

1-1 By: Otto (Senate Sponsor - West) H.B. No. 3216  
1-2 (In the Senate - Received from the House May 12, 2011;  
1-3 May 12, 2011, read first time and referred to Committee on  
1-4 Intergovernmental Relations; May 21, 2011, reported favorably by  
1-5 the following vote: Yeas 3, Nays 0; May 21, 2011, sent to printer.)

1-6 A BILL TO BE ENTITLED  
1-7 AN ACT

1-8 relating to electronic communication between property owners and  
1-9 chief appraisers, appraisal districts, appraisal review boards, or  
1-10 any combination of those persons.

1-11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-12 SECTION 1. Section 1.085, Tax Code, is amended by amending  
1-13 Subsections (a), (b), (d), (f), and (g) and adding Subsections (h),  
1-14 (i), (j), (k), and (l) to read as follows:

1-15 (a) Notwithstanding any other provision in this title and  
1-16 except as provided by this section, any ~~[Except as provided by~~  
1-17 ~~Section 1.07(d), any]~~ notice, rendition, application form, or  
1-18 completed application that is required or permitted by this title  
1-19 to be delivered between a chief appraiser, an appraisal district,  
1-20 an appraisal review board, or any combination of those persons and a  
1-21 property owner or between a chief appraiser, an appraisal district,  
1-22 an appraisal review board, or any combination of those persons and a  
1-23 person designated by a property owner under Section 1.111(f) may be  
1-24 delivered in an electronic format if the chief appraiser and the  
1-25 property owner or person designated by the owner agree under this  
1-26 section.

1-27 (b) An agreement between a chief appraiser and a property  
1-28 owner, or the person designated by the owner under Section  
1-29 1.111(f), must:

1-30 (1) be in writing or in an electronic form;  
1-31 (2) be signed by the chief appraiser ~~[and the property~~  
1-32 ~~owner]; [and]~~  
1-33 (3) be signed by the property owner or person  
1-34 designated by the owner in a form acceptable to the chief appraiser;  
1-35 and

1-36 (4) specify:  
1-37 (A) the medium of communication;  
1-38 (B) the type of communication covered;  
1-39 (C) the means for protecting the security of a  
1-40 communication;  
1-41 (D) the means for confirming delivery of a  
1-42 communication; and  
1-43 (E) the electronic mail address of the property  
1-44 owner or person designated by ~~[to represent]~~ the property owner  
1-45 ~~[under Section 1.111]~~, as applicable.

1-46 (d) Unless otherwise provided by an agreement, the delivery  
1-47 of any information in an electronic format is effective on receipt  
1-48 by a chief appraiser, an appraisal district, an appraisal review  
1-49 board, a property owner, or a person designated by a property owner.  
1-50 An agreement entered into under this section remains in effect  
1-51 until rescinded in writing by the property owner or person  
1-52 designated by the owner.

1-53 (f) In an agreement entered into under this section, a chief  
1-54 appraiser may select the medium, format, content, and method to be  
1-55 used by the appraisal district from among those prescribed by the  
1-56 comptroller under Subsection (e). If the comptroller has not  
1-57 prescribed the media, format, content, and method applicable to the  
1-58 communication, the chief appraiser may determine the medium,  
1-59 format, content, and method to be used.

1-60 (g) Notwithstanding Subsection (a), if a property owner  
1-61 whose property is included in 25 or more accounts in the appraisal  
1-62 records of the appraisal district requests the chief appraiser to  
1-63 enter into an agreement for the delivery of the notice required by  
1-64 Section 25.19 in an electronic format, the chief appraiser must

enter into an agreement under this section for that purpose if the appraisal district is located in a county that has a population of more than 200,000. If the chief appraiser must enter into an agreement under this subsection, the chief appraiser [and] shall deliver the notice in accordance with an electronic medium, format, content, and method prescribed by the comptroller under Subsection (e). If the comptroller has not prescribed the media, format, content, and method applicable to the notice, the chief appraiser may determine the medium, format, content, and method to be used.

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

(1) 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

(2) 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.

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

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

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

(1) a suit to compel;

(2) a protest under Section 41.41;

(3) an appeal under Chapter 42; or

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

(l) Unless the chief appraiser and the property owner or person designated by the owner agree otherwise under Subsection (b), the chief appraiser, appraisal district, or appraisal review board shall 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 electronic mail. If confirmation of receipt is not received by the 30th day following the date the electronic notice is delivered, the chief appraiser, appraisal district, or appraisal review board, as applicable, shall deliver the notice to the property owner or the person designated by the owner in the manner provided by Section 1.07.

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

(b) The designation of an agent must be made by written authorization on a form prescribed by the comptroller under Subsection (h) and signed by the owner, a property manager authorized to designate agents for the owner, or another person authorized to act on behalf of the owner other than the person being designated as agent, and must clearly indicate that the person is authorized to act on behalf of the property owner in property tax matters relating to the property or the property owner. The designation may authorize the agent to represent the owner in all

property tax matters or in specific property tax matters as identified in the designation. The designation does not take effect with respect to an appraisal district or a taxing unit participating in the appraisal district until a copy of the designation is filed with the appraisal district. Each appraisal district established for a county having a population of 500,000 or more shall implement a system that allows a designation to be signed and filed electronically.

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

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

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

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

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

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

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

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