

BILL ANALYSIS

H.B. 3216
By: Otto
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

In today's technological age, many people rely on electronic communication as their primary means of communication. H.B. 3216 seeks to address this communications phenomenon by allowing chief appraisers, appraisal districts, and appraisal review boards to enter into agreements with property owners or their designated agents to send notices, renditions, application forms, or completed applications in an electronic format.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.B. 3216 amends the Tax Code to make provisions authorizing delivery in an electronic format of any notice, rendition, application form, or completed application between a chief appraiser and a property owner or the person designated by the owner to receive certain communications applicable to communication between an appraisal district, an appraisal review board, or any combination of the chief appraiser, appraisal district, or appraisal review board and a property owner or the owner's designee. The bill makes the authorization for such electronic communications contingent on an agreement between the chief appraiser and the property owner and adds as an alternative authorization for such electronic communication an agreement between the chief appraiser and the owner's designee. The bill provides, as an alternative to the requirement for such agreement to be in writing, the option of an agreement in an electronic form and requires the agreement to be signed by the property owner or the owner's designee in a form acceptable to the chief appraiser.

H.B. 3216 establishes that an agreement entered into authorizing communication in an electronic format remains in effect until rescinded in writing by the property owner or the owner's designee. The bill authorizes the chief appraiser to determine the medium, format, content, and method to be used for an electronic communication if the comptroller of public accounts has not prescribed the media, format, content, and method applicable to the communication. The bill makes a requirement for the chief appraiser to enter into an agreement for electronic delivery of a notice of appraised value at the request of a property owner whose property is included in 25 or more accounts in the appraisal district's appraisal records applicable only if the appraisal district is located in a county that has a population of more than 200,000. The bill authorizes the chief appraiser to determine the medium, format, content, and method to be used for such a notice if the comptroller has not prescribed the applicable media, format, content, and method applicable to such a notice.

H.B. 3216 requires the chief appraiser to provide notice regarding the availability of agreement forms authorizing electronic communication by publishing a notice in a newspaper having general circulation in the district at least once on or before February 1 of each year that includes the words "Notice of Availability of Electronic Communications" or by delivering the agreement

form on or before February 1, or as soon as practicable after that date, to each owner of property shown on the certified appraisal roll for the preceding tax year and on or before February 1 of each subsequent year, or as soon as practicable after that date, to each new owner of property shown on the certified appraisal roll for the preceding tax year.

H.B. 3216 requires a property owner or a person designated by the property owner who enters into an agreement authorizing communication in an electronic format that has not been rescinded to notify the appraisal district of a change in the e-mail address specified in the agreement before the first April 1 that occurs following the change. The bill provides that if notification is not received by the appraisal district before that date, any notices delivered under the agreement to the property owner or person designated by the owner are considered to be timely delivered until the required notification is received. The bill requires an electronic signature that is included in any notice, rendition, application form, or completed application subject to an agreement and required by certain specified Tax Code provisions to be considered a digital signature for purposes of Government Code provisions authorizing the use of a digital signature to authenticate an electronic communication sent to a government agency and establishes that those Government Code provisions apply to the electronic signature.

H.B. 3216 prohibits a decision by the chief appraiser not to enter into an agreement, unless the chief appraiser is otherwise required by law to enter an agreement, from being reviewed by the appraisal review board or from being the subject of a suit to compel, a taxpayer protest before an appraisal review board, an appeal for judicial review of an appraisal review board order or comptroller order, or a complaint filed under the Property Taxation Professional Certification Act. The bill requires the chief appraiser, appraisal district, or appraisal review board, unless the chief appraiser and the property owner or person designated by the owner agree otherwise, to deliver a notice electronically in a manner that allows for confirmation of receipt by the property owner or the person designated by the owner, such as e-mail. The bill requires the chief appraiser, appraisal district, or appraisal review board, as applicable, if confirmation of receipt is not received by the 30th day following the date the electronic notice is delivered, to deliver the notice to the property owner or the person designated by the owner by regular first-class mail, with postage prepaid at the most recent address of record.

EFFECTIVE DATE

September 1, 2011.