

BILL ANALYSIS

Senate Research Center
88R3208 RDS-D

H.B. 1228
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Local Government
5/19/2023
Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Property owners dissatisfied with their property tax bill can file a protest with their appraisal district's appraisal review board. It is not until after a formal hearing is scheduled, however, that the property owner can request a copy of the information used to appraise the property. Allowing a property owner to access this information electronically or by mail prior to filing a protest may cut down on unnecessary protests.

Accordingly, H.B. 1228 would allow a property owner or the owner's agent to receive on request a copy of this information before a formal hearing is requested.

H.B. 1228 amends current law relating to the right of a property owner or the owner's agent to receive on request a copy of the information used to appraise the owner's property for ad valorem tax purposes.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 25.195, Tax Code, by adding Subsections (a-1) and (c-1) and amending Subsections (d) and (e), as follows:

(a-1) Requires a chief appraiser, on request by a property owner or the designated agent of an owner, to provide electronically or by mail at the address designated by the property owner or agent a copy of the records, supporting data, schedules, and other material and information the owner or agent is entitled to inspect and copy under Subsection (a) (relating to providing that a property owner or the owner's designated agent is entitled to inspect and copy the appraisal records relating to property of the property owner). Prohibits chief appraiser from imposing a fee for providing a copy of records, supporting data, schedules, or other material or information under this subsection.

(c-1) Requires a private appraisal firm, on request by a property owner or the designated agent of an owner, to provide electronically or by mail at the address designated by the property owner or agent a copy of the information the owner or agent is entitled to inspect and copy under Subsection (c) (relating to providing that a property owner is entitled to inspect and copy all information pertaining to the property that a private appraisal firm considered in appraising the property under a contract for appraisal services with an appraisal district). Prohibits a private appraisal firm from imposing a fee for providing a copy of information under this subsection.

(d) Requires the appraisal firm to provide the information as required by Subsection (c-1) not later than the 15th day after the date the owner or agent delivers a written request to inspect or receive a copy of the information, unless the owner or agent agrees in writing to a later date.

(e) Prohibits an appraisal review board (ARB), if an owner or agent states under oath in a document filed with the ARB in connection with a proceeding initiated under Section 25.25 (Correction of Appraisal Roll) or Chapter 41 (Local Review) that the applicable appraisal firm has not complied with a request to receive a copy of information under Subsection (c-1) related to the property that is the subject of the proceeding, from conducting a hearing on the merits of any claim relating to that property and from approving the appraisal records relating to that property until the ARB determines in a hearing that:

(1) the appraisal firm has provided the information as required by Subsection (c-1); or

(2) makes no changes to this subdivision.

SECTION 2. Effective date: January 1, 2024.