other confidential information.), **As Engrossed**

No fiscal implication to the State is anticipated.

The bill would give school districts the right to receive otherwise confidential information from the Comptroller and appraisal districts relating to the appraisal of property in the Comptroller's Property Value Study (study) if the information is related to a Comptroller study finding to be protested. This would enable the school district to request the information before the protest is filed. Under current law, the property owner, the school district or its agent could receive the information only if a protest had been filed.

The bill also would expand the persons to whom rendition statements, real and personal property reports, and certain other property information could be disclosed to include employees and agents of a taxing unit responsible for auditing, monitoring, or reviewing the operations of an appraisal district and employees and agents of a school district involved in a study protest.

The bill would not directly affect taxable values or tax rates, but would provide the option for earlier information to school districts in appeals of the Comptroller's study. The relevant information is currently being obtained by the participants but only after protests are filed. As a result, there would be no fiscal impact to the state or local taxing units.

The bill would take effect immediately upon enactment, assuming that it received the requisite two-thirds majority votes in both houses of the Legislature. Otherwise, it would take effect September 1, 2009.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, MN, SD, SJS

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION

May 5, 2009

TO: Honorable Rene Oliveira, Chair, House Committee on Ways & Means

FROM: John S. O'Brien, Director, Legislative Budget Board

IN RE: HB2941 by Paxton (Relating to the disclosure of certain ad valorem tax appraisal information and other confidential information.), **Committee Report 1st House, Substituted**

No fiscal implication to the State is anticipated.

The bill would give school districts the right to receive otherwise confidential information from the Comptroller and appraisal districts relating to the appraisal of property in the Comptroller's Property Value Study (study) if the information is related to a Comptroller study finding to be protested. This would enable the school district to request the information before the protest is filed. Under current law, the property owner, the school district or its agent could receive the information only if a protest had been filed.

The bill also would expand the persons to whom rendition statements, real and personal property reports, and certain other property information could be disclosed to include employees and agents of a taxing unit responsible for auditing, monitoring, or reviewing the operations of an appraisal district and employees and agents of a school district involved in a study protest.

The bill would not directly affect taxable values or tax rates, but would provide the option for earlier information to school districts in appeals of the Comptroller's study. The relevant information is currently being obtained by the participants but only after protests are filed. As a result, there would be no fiscal impact to the state or local taxing units.

The bill would take effect immediately upon enactment, assuming that it received the requisite two-thirds majority votes in both houses of the Legislature. Otherwise, it would take effect September 1, 2009.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, MN, SD, SJS

LEGISLATIVE BUDGET BOARD

Austin, Texas

FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION

April 17, 2009

TO: Honorable Rene Oliveira, Chair, House Committee on Ways & Means

FROM: John S. O'Brien, Director, Legislative Budget Board

IN RE: HB2941 by Paxton (Relating to the disclosure of certain ad valorem tax appraisal information and other confidential information.), **As Introduced**

The bill would not directly affect appraised values or tax rates, but would provide the option for additional information to certain participants in appeals of the Comptroller's property value study. Because it is unknown how this additional information might impact the property value study appeals, there could be an indeterminate fiscal impact to the state.

The bill would expand the entities who may receive otherwise confidential information from the Comptroller and appraisal districts relating to the appraisal of property in the Comptroller's property value study (PVS). Under current law, the property owner, the school district or their agent may receive the information. The bill would extend the right to receive the information to appraisal districts. The bill would also extend the persons to whom the otherwise confidential information could be disclosed to include employees and agents of a taxing unit responsible for auditing, monitoring or reviewing the operations of an appraisal district and employees and agents of a school district involved in a PVS protest.

The bill would not directly affect appraised values or tax rates, but would provide the option for additional information to certain participants in appeals of the Comptroller's PVS. Since data is not available concerning how this additional information might impact the PVS appeals, the fiscal impact cannot be estimated.

The bill would take effect immediately upon enactment, assuming that it received the requisite two-thirds majority votes in both houses of the Legislature. Otherwise, it would take effect September 1, 2009.

Local Government Impact

The bill would not directly affect appraised values or tax rates, but would provide the option for additional information to certain participants in appeals of the Comptroller's property value study. Because it is unknown how this additional information might impact the property value study appeals, there could be an indeterminate fiscal impact to the local taxing units.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, MN, SD, SJS

LEGISLATIVE BUDGET BOARD
Austin, Texas

TAX/FEE EQUITY NOTE

81ST LEGISLATIVE REGULAR SESSION

May 5, 2009

TO: Honorable Rene Oliveira, Chair, House Committee on Ways & Means

FROM: John S. O'Brien, Director, Legislative Budget Board

IN RE: **HB2941** by Paxton (Relating to the disclosure of certain ad valorem tax appraisal information and other confidential information.), **Committee Report 1st House, Substituted**

Because the bill would not create or impact a state tax or fee, no comment from this office is required by the rules of the House as to the general effects of the proposal on the distribution of tax and fee burdens among individuals and businesses.

Source Agencies:

LBB Staff: JOB, MN

LEGISLATIVE BUDGET BOARD
Austin, Texas

TAX/FEE EQUITY NOTE

81ST LEGISLATIVE REGULAR SESSION

April 19, 2009

TO: Honorable Rene Oliveira, Chair, House Committee on Ways & Means

FROM: John S. O'Brien, Director, Legislative Budget Board

IN RE: HB2941 by Paxton (Relating to the disclosure of certain ad valorem tax appraisal information and other confidential information.), **As Introduced**

Because the bill would not create or impact a state tax or fee, no comment from this office is required by the rules of the House as to the general effects of the proposal on the distribution of tax and fee burdens among individuals and businesses.

Source Agencies:

LBB Staff: JOB, MN

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