

By: Flynn

H.B. No. 2336

A BILL TO BE ENTITLED

AN ACT

relating to the collection, consideration, and use of information not readily available to the general public by appraisal districts for ad valorem tax determination purposes.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 6.05, Tax Code, is amended by amending Subsection (d) and adding Subsection (k) to read as follows:

(d) Except as provided by Section 6.0501, the chief appraiser is entitled to compensation as provided by the budget adopted by the board of directors. The chief appraiser's compensation may not be directly or indirectly linked to an increase in the total market, appraised, or taxable value of property in the appraisal district. Except as provided by Subsection (k) and Section 6.0501, the chief appraiser may employ and compensate professional, clerical, and other personnel as provided by the budget, with the exception of a general counsel to the appraisal district.

(k) A chief appraiser may not employ or contract with a person to collect information that is not readily available to the general public regarding the owner of a residence homestead or the value of the residence homestead.

SECTION 2. Section 23.01, Tax Code, is amended by adding Subsection (f) to read as follows:

(f) In determining the appraised value of a residence

1 homestead, a chief appraiser may not collect, consider, or use
2 information regarding the owner of the residence homestead or the
3 value of the residence homestead unless the information:

4 (1) is readily available to the general public; or
5 (2) is voluntarily provided to the chief appraiser by
6 the owner of the residence homestead.

7 SECTION 3. Section 41.66, Tax Code, is amended by adding
8 Subsection (e-1) to read as follows:

9 (e-1) The appraisal review board may not consider
10 information presented by the chief appraiser or a taxing unit on a
11 protest involving a residence homestead unless the information:

12 (1) was presented to the appraisal review board during
13 the protest hearing; and

14 (2) was readily available to the general public at the
15 time the information was presented.

16 SECTION 4. The change in law made by this Act to Section
17 23.01, Tax Code, applies only to the appraisal of property for a tax
18 year beginning on or after the effective date of this Act.

19 SECTION 5. The change in law made by this Act to Section
20 41.66, Tax Code, applies only to a protest under Chapter 41, Tax
21 Code, for which a notice of protest is filed on or after the
22 effective date of this Act. A protest under Chapter 41, Tax Code,
23 for which a notice of protest was filed before the effective date of
24 this Act is governed by the law in effect on the date the notice of
25 protest was filed, and the former law is continued in effect for
26 that purpose.

27 SECTION 6. This Act takes effect January 1, 2016.