

By: N. Gonzalez of El Paso

H.B. No. 1830

A BILL TO BE ENTITLED

AN ACT

1
2 relating to a pilot program authorizing the chief appraiser of
3 certain appraisal districts to compel certain property owners who
4 file a protest with the appraisal review board to disclose certain
5 information related to the property.

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

7 SECTION 1. Subchapter C, Chapter 41, Tax Code, is amended by
8 adding Section 41.462 to read as follows:

9 Sec. 41.462. PILOT PROGRAM: REQUIRED DISCLOSURE OF CERTAIN
10 PROPERTY INFORMATION IN EL PASO COUNTY. (a) This section applies
11 only to a protest filed by a property owner under this chapter that
12 relates to property:

13 (1) with an appraised or market value, whichever is
14 greater, of at least \$1 million as determined by the appraisal
15 district; and

16 (2) that is used in a manner consistent with
17 commercial or industrial use.

18 (b) Not later than the 30th day before the date of a hearing
19 on a protest, the chief appraiser may file a request with the
20 appraisal review board to compel the property owner to disclose to
21 the chief appraiser information relating to the sales price, rate
22 of occupancy, lease or rental income, or production capacity and
23 income of the property that is the subject of the protest.

24 (c) The appraisal review board shall order the property

1 owner to disclose the requested information to the chief appraiser
2 on receipt of a confidentiality agreement signed by the chief
3 appraiser that states that the information disclosed by the
4 property owner:

5 (1) will not be disclosed to any person other than an
6 employee of the appraisal district; and

7 (2) will be used only to establish the value of the
8 property that is the subject of the protest.

9 (d) A property owner who does not comply with an order to
10 disclose information issued under Subsection (c) forfeits the
11 property owner's right to continue the protest under this chapter.

12 (e) The pilot program shall be implemented in El Paso County
13 for a two-year period beginning with the ad valorem tax year that
14 begins January 1, 2014.

15 (f) This section expires January 1, 2016.

16 SECTION 2. Section 41.462, Tax Code, as added by this Act,
17 applies only to a protest to an appraisal review board filed by a
18 property owner on or after January 1, 2014.

19 SECTION 3. This Act takes effect January 1, 2014.