

AN ACT

relating to the delivery of certain information under the Property Tax Code.

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 [~~IN ELECTRONIC FORMAT~~].

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

(a) In this section:

(1) "Communication" means a notice, rendition, application form, completed application, report, filing, statement, appraisal review board order, bill, or other item of

1 information required or permitted to be delivered under a provision
2 of this title.

3 (2) "Tax official" means:

4 (A) a chief appraiser, an appraisal district, an
5 appraisal review board, an assessor, a collector, or a taxing unit;
6 or

7 (B) a person designated by a person listed in
8 Paragraph (A) to perform a function on behalf of that person.

9 (a-1) Notwithstanding any other provision in this title, a
10 communication [and except as provided by this section, any notice,
11 rendition, application form, or completed application, or
12 information requested under Section 41.461(a)(2),] that is
13 required or permitted by this title to be delivered between a tax
14 official [chief appraiser, an appraisal district, an appraisal
15 review board, or any combination of those persons] and a property
16 owner or a person designated by a property owner under Section
17 1.111(f) shall [may] be delivered electronically [in an electronic
18 format] if the property owner or person designated by the owner
19 elects to exchange communications with the tax official
20 electronically under Subsection (a-2) of [chief appraiser and the
21 property owner or person designated by the owner agree under] this
22 section.

23 (a-2) A tax official shall:

24 (1) establish a procedure that allows a property owner
25 or a person designated by a property owner under Section 1.111(f) to
26 make the election described by Subsection (a-1) of this section;
27 and

1 (2) for electronic communications between the
2 official and a property owner or the person designated by the owner
3 who elects under Subsection (a-1) to exchange communications with
4 the official electronically, specify:

5 (A) the manner in which communications will be
6 exchanged; and

7 (B) the method that will be used to confirm the
8 delivery of communications.

9 (a-3) An election described by Subsection (a-1) of this
10 section by a property owner or a person designated by a property
11 owner under Section 1.111(f) must be made in writing on a form
12 prescribed by the comptroller for that purpose and remains in
13 effect until rescinded in writing by the property owner or person
14 designated by the owner.

15 (a-4) A tax official may not charge a fee to accept a
16 communication delivered electronically to the official.

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

20 (1) an e-mail address; and

21 (2) other information necessary for the exchange of
22 communications.

23 (a-6) A tax official shall prominently display the
24 information necessary for proper electronic delivery of
25 communications to the official:

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

1 (2) if the official is a chief appraiser, in any notice
2 of appraised value delivered by the official under Section 25.19.

3 (d) The electronic [~~Unless otherwise provided by an~~
4 ~~agreement, the~~] delivery of any communication by a tax official to a
5 property owner or a person designated by a property owner under
6 Section 1.111(f) [~~information in an electronic format~~] is effective
7 on delivery [~~receipt~~] by the tax official [~~a chief appraiser, an~~
8 ~~appraisal district, an appraisal review board, a property owner, or~~
9 ~~a person designated by a property owner. An agreement entered into~~
10 ~~under this section remains in effect until rescinded in writing by~~
11 ~~the property owner or person designated by the owner~~].

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

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

18 (2) received by the tax official's server on or before
19 the date on which the communication is due.

20 (e) The comptroller by rule[+
21 [~~(1)~~] shall prescribe acceptable media, formats,
22 content, and methods for the electronic delivery of communications
23 under this section and adopt guidelines for the implementation of
24 this section by tax officials [~~transmission of notices required by~~
25 ~~Section 25.19, and~~

26 [~~(2)~~ may prescribe acceptable media, formats,
27 content, and methods for the electronic transmission of other

1 ~~notices, renditions, and applications].~~

2 (f) A tax official [~~In an agreement entered into under this~~
3 ~~section, a chief appraiser]~~ may select the medium, format, content,
4 and method to be used by the tax official and a property owner or a
5 person designated by a property owner under Section 1.111(f) to
6 exchange communications electronically [~~appraisal district]~~ from
7 among those prescribed by the comptroller under Subsection (e). [~~If~~
8 ~~the comptroller has not prescribed the media, format, content, and~~
9 ~~method applicable to the communication, the chief appraiser may~~
10 ~~determine the medium, format, content, and method to be used.]~~

11 (i) A property owner or a person designated by the property
12 owner under Section 1.111(f) who elects to exchange communications
13 electronically with a tax official [~~enters into an agreement]~~ under
14 this section and who [~~that~~] has not [~~been~~] rescinded the election
15 shall notify the tax official [~~appraisal district]~~ of a change in
16 the e-mail [~~electronic mail~~] address provided by the property owner
17 or person designated by the owner [~~specified in the agreement]~~
18 before the first April 1 that occurs following the change. If
19 notification is not received by the tax official [~~appraisal~~
20 ~~district]~~ before that date, until notification is received, any
21 communications [~~notices~~] delivered electronically [~~under the~~
22 ~~agreement]~~ to the property owner or person designated by the owner
23 are considered to be timely delivered.

24 (j) An electronic signature that is included in any
25 communication delivered electronically under this section is
26 [~~notice, rendition, application form, or completed application~~
27 ~~subject to an agreement under this section and that is required by~~

1 ~~Chapters 11, 22, 23, 24, 25, 26, and 41 shall be]~~ considered to be a
2 digital signature for purposes of Section 2054.060, Government
3 Code, and that section applies to the electronic signature.

4 (n) A tax official shall acknowledge the receipt of a
5 communication delivered electronically to the official by a
6 property owner or a person designated by the property owner under
7 Section 1.111(f).

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

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

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

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

22 SECTION 6. Section 25.195, Tax Code, is amended by adding
23 Subsections (a-1) and (c-1) and amending Subsections (d) and (e) to
24 read as follows:

25 (a-1) On request by a property owner or the designated agent
26 of an owner, a chief appraiser shall provide electronically or by
27 mail at the address designated by the property owner or agent, as

1 applicable and in accordance with Section 1.085, a copy of the
2 records, supporting data, schedules, and other material and
3 information the owner or agent is entitled to inspect and copy under
4 Subsection (a). A chief appraiser may not impose a fee for
5 providing a copy of records, supporting data, schedules, or other
6 material or information under this subsection.

7 (c-1) On request by a property owner or the designated agent
8 of an owner, a private appraisal firm shall provide electronically
9 or by mail at the address designated by the property owner or agent,
10 as applicable and in accordance with Section 1.085, a copy of the
11 information the owner or agent is entitled to inspect and copy under
12 Subsection (c). A private appraisal firm may not impose a fee for
13 providing a copy of information under this subsection.

14 (d) The appraisal firm shall make information covered by
15 Subsection (c) available for inspection and copying by the owner or
16 agent or provide the information as required by Subsection (c-1),
17 as applicable, not later than the 15th day after the date the owner
18 or agent delivers a written request to inspect or receive a copy of
19 the information, unless the owner or agent agrees in writing to a
20 later date.

21 (e) If an owner or agent states under oath in a document
22 filed with an appraisal review board in connection with a
23 proceeding initiated under Section 25.25 or Chapter 41 that the
24 applicable appraisal firm has not complied with a request for
25 inspection or copying under Subsection (c) or a request to receive a
26 copy of information under Subsection (c-1) related to the property
27 that is the subject of the proceeding, the board may not conduct a

1 hearing on the merits of any claim relating to that property and may
2 not approve the appraisal records relating to that property until
3 the board determines in a hearing that:

4 (1) the appraisal firm has made the information
5 available for inspection and copying as required by Subsection (c)
6 or has provided the information as required by Subsection (c-1), as
7 applicable; or

8 (2) the owner or agent has withdrawn the motion or
9 protest that initiated the proceeding.

10 SECTION 7. Section 41.461(c), Tax Code, is amended to read
11 as follows:

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

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

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

23 (3) subject to Subsection (d), by referring the
24 property owner or the agent of the owner to a secure Internet
25 website with user registration and authentication or to the exact
26 Internet location or uniform resource locator (URL) address on an
27 Internet website maintained by the appraisal district on which the

1 requested information is identifiable and readily available.

2 SECTION 8. Section 41.47(d), Tax Code, is amended to read as
3 follows:

4 (d) The board shall deliver electronically, if the property
5 owner or agent of the owner has elected to receive electronic
6 communications under Section 1.085, or by certified mail:

7 (1) a notice of issuance of the order and a copy of the
8 order to the property owner and the chief appraiser; and

9 (2) a copy of the appraisal review board survey
10 prepared under Section 5.104 and instructions for completing and
11 submitting the survey to the property owner.

12 SECTION 9. The following provisions of the Tax Code are
13 repealed:

14 (1) Sections 1.085(b), (c), (g), (h), (k), (l), and
15 (m);

16 (2) Section 1.086;

17 (3) Section 41.46(e); and

18 (4) Section 41.47(d-1).

19 SECTION 10. The changes in law made by this Act apply only
20 to a tax year that begins on or after the effective date of this
21 Act.

22 SECTION 11. (a) A tax official of an appraisal district
23 established in a county with a population of 120,000 or more or of a
24 taxing unit located wholly or primarily in such an appraisal
25 district shall comply with Section 1.085, Tax Code, as amended by
26 this Act, beginning with the 2024 tax year.

27 (b) A tax official of an appraisal district established in a

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1 county with a population of less than 120,000 or of a taxing unit
2 located wholly or primarily in such an appraisal district shall
3 comply with Section 1.085, Tax Code, as amended by this Act,
4 beginning with the 2025 tax year.

5 SECTION 12. This Act takes effect January 1, 2024.

President of the Senate

Speaker of the House

I certify that H.B. No. 1228 was passed by the House on April 6, 2023, by the following vote: Yeas 148, Nays 0, 1 present, not voting; and that the House concurred in Senate amendments to H.B. No. 1228 on May 25, 2023, by the following vote: Yeas 144, Nays 0, 1 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 1228 was passed by the Senate, with amendments, on May 23, 2023, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

APPROVED: _____

Date

Governor