

# HB 1228

TAAD Legislative Update August 14-15, 2023



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## HB 1228 – CAPTION

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



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## HB 1228 – REQUIRES

A property owner/agent can **require** a tax official to send and receive notices and communications electronically.



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## 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



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## 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



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## 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



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## HB 1228 – RESCINDING

The election for electronic communications remains in effect until rescinded in writing by property owner/agent



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## HB 1228 – FEE

Tax official may **not** charge a fee

- To accept a communication delivered electronically to the official.
- For providing electronic communications (25.195)



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## HB 1228 – ADDITIONAL SETUP INFORMATION

Tax official may require owner/agent to provide:

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



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## HB 1228 – AVAILABILITY NOTICE

Tax official shall prominently display information for electronic communication on:

- Official's internet website
- Any NOAV mailed by chief appraiser



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## HB 1228 – DELIVERY BY TAX OFFICIAL

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.*



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## 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*



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## HB 1228 – COMPTROLLER

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.*



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## HB 1228 – COMPTROLLER

Adopt guidelines for implementation of electronic communications



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## HB 1228 – ELECTRONIC SIGNATURE

Electronic signatures on documents considered valid digital signature.



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## HB 1228 – INSPECTION BY PROPERTY OWNER

All 25.195 data available for inspection by property

- 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.



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# HB 1228 – EFFECTIVE DATES

**2024** - Population of 120,00 or more

**2025** – Population less than 120,000



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# Questions?



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