

SUBJECT: Making certain property tax appraisal photographs confidential

COMMITTEE: Ways and Means — favorable, without amendment

VOTE: 6 ayes — D. Bonnen, Button, Martinez Fischer, Murphy, Springer, Wray
0 nays
5 absent — Y. Davis, Bohac, Darby, Parker, C. Turner

SENATE VOTE: On final passage, March 30 — 30-0

WITNESSES: For — (*Registered, but did not testify:* Brent South, Texas Association of Appraisal Districts; Bill Hammond, Texas Association of Business; Steven Garza, Texas Association of Realtors; Marya Crigler, Travis Central Appraisal District)
Against — None

DIGEST: SB 46 would exempt certain photographs taken for tax appraisal purposes from public information requests. If a photograph was taken by the chief appraiser of an appraisal district for property tax appraisal purposes and the photograph showed the interior of an improvement to property, it would be confidential and excepted from accessible public information.

The bill would require a governmental body to disclose a photograph if the person requesting the disclosure had an ownership interest in the improvement to property shown in the photograph on the date the photograph was taken. A public information officer could require the person requesting the disclosure to provide additional information to prove the requestor was eligible to receive the photograph.

A photograph noted above could be used as evidence in a protest under Tax Code, ch. 41, or an appeal of an appraisal review board's determination under ch. 42. The photograph would have to be relevant to the contested matter. A photograph used as evidence in these cases would

remain confidential and could not be disclosed or used for any other purpose.

The bill would take effect September 1, 2015.

**SUPPORTERS
SAY:**

SB 46 would clarify an ambiguity in current law. Appraisers are not required to obtain consent from a business owner before photographing the owner's property, and photographs can contain business trade secrets, personal information, and violate a property owner's expectation of privacy. Under current law, it is unclear whether these photographs are subject to public information requests. The bill would protect a property owner's privacy while allowing the information contained in the photographs to be used for relevant purposes.

The bill would not impair a taxpayer's ability to hold appraisers accountable because there is little information contained in a photograph related to a property's value. Specifically for commercial properties, the appraisal commonly is determined by the amount of income produced, not by photographs taken of the property. Photographs are more relevant for residential properties, where the owner's right to privacy is paramount. The balance should weigh heavily in favor of the homeowner's privacy against the need for transparency and this bill would strike the appropriate balance.

**OPPONENTS
SAY:**

SB 46 could limit the ability of taxpayers to hold appraisers accountable for conducting property appraisals uniformly and consistently. While it is necessary to balance the competing interests of a property owner's right to privacy and the need for governmental transparency, the bill could go too far in favor of the property owner. Taxpayers have the right to ensure their property is being evaluated the same as other property.