

AN ACT

relating to electronic communication between property owners and chief appraisers, appraisal districts, appraisal review boards, or any combination of those persons.

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

SECTION 1. Section 1.085, Tax Code, is amended by amending Subsections (a), (b), (d), (f), and (g) and adding Subsections (h), (i), (j), (k), and (l) to read as follows:

(a) Notwithstanding any other provision in this title and except as provided by this section, any ~~[Except as provided by Section 1.07(d), any]~~ notice, rendition, application form, or completed application that is required or permitted by this title to be delivered between a chief appraiser, an appraisal district, an appraisal review board, or any combination of those persons and a property owner or between a chief appraiser, an appraisal district, an appraisal review board, or any combination of those persons and a person designated by a property owner under Section 1.111(f) may be delivered in an electronic format if the chief appraiser and the property owner or person designated by the owner agree under this section.

(b) An agreement between a chief appraiser and a property owner, or the person designated by the owner under Section 1.111(f), must:

(1) be in writing or in an electronic form;

(2) be signed by the chief appraiser [~~and the property owner~~]; [~~and~~]

(3) be signed by the property owner or person designated by the owner in a form acceptable to the chief appraiser; and

(4) specify:

(A) the medium of communication;

(B) the type of communication covered;

(C) the means for protecting the security of a communication;

(D) the means for confirming delivery of a communication; and

(E) the electronic mail address of the property owner or person designated by [~~to represent~~] the property owner [~~under Section 1.111~~], as applicable.

(d) Unless otherwise provided by an agreement, the delivery of any information in an electronic format is effective on receipt by a chief appraiser, an appraisal district, an appraisal review board, a property owner, or a person designated by a property owner. An agreement entered into under this section remains in effect until rescinded in writing by the property owner or person designated by the owner.

(f) In an agreement entered into under this section, a chief appraiser may select the medium, format, content, and method to be used by the appraisal district from among those prescribed by the comptroller under Subsection (e). If the comptroller has not prescribed the media, format, content, and method applicable to the

1 communication, the chief appraiser may determine the medium,
2 format, content, and method to be used.

3 (g) Notwithstanding Subsection (a), if a property owner
4 whose property is included in 25 or more accounts in the appraisal
5 records of the appraisal district requests the chief appraiser to
6 enter into an agreement for the delivery of the notice required by
7 Section 25.19 in an electronic format, the chief appraiser must
8 enter into an agreement under this section for that purpose if the
9 appraisal district is located in a county that has a population of
10 more than 200,000. If the chief appraiser must enter into an
11 agreement under this subsection, the chief appraiser ~~and~~ shall
12 deliver the notice in accordance with an electronic medium, format,
13 content, and method prescribed by the comptroller under Subsection
14 (e). If the comptroller has not prescribed the media, format,
15 content, and method applicable to the notice, the chief appraiser
16 may determine the medium, format, content, and method to be used.

17 (h) The chief appraiser shall provide notice regarding the
18 availability of agreement forms authorizing electronic
19 communication under this section. The chief appraiser shall
20 provide the notice by:

21 (1) publishing a notice in a newspaper having general
22 circulation in the district at least once on or before February 1 of
23 each year that includes the words "Notice of Availability of
24 Electronic Communications"; or

25 (2) delivering the agreement form on or before
26 February 1, or as soon as practicable after that date, to each owner
27 of property shown on the certified appraisal roll for the preceding

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

4 (i) A property owner or a person designated by the property
5 owner who enters into an agreement under this section that has not
6 been rescinded shall notify the appraisal district of a change in
7 the electronic mail address specified in the agreement before the
8 first April 1 that occurs following the change. If notification is
9 not received by the appraisal district before that date, until
10 notification is received, any notices delivered under the agreement
11 to the property owner or person designated by the owner are
12 considered to be timely delivered.

13 (j) An electronic signature that is included in any notice,
14 rendition, application form, or completed application subject to an
15 agreement under this section and that is required by Chapters 11,
16 22, 23, 24, 25, 26, and 41 shall be considered to be a digital
17 signature for purposes of Section 2054.060, Government Code, and
18 that section applies to the electronic signature.

19 (k) Unless the chief appraiser is required to enter an
20 agreement under this section, a decision by the chief appraiser not
21 to enter into an agreement under this section may not be reviewed by
22 the appraisal review board or be the subject of:

23 (1) a suit to compel;

24 (2) a protest under Section 41.41;

25 (3) an appeal under Chapter 42; or

26 (4) a complaint under Chapter 1151, Occupations Code.

27 (l) Unless the chief appraiser and the property owner or

1 person designated by the owner agree otherwise under Subsection
 2 (b), the chief appraiser, appraisal district, or appraisal review
 3 board shall deliver a notice electronically in a manner that allows
 4 for confirmation of receipt by the property owner or the person
 5 designated by the owner, such as electronic mail. If confirmation
 6 of receipt is not received by the 30th day following the date the
 7 electronic notice is delivered, the chief appraiser, appraisal
 8 district, or appraisal review board, as applicable, shall deliver
 9 the notice to the property owner or the person designated by the
 10 owner in the manner provided by Section 1.07.

11 SECTION 2. Section 1.111, Tax Code, is amended by amending
 12 Subsection (b) and adding Subsections (k) and (l) to read as
 13 follows:

14 (b) The designation of an agent must be made by written
 15 authorization on a form prescribed by the comptroller under
 16 Subsection (h) and signed by the owner, a property manager
 17 authorized to designate agents for the owner, or another person
 18 authorized to act on behalf of the owner other than the person being
 19 designated as agent, and must clearly indicate that the person is
 20 authorized to act on behalf of the property owner in property tax
 21 matters relating to the property or the property owner. The
 22 designation may authorize the agent to represent the owner in all
 23 property tax matters or in specific property tax matters as
 24 identified in the designation. The designation does not take
 25 effect with respect to an appraisal district or a taxing unit
 26 participating in the appraisal district until a copy of the
 27 designation is filed with the appraisal district. Each appraisal

1 district established for a county having a population of 500,000 or
2 more shall implement a system that allows a designation to be signed
3 and filed electronically.

4 (k) On written request by the chief appraiser, an agent who
5 electronically submits a designation of agent form shall provide
6 the chief appraiser information concerning:

7 (1) the electronic signature of the person who signed
8 the form;

9 (2) the date the person signed the form; and

10 (3) the Internet Protocol address of the computer the
11 person used to complete the form.

12 (l) A person may not knowingly make a false entry in, or
13 false alteration of, a designation of agent form that has been
14 signed as provided by Subsection (b).

15 SECTION 3. Section 1.111, Tax Code, as amended by this Act,
16 applies only to a designation of an agent that is made on or after
17 the effective date of this Act. A designation made before the
18 effective date of this Act is governed by the law in effect when the
19 designation was made, and the former law is continued in effect for
20 that purpose.

21 SECTION 4. This Act takes effect September 1, 2011.

H.B. No. 3216

President of the Senate

Speaker of the House

I certify that H.B. No. 3216 was passed by the House on May 11, 2011, by the following vote: Yeas 149, Nays 0, 1 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 3216 was passed by the Senate on May 25, 2011, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

APPROVED: _____

Date

Governor