

By: Paxton

S.B. No. 1413

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the electronic delivery of certain communications and
3 payments required or permitted under the Property Tax Code;
4 authorizing a fee.

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

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

8 (a) An official or agency required by this title to deliver
9 a notice to a property owner may deliver the notice by regular
10 first-class mail, with postage prepaid, unless this section or
11 another provision of this title requires or authorizes a different
12 method of delivery or the parties agree that the notice must be
13 delivered as provided by an agreement entered into under Section
14 1.085 [~~or 1.086~~].

15 SECTION 2. Chapter 1, Tax Code, is amended by adding Section
16 1.075 to read as follows:

17 Sec. 1.075. REFERENCES TO METHODS OF DELIVERY IN LAW. (a)
18 In this section, "communication" means a notice, rendition,
19 application form, completed application, report, filing,
20 statement, bill, or other item of information required or permitted
21 to be delivered under a provision of this title.

22 (b) Subject to Section 1.085, a requirement under this title
23 to deliver a communication or payment by registered mail, certified
24 mail, certified mail with return receipt requested, regular

1 first-class mail, or regular mail is satisfied if the sender
2 delivers the communication or payment electronically.

3 (c) This section does not apply to a communication:

4 (1) that relates to a court proceeding; and

5 (2) for which another law or the Texas Rules of Civil
6 Procedure prescribe a different method of delivery.

7 SECTION 3. The heading to Section 1.085, Tax Code, is
8 amended to read as follows:

9 Sec. 1.085. COMMUNICATION AND PAYMENT USING ~~[IN]~~ ELECTRONIC
10 DELIVERY ~~[FORMAT]~~.

11 SECTION 4. Section 1.085, Tax Code, is amended by amending
12 Subsections (a), (b), (c), (d), (e), (f), (i), (j), and (l) and
13 adding Subsections (a-1), (a-2), and (a-3) to read as follows:

14 (a) In this section:

15 (1) "Communication" has the meaning assigned by
16 Section 1.075.

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

20 (a-1) Notwithstanding any other provision in this title and
21 except as provided by this section, a communication or payment ~~[any~~
22 ~~notice, rendition, application form, or completed application, or~~
23 ~~information requested under Section 41.461(a)(2),]~~ that is
24 required or permitted by this title to be delivered by ~~[between]~~ a
25 tax official to ~~[chief appraiser, an appraisal district, an~~
26 ~~appraisal review board, or any combination of those persons and]~~ a
27 property owner or a person designated by a property owner under

1 Section 1.111(f) shall ~~[may]~~ be delivered electronically ~~[in an~~
2 ~~electronic format if the chief appraiser and the property owner or~~
3 ~~person designated by the owner agree under this section]~~.

4 (a-2) A tax official shall provide notice to a property
5 owner or a person designated by a property owner under Section
6 1.111(f), either electronically or by mail, of the requirement
7 imposed under Subsection (a-1) of this section. The notice must
8 inform the property owner or person designated by the property
9 owner that the property owner or person may:

10 (1) opt out of electronic delivery of communications
11 or payments by informing the tax official in writing that the
12 property owner or person wants to receive communications or
13 payments by mail; or

14 (2) enter into an agreement with the tax official
15 under Subsection (b) of this section specifying the method of
16 delivery of communications or payments by the tax official to the
17 property owner or person.

18 (a-3) A tax official shall deliver communications or
19 payments to a property owner or a person designated by a property
20 owner under Section 1.111(f):

21 (1) by mail if:

22 (A) the tax official does not have the electronic
23 mail address, financial account number, or other information needed
24 to send the communication or payment electronically; or

25 (B) the property owner or person requests
26 delivery by mail under Subsection (a-2)(1) of this section; or

27 (2) if applicable, by the method specified in an

1 agreement under Subsection (b) of this section.

2 (b) A [~~An agreement between a chief appraiser and a~~
3 property owner, or the person designated by the owner under Section
4 1.111(f), may enter into an agreement with a tax official that
5 specifies the method of delivery of communications or payments by
6 the tax official. If a property owner or the person designated by
7 the owner requests an agreement under this subsection, the tax
8 official shall enter into the agreement. The agreement must:

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

10 (2) be signed by the tax official [~~chief appraiser~~];

11 (3) be signed by the property owner or person
12 designated by the owner in a form acceptable to the tax official
13 [~~chief appraiser~~]; and

14 (4) specify:

15 (A) the manner in which a communication or
16 payment will be delivered [~~medium of communication~~];

17 (B) the type of communication or payment covered;

18 (C) the means for protecting the security of a
19 communication or payment;

20 (D) the means for confirming delivery of a
21 communication or payment; and

22 (E) the electronic mail address and, if
23 applicable, financial account number of the property owner or
24 person designated by the property owner, as applicable.

25 (c) An agreement under Subsection (b) may address other
26 matters.

27 (d) Unless otherwise provided by an agreement under

1 Subsection (b), the electronic delivery of a communication or
2 payment [~~any information in an electronic format~~] is effective on
3 receipt by a tax official or [~~chief appraiser, an appraisal~~
4 ~~district, an appraisal review board,~~] a property owner[~~r~~] or, if
5 applicable, a person designated by the [~~a~~] property owner under
6 Section 1.111(f). An agreement entered into under this section
7 remains in effect until rescinded in writing by the property owner
8 or person designated by the owner.

9 (e) The comptroller by rule[~~+~~
10 [~~(1)~~] shall prescribe acceptable media, formats,
11 content, and methods for the electronic delivery or submission of
12 communications and payments [~~transmission of notices required by~~
13 ~~Section 25.19,~~ and

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

17 (f) In an agreement entered into under Subsection (b) [~~this~~
18 ~~section~~], a tax official [~~chief appraiser~~] may select the medium,
19 format, content, and method to be used by the tax official
20 [~~appraisal district~~] from among those prescribed by the comptroller
21 under Subsection (e). [~~If the comptroller has not prescribed the~~
22 ~~media, format, content, and method applicable to the communication,~~
23 ~~the chief appraiser may determine the medium, format, content, and~~
24 ~~method to be used.]~~

25 (i) A property owner or a person designated by the property
26 owner under Section 1.111(f) who enters into an agreement under
27 Subsection (b) of this section that has not been rescinded shall

1 notify the tax official [~~appraisal district~~] of a change in the
2 electronic mail address or, if applicable, the financial account
3 number specified in the agreement before the first April 1 that
4 occurs following the change. If notification is not received by the
5 tax official [~~appraisal district~~] before that date, until
6 notification is received, any communications or payments [~~notices~~]
7 delivered under the agreement to the property owner or person
8 designated by the owner are considered to be timely delivered.

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

16 (l) A tax official [~~Unless the chief appraiser and the~~
17 ~~property owner or person designated by the owner agree otherwise~~
18 ~~under Subsection (b), the chief appraiser, appraisal district, or~~
19 ~~appraisal review board~~] shall electronically deliver a
20 communication or payment [~~notice electronically~~] in a manner that
21 allows for confirmation of receipt by the property owner or the
22 person designated by the owner under Section [1.111\(f\)](#), such as
23 electronic mail. If confirmation of receipt of a communication is
24 not received by the 30th day following the date the communication is
25 electronically [~~the electronic notice is~~] delivered, the tax
26 official [~~chief appraiser, appraisal district, or appraisal review~~
27 ~~board, as applicable,~~] shall deliver the communication [~~notice~~] to

1 the property owner or the person designated by the owner in the
2 manner provided by Section 1.07. If confirmation of receipt of a
3 payment is not received by the 30th day following the date the
4 payment is electronically delivered, the tax official shall notify
5 the property owner or the person designated by the owner,
6 electronically or by mail, of the tax official's attempt to deliver
7 the payment electronically.

8 SECTION 5. Chapter 1, Tax Code, is amended by adding Section
9 1.087 to read as follows:

10 Sec. 1.087. CENTRALIZED SYSTEM FOR ELECTRONIC DELIVERY OF
11 COMMUNICATIONS AND PAYMENTS. (a) In this section, "communication"
12 and "tax official" have the meanings assigned by Section 1.085.

13 (b) The comptroller by rule may develop and maintain a
14 centralized system for administering the electronic delivery of
15 communications and payments between a tax official and a property
16 owner or a person designated by the property owner under Section
17 1.111(f).

18 (c) The comptroller may charge a reasonable convenience fee
19 for use of the system.

20 SECTION 6. Section 25.192(d), Tax Code, is amended to read
21 as follows:

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

26 SECTION 7. Section 25.193(b), Tax Code, is amended to read
27 as follows:

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

8 SECTION 8. Section 41.461(c), Tax Code, is amended to read
9 as follows:

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

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

17 (2) in the manner required [~~an electronic format as~~
18 ~~provided by an agreement~~] under Section 1.085; or

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

25 SECTION 9. The following provisions of the Tax Code are
26 repealed:

27 (1) Sections 1.085(g), (h), (k), and (m);

1 (2) Section 1.086; and

2 (3) Section 41.46(e).

3 SECTION 10. The changes in law made by this Act apply
4 beginning with the 2022 tax year.

5 SECTION 11. This Act takes effect September 1, 2021.