



**GUIDELINES FOR
ELECTRONIC DELIVERY
OF COMMUNICATIONS**

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Guidelines for Electronic Delivery of Communications

Introduction

Tax Code Section 1.085 requires that communication between a property owner and a tax official be delivered electronically if the property owner or the property owner's designee under Tax Code Section 1.111(f) elected to do so, in writing. It also requires the Comptroller's office to adopt electronic delivery guidelines and prescribe a form for property owners or their designees to elect to send and receive electronic communications with a tax official.

Purpose and Scope

These guidelines provide information on acceptable media, formats, content, and methods for the delivery of electronic communications requested under Tax Code Section 1.085. These guidelines outline tax official and property owner best practices for effective electronic communications including requirements, responsibilities, and limitations in the use of electronic communications.

Definitions

Communication - a notice, rendition, application form, report, filing, statement, appraisal review board order, bill, or other item of information required or permitted to be delivered by the Tax Code.

Tax official - a chief appraiser, an appraisal district, an appraisal review board, an assessor, a collector, or a taxing unit; or any person designated to perform a function on their behalf.

Requirements

Request for Electronic Communication

Property owners or their designees may elect for a tax official to send and receive communications electronically by completing, signing, and delivering Comptroller Form 50-843, Request for Electronic Delivery of Communications with a Tax Official. This form may be executed and delivered electronically to the tax official in the method detailed in the tax official's electronic communication procedures, located on the tax official's website, or by regular first-class mail, postage prepaid. The election for electronic communication remains in effect until rescinded in writing by the property owner or the designee.

The electronic delivery of a form, communication and/or information by a property owner or designee to a tax official is timely if the communication is:

- (1) addressed to the correct delivery portal or electronic delivery system; or

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

Notification of Availability of Electronic Communications

Tax officials must prominently display the information necessary for proper electronic delivery of communications:

- (1) on the tax official's Internet website, if applicable;
- (2) in any notice of appraised value delivered by the official under Section 25.19.

Electronic Communication Procedures

Establish Procedures

Local tax officials must establish an electronic communications procedure that specifies:

- the medium, format, content, and method used to send and receive electronic communications;
- the method used to confirm the delivery of an electronic communication;
- the way electronic communications will be exchanged;
- there is no charge for requesting electronic exchange of communications;
- the records available to be delivered electronically;
- where to obtain Form 50-843, Request for Electronic Delivery of Communications with a Tax Official;
- that the property owner or property owner's representative designated under Tax Code Section 1.111(f) can elect to receive electronic communications by requiring the property owner or designee to provide:
 - a completed Form 50-843, Request for Electronic Delivery of Communications with a Tax Official (and where to obtain it); and
 - an e-mail address;
- other information necessary for the exchange of communications;
- how to file the request and supporting information;
- that electronic delivery of any communication by a tax official to a property owner or designee is effective on delivery by the tax official;
- that electronic delivery of a communication by a property owner or designee to a tax official is timely if:
 - addressed to the correct delivery portal or electronic delivery system; and
 - received by the tax official's server on or before the date on which the communication is due;
- that property owners or designees must notify the tax official of a change in the e-mail address before the first April 1 following the change;
- that if notification is not received before April 1, all electronic communications from the tax official to the property owner or designee are considered timely delivered, until a change of email notification is received; and

- the election for electronic communication is effective until rescinded in writing by the property owner or designee.

Content Available by Electronic Delivery

Tax Code Section 1.085(a-1) provides that any communication required or permitted by the Tax Code to be delivered between a tax official and property owner or designee must be delivered electronically if the property owner or designee elects to exchange electronic communications with the tax official.

These electronic communications pertain to property tax-related material including, but not limited to:

Such items include, but are not limited to:

- Appraisal value notices;
- Forms, including application forms;
- Renditions;
- Reports;
- Filings;
- Statements;
- ARB orders;
- Property tax bills;
- Records, supporting data, schedules, and other material and information the owner or agent is entitled to inspect and copy under Tax Code Section 25.195(a);
- Information from private appraisal firms that the property owner or designee is entitled to inspect and copy under Tax Code Section 25.195(c);
- Information requested by the property owner or designee under Tax Code Section 41.461(a)(2), such as data, schedules, formulas, and all other information the chief appraiser will intrude at an ARB hearing;
- Notice of issuance of an ARB order, a copy of the ARB order, and a copy of the Comptroller's ARB survey, required under Tax Code 41.47(d); and
- Any information required or permitted to be delivered under the Tax Code.

Methods of Delivery

Tax officials must deliver information required to be delivered to a property owner or designee by regular first-class mail, deposited in the United States mail, postage prepaid, and addressed to the property owner or designee at the address in the most recent record of the tax official, unless otherwise required by statute or the property owner or designee has elected to receive electronic communications under Tax Code Section 1.085.

Acceptable method of delivery

Approved means of electronic communication transmittal made by electronic mail, file transfer protocol (ftp), online portal, text messaging, or any other method used as electronic

communication through computers via internet, or other electronic devices such as smartphones or tablets.

Format

A text-based or image-based content in a form that is produced on, published by and readable on computers or other digital devices that are transmitted by using Portable Document Format (.pdf), Extensible Mark-up Language (.xml), Rich Text Format(.rft), Word Document (.docx), Excel Workbook (.xlsx), or any other format.

Electronic Delivery portal/system

An electronic delivery portal is a system with user registration and authentication or exact Internet location or uniform resource locator (URL) address on an Internet website maintained by the tax official on which the information required to be delivered is identifiable, readily available, and transmittable.

Internet Website

A secure Internet website with user registration and authentication or to the exact Internet location or uniform resource locator (URL) address on an Internet website maintained by the appraisal district on which the information required to be delivered is identifiable and readily available.

Digital signature

A digital signature included in any communication delivered electronically used to authenticate a written electronic communication sent to a tax official that complies with the tax official's electronic communication procedures as provided by Government Code Section 2054.060.

Implementation Deadlines

An appraisal district with a county population of 120,000 or more must comply for the 2024 tax year.

An appraisal district with a county population of less than 120,000 must comply for the 2025 tax year.