

BILL ANALYSIS

Senate Research Center
77R10054 JD-F

C.S.S.B. 1737
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Intergovernmental Relations
4/19/2001
Committee Report (Substituted)

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. C.S.S.B. 1737 clarifies and affirms that property owners or their agents are entitled to inspect and copy all information pertaining to the property that the firm considers 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 Subsections (c), (d), and (e), 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 a contract for appraisal services with an appraisal district is entitled to inspect and copy, at the office of that firm, certain information. Provides that this subsection does not apply to information made confidential by Section 22.27, except that the property owner or agent is entitled to inspect and copy any information relating to the owner's property, including otherwise confidential information.

(d) Requires the appraisal firm to make the information covered by Subsection (c) available for inspection and copying by the owner or agent within a certain time frame.

(e) Prohibits an appraisal review board, if a property owner or agent performs certain functions, from conducting 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: upon passage or September 1, 2001.

SUMMARY OF COMMITTEE CHANGES

Amends As Filed S.B. 1737 as follows:

SECTION 1. Amends Section 25.195, Tax Code, as follows:

(a) Adds the text “to be provided by the appraisal district under a contract for appraisal services.”

(c) Makes nonsubstantive changes. Deletes text referring to “thought processes.” Provides that this subsection does not apply to information made confidential by Section 22.27, except that the property owner or agent is entitled to inspect and copy any information relating to the owner’s property, including otherwise confidential information. Omits text regarding making information available and a firm’s noncompliance with certain requests.

Adds new Subsections (d) and (e), as follows:

(d) Redesignates some text from Subsection (c) and makes a conforming change. Replaces the text “within 15 days” with “by the owner or agent not later than the 15th day.”

(e) Redesignates some text from Subsection (c) and makes conforming and nonsubstantive changes. Replaces “hold a hearing” with “conduct a hearing.”

SECTION 2. No change.