

§ 22.24

PROPERTY TAX CODE

(b) A person filing a rendition or report shall include all information required by Section 22.01.

(c) The comptroller may prescribe or approve different forms for different kinds of property but shall ensure that each form requires a property owner to furnish the information necessary to identify the property and to determine its ownership, taxability, and situs. Each form must include a box that the property owner may check to permit the property owner to affirm that the information contained in the most recent rendition statement filed by the property owner in a prior tax year is accurate with respect to the current tax year in accordance with Section 22.01(l). A form may not require but may permit a property owner to furnish information not specifically required by this chapter to be reported. In addition, a form prescribed or approved under this subsection must contain the following statement in bold type: “If you make a false statement on this form, you could be found guilty of a Class A misdemeanor or a state jail felony under Section 37.10, Penal Code.”

(d) Except as required by Section 22.01(a), a rendition or report form shall permit but not require a property owner to state the owner’s good faith estimate of the market value of the property.

(e) To be valid, a rendition or report must be sworn to before an officer authorized by law to administer an oath. The comptroller may not prescribe or approve a rendition or report form unless the form provides for the person filing the form to swear that the information provided in the rendition or report is true and accurate to the best of the person’s knowledge and belief. This subsection does not apply to a rendition or report filed by the property owner, an employee of the property owner, or an employee of a property owner on behalf of an affiliated entity of the property owner.

Acts 1979, 66th Leg., p. 2250, ch. 841, § 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 135, ch. 13, § 54, eff. Jan. 1, 1982; Acts 1991, 72nd Leg., 2nd C.S., ch. 6, § 18, eff. Sept. 1, 1991; Acts 1997, 75th Leg., ch. 316, § 1, eff. Sept. 1, 1997; Acts 1999, 76th Leg., ch. 463, § 1, eff. Sept. 1, 1999; Acts 2003, 78th Leg., ch. 1173, § 7, eff. Jan. 1, 2004; Acts 2007, 80th Leg., ch. 602, § 2, eff. Sept. 1, 2007.

§ 22.25. Place and Manner of Filing

A rendition statement or property report required or authorized by this chapter must be filed with the chief appraiser for the district in which the property listed in the statement or report is taxable.

Acts 1979, 66th Leg., p. 2251, ch. 841, § 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 135, ch. 13, § 55, eff. Jan. 1, 1982.

§ 22.26. Signature

(a) Each rendition statement or property report required or authorized by this chapter must be signed by an individual who is required to file the statement or report.

(b) When a corporation is required to file a statement or report, an officer of the corporation or an employee or agent who has been designated in writing by the board of directors or by an authorized officer to sign in behalf of the corporation must sign the statement or report.

Acts 1979, 66th Leg., p. 2251, ch. 841, § 1, eff. Jan. 1, 1982.

§ 22.27. Confidential Information

(a) Rendition statements, real and personal property reports, attachments to those statements and reports, and other information the owner of property provides to the appraisal office in connection with the appraisal of the property, including income and expense information related to a property filed with an appraisal office

and information voluntarily disclosed to an appraisal office or the comptroller about real or personal property sales prices after a promise it will be held confidential, are confidential and not open to public inspection. The statements and reports and the information they contain about specific real or personal property or a specific real or personal property owner and information voluntarily disclosed to an appraisal office about real or personal property sales prices after a promise it will be held confidential may not be disclosed to anyone other than an employee of the appraisal office who appraises property except as authorized by Subsection (b) of this section.

(b) Information made confidential by this section may be disclosed:

- (1) in a judicial or administrative proceeding pursuant to a lawful subpoena;
- (2) to the person who filed the statement or report or the owner of property subject to the statement, report, or information or to a representative of either authorized in writing to receive the information;
- (3) to the comptroller and the comptroller's employees authorized by the comptroller in writing to receive the information or to an assessor or a chief appraiser if requested in writing;
- (4) in a judicial or administrative proceeding relating to property taxation to which the person who filed the statement or report or the owner of the property that is a subject of the statement, report, or information is a party;
- (5) for statistical purposes if in a form that does not identify specific property or a specific property owner;
- (6) if and to the extent the information is required to be included in a public document or record that the appraisal office is required to prepare or maintain;
- (7) to a taxing unit or its legal representative that is engaged in the collection of delinquent taxes on the property that is the subject of the information;
- (8) to an employee or agent of a taxing unit responsible for auditing, monitoring, or reviewing the operations of an appraisal district; or
- (9) to an employee or agent of a school district that is engaged in the preparation of a protest of the comptroller's property value study in accordance with Section 403.303, Government Code.

(c) A person who legally has access to a statement or report or to other information made confidential by this section or who legally obtains the confidential information commits a Class B misdemeanor if he knowingly:

- (1) permits inspection of the statement or report by a person not authorized to inspect it by Subsection (b) of this section; or
- (2) discloses the confidential information to a person not authorized to receive the information by Subsection (b) of this section.

(d) No person who directly or indirectly provides information to the comptroller or appraisal office about real or personal property sales prices, either as set forth in Subsection (a) of this section under a promise of confidentiality, or otherwise, shall be liable to any other person as the result of providing such information.

Acts 1979, 66th Leg., p. 2251, ch. 841, § 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 136, ch. 13, § 56, eff. Jan. 1, 1982; Acts 1985, 69th Leg., ch. 148, § 1, eff. Sept. 1, 1985; Acts 1991, 72nd Leg., ch. 836, § 1.1, eff. Sept. 1, 1991; Acts 1991, 72nd Leg., 2nd C.S., ch. 6, §§ 19, 20, eff. Sept. 1, 1991; Acts 1997, 75th Leg., ch. 316, § 2, eff. Sept. 1, 1997; Acts 2001, 77th Leg., ch. 1430, § 5, eff. Sept. 1, 2001; Acts 2009, 81st Leg., ch. 1153, § 2, eff. June 19, 2009.

§ 22.28. Penalty for Delinquent Report; Penalty Collection Procedures

(a) Except as otherwise provided by Section 22.30, the chief appraiser shall impose a penalty on a person who fails to timely file a rendition statement or