By:  Paxton S.B. No. 1413

A BILL TO BE ENTITLED

AN ACT

relating to the electronic delivery of certain communications and payments required or permitted under the Property Tax Code; authorizing a fee.

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

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 or 1.086~~].

SECTION 2.  The heading to Section 1.085, Tax Code, is amended to read as follows:

Sec. 1.085.  ELECTRONIC DELIVERY OF COMMUNICATION OR PAYMENT [~~IN ELECTRONIC FORMAT~~].

SECTION 3.  Section 1.085, Tax Code, is amended by amending Subsections (a), (d), (e), (f), (h), (i), (j), and (l) and adding Subsections (a-1), (a-2), (a-3), (a-4), (a-5), (a-6), (d-1), (n), and (o) to read as follows:

(a)  In this section:

(1)  "Communication" means a notice, rendition, application form, completed application, report, filing, statement, bill, or other item of information required or permitted to be delivered under a provision of this title.

(2)  "Tax official" means a chief appraiser, an appraisal district, an appraisal review board, an assessor, a collector, or a taxing unit.

(a-1)  Notwithstanding any other provision in this title, a communication or payment [~~and except as provided by this section, any notice, rendition, application form, or completed application, or information requested under Section 41.461(a)(2),~~] that is required or permitted by this title to be delivered between a tax official [~~chief appraiser, an appraisal district, an appraisal review board, or any combination of those persons~~] and a property owner or a person designated by a property owner under Section 1.111(f) shall [~~may~~] be delivered electronically [~~in an electronic format~~] if the property owner or person designated by the owner elects to exchange communications and payments with the tax official electronically under Subsection (a-2) of [~~chief appraiser and the property owner or person designated by the owner agree under~~] this section.

(a-2)  A tax official shall establish a procedure that allows a property owner or a person designated by a property owner under Section 1.111(f) to make the election described by Subsection (a-1) of this section. The procedure must specify:

(1)  the manner in which communications and payments will be exchanged between the official and the property owner or person designated by the owner; and

(2)  the method that will be used to:

(A)  protect the security of communications and payments; and

(B)  confirm the delivery of communications and payments.

(a-3)  An election under Subsection (a-2) of this section by a property owner or a person designated by a property owner under Section 1.111(f) remains in effect until rescinded in writing by the property owner or person designated by the owner.

(a-4)  Except for a communication delivered by e-mail, a tax official may charge a reasonable convenience fee to accept a communication or payment delivered electronically to the official.

(a-5)  A tax official may require a property owner or a person designated by a property owner under Section 1.111(f) who elects to exchange communications and payments electronically to provide:

(1)  an e-mail address; and

(2)  a financial account number.

(a-6)  A tax official shall prominently display the information necessary for proper electronic delivery of communications and payments to the official on:

(1)  the official's Internet website, if applicable; and

(2)  each communication sent by the official to a property owner or a person designated by a property owner under Section 1.111(f) that requires the property owner or person designated by the owner to submit a communication or payment to the official.

(d)  The [~~Unless otherwise provided by an agreement, the~~] electronic delivery of any communication or payment by a tax official to a property owner or a person designated by a property owner under Section 1.111(f) [~~information in an electronic format~~] is effective on receipt by the [~~a chief appraiser, an appraisal district, an appraisal review board, a~~] property owner[~~,~~] or [~~a~~] person designated by the [~~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.~~]

(d-1)  The electronic delivery of a communication or payment by a property owner or a person designated by a property owner under Section 1.111(f) to a tax official is timely if the communication or payment is:

(1)  addressed to the correct delivery portal or electronic delivery system; and

(2)  sent or uploaded on or before the date on which the communication or payment is due.

(e)  The comptroller by rule[~~:~~

[~~(1)~~]  shall prescribe acceptable media, formats, content, and methods for the electronic delivery of communications and payments under this section [~~transmission of notices required by Section 25.19; and~~

[~~(2)  may prescribe acceptable media, formats, content, and methods for the electronic transmission of other notices, renditions, and applications~~].

(f)  A tax official [~~In an agreement entered into under this section, a chief appraiser~~] may select the medium, format, content, and method to be used by the tax official and a property owner or a person designated by a property owner under Section 1.111(f) to exchange communications or payments electronically [~~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 communication, the chief appraiser may determine the medium, format, content, and method to be used.~~]

(h)  A tax official [~~This subsection applies to the chief appraiser of an appraisal district only if the appraisal district is located in a county described by Subsection (g) or the chief appraiser has decided to authorize electronic communication under this section and the appraisal district has implemented a system that allows such communication. The chief appraiser~~] shall provide notice regarding the availability of [~~agreement forms authorizing~~] electronic delivery of communications and payments [~~communication~~] under this section. The tax official [~~chief appraiser~~] shall provide the notice by:

(1)  publishing a notice in a newspaper having general circulation in the appraisal district or taxing unit, as applicable, at least once on or before February 1 of each year that includes the words "Notice of Availability of Electronic Delivery of Communications and Payments"; or

(2)  delivering notice of the availability of electronic delivery of communications and payments [~~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 of the appraisal district or taxing unit, as applicable, 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 of the appraisal district or taxing unit, as applicable, for the preceding tax year.

(i)  A property owner or a person designated by the property owner under Section 1.111(f) who elects to exchange communications and payments electronically with a tax official [~~enters into an agreement~~] under this section and who [~~that~~] has not [~~been~~] rescinded the election shall notify the tax official [~~appraisal district~~] of a change in the e-mail [~~electronic mail~~] address provided by the property owner or person designated by the owner [~~specified in the agreement~~] before the first April 1 that occurs following the change. If notification is not received by the tax official [~~appraisal district~~] before that date, until notification is received, any communications or payments [~~notices~~] delivered electronically [~~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 communication or payment delivered electronically under this section is [~~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.

(l)  A tax official [~~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 electronically deliver a communication or payment [~~notice electronically~~] in a manner that allows for confirmation of receipt by the property owner or the person designated by the owner under Section 1.111(f), such as e-mail [~~electronic mail~~]. If confirmation of receipt of a communication is not received by the 30th day following the date the communication is electronically [~~electronic notice is~~] delivered, the tax official [~~chief appraiser, appraisal district, or appraisal review board, as applicable,~~] shall deliver the communication [~~notice~~] to the property owner or the person designated by the owner in the manner provided by Section 1.07. If confirmation of receipt of a payment is not received by the 30th day following the date the payment is electronically delivered, the tax official shall notify the property owner or the person designated by the owner, electronically or by mail, of the tax official's attempt to deliver the payment electronically.

(n)  A tax official shall accept and immediately confirm the receipt of a communication or payment delivered electronically to the official by a property owner or a person designated by the property owner under Section 1.111(f).

(o)  A tax official is not required to comply with this section if the tax official is:

(1)  an appraisal district established in a county with a population of less than 25,000;

(2)  the chief appraiser of or the appraisal review board established for an appraisal district described by Subdivision (1);

(3)  a county with a population of less than 25,000;

(4)  a taxing unit other than a county that is wholly located in one or more counties each of which has a population of less than 25,000; or

(5)  an assessor or collector for a taxing unit described by Subdivision (3) or (4).

SECTION 4.  Section 25.192(d), Tax Code, is amended to read as follows:

(d)  The [~~If a property owner has elected to receive notices by e-mail as provided by Section 1.086, the~~] notice required by this section must be sent [~~in that manner~~] separately from any other notice sent to the property owner by the chief appraiser.

SECTION 5.  Section 25.193(b), Tax Code, is amended to read as follows:

(b)  The [~~If a property owner has elected to receive notices by e-mail as provided by Section 1.086, for property described by that section, the~~] notice required by this section must be sent [~~in that manner~~] regardless of whether the information was also included in a notice under Section 25.19 and must be sent separately from any other notice sent to the property owner by the chief appraiser.

SECTION 6.  Section 41.461(c), Tax Code, is amended to read as follows:

(c)  A chief appraiser shall deliver information requested by a property owner or the agent of the owner under Subsection (a)(2):

(1)  by regular first-class mail, deposited in the United States mail, postage prepaid, and addressed to the property owner or agent at the address provided in the request for the information;

(2)  electronically, if the property owner or agent of the owner has elected to receive electronic communications from the chief appraiser [~~in an electronic format as provided by an agreement~~] under Section 1.085; or

(3)  subject to Subsection (d), by referring the property owner or the agent of the owner to a secure Internet website with user registration and authentication or to the exact Internet location or uniform resource locator (URL) address on an Internet website maintained by the appraisal district on which the requested information is identifiable and readily available.

SECTION 7.  The following provisions of the Tax Code are repealed:

(1)  Sections 1.085(b), (c), (g), (k), and (m);

(2)  Section 1.086; and

(3)  Section 41.46(e).

SECTION 8.  The changes in law made by this Act apply beginning with the 2022 tax year.

SECTION 9.  This Act takes effect September 1, 2021.