

By: Davis

S.B. No. 952

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the use of electronic means for the delivery of ad
3 valorem tax bills to certain property owners and agents.

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

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

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

13 SECTION 2. Section 31.01, Tax Code, is amended by amending
14 Subsections (a), (g), (i-1), and (j) and adding Subsections (k),
15 (l), and (m) to read as follows:

16 (a) Except as provided by Subsections (f), ~~and~~ (i-1), and
17 (k), the assessor for each taxing unit shall prepare and mail a tax
18 bill to each person in whose name the property is listed on the tax
19 roll and to the person's authorized agent. The assessor shall mail
20 tax bills by October 1 or as soon thereafter as practicable. The
21 assessor shall mail to the state agency or institution the tax bill
22 for any taxable property owned by the agency or institution. The
23 agency or institution shall pay the taxes from funds appropriated
24 for payment of the taxes or, if there are none, from funds

1 appropriated for the administration of the agency or
2 institution. The exterior of the tax bill must show the return
3 address of the taxing unit. If the assessor wants the United
4 States Postal Service to return the tax bill if it is not
5 deliverable as addressed, the exterior of the tax bill may contain,
6 in all capital letters, the words "RETURN SERVICE REQUESTED," or
7 another appropriate statement directing the United States Postal
8 Service to return the tax bill if it is not deliverable as
9 addressed.

10 (g) Except as provided by Subsection (f) [~~of this section~~],
11 failure to send or receive the tax bill required by this section,
12 including a tax bill that has been requested to be sent by
13 electronic means under Subsection (k), does not affect the validity
14 of the tax, penalty, or interest, the due date, the existence of a
15 tax lien, or any procedure instituted to collect a tax.

16 (i-1) If an assessor mails a tax bill under Subsection (a)
17 or delivers a tax bill by electronic means under Subsection (k) to a
18 mortgagee of a property, the assessor is not required to mail or
19 deliver by electronic means a copy of the bill to any mortgagor
20 under the mortgage or to the mortgagor's authorized agent.

21 (j) If a tax bill is mailed under Subsection (a) or
22 delivered by electronic means under Subsection (k) [~~of this~~
23 ~~section~~] to a mortgagee of a property, the mortgagee shall mail a
24 copy of the bill to the owner of the property not more than 30 days
25 following the mortgagee's receipt of the bill.

26 (k) The assessor for a taxing unit shall deliver a tax bill
27 as required by this section by electronic means to a person in whose

1 name a property is listed on the tax roll and to the person's
2 authorized agent if the assessor has implemented procedures to
3 permit delivery of a bill by electronic means and on or before
4 September 15 the person or the person's authorized agent submits a
5 written request to the assessor. The request must include the
6 requestor's name, physical address, and electronic mail address,
7 the property owner's name and physical address if different than
8 that of the requestor, and the account number of the property if the
9 property is assigned an account number. An assessor who delivers a
10 tax bill electronically under this subsection is not required to
11 mail the same bill under Subsection (a).

12 (l) The comptroller by rule shall prescribe acceptable
13 media, formats, content, and methods for the delivery of tax bills
14 by electronic means under Subsection (k).

15 (m) The assessor for a taxing unit may select the medium,
16 format, content, and method to be used for the delivery of a tax
17 bill by electronic means from among those prescribed by the
18 comptroller under Subsection (l).

19 SECTION 3. This Act takes effect September 1, 2011.