**BILL ANALYSIS**

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| Senate Research Center | S.B. 973 |
|  | By: Eckhardt et al. |
|  | Local Government |
|  | 6/5/2025 |
|  | Enrolled |

**AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

Some have claimed that the prohibition of certain residential properties has created an arbitrary obstacle to individuals accessing information about their own property. Interested parties have stated that allowing a basic sketch of the property to be posted online would enable a property owner to more easily access appraisal information that could assist the owner in contesting property taxes. To address this issue, the bill seeks to provide property owners online access to certain basic property information without resulting in the disclosure of vulnerable property features.

The bill amends Section 25.027, Tax Code, to allow appraisal districts to post a street-level photograph of only the exterior of a building or a field record or overhead sketch of a property on the Internet. The sketch may only depict the following: an outline of one or more buildings on the property, the general landscape features of the property, including ponds, pools, and walls, and the dimensions of or distances between the buildings and features depicted. No entry points, such as windows or doors, will be depicted in the sketch. Finally, the bill changes the type of aerial photographs excluded from the prohibition from an aerial photograph that depicts five or more separately owned buildings to an aerial photograph that depicts more than one separately owned building.

This is an identical draft of S.B. 348 88(R), by Senator Springer, which passed the Senate with unanimous support. The Texas Association of Appraisal Districts is expected to testify in favor of the bill. There was no opposition to this bill last session, and no new opposition has been identified.

S.B. 973 amends current law relating to the periodic reappraisal of property by, and the prohibition on posting on the Internet certain information held by, an appraisal district.

**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 25.027(b), Tax Code, as follows:

(b) Provides that Subsection (a)(1) (relating to prohibiting certain information in appraisal records from being posted on the Internet) does not apply to an aerial photograph that depicts more than one separately owned building, rather than five or more separately owned buildings; a street level photograph of only the exterior of a building; or a field record or overhead sketch of the property that depicts only the outline of one or more buildings on the property, the general landscape features of the property, including ponds, pools, and walls, and the dimensions of or distances between the buildings and features depicted. Makes nonsubstantive changes.

SECTION 2. Amends Section 25.18(a), Tax Code, as follows:

(a) Prohibits the plan adopted under Section 6.05(i) (relating to requiring the board of directors of an appraisal district to develop a certain reappraisal plan and to hold a public hearing to consider the plan) from including a standard or timeline that prevents the chief appraiser from appraising property as necessary to comply with the requirements of Section 23.01(a) (relating to providing that all taxable property is appraised at its market value as of January 1).

SECTION 3. Effective date: upon passage or September 1, 2025.