BILL ANALYSIS

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S.B. 1737 By: Cain Intergovernmental Relations 4/10/2001 As Filed

DIGEST AND PURPOSE

Currently, the Tax Code states that property owners or their agents can view and inspect appraisal records relating to their properties. However, some appraisal firms operating under contract for appraisal districts have taken this language as permissive and not allowed full inspection or copying of appraisal documents. As proposed, S.B. 1737 clarifies and affirms that property owners or their agents are entitled to inspect and copy all information that an appraisal firm used in appraising the property and prohibits action by an appraisal review board until the requested information has been provided.

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 amending Subsection (a) and adding Subsection (c), as follows:

- (a) Provides that after the chief appraiser has submitted the appraisal records to the appraisal review board as provided by Section 25.22(a), a property owner or the owner's designated agent is entitled to (rather than is authorized to) inspect and copy certain stated materials.
- (c) Provides that a property owner or the designated agent of an owner whose property is appraised by a private appraisal firm under an appraisal district contract for appraisal services is entitled to inspect and copy, at the office of the appraisal firm, certain information. Requires the appraisal firm to make the information available for inspection and copying within a certain time frame. Prohibits an appraisal review board, if a property owner or agent performs certain functions, from holding a hearing concerning the merits of any claim relating to the property and from approving the appraisal records relating to the property until certain requirements are met.

SECTION 2. Effective date: September 1, 2001.