

By: Paxton

S.B. No. 1413

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the electronic delivery of certain communications and
3 payments required or permitted under the Property Tax Code;
4 authorizing a fee.

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

6 SECTION 1. Section 1.07(a), Tax Code, is amended to read as
7 follows:

8 (a) An official or agency required by this title to deliver
9 a notice to a property owner may deliver the notice by regular
10 first-class mail, with postage prepaid, unless this section or
11 another provision of this title requires or authorizes a different
12 method of delivery [~~or the parties agree that the notice must be~~
13 ~~delivered as provided by Section 1.085 or 1.086~~].

14 SECTION 2. The heading to Section 1.085, Tax Code, is
15 amended to read as follows:

16 Sec. 1.085. ELECTRONIC DELIVERY OF COMMUNICATION OR PAYMENT
17 [~~IN ELECTRONIC FORMAT~~].

18 SECTION 3. Section 1.085, Tax Code, is amended by amending
19 Subsections (a), (d), (e), (f), (h), (i), (j), and (l) and adding
20 Subsections (a-1), (a-2), (a-3), (a-4), (a-5), (a-6), (d-1), (n),
21 and (o) to read as follows:

22 (a) In this section:

23 (1) "Communication" means a notice, rendition,
24 application form, completed application, report, filing,

1 statement, bill, or other item of information required or permitted
2 to be delivered under a provision of this title.

3 (2) "Tax official" means a chief appraiser, an
4 appraisal district, an appraisal review board, an assessor, a
5 collector, or a taxing unit.

6 (a-1) Notwithstanding any other provision in this title, a
7 communication or payment [and except as provided by this section,
8 any notice, rendition, application form, or completed application,
9 or information requested under Section 41.461(a)(2),] that is
10 required or permitted by this title to be delivered between a tax
11 official [~~chief appraiser, an appraisal district, an appraisal~~
12 ~~review board, or any combination of those persons]~~ and a property
13 owner or a person designated by a property owner under Section
14 1.111(f) shall [may] be delivered electronically [in an electronic
15 ~~format]~~ if the property owner or person designated by the owner
16 elects to exchange communications and payments with the tax
17 official electronically under Subsection (a-2) of [chief appraiser
18 ~~and the property owner or person designated by the owner agree~~
19 ~~under]~~ this section.

20 (a-2) A tax official shall establish a procedure that allows
21 a property owner or a person designated by a property owner under
22 Section 1.111(f) to make the election described by Subsection (a-1)
23 of this section. The procedure must specify:

24 (1) the manner in which communications and payments
25 will be exchanged between the official and the property owner or
26 person designated by the owner; and

27 (2) the method that will be used to:

1 (A) protect the security of communications and
2 payments; and

3 (B) confirm the delivery of communications and
4 payments.

5 (a-3) An election under Subsection (a-2) of this section by
6 a property owner or a person designated by a property owner under
7 Section 1.111(f) remains in effect until rescinded in writing by
8 the property owner or person designated by the owner.

9 (a-4) Except for a communication delivered by e-mail, a tax
10 official may charge a reasonable convenience fee to accept a
11 communication or payment delivered electronically to the official.

12 (a-5) A tax official may require a property owner or a
13 person designated by a property owner under Section 1.111(f) who
14 elects to exchange communications and payments electronically to
15 provide:

16 (1) an e-mail address; and

17 (2) a financial account number.

18 (a-6) A tax official shall prominently display the
19 information necessary for proper electronic delivery of
20 communications and payments to the official on:

21 (1) the official's Internet website, if applicable;
22 and

23 (2) each communication sent by the official to a
24 property owner or a person designated by a property owner under
25 Section 1.111(f) that requires the property owner or person
26 designated by the owner to submit a communication or payment to the
27 official.

1 (d) The [~~Unless otherwise provided by an agreement, the~~
2 electronic delivery of any communication or payment by a tax
3 official to a property owner or a person designated by a property
4 owner under Section 1.111(f) [~~information in an electronic format~~
5 is effective on receipt by the [~~a chief appraiser, an appraisal~~
6 ~~district, an appraisal review board, a~~ property owner~~]~~ or [~~a~~
7 person designated by the [~~a property~~] owner. [~~An agreement entered~~
8 ~~into under this section remains in effect until rescinded in~~
9 ~~writing by the property owner or person designated by the owner.~~]

10 (d-1) The electronic delivery of a communication or payment
11 by a property owner or a person designated by a property owner under
12 Section 1.111(f) to a tax official is timely if the communication or
13 payment is:

14 (1) addressed to the correct delivery portal or
15 electronic delivery system; and

16 (2) sent or uploaded on or before the date on which the
17 communication or payment is due.

18 (e) The comptroller by rule~~+~~
19 ~~[(1)]~~ shall prescribe acceptable media, formats,
20 content, and methods for the electronic delivery of communications
21 and payments under this section [~~transmission of notices required~~
22 ~~by Section 25.19, and~~

23 ~~[(2) may prescribe acceptable media, formats,~~
24 ~~content, and methods for the electronic transmission of other~~
25 ~~notices, renditions, and applications].~~

26 (f) A tax official [~~In an agreement entered into under this~~
27 ~~section, a chief appraiser]~~ may select the medium, format, content,

1 and method to be used by the tax official and a property owner or a
2 person designated by a property owner under Section 1.111(f) to
3 exchange communications or payments electronically [~~appraisal~~
4 ~~district~~] from among those prescribed by the comptroller under
5 Subsection (e). [~~If the comptroller has not prescribed the media,~~
6 ~~format, content, and method applicable to the communication, the~~
7 ~~chief appraiser may determine the medium, format, content, and~~
8 ~~method to be used.~~]

9 (h) A tax official [~~This subsection applies to the chief~~
10 ~~appraiser of an appraisal district only if the appraisal district~~
11 ~~is located in a county described by Subsection (g) or the chief~~
12 ~~appraiser has decided to authorize electronic communication under~~
13 ~~this section and the appraisal district has implemented a system~~
14 ~~that allows such communication. The chief appraiser]~~ shall provide
15 notice regarding the availability of [~~agreement forms authorizing~~]
16 electronic delivery of communications and payments [~~communication~~]
17 under this section. The tax official [~~chief appraiser~~] shall
18 provide the notice by:

19 (1) publishing a notice in a newspaper having general
20 circulation in the appraisal district or taxing unit, as
21 applicable, at least once on or before February 1 of each year that
22 includes the words "Notice of Availability of Electronic Delivery
23 of Communications and Payments"; or

24 (2) delivering notice of the availability of
25 electronic delivery of communications and payments [~~the agreement~~
26 ~~form~~] on or before February 1, or as soon as practicable after that
27 date, to each owner of property shown on the certified appraisal

1 roll of the appraisal district or taxing unit, as applicable, for
 2 the preceding tax year and on or before February 1 of each
 3 subsequent year, or as soon as practicable after that date, to each
 4 new owner of property shown on the certified appraisal roll of the
 5 appraisal district or taxing unit, as applicable, for the preceding
 6 tax year.

7 (i) A property owner or a person designated by the property
 8 owner under Section 1.111(f) who elects to exchange communications
 9 and payments electronically with a tax official [~~enters into an~~
 10 ~~agreement~~] under this section and who [~~that~~] has not [~~been~~]
 11 rescinded the election shall notify the tax official [~~appraisal~~
 12 ~~district~~] of a change in the e-mail [~~electronic mail~~] address
 13 provided by the property owner or person designated by the owner
 14 [~~specified in the agreement~~] before the first April 1 that occurs
 15 following the change. If notification is not received by the tax
 16 official [~~appraisal district~~] before that date, until notification
 17 is received, any communications or payments [~~notices~~] delivered
 18 electronically [~~under the agreement~~] to the property owner or
 19 person designated by the owner are considered to be timely
 20 delivered.

21 (j) An electronic signature that is included in any
 22 communication or payment delivered electronically under this
 23 section is [~~notice, rendition, application form, or completed~~
 24 ~~application subject to an agreement under this section and that is~~
 25 ~~required by Chapters 11, 22, 23, 24, 25, 26, and 41 shall be~~]
 26 considered to be a digital signature for purposes of Section
 27 2054.060, Government Code, and that section applies to the

1 electronic signature.

2 (1) A tax official [~~Unless the chief appraiser and the~~
3 ~~property owner or person designated by the owner agree otherwise~~
4 ~~under Subsection (b), the chief appraiser, appraisal district, or~~
5 ~~appraisal review board]~~ shall electronically deliver a
6 communication or payment [~~notice electronically~~] in a manner that
7 allows for confirmation of receipt by the property owner or the
8 person designated by the owner under Section 1.111(f), such as
9 e-mail [~~electronic mail~~]. If confirmation of receipt of a
10 communication is not received by the 30th day following the date the
11 communication is electronically [~~electronic notice is~~] delivered,
12 the tax official [~~chief appraiser, appraisal district, or appraisal~~
13 ~~review board, as applicable,~~] shall deliver the communication
14 [~~notice~~] to the property owner or the person designated by the owner
15 in the manner provided by Section 1.07. If confirmation of receipt
16 of a payment is not received by the 30th day following the date the
17 payment is electronically delivered, the tax official shall notify
18 the property owner or the person designated by the owner,
19 electronically or by mail, of the tax official's attempt to deliver
20 the payment electronically.

21 (n) A tax official shall accept and immediately confirm the
22 receipt of a communication or payment delivered electronically to
23 the official by a property owner or a person designated by the
24 property owner under Section 1.111(f).

25 (o) A tax official is not required to comply with this
26 section if the tax official is:

27 (1) an appraisal district established in a county with

1 a population of less than 25,000;

2 (2) the chief appraiser of or the appraisal review
3 board established for an appraisal district described by
4 Subdivision (1);

5 (3) a county with a population of less than 25,000;

6 (4) a taxing unit other than a county that is wholly
7 located in one or more counties each of which has a population of
8 less than 25,000; or

9 (5) an assessor or collector for a taxing unit
10 described by Subdivision (3) or (4).

11 SECTION 4. Section 25.192(d), Tax Code, is amended to read
12 as follows:

13 (d) The ~~[If a property owner has elected to receive notices~~
14 ~~by e-mail as provided by Section 1.086, the]~~ notice required by this
15 section must be sent ~~[in that manner]~~ separately from any other
16 notice sent to the property owner by the chief appraiser.

17 SECTION 5. Section 25.193(b), Tax Code, is amended to read
18 as follows:

19 (b) The ~~[If a property owner has elected to receive notices~~
20 ~~by e-mail as provided by Section 1.086, for property described by~~
21 ~~that section, the]~~ notice required by this section must be sent ~~[in~~
22 ~~that manner]~~ regardless of whether the information was also
23 included in a notice under Section 25.19 and must be sent separately
24 from any other notice sent to the property owner by the chief
25 appraiser.

26 SECTION 6. Section 41.461(c), Tax Code, is amended to read
27 as follows:

1 (c) A chief appraiser shall deliver information requested
2 by a property owner or the agent of the owner under Subsection
3 (a)(2):

4 (1) by regular first-class mail, deposited in the
5 United States mail, postage prepaid, and addressed to the property
6 owner or agent at the address provided in the request for the
7 information;

8 (2) electronically, if the property owner or agent of
9 the owner has elected to receive electronic communications from the
10 chief appraiser [~~in an electronic format as provided by an~~
11 ~~agreement~~] under Section 1.085; or

12 (3) subject to Subsection (d), by referring the
13 property owner or the agent of the owner to a secure Internet
14 website with user registration and authentication or to the exact
15 Internet location or uniform resource locator (URL) address on an
16 Internet website maintained by the appraisal district on which the
17 requested information is identifiable and readily available.

18 SECTION 7. The following provisions of the Tax Code are
19 repealed:

- 20 (1) Sections 1.085(b), (c), (g), (k), and (m);
- 21 (2) Section 1.086; and
- 22 (3) Section 41.46(e).

23 SECTION 8. The changes in law made by this Act apply
24 beginning with the 2022 tax year.

25 SECTION 9. This Act takes effect September 1, 2021.