

TAX CODE CHAPTER 5. STATE ADMINISTRATION

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TITLE 1. PROPERTY TAX CODE

SUBTITLE B. PROPERTY TAX ADMINISTRATION

CHAPTER 5. STATE ADMINISTRATION

Sec. 5.03. POWERS AND DUTIES GENERALLY. (a) The comptroller shall adopt rules establishing minimum standards for the administration and operation of an appraisal district. The minimum standards may vary according to the number of parcels and the kinds of property the district is responsible for appraising.

(b) The comptroller may require from each district engaged in appraising property for taxation an annual report on a form prescribed by the comptroller on the administration and operation of the appraisal office.

(c) The comptroller may contract with consultants to assist in performance of the duties imposed by this chapter.

Acts 1979, 66th Leg., p. 2221, ch. 841, Sec. 1, eff. Jan. 1, 1980. Amended by Acts 1981, 67th Leg., 1st C.S., p. 118, ch. 13, Sec. 6, eff. Aug. 14, 1981; Acts 1991, 72nd Leg., 2nd C.S., ch. 6, Sec. 2, eff. Sept. 1, 1991.

Sec. 5.04. TRAINING AND EDUCATION OF APPRAISERS. (a) The comptroller shall consult and cooperate with the Board of Tax Professional Examiners or any successor agency responsible for certifying tax professionals in this state in setting standards for and approving curricula and materials for use in training and educating appraisers and assessor-collectors, and the comptroller may cooperate with the board or with other public agencies, educational institutions, or private organizations in sponsoring courses of instruction and training programs.

(b) An appraisal district shall reimburse an employee of the appraisal office for all actual and necessary expenses, tuition and other fees, and costs of materials incurred in attending, with approval of the chief appraiser, a course or training program sponsored or approved by the Board of Tax Professional Examiners.

Acts 1979, 66th Leg., p. 2222, ch. 841, Sec. 1, eff. Jan. 1, 1980.

Amended by Acts 1981, 67th Leg., 1st C.S., p. 119, ch. 13, Sec. 7, eff. Aug. 14, 1981; Acts 1991, 72nd Leg., 2nd C.S., ch. 6, Sec. 2, eff. Sept. 1, 1991.

Sec. 5.041. TRAINING OF APPRAISAL REVIEW BOARD MEMBERS.

(a) The comptroller shall:

(1) approve curricula and provide materials for use in training and educating members of an appraisal review board; and

(2) supervise a course for training and education of appraisal review board members and issue certificates indicating course completion.

(b) A member of the appraisal review board established for an appraisal district must complete the course established under Subsection (a). A member of the appraisal review board may not participate in a hearing conducted by the board unless the person has completed the course established under Subsection (a) and received a certificate of course completion.

(c) The comptroller may contract with service providers to assist with the duties imposed under Subsection (a), but the course required may not be provided by an appraisal district or a taxing unit. The comptroller may assess a fee to recover a portion of the costs incurred for the training course, but the fee may not exceed \$50 per person trained.

(d) The course material for the course required under Subsection (a) is the comptroller's Appraisal Review Board Manual in use on the effective date of this section. The manual shall be updated regularly. It may be revised on request, in writing, to the comptroller. The revision language must be approved on the unanimous agreement of a committee selected by the comptroller and representing, equally, taxpayers and chief appraisers. The person requesting the revision shall pay the costs of mediation if the comptroller determines that mediation is required.

(e) Notwithstanding the provisions of Subsection (b), an appraisal review board member appointed after a course offering may continue to serve until the completion of the subsequent course offering.

(f) The comptroller may not advise a property owner, a

property owner's agent, an appraisal district, or an appraisal review board on a matter that the comptroller knows is the subject of a protest to the appraisal review board.

Added by Acts 1997, 75th Leg., ch. 691, Sec. 1, eff. Sept. 1, 1997.

Sec. 5.042. REQUIRED TRAINING FOR CHIEF APPRAISERS.

(a) Except as provided by this section, a person may not serve as a chief appraiser for an appraisal district unless the person has completed the course of training prescribed by Section 1151.164, Occupations Code.

(b) A person may serve in a temporary, provisional, or interim capacity as chief appraiser for a period of up to one year without completing the training required by this section.

(c) This section does not apply to a county assessor-collector who serves as chief appraiser under Section 6.05(c).

Added by Acts 2005, 79th Leg., Ch. 1111, Sec. 2, eff. July 1, 2006.

Sec. 5.05. APPRAISAL MANUALS AND OTHER MATERIALS. (a) The comptroller may prepare and issue publications relating to the appraisal of property and the administration of taxes, or may approve other publications relating to those matters, including materials published by The Appraisal Foundation, the International Association of Assessing Officers, or other professionally recognized organizations, for use in the administration of property taxes, including:

- (1) a general appraisal manual;
- (2) special appraisal manuals as authorized by law;
- (3) cost, price, and depreciation schedules as authorized by law;
- (4) periodic news and reference bulletins;
- (5) an annotated version of this title and Title 3; and
- (6) a handbook containing selected laws and all rules promulgated by the comptroller relating to the property tax and its administration.

(b) The comptroller shall revise or supplement all materials issued by the comptroller or approve other publications

periodically as necessary to keep them current.

(c) The comptroller shall provide without charge one copy of all materials to officials of local government who are responsible for administering the property tax system. If a local government official requests more than one copy, the comptroller may charge a reasonable fee to offset the costs of printing and distributing the materials. The comptroller shall make the materials available to members of the public but may charge a reasonable fee to offset the costs of printing and distributing the materials.

(d) If the appraised value of property is at issue in a lawsuit involving property taxation, a court may not admit in evidence appraisal manuals or cost, price, and depreciation schedules, or portions thereof, that are prepared and issued pursuant to this section. The manuals or schedules may only be used for the limited purpose of impeachment in the same manner and pursuant to the same evidentiary rules as applicable to books and treatises.

Acts 1979, 66th Leg., p. 2222, ch. 841, Sec. 1, eff. Jan. 1, 1980. Amended by Acts 1981, 67th Leg., 1st C.S., p. 119, ch. 13, Sec. 8, eff. Aug. 14, 1981; Acts 1989, 71st Leg., ch. 384, Sec. 6, eff. Sept. 1, 1989; Acts 1991, 72nd Leg., 2nd C.S., ch. 6, Sec. 3, eff. Sept. 1, 1991.

Amended by:

Acts 2005, 79th Leg., Ch. 412, Sec. 4, eff. September 1, 2005.

Sec. 5.06. EXPLANATION OF TAXPAYER REMEDIES. (a) The comptroller shall prepare and publish a pamphlet explaining the remedies available to dissatisfied taxpayers and the procedures to be followed in seeking remedial action. The comptroller shall include in the pamphlet advice on preparing and presenting a protest.

(b) The comptroller shall provide without charge a reasonable number of copies of the pamphlet to any person on request. The comptroller may charge a person who requests multiple copies of the pamphlet a reasonable fee to offset the costs of printing and distributing those copies. The comptroller at its discretion shall determine the number of copies that a person may

receive without charge.

Acts 1979, 66th Leg., p. 2222, ch. 841, Sec. 1, eff. Jan. 1, 1980.  
Amended by Acts 1989, 71st Leg., ch. 384, Sec. 7, eff. Sept. 1,  
1989; Acts 1991, 72nd Leg., 2nd C.S., ch. 6, Sec. 4, eff. Sept. 1,  
1991.

Sec. 5.07. PROPERTY TAX FORMS AND RECORDS SYSTEMS.

(a) The comptroller shall prescribe the contents of all forms necessary for the administration of the property tax system and on request shall furnish sufficient copies of model forms of each type to the appropriate local officials. The comptroller may require reimbursement for the costs of printing and distributing the forms.

(b) The comptroller shall make the contents of the forms uniform to the extent practicable but may prescribe or approve additional or substitute forms for special circumstances.

(c) The comptroller shall also prescribe a uniform record system to be used by all appraisal districts for the purpose of submitting data to be used in the annual studies required by Section 5.10 of this code and by Section 403.302, Government Code. The record system shall include a compilation of information concerning sales of real property within the boundaries of the appraisal district. The sales information maintained in the uniform record system shall be submitted annually in a form prescribed by the comptroller.

Acts 1979, 66th Leg., p. 2222, ch. 841, Sec. 1, eff. Jan. 1, 1980.  
Amended by Acts 1991, 72nd Leg., 2nd C.S., ch. 6, Sec. 4, eff. Sept. 1, 1991; Acts 2003, 78th Leg., ch. 1183, Sec. 4, eff. June 20, 2003.

Sec. 5.08. PROFESSIONAL AND TECHNICAL ASSISTANCE.

(a) The comptroller may provide professional and technical assistance on request in appraising property, installing or updating tax maps, purchasing equipment, developing recordkeeping systems, or performing other appraisal activities. The comptroller may also provide professional and technical assistance on request to an appraisal review board. The comptroller may require reimbursement for the costs of providing the assistance.

(b) The comptroller may provide information to and consult

with persons actively engaged in appraising property for tax purposes about any matter relating to property taxation without charge.

Acts 1979, 66th Leg., p. 2223, ch. 841, Sec. 1, eff. Jan. 1, 1980. Amended by Acts 1981, 67th Leg., 1st C.S., p. 119, ch. 13, Sec. 9, eff. Aug. 14, 1981; Acts 1991, 72nd Leg., 2nd C.S., ch. 6, Sec. 4, eff. Sept. 1, 1991.

Sec. 5.09. ANNUAL REPORTS. (a) The comptroller shall publish an annual report of the operations of the appraisal districts. The report shall include for each appraisal district, each county, and each school district and may include for other taxing units the total appraised values, assessed values, and taxable values of taxable property by class of property, the assessment ratio, and the tax rate.

(b) The comptroller shall deliver a copy of each annual report published under Subsection (a) of this section to the governor, the lieutenant governor, and each member of the legislature.

(c) Repealed by Acts 1991, 72nd Leg., 2nd C.S. ch. 6, Sec. 66, eff. Jan. 8, 1992.

Acts 1979, 66th Leg., p. 2223, ch. 841, Sec. 1, eff. Jan. 1, 1980. Amended by Acts 1981, 67th Leg., 1st C.S., p. 119, ch. 13, Sec. 10, eff. Aug. 14, 1981; Acts 1989, 71st Leg., ch. 384, Sec. 8, eff. Sept. 1, 1989; Acts 1991, 72nd Leg., 2nd C.S., ch. 6, Sec. 5, eff. Sept. 1, 1991; Acts 1991, 72nd Leg., 2nd C.S., ch. 6, Sec. 66, eff. Jan. 8, 1992.

Sec. 5.10. RATIO STUDIES. (a) The comptroller shall conduct an annual study in each appraisal district to determine the degree of uniformity of and the median level of appraisals by the appraisal district within each major category of property. The comptroller shall publish a report of the findings of the study, including in the report the median levels of appraisal for each major category of property, the coefficient of dispersion around the median level of appraisal for each major category of property, and any other standard statistical measures that the comptroller

considers appropriate. In conducting the study, the comptroller shall apply appropriate standard statistical analysis techniques to data collected as part of the annual study of school district taxable values required by Section 403.302, Government Code.

(b) The published findings of a ratio study conducted by the comptroller shall be distributed to all members of the legislature and to all appraisal districts.

(c) In conducting a study under this section, the comptroller or the comptroller's authorized representative may enter the premises of a business, trade, or profession and inspect the property to determine the existence and market value of property used for the production of income. An inspection under this subsection must be made during normal business hours or at a time mutually agreeable to the comptroller or the comptroller's authorized representative and the person in control of the premises.

Added by Acts 1981, 67th Leg., 1st C.S., p. 119, ch. 13, Sec. 11, eff. Jan. 1, 1984. Amended by Acts 1983, 68th Leg., p. 5404, ch. 1001, Sec. 2, eff. Jan. 1, 1984; Acts 1985, 69th Leg., ch. 823, Sec. 2, eff. Jan. 1, 1986; Acts 1989, 71st Leg., ch. 384, Sec. 9, eff. Sept. 1, 1989; Acts 1991, 72nd Leg., ch. 843, Sec. 7, eff. Sept. 1, 1991; Acts 1995, 74th Leg., ch. 260, Sec. 44, eff. May 30, 1995.

Sec. 5.101. TECHNICAL ADVISORY COMMITTEE. (a) The comptroller shall appoint a technical advisory committee for the purpose of providing professional and practical expertise to the comptroller and to review and comment on the methodology used by the comptroller to conduct the annual studies required by Section 5.10 of this code and by Section 403.302, Government Code. A member of the committee serves at the will of the comptroller.

(b) The committee shall:

(1) review the methodology used by the comptroller to conduct the studies described in Subsection (a);

(2) make an annual report to the comptroller that includes the committee's findings and recommendations relating to the methodology used to conduct the studies; and

(3) meet as often as necessary to perform its duties.

(c) The comptroller shall appoint the committee to provide for a balanced representation of the general public and of professionals affiliated with the entities affected by the studies.

(d) Each member of the committee must have expertise sufficient to determine the accuracy of the annual studies and the appropriateness of the methods used to develop the findings of the studies.

(e) The comptroller shall specify the committee's purpose, powers, and duties and shall require the committee to report to the comptroller in a manner specified by the comptroller relating to the committee's activities and the results of its work.

(f) A member of the committee may receive compensatory per diem for serving on the committee and is entitled to reimbursement for transportation expenses and the per diem meals and lodging allowance as provided for the comptroller and for commission members in the General Appropriations Act.

(g) The comptroller shall make the committee's annual report available to the public on request.

Added by Acts 1989, 71st Leg., ch. 384, Sec. 10, eff. Sept. 1, 1989.

Amended by Acts 1991, 72nd Leg., ch. 843, Sec. 8, eff. Sept. 1, 1991; Acts 1995, 74th Leg., ch. 260, Sec. 45, eff. May 30, 1995; Acts 2001, 77th Leg., ch. 268, Sec. 1, eff. Sept. 1, 2001.

Sec. 5.102. REVIEW OF APPRAISAL STANDARDS. (a) The comptroller shall review the appraisal standards, procedures, and methodology used by each appraisal district that appraises property for an eligible school district as defined by Section 403.3011, Government Code, to determine compliance with generally accepted appraisal standards and practices. The comptroller by rule may establish procedures and standards for conducting the review.

(b) In conducting the review, the comptroller is entitled to access to all records and reports of the appraisal district and to the assistance of the appraisal district's officers and employees.

(c) If the review results in a finding that an appraisal district is not in compliance with generally accepted appraisal standards and practices, the comptroller shall deliver a report that details the comptroller's findings and recommendations for



improvement to:

- (1) the appraisal district's chief appraiser and board of directors; and
- (2) the superintendent and board of trustees of each school district participating in the appraisal district.

(d) If the appraisal district fails to comply with the recommendations in the report and the comptroller finds that the board of directors of the appraisal district failed to take remedial action before the first anniversary of the date the report was issued, the comptroller shall notify the judge of each district court in the county for which the appraisal district is established, who shall appoint a board of conservators consisting of five members to implement the recommendations. The board of conservators shall exercise supervision and control over the operations of the appraisal district until the comptroller determines under Section 403.302, Government Code, that in the same year the taxable value of each school district for which the appraisal district appraises property is the local value for the school district. The appraisal district shall bear the costs related to the supervision and control of the district by the board of conservators.

Added by Acts 1991, 72nd Leg., ch. 843, Sec. 9, eff. Sept. 1, 1991.  
Amended by Acts 1995, 74th Leg., ch. 260, Sec. 46, eff. May 30, 1995; Acts 1997, 75th Leg., ch. 1040, Sec. 65, eff. Sept. 1, 1997; Acts 2003, 78th Leg., ch. 1183, Sec. 5, eff. June 20, 2003.

Sec. 5.12. PERFORMANCE AUDIT OF APPRAISAL DISTRICT.

(a) The comptroller shall audit the performance of an appraisal district if one or more of the following conditions exist according to each of two consecutive annual studies conducted by the comptroller under Section 5.10 of this code, regardless of whether the prescribed condition or conditions that exist are the same for each of those studies:

- (1) the overall median level of appraisal for all property in the district for which the comptroller determines a median level of appraisal is less than 0.75;
- (2) the coefficient of dispersion around the overall

median level of appraisal of the properties used to determine the overall median level of appraisal for all property in the district for which the comptroller determines a median level of appraisal exceeds 0.30; or

(3) the difference between the median levels of appraisal for any two classes of property in the district for which the comptroller determines a median level of appraisal is more than 0.45.

(b) At the written request of the governing bodies of a majority of the taxing units participating in an appraisal district or of a majority of the taxing units entitled to vote on the appointment of appraisal district directors, the comptroller shall audit the performance of the appraisal district. The governing bodies may request a general audit of the performance of the appraisal district or may request an audit of only one or more particular duties, practices, functions, departments, or other appraisal district matters.

(c) At the written request of the owners of not less than 10 percent of the number of accounts or parcels of property in an appraisal district belonging to a single class of property, if the class constitutes at least five percent of the appraised value of taxable property within the district in the preceding year, or at the written request of the owners of property representing not less than 10 percent of the appraised value of all property in the district belonging to a single class of property, if the class constitutes at least five percent of the appraised value of taxable property in the district in the preceding year, the comptroller shall audit the performance of the appraisal district. The property owners may request a general audit of the performance of the appraisal district or may request an audit of only one or more particular duties, practices, functions, departments, or other appraisal district matters. A property owner may authorize an agent to sign a request for an audit under this subsection on the property owner's behalf. The comptroller may require a person signing a request for an audit to provide proof that the person is entitled to sign the request as a property owner or as the agent of a property owner.

(d) A request for a performance audit of an appraisal district may not be made under Subsection (b) or (c) of this section if according to each of the two most recently published annual studies conducted by the comptroller under Section 5.10 of this code:

(1) the overall median level of appraisal for all property in the district for which the comptroller determines a median level of appraisal is more than 0.90 and less than 1.10;

(2) the coefficient of dispersion around the overall median level of appraisal of the properties used to determine the overall median level of appraisal for all property in the district for which the comptroller determines a median level of appraisal is less than 0.15; and

(3) the difference between the highest and lowest median levels of appraisal in the district for the classes of property for which the comptroller determines a median level of appraisal is less than 0.20.

(e) A request for a performance audit of an appraisal district may not be made under Subsection (b) or (c) of this section:

(1) during the two years immediately following the publication of the second of two consecutive annual studies according to which the comptroller is required to conduct an audit of the district under Subsection (a) of this section; or

(2) during the year immediately following the date the results of an audit of the district conducted by the comptroller under Subsection (a) of this section are reported to the chief appraiser of the district.

(f) For purposes of this section, "class of property" means a major kind of property for which the comptroller determines a median level of appraisal under Section 5.10 of this code.

(g) The results of an annual study conducted by the comptroller for a tax year before 1989 may not be considered for purposes of determining whether an audit is required under Subsection (a) of this section.

(h) In addition to the performance audits required by Subsections (a), (b), and (c) and the review of appraisal standards

required by Section 5.102, the comptroller may audit an appraisal district to analyze the effectiveness and efficiency of the policies, management, and operations of the appraisal district. The results of the audit shall be delivered in a report that details the comptroller's findings and recommendations for improvement to the appraisal district's chief appraiser and board of directors and the governing body of each taxing unit participating in the appraisal district. The comptroller may require reimbursement by the appraisal district for some or all of the costs of the audit, not to exceed the actual costs associated with conducting the audit.

Added by Acts 1987, 70th Leg., ch. 860, Sec. 1, eff. Jan. 1, 1990. Amended by Acts 1989, 71st Leg., ch. 384, Sec. 12, eff. Sept. 1, 1989; Acts 1991, 72nd Leg., ch. 843, Sec. 10, eff. Sept. 1, 1991; Acts 2003, 78th Leg., ch. 1183, Sec. 6, eff. June 20, 2003.

Sec. 5.13. ADMINISTRATION OF PERFORMANCE AUDITS. (a) The comptroller shall complete an audit required by Section 5.12(a) of this code within two years after the date of the publication of the second of the two annual studies the results of which required the audit to be conducted. The comptroller shall complete an audit requested under Section 5.12(b) or (c) of this code as soon as practicable after the request is made.

(b) The comptroller may not audit the financial condition of an appraisal district or a district's tax collections. If the request is for an audit limited to one or more particular matters, the comptroller's audit must be limited to those matters.

(c) The comptroller must approve the specific plan for the performance audit of an appraisal district. Before approving an audit plan, the comptroller must provide any interested person an opportunity to appear before the comptroller and to comment on the proposed plan. Not later than the 20th day before the date the comptroller considers the plan for an appraisal district performance audit, the comptroller must notify the presiding officer of the appraisal district board of directors that the comptroller intends to consider the plan. The notice must include the time, date, and place of the meeting to consider the plan.

Immediately after receiving the notice, the presiding officer shall deliver a copy of the notice to the other members of the appraisal district board of directors.

(d) In conducting a general audit, the comptroller shall consider and report on:

(1) the extent to which the district complies with applicable law or generally accepted standards of appraisal or other relevant practice;

(2) the uniformity and level of appraisal of major kinds of property and the cause of any significant deviations from ideal uniformity and equality of appraisal of major kinds of property;

(3) duplication of effort and efficiency of operation;

(4) the general efficiency, quality of service, and qualification of appraisal district personnel; and

(5) except as otherwise provided by Subsection (b) of this section, any other matter included in the request for the audit.

(e) In conducting the audit, the comptroller is entitled to have access at all times to the books, appraisal and other records, reports, vouchers, and other information, whether confidential or not, of the appraisal district. The comptroller may require the assistance of appraisal district officers or employees that does not interfere significantly with the ordinary functions of the appraisal district. The comptroller may rely on any analysis it has made previously relating to the appraisal district if the previous analysis is useful or relevant to the audit.

(f) The comptroller shall report the results of its audit in writing to the governing body of each taxing unit that participates in the appraisal district, to the chief appraiser, and to the presiding officer of the appraisal district board of directors. If the audit was requested under Section 5.12(c) of this code, the comptroller shall also provide a report to a representative of the property owners who requested the audit.

(g) If the audit is required or requested under Section 5.12(a) or (b) of this code, the appraisal district shall reimburse the comptroller for the costs incurred in conducting the audit and

making its report of the audit. The costs shall be allocated among the taxing units participating in the district in the same manner as an operating expense of the district. If the audit is requested under Section 5.12(c) of this code, the property owners who requested the audit shall reimburse the comptroller for the costs incurred in conducting the audit and making its report of the audit and shall allocate the costs among those property owners in proportion to the appraised value of each property owner's property in the district or on such other basis as the property owners may agree. If the audit confirms that the median level of appraisal for a class of property exceeds 1.10 or that the median level of appraisal for a class of property varies at least 10 percent from the overall median level of appraisal for all property in the district for which the comptroller determines a median level of appraisal, within 90 days after the date a request is made by the property owners for reimbursement the appraisal district shall reimburse the property owners who requested the audit for the amount paid to the comptroller for the costs incurred in conducting the audit and making the report. Before conducting an audit under Section 5.12(c), the comptroller may require the requesting taxing units or property owners to provide the comptroller with a bond, deposit, or other financial security sufficient to cover the expected costs of conducting the audit and making the report. For purposes of this subsection, "costs" include expenses related to salaries, professional fees, travel, reproduction or other printing services, and consumable supplies that are directly attributable to conducting the audit.

(h) At any time after the request for an audit is made, the comptroller may discontinue the audit in whole or in part if requested to do so by:

(1) the governing bodies of a majority of the taxing units participating in the district, if the audit was requested by a majority of those units;

(2) the governing bodies of a majority of the taxing units entitled to vote on the appointment of appraisal district directors, if the audit was requested by a majority of those units;

or

(3) if the audit was requested under Section 5.12(c) of this code, by the taxpayers who requested the audit.

(i) The comptroller by rule may adopt procedures, audit standards, and forms for the administration of the performance audits.

Added by Acts 1987, 70th Leg., ch. 860, Sec. 1, eff. Jan. 1, 1990. Redesignated from Sec. 5.12(c) to (i) and amended by Acts 1989, 71st Leg., ch. 384, Sec. 12, eff. Sept. 1, 1989. Amended by Acts 1991, 72nd Leg., ch. 843, Sec. 11, eff. Sept. 1, 1991.

Sec. 5.14. PUBLIC ACCESS, INFORMATION, AND COMPLAINTS.

(a) The comptroller shall develop and implement policies that provide the public with a reasonable opportunity to submit information on any property tax issue under the jurisdiction of the comptroller.

(b) The comptroller shall prepare and maintain a written plan that describes how a person who does not speak English or who has a physical, mental, or developmental disability may be provided reasonable access to the comptroller's programs.

(c) The comptroller shall prepare information of public interest describing the property tax functions of the office of the comptroller and the comptroller's procedures by which complaints are filed with and resolved by the comptroller. The comptroller shall make the information available to the public and appropriate state agencies.

(d) If a written complaint is filed with the comptroller that the comptroller has authority to resolve, the comptroller, at least quarterly and until final disposition of the complaint, shall notify the parties to the complaint of the status of the complaint unless notice would jeopardize an undercover investigation.

(e) The comptroller shall keep an information file about each complaint filed with the comptroller that the comptroller has authority to resolve.

Added by Acts 1989, 71st Leg., ch. 384, Sec. 13, eff. Sept. 1, 1989. Amended by Acts 1991, 72nd Leg., 2nd C.S., ch. 6, Sec. 6, eff. Sept. 1, 1991.

Sec. 5.16. ADMINISTRATIVE PROVISIONS. (a) The comptroller may inspect the records or other materials of an appraisal office or taxing unit, including the relevant records and materials in the possession or control of a consultant, advisor, or expert hired by the appraisal office or taxing unit, for the purpose of:

(1) establishing, reviewing, or evaluating the value of or an appraisal of any property; or

(2) conducting a study, review, or audit required by Section 5.10 or 5.102 or by Section 403.302, Government Code.

(b) On request of the comptroller, the chief appraiser or administrative head of the taxing unit shall produce the materials in the form and manner prescribed by the comptroller.

Added by Acts 1991, 72nd Leg., 2nd C.S., ch. 6, Sec. 7, eff. Sept. 1, 1991. Amended by Acts 1997, 75th Leg., ch. 1040, Sec. 66, eff. Sept. 1, 1997.