

By: Bettencourt, et al.

S.B. No. 1487

A BILL TO BE ENTITLED

AN ACT

relating to the electronic delivery of certain communications required or permitted 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 establish a procedure that allows  
24 a property owner or a person designated by a property owner under  
25 Section 1.111(f) to make the election described by Subsection (a-1)  
26 of this section. The procedure must specify:

27 (1) the manner in which communications will be

1 exchanged between the official and the property owner or person  
2 designated by the owner; and

3 (2) the method that will be used to confirm the  
4 delivery of communications.

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9 effect until rescinded in writing by the property owner or person  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

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

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

16 (1) an e-mail address; and

17 (2) other information necessary for the exchange of  
18 communications.

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

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

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

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

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

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

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

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

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

27           (f) A tax official [~~In an agreement entered into under this~~

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

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

22 (j) An electronic signature that is included in any  
23 communication delivered electronically under this section is  
24 ~~[notice, rendition, application form, or completed application~~  
25 ~~subject to an agreement under this section and that is required by~~  
26 ~~Chapters 11, 22, 23, 24, 25, 26, and 41 shall be]~~ considered to be a  
27 digital signature for purposes of Section 2054.060, Government

1 Code, and that section applies to the electronic signature.

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

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

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

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

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

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

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

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

1 information;

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

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

12 SECTION 7. Section 41.47(d-1), Tax Code, is amended to read  
13 as follows:

14 (d-1) This subsection applies only to an appraisal district  
15 established in a county with a population of 120,000 or more. The  
16 requirements of this subsection are in addition to the requirements  
17 of Subsection (d). On written request submitted to the chief  
18 appraiser, the chief appraiser shall deliver by e-mail, in the  
19 manner provided by this subsection, a copy of the notice of issuance  
20 of the order and a copy of the order required by Subsection (d) if  
21 the chief appraiser is not otherwise required to deliver the notice  
22 and order electronically [~~property subject to the order is not the~~  
23 ~~subject of an agreement~~] under Section 1.085. A request under this  
24 subsection may be submitted only by the property owner whose  
25 property is subject to the protest for which the order is issued, an  
26 attorney representing the property owner, or an individual  
27 designated by the property owner under Section 1.111. A person may

1 include in a single request more than one property owned by the same  
2 property owner or multiple properties owned by multiple property  
3 owners. A person may submit more than one request. A person  
4 submitting a request must indicate in the request that the chief  
5 appraiser must make the delivery to the property owner, an attorney  
6 representing the property owner, an individual designated by the  
7 property owner under Section 1.111, or a combination of those  
8 persons. A person must submit a request before the protest hearing  
9 relating to each property included in the request. The chief  
10 appraiser shall deliver, as provided by this subsection, a copy of  
11 the notice of issuance of the order and a copy of the order required  
12 by Subsection (d) not later than the 21st day after the date the  
13 appraisal review board issues the order.

14 SECTION 8. The following provisions of the Tax Code are  
15 repealed:

16 (1) Sections 1.085(b), (c), (g), (h), (k), (l), and  
17 (m);

18 (2) Section 1.086; and

19 (3) Section 41.46(e).

20 SECTION 9. The changes in law made by this Act apply only to  
21 a tax year that begins on or after the effective date of this Act.

22 SECTION 10. (a) An appraisal district established in a  
23 county with a population of 120,000 or more and each taxing unit  
24 located wholly or primarily in such an appraisal district shall  
25 comply with Section 1.085, Tax Code, as amended by this Act,  
26 beginning with the 2024 tax year.

27 (b) An appraisal district established in a county with a



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

5 SECTION 11. This Act takes effect January 1, 2024.