Relating to the delivery of certain information under the Property Tax Code.
A property owner/agent can require a tax official to send and receive notices and communications electronically.

HB 1228 - COMMUNICATIONS DEFINED

• Notice
• Rendition
• Application form
• Report / Filing
• ARB Order
• Statement / Bill
• Other item of information required or permitted to be delivered by Tax Code
HB 1228 - TAX OFFICIAL DEFINED

- Chief Appraiser
- Appraisal District
- ARB
- Assessor/Collector
- Taxing Unit
- Anyone designated by the above to perform a function on their behalf

HB 1228 - MANDATORY

Notwithstanding any other provision in this title, a that is required or permitted by this title to be delivered between a tax official and a property owner or a person designated by a property owner under Section 1.111(f) shall be delivered electronically if the property owner or person designated by the owner elects to exchange communications with the tax official electronically under Subsection (a-2) of this section.
The election for electronic communications remains in effect until rescinded in writing by property owner/agent.

Tax official may *not* charge a fee:

- To accept a communication delivered electronically to the official.
- For providing electronic communications (25.195)
Tax official may require owner/agent to provide:

• An email address
• Other information necessary for the exchange of communications

Tax official shall prominently display information for electronic communication on:

• Official's internet website
• Any NOAV mailed by chief appraiser
Communication is considered effective **on delivery** by the tax official.

*Owner/agent must notify tax official of any change in email address (before April 1). If notification is not provided, then all electronic communications are considered timely delivered.*

**HB 1228 – DELIVERY BY OWNER OR AGENT**

Communication from owner/agent is considered timely if:

- Addressed to the correct delivery portal or electronic delivery system
- Received by tax official’s server on or before the date on which it is due.

- *Tax official must acknowledge receipt of a communication delivered electronically*
By rule shall prescribe

• Acceptable media
• Formats
• Content
• Methods for electronic delivery

• Tax official may only select media, format, content, and method from those prescribed by Comptroller.

Adopt guidelines for implementation of electronic communications
Electronic signatures on documents considered valid digital signature.

All 25.195 data available for inspection by property owner
- Records
- Supporting data
- Schedules
- Other materials and information
  - Owner/agent can require mail or electronic delivery (no more “inspection”)
  - Applies to private appraisal firms
    - 15 days to provide requested data.
HB 1228 - EFFECTIVE DATES

2024 - Population of 120,00 or more

2025 - Population less than 120,000

Questions?