

BILL ANALYSIS

Senate Research Center

H.B. 3216
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Intergovernmental Relations
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Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

H.B. 3216 amends current law relating to electronic communication between property owners and chief appraisers, appraisal districts, appraisal review boards, or any combination of those persons.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 1.085, Tax Code, by amending Subsections (a), (b), (d), (f), and (g) and adding Subsections (h), (i), (j), (k), and (l), as follows:

(a) Authorizes any notice, rendition, application form, or completed application that is required or permitted by this title to be delivered between a chief appraiser, an appraisal district, an appraisal review board, or any combination of those persons and a property owner or between a chief appraiser, an appraisal district, an appraisal review board, or any combination of those persons and a person designated by a property owner under Section 1.111(f) (relating to authorizing a property owner in writing filed with the appraisal district to direct the appraisal district, appraisal review board, and each taxing unit participating in the appraisal district to deliver all notices, tax bills, orders, and other communications relating to one or more specified items of the owner's property to a specified person instead of to the property owner), notwithstanding any other provision in this title and except as provided by this section, rather than except as provided by Section 1.07(d) (relating to requiring that a notice be sent by certified mail), to be delivered in an electronic format if the chief appraiser and the property owner or person designated by the owner agree under this section.

(b) Requires that an agreement between a chief appraiser and a property owner, or the person designated by the owner under Section 1.111(f):

- (1) be in writing or in an electronic form;
- (2) be signed by the chief appraiser, rather than by the chief appraiser and the property owner;
- (3) be signed by the property owner or person designated by the owner in a form acceptable to the chief appraiser; and
- (4) specify:
 - (A) the medium of communication;
 - (B) the type of communication covered;
 - (C) the means for protecting the security of a communication;

(D) the means for confirming delivery of a communication; and

(E) the electronic mail address of the property owner or person designated by the property owner, rather than designated to represent the property owner under Section 1.111 (Representation of Property Owner), as applicable.

(d) Provides that, unless otherwise provided by an agreement, the delivery of any information in an electronic format is effective on receipt by a chief appraiser, an appraisal district, an appraisal review board, a property owner, or a person designated by a property owner. Provides that an agreement entered into under this section remains in effect until rescinded in writing by the property owner or person designated by the owner.

(f) Authorizes the chief appraiser, if the comptroller of public accounts (comptroller) has not prescribed the media, format, content, and method applicable to the communication, to determine the medium, format, content, and method to be used.

(g) Requires the chief appraiser, notwithstanding Subsection (a), if a property owner whose property is included in 25 or more accounts in the appraisal records of the appraisal district requests the chief appraiser to enter into an agreement for the delivery of the notice required by Section 25.19 (Notice of Appraised Value) in an electronic format, to enter into an agreement under this section for that purpose if the appraisal district is located in a county that has a population of more than 200,000. Requires the chief appraiser, if the chief appraiser must enter into an agreement under this subsection, to deliver the notice in accordance with an electronic medium, format, content, and method prescribed by the comptroller under Subsection (e). Authorizes the chief appraiser, if the comptroller has not prescribed the media, format, content, and method applicable to the notice, to determine the medium, format, content, and method to be used.

(h) Requires the chief appraiser to provide notice regarding the availability of agreement forms authorizing electronic communication under this section. Requires the chief appraiser to provide the notice by:

(1) publishing a notice in a newspaper having general circulation in the district at least once on or before February 1 of each year that includes the words "Notice of Availability of Electronic Communications"; or

(2) delivering 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 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 for the preceding tax year.

(i) Requires a property owner or a person designated by the property owner who enters into an agreement under this section that has not been rescinded to notify the appraisal district of a change in the electronic mail address specified in the agreement before the first April 1 that occurs following the change. Provides that, if notification is not received by the appraisal district before that date, until notification is received, any notices delivered under the agreement to the property owner or person designated by the owner are considered to be timely delivered.

(j) Requires that an electronic signature that is included in any notice, rendition, application form, or completed application subject to an agreement under this section and that is required by Chapters 11 (Taxable Property and Exemptions), 22 (Renditions and Other Reports), 23 (Appraisal Methods and Procedures), 24 (Central Appraisal), 25 (Local Appraisal), 26 (Assessment), and 41 (Local Review) be considered to be a digital signature for purposes of Section 2054.060 (Digital Signature), Government Code, and that section applies to the electronic signature.

(k) Prohibits a decision by the chief appraiser not to enter into an agreement under this section, unless the chief appraiser is required to enter an agreement under this section, from being reviewed by the appraisal review board or from being the subject of:

- (1) a suit to compel;
- (2) a protest under Section 41.41 (Right of Protest);
- (3) an appeal under Chapter 42 (Judicial Review); or
- (4) a complaint under Chapter 1151 (Property Tax Professionals), Occupations Code.

(l) Requires the chief appraiser, appraisal district, or appraisal review board, unless the chief appraiser and the property owner or person designated by the owner agree otherwise under Subsection (b), to deliver a notice electronically in a manner that allows for confirmation of receipt by the property owner or the person designated by the owner, such as electronic mail. Requires the chief appraiser, appraisal district, or appraisal review board, as applicable, if confirmation of receipt is not received by the 30th day following the date the electronic notice is delivered, to deliver the notice to the property owner or the person designated by the owner in the manner provided by Section 1.07 (Delivery of Notice).

SECTION 2. Amends Section 1.111, Tax Code, by amending Subsection (b) and adding Subsections (k) and (l), as follows:

(b) Requires each appraisal district established for a county having a population of 500,000 or more to implement a system that allows a designation to be signed and filed electronically.

(k) Requires an agent who electronically submits a designation of agent form, on written request by the chief appraiser, to provide the chief appraiser information concerning:

- (1) the electronic signature of the person who signed the form;
- (2) the date the person signed the form; and
- (3) the Internet Protocol address of the computer the person used to complete the form.

(l) Prohibits a person from knowingly making a false entry in, or false alteration of, a designation of agent form that has been signed as provided by Subsection (b).

SECTION 3. Makes application of Section 1.111, Tax Code, as amended by this Act, prospective.

SECTION 4. Effective date: September 1, 2011.