

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 a secured party, as defined by Section 22.01, 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.

(Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1982; am. Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), § 54, effective January 1, 1982; am. Acts 1991, 72nd Leg., 2nd C.S., ch. 6 (S.B. 45), § 18, effective September 1, 1991; am. Acts 1997, 75th Leg., ch. 316 (H.B. 1879), § 1, effective September 1, 1997; am. Acts 1999, 76th Leg., ch. 463 (S.B. 1359), § 1, effective September 1, 1999; am. Acts 2003, 78th Leg., ch. 1173 (S.B. 340), § 7, effective January 1, 2004; am. Acts 2007, 80th Leg., ch. 602 (H.B. 264), § 2, effective September 1, 2007; am. Acts 2013, 83rd Leg., ch. 1215 (S.B. 1508), § 2, effective January 1, 2014; am. Acts 2013, 83rd Leg., ch. 1259 (H.B. 585), § 12, effective January 1, 2014.)

### **Sec. 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.

(Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1982; am. Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), § 55, effective January 1, 1982.)

### **Sec. 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.

(Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1982.)

### **Sec. 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.

(Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1982; am. Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), § 56, effective January 1, 1982; am. Acts 1985, 69th Leg., ch. 148 (S.B. 515), § 1, effective September 1, 1985; am. Acts 1991, 72nd Leg., ch. 836 (S.B. 772), § 1.1, effective September 1, 1991; am. Acts 1991, 72nd Leg., 2nd C.S., ch. 6 (S.B. 45), §§ 19, 20, effective September 1, 1991; am. Acts 1997, 75th Leg., ch. 316 (H.B. 1879), § 2, effective September 1, 1997; am. Acts 2001, 77th Leg., ch. 1430 (H.B. 490), § 5, effective September 1, 2001; am. Acts 2009, 81st Leg., ch. 1153 (H.B. 2941), § 2, effective June 19, 2009.)

### **Sec. 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 property report required by this chapter in an amount equal to 10 percent of the total amount of taxes imposed on the property for that year by taxing units participating in the appraisal district. The chief appraiser shall deliver by first class mail a notice of the imposition of the penalty to the person. The notice may be delivered with a notice of appraised value provided under Section 25.19, if practicable.

(b) The chief appraiser shall certify to the assessor for each taxing unit participating in the appraisal district that imposes taxes on the property that a penalty imposed under this chapter has become final. The assessor shall add the amount of the penalty to the original amount of tax imposed on the property and shall include that amount in the tax bill for that year. The penalty becomes part of the tax on the property and is secured by the tax lien that attaches to the property under Section 32.01.

(c) A penalty under this chapter becomes final if:

- (1) the property owner does not protest under Section 22.30 the imposition of the penalty before the appraisal review board;
- (2) the appraisal review board determines a protest brought by the property owner under Section 22.30 by denying a waiver of the penalty and the property owner does not bring an appeal under Chapter 42 or the judgment of the district court sustaining the determination subsequently becomes final; or
- (3) a court imposes the penalty under Section 22.29 and the order of the court imposing the penalty subsequently becomes final.

(d) To help defray the costs of administering this chapter, a collector who collects a penalty imposed under Subsection (a) shall remit to the appraisal district that employs the chief appraiser who imposed the penalty an amount equal to five percent of the penalty amount collected.

(Enacted by Acts 2003, 78th Leg., ch. 1173 (S.B. 340), § 8, effective January 1, 2004; am. Acts 2005, 79th Leg., ch. 1126 (H.B. 2491), § 4, effective September 1, 2005; am. Acts 2011, 82nd Leg., ch. 234 (H.B. 533), § 2, effective June 17, 2011.)

### **Sec. 22.29. Penalty for Fraud or Intent to Evade Tax.**

(a) The chief appraiser shall impose an additional penalty on the person equal to 50 percent of the total amount of taxes imposed on the property for the tax year of the statement or report by the taxing units participating in the appraisal district if it is finally determined by a court that:

- (1) the person filed a false statement or report with the intent to commit fraud or to evade the tax; or
- (2) the person alters, destroys, or conceals any record, document, or thing, or presents to the chief appraiser any altered or fraudulent record, document, or thing, or otherwise engages in fraudulent conduct, for the purpose of affecting the course or outcome of an inspection, investigation, determination, or other proceeding before the appraisal district.

(b) Enforcement of this section shall be by a proceeding initiated by the district or county attorney of the county in which the appraisal is established, on behalf of the appraisal district.

(c) In making a determination of liability under this section, the court shall consider:

- (1) the person's compliance history with respect to paying taxes and filing statements or reports;
- (2) the type, nature, and taxability of the specific property involved;
- (3) the type, nature, size, and sophistication of the person's business or other entity for which property is rendered;
- (4) the completeness of the person's records;
- (5) the person's reliance on advice provided by the appraisal district that may have contributed to the violation;
- (6) any change in appraisal district policy during the current or preceding tax year that may affect how property is rendered; and
- (7) any other factor the court considers relevant.