

1-1 By: Bettencourt, et al. S.B. No. 1487  
 1-2 (In the Senate - Filed March 2, 2023; March 16, 2023, read  
 1-3 first time and referred to Committee on Local Government;  
 1-4 April 6, 2023, reported adversely, with favorable Committee  
 1-5 Substitute by the following vote: Yeas 7, Nays 0; April 6, 2023,  
 1-6 sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8				
1-9	X			
1-10			X	
1-11	X			
1-12			X	
1-13	X			
1-14	X			
1-15	X			
1-16	X			
1-17	X			

1-18 COMMITTEE SUBSTITUTE FOR S.B. No. 1487 By: West

1-19 A BILL TO BE ENTITLED  
 1-20 AN ACT

1-21 relating to the electronic delivery of certain communications  
 1-22 required or permitted under the Property Tax Code.

1-23 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-24 SECTION 1. Section 1.07(a), Tax Code, is amended to read as  
 1-25 follows:

1-26 (a) An official or agency required by this title to deliver  
 1-27 a notice to a property owner may deliver the notice by regular  
 1-28 first-class mail, with postage prepaid, unless this section or  
 1-29 another provision of this title requires or authorizes a different  
 1-30 method of delivery [~~or the parties agree that the notice must be~~  
 1-31 ~~delivered as provided by Section 1.085 or 1.086].~~

1-32 SECTION 2. The heading to Section 1.085, Tax Code, is  
 1-33 amended to read as follows:

1-34 Sec. 1.085. ELECTRONIC DELIVERY OF COMMUNICATION [~~IN~~  
 1-35 ~~ELECTRONIC FORMAT~~].

1-36 SECTION 3. Section 1.085, Tax Code, is amended by amending  
 1-37 Subsections (a), (d), (e), (f), (i), and (j) and adding Subsections  
 1-38 (a-1), (a-2), (a-3), (a-4), (a-5), (a-6), (d-1), and (n) to read as  
 1-39 follows:

1-40 (a) In this section:

1-41 (1) "Communication" means a notice, rendition,  
 1-42 application form, completed application, report, filing,  
 1-43 statement, appraisal review board order, bill, or other item of  
 1-44 information required or permitted to be delivered under a provision  
 1-45 of this title.

1-46 (2) "Tax official" means:

1-47 (A) a chief appraiser, an appraisal district, an  
 1-48 appraisal review board, an assessor, a collector, or a taxing unit;  
 1-49 or

1-50 (B) a person designated by a person listed in  
 1-51 Paragraph (A) to perform a function on behalf of that person.

1-52 (a-1) Notwithstanding any other provision in this title, a  
 1-53 communication [and except as provided by this section, any notice,  
 1-54 rendition, application form, or completed application, or  
 1-55 information requested under Section 41.461(a)(2),] that is  
 1-56 required or permitted by this title to be delivered between a tax  
 1-57 official [chief appraiser, an appraisal district, an appraisal  
 1-58 review board, or any combination of those persons] and a property  
 1-59 owner or a person designated by a property owner under Section  
 1-60 1.111(f) shall [may] be delivered electronically [in an electronic

2-1 ~~format]~~ if the property owner or person designated by the owner  
 2-2 elects to exchange communications with the tax official  
 2-3 electronically under Subsection (a-2) of [chief appraiser and the  
 2-4 property owner or person designated by the owner agree under] this  
 2-5 section.

2-6 (a-2) A tax official shall:

2-7 (1) establish a procedure that allows a property owner  
 2-8 or a person designated by a property owner under Section 1.111(f) to  
 2-9 make the election described by Subsection (a-1) of this section;  
 2-10 and

2-11 (2) for electronic communications between the  
 2-12 official and a property owner or the person designated by the owner  
 2-13 who elects under Subsection (a-1) to exchange communications with  
 2-14 the official electronically, specify:

2-15 (A) the manner in which communications will be  
 2-16 exchanged; and

2-17 (B) the method that will be used to confirm the  
 2-18 delivery of communications.

2-19 (a-3) An election described by Subsection (a-1) of this  
 2-20 section by a property owner or a person designated by a property  
 2-21 owner under Section 1.111(f) must be made in writing on a form  
 2-22 prescribed by the comptroller for that purpose and remains in  
 2-23 effect until rescinded in writing by the property owner or person  
 2-24 designated by the owner.

2-25 (a-4) A tax official may not charge a fee to accept a  
 2-26 communication delivered electronically to the official.

2-27 (a-5) A tax official may require a property owner or a  
 2-28 person designated by a property owner under Section 1.111(f) who  
 2-29 elects to exchange communications electronically to provide:

2-30 (1) an e-mail address; and

2-31 (2) other information necessary for the exchange of  
 2-32 communications.

2-33 (a-6) A tax official shall prominently display the  
 2-34 information necessary for proper electronic delivery of  
 2-35 communications to the official:

2-36 (1) on the official's Internet website, if applicable;  
 2-37 and

2-38 (2) if the official is a chief appraiser, in any notice  
 2-39 of appraised value delivered by the official under Section 25.19.

2-40 (d) The electronic [Unless otherwise provided by an  
 2-41 agreement, the] delivery of any communication by a tax official to a  
 2-42 property owner or a person designated by a property owner under  
 2-43 Section 1.111(f) [information in an electronic format] is effective  
 2-44 on delivery [receipt] by the tax official [a chief appraiser, an  
 2-45 appraisal district, an appraisal review board, a property owner, or  
 2-46 a person designated by a property owner. An agreement entered into  
 2-47 under this section remains in effect until rescinded in writing by  
 2-48 the property owner or person designated by the owner].

2-49 (d-1) The electronic delivery of a communication by a  
 2-50 property owner or a person designated by a property owner under  
 2-51 Section 1.111(f) to a tax official is timely if the communication  
 2-52 is:

2-53 (1) addressed to the correct delivery portal or  
 2-54 electronic delivery system; and

2-55 (2) received by the tax official's server on or before  
 2-56 the date on which the communication is due.

2-57 (e) The comptroller by rule[+]  
 2-58 [(-)] shall prescribe acceptable media, formats,  
 2-59 content, and methods for the electronic delivery of communications  
 2-60 under this section and adopt guidelines for the implementation of  
 2-61 this section by tax officials [transmission of notices required by  
 2-62 Section 25.19; and

2-63 [-] may prescribe acceptable media, formats,  
 2-64 content, and methods for the electronic transmission of other  
 2-65 notices, renditions, and applications].

2-66 (f) A tax official [In an agreement entered into under this  
 2-67 section, a chief appraiser] may select the medium, format, content,  
 2-68 and method to be used by the tax official and a property owner or a  
 2-69 person designated by a property owner under Section 1.111(f) to

3-1 ~~exchange communications electronically [appraisal district] from~~  
 3-2 ~~among those prescribed by the comptroller under Subsection (e).~~  
 3-3 ~~[If the comptroller has not prescribed the media, format, content,~~  
 3-4 ~~and method applicable to the communication, the chief appraiser may~~  
 3-5 ~~determine the medium, format, content, and method to be used.]~~

3-6 (i) A property owner or a person designated by the property  
 3-7 owner under Section 1.111(f) who elects to exchange communications  
 3-8 electronically with a tax official ~~[enters into an agreement]~~ under  
 3-9 this section and who ~~[that]~~ has not ~~[been]~~ rescinded the election  
 3-10 shall notify the tax official ~~[appraisal district]~~ of a change in  
 3-11 the e-mail ~~[electronic mail]~~ address provided by the property owner  
 3-12 or person designated by the owner ~~[specified in the agreement]~~  
 3-13 before the first April 1 that occurs following the change. If  
 3-14 notification is not received by the tax official ~~[appraisal~~  
 3-15 ~~district]~~ before that date, until notification is received, any  
 3-16 communications ~~[notices]~~ delivered electronically ~~[under the~~  
 3-17 ~~agreement]~~ to the property owner or person designated by the owner  
 3-18 are considered to be timely delivered.

3-19 (j) An electronic signature that is included in any  
 3-20 communication delivered electronically under this section is  
 3-21 ~~[notice, rendition, application form, or completed application~~  
 3-22 ~~subject to an agreement under this section and that is required by~~  
 3-23 ~~Chapters 11, 22, 23, 24, 25, 26, and 41 shall be]~~ considered to be a  
 3-24 digital signature for purposes of Section 2054.060, Government  
 3-25 Code, and that section applies to the electronic signature.

3-26 (n) A tax official shall acknowledge the receipt of a  
 3-27 communication delivered electronically to the official by a  
 3-28 property owner or a person designated by the property owner under  
 3-29 Section 1.111(f).

3-30 SECTION 4. Section 25.192(d), Tax Code, is amended to read  
 3-31 as follows:

3-32 (d) ~~The [If a property owner has elected to receive notices~~  
 3-33 ~~by e-mail as provided by Section 1.086, the]~~ notice required by this  
 3-34 section must be sent ~~[in that manner]~~ separately from any other  
 3-35 notice sent to the property owner by the chief appraiser.

3-36 SECTION 5. Section 25.193(b), Tax Code, is amended to read  
 3-37 as follows:

3-38 (b) ~~The [If a property owner has elected to receive notices~~  
 3-39 ~~by e-mail as provided by Section 1.086, the]~~ notice required by this  
 3-40 section must be sent ~~[in that manner]~~ regardless of whether the  
 3-41 information was also included in a notice under Section 25.19 and  
 3-42 must be sent separately from any other notice sent to the property  
 3-43 owner by the chief appraiser.

3-44 SECTION 6. Section 41.461(c), Tax Code, is amended to read  
 3-45 as follows:

3-46 (c) A chief appraiser shall deliver information requested  
 3-47 by a property owner or the agent of the owner under Subsection  
 3-48 (a)(2):

3-49 (1) by regular first-class mail, deposited in the  
 3-50 United States mail, postage prepaid, and addressed to the property  
 3-51 owner or agent at the address provided in the request for the  
 3-52 information;

3-53 (2) electronically, if the property owner or agent of  
 3-54 the owner has elected to receive electronic communications from the  
 3-55 chief appraiser [in an electronic format as provided by an  
 3-56 agreement] under Section 1.085; or

3-57 (3) subject to Subsection (d), by referring the  
 3-58 property owner or the agent of the owner to a secure Internet  
 3-59 website with user registration and authentication or to the exact  
 3-60 Internet location or uniform resource locator (URL) address on an  
 3-61 Internet website maintained by the appraisal district on which the  
 3-62 requested information is identifiable and readily available.

3-63 SECTION 7. Section 41.47(d), Tax Code, is amended to read as  
 3-64 follows:

3-65 (d) The board shall deliver electronically, if the property  
 3-66 owner or agent of the owner has elected to receive electronic  
 3-67 communications under Section 1.085, or by certified mail:

3-68 (1) a notice of issuance of the order and a copy of the  
 3-69 order to the property owner and the chief appraiser; and

4-1 (2) a copy of the appraisal review board survey  
4-2 prepared under Section 5.104 and instructions for completing and  
4-3 submitting the survey to the property owner.

4-4 SECTION 8. The following provisions of the Tax Code are  
4-5 repealed:

4-6 (1) Sections 1.085(b), (c), (g), (h), (k), (l), and  
4-7 (m);

4-8 (2) Section 1.086;

4-9 (3) Section 41.46(e); and

4-10 (4) Section 41.47(d-1).

4-11 SECTION 9. The changes in law made by this Act apply only to  
4-12 a tax year that begins on or after the effective date of this Act.

4-13 SECTION 10. (a) A tax official of an appraisal district  
4-14 established in a county with a population of 120,000 or more or of a  
4-15 taxing unit located wholly or primarily in such an appraisal  
4-16 district shall comply with Section 1.085, Tax Code, as amended by  
4-17 this Act, beginning with the 2024 tax year.

4-18 (b) A tax official of an appraisal district established in a  
4-19 county with a population of less than 120,000 or of a taxing unit  
4-20 located wholly or primarily in such an appraisal district shall  
4-21 comply with Section 1.085, Tax Code, as amended by this Act,  
4-22 beginning with the 2025 tax year.

4-23 SECTION 11. This Act takes effect January 1, 2024.

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