



**GUIDELINES FOR
ELECTRONIC DELIVERY
OF COMMUNICATIONS**

June 2024

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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 The election for electronic communication remains in effect until rescinded in writing by the property owner or the designee.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.

Request for Electronic Delivery of Communications with a Tax Official

Form 50-843

County

Date Received

GENERAL INFORMATION: Tax Code Section 1.085(a-1) requires a tax official to deliver communications to a property owner or the property owner's designated representative electronically if requested using this form. The election remains in effect until rescinded, in writing, by the property owner or the designated representative.

FILING INSTRUCTIONS: This form and all supporting documentation must be filed with the applicable tax official in the county in which the property is located. A separate form must be filed with each tax official. **Do not file this document with the Texas Comptroller of Public Accounts.**

SECTION 1: Tax Official Selection

Please indicate the tax official with which you are requesting to exchange communications electronically.

Appraisal District Appraisal Review Board (ARB) Tax Assessor/Collector

Taxing Unit _____

Other designated person performing functions on behalf of a tax official _____

SECTION 2: Property Owner

Property Owner Partnership Corporation Other (specify): _____

Name of Property Owner

Primary Phone Number (area code and number)

Physical Address, City, State, ZIP Code

Mailing Address, City, State, ZIP Code (if different than above)

SECTION 3: Authorized Representative

If you are an individual property owner filing this form on your own behalf, skip to Section 4; all other requestors are required to complete Section 3.

Please indicate the basis for your authority to represent the property owner in filing this application:

Officer of the company General Partner of the company Attorney for property owner
 Agent for tax matters appointed under Tax Code Section 1.111
 Other and explain basis: _____

Name of Authorized Representative

Title of Authorized Representative

Mailing Address, City, State, ZIP Code

Primary Phone Number (area code and number)

SECTION 4: Property for Which Electronic Communications are to be Exchanged

Appraisal District Account Number(s)

Legal Description (if known)

SECTION 5: Email Address

Provide the email address to which electronic communications will be delivered for the accounts listed in Section 4:

Email Address*

SECTION 6: Certification and Signature

If you make a false statement on this form, you could be found guilty of a Class A misdemeanor or a state jail felony under Penal Code Section 37.10.

"I, _____, swear or affirm the following:

Printed Name of Property Owner or Authorized Representative

1. that each fact contained in this request is true and correct;
2. that I authorize to submit and receive electronic documents in a format acceptable by the selected tax official in accordance with Tax Code Section 1.085; and
3. that I have read and understand the *Notice Regarding Penalties for Making or Filing an Application Containing a False Statement*."

sign here 

Signature of Property Owner or Authorized Representative

Date

* May be confidential under Government Code §552.137; however, by including the email address on this form, you are affirmatively consenting to its release under the Public Information Act.

Important Information

GENERAL INFORMATION

Tax Code Section 1.085(a-1) requires a tax official to deliver communications to a property owner or the property owner's designated representative electronically if requested using this form. The election remains in effect until rescinded, in writing, by the property owner or the designated representative.

FILING INSTRUCTIONS

This form and all supporting documentation must be filed with the applicable tax official in the county in which the property is located. A separate form must be filed with each tax official. Contact information for appraisal district or local taxing unit may be found on the Comptroller's website. **Do not file this document with the Texas Comptroller of Public Accounts.**

DUTY TO NOTIFY

A property owner or the property owner's designated representative is required to notify the tax official of a change in the email address provided for the purpose of electronic delivery of communications **before April 1** following the change. If notification is not received, all electronic communications are considered timely delivered.

DEFINITIONS

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

Tax Official: a chief appraiser, appraisal district, ARB, assessor, collector, or taxing unit; or any person designated by a chief appraiser, appraisal district, ARB, assessor, collector or taxing unit or a person designated to perform a function on their behalf.

Digital signature: an electronic signature included in any communication delivered electronically, per Government Code Section 2054.060 used to authenticate a written electronic communication sent to a tax official and complies with the tax official's electronic communication procedures.

OTHER IMPORTANT INFORMATION

The local tax official must establish an electronic communications procedure that:

- specifies the manner in which electronic communications will be exchanged by selecting the medium, format, content and method to be used by the tax official and a property owner to exchange communications electronically; and
- specifies the method used to confirm the delivery of an electronic communication.

A tax official may not charge a fee for the electronic delivery of communications.