

House Bill 843
Senate Amendments
Section-by-Section Analysis

HOUSE VERSION

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

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

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

(a) Except as provided by Subsections (f), ~~and~~ (i-1), and (k), the assessor for each taxing unit shall prepare and mail a tax bill to each person in whose name the property is listed on the tax roll and to the person's authorized agent. The assessor shall mail tax bills by October 1 or as soon thereafter as practicable. The assessor shall mail to the state agency or institution the tax bill for any taxable property owned by the agency or institution. The agency or institution shall pay the taxes from funds appropriated for payment of the taxes or, if there are none, from funds appropriated for the administration of the agency or institution. The exterior of the tax bill must show the return address of the taxing unit. If the assessor wants the United States Postal Service to return the tax bill if it is not deliverable as addressed, the exterior of the tax bill may contain, in all capital letters, the words "RETURN SERVICE REQUESTED," or another appropriate statement directing the United States Postal Service to return the tax bill if it is not deliverable as addressed.

(g) Except as provided by Subsection (f) ~~[of this section]~~, failure to send or receive the tax bill required by this section,

SENATE VERSION (CS)

SECTION 1. Same as House version.

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

(a) Except as provided by Subsections (f), ~~and~~ (i-1), and (k), the assessor for each taxing unit shall prepare and mail a tax bill to each person in whose name the property is listed on the tax roll and to the person's authorized agent. The assessor shall mail tax bills by October 1 or as soon thereafter as practicable. The assessor shall mail to the state agency or institution the tax bill for any taxable property owned by the agency or institution. The agency or institution shall pay the taxes from funds appropriated for payment of the taxes or, if there are none, from funds appropriated for the administration of the agency or institution. The exterior of the tax bill must show the return address of the taxing unit. If the assessor wants the United States Postal Service to return the tax bill if it is not deliverable as addressed, the exterior of the tax bill may contain, in all capital letters, the words "RETURN SERVICE REQUESTED," or another appropriate statement directing the United States Postal Service to return the tax bill if it is not deliverable as addressed.

(g) Except as provided by Subsection (f) ~~[of this section]~~, failure to send or receive the tax bill required by this section,

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including a tax bill that has been requested to be sent by electronic means under Subsection (k), does not affect the validity of the tax, penalty, or interest, the due date, the existence of a tax lien, or any procedure instituted to collect a tax.

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

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

(k) The assessor for a taxing unit shall deliver a tax bill as required by this section by electronic means to a person in whose name a property is listed on the tax roll and to the person's authorized agent if the assessor has implemented procedures to permit delivery of a bill by electronic means and on or before September 15 the person or the person's authorized agent submits a written request to the assessor. The request must include the requestor's name, physical address, and electronic mail address, the property owner's name and physical address if different than that of the requestor, and the account number of the property if the property is assigned an account number.

An assessor who delivers a tax bill electronically under this subsection is not required to mail the same bill under Subsection (a).

SENATE VERSION (CS)

including a tax bill that has been requested to be sent by electronic means under Subsection (k), does not affect the validity of the tax, penalty, or interest, the due date, the existence of a tax lien, or any procedure instituted to collect a tax.

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

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

(k) The assessor for a taxing unit shall deliver a tax bill as required by this section by electronic means if on or before September 15 the individual or entity entitled to receive a tax bill under this section and the assessor enter into an agreement for delivery of a tax bill by electronic means.

An assessor who delivers a tax bill electronically under this subsection is not required to mail the same bill under Subsection (a). An agreement entered into under this subsection:
(1) must:

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

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

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

(A) be in writing or in an electronic format;
(B) be signed by the assessor and the individual or entity entitled to receive the tax bill under this section;
(C) be in a format acceptable to the assessor;
(D) specify the electronic means by which the tax bill is to be delivered; and
(E) specify the e-mail address to which the tax bill is to be delivered; and
(2) remains in effect for all subsequent tax bills until revoked by an authorized individual in a written revocation filed with the assessor.

(l) The comptroller may:
(1) prescribe acceptable media, formats, content, and methods for the delivery of tax bills by electronic means under Subsection (k); and
(2) provide a model form agreement.

SECTION 3. This Act takes effect January 1, 2012.