ELECTRONIC COMMUNICATIONS

Property Tax Institute
December 3, 2024

1

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HOW DID WE GET HERE?

- · It all started in 1999...
- Sec 1.085 was amended to add "Communication in Electronic Format"
 - Stated notice, rendition, application form, completed action, delivered or permitted to be delivered between a <u>Chief Appraiser</u> and property owner, <u>MAY</u> be delivered if both parties agree in writing.
 - Effective upon receipt

2

HOW DID WE GET HERE?

- · Amended in 2003
 - Required Chief Appraisers to deliver 25.19 notices (25 or more) electronically Populations greater than 200,000
- Amended in 2011
 - Included CADs and ARB
 - Stated the agreement was in effect until rescinded in writing by property owner
- · Amended in 2019
 - Added Notice of Protest Hearings (Sec. 41.46) to be delivered by e-mail

HOW DID WE GET HERE?

- · Amended in 2023
 - Sec 1.085 Electronic Delivery of Communication
 - Definition of Tax Official includes Chief Appraiser, CAD, ARB, Tax Assessor/Collector, and taxing units
 - Communication includes Notice, rendition, application form, completed application, report, filing, statement, ARB order, bill, or any other item
 - REQUIRES an electronic option to exchange communication & to establish methods and procedures
 Prescribes timely delivery rules and rules for acknowledging the receipt of an electronic communication.
 - States the communication is considered to be timely delivered unless a change in the e-mail address is
 received before <u>APRIL 1</u>[Sec 1.085(i)]
- APRIL 1ST IS A CONFLICT FOR TAX OFFICES.

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SINCE 2012, TAX ASSESSORS HAVE DELIVERED E-STATEMENTS

- · Sec 31.01 Tax Bills
 - (k) The Assessor for a taxing unit shall deliver a tax bill as required by electronic means if
 on or before <u>September 15th</u> the individual or entity entitled to receive a tax bill and the
 assessor enter into an agreement for delivery of a tax bill by electronic means...
 - HB 843 (2012)

Welcome to the Dallas County Tax Office eStatement Enrollment page!

Search for Your Property Here

5

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- · Sec 25.195 Inspection by Property Owners
 - · Requires a Chief Appraiser to electronically provide records upon request and without a
 - Records include supporting data, schedules & other information the owner or agent is entitled to inspect
 - Information will be made available not later than the $15^{\text{th}}\,\text{date}$ after the request
 - If the owner/agent states under oath the records were not made available, the ARB may not conduct a hearing or approve the appraisal records

But wait....

There's more!

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- · Sec 26.04 Submission of Roll (NNR, VAR) & 26.05 Tax Rate
 - August 7th- Each Chief Appraiser & Tax Assessor shall post on their websites the Notice of Estimated Taxes and information regarding the property tax database (Transparency Website) found at Texas, gov/PropertyTaxes

 26.04(e-2)
 - Instructions on how to register for ENS notifications
 26.04(e-2)(4)
 - A taxing unit (other than a School District) may not hold a public hearing or adopt a tax rate until the 5th day after the date the Chief Appraiser has:

 Posted the notice required under 26.04(e·2) Notice of Estimated Taxes; or

 Compiled with 26.17(f) Opened the Tax Transparency Website

 26.05 (d·1)(d·2)

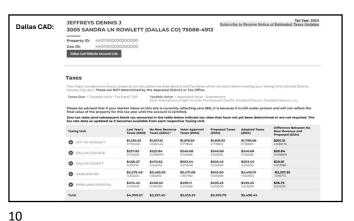
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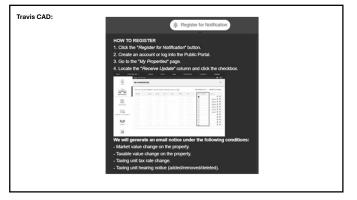
- Sec 26.17 & 26.175 Database of Property Tax Related Information & Database Locator Website
 - Known as the Tax Transparency Website
 - Texas.gov/PropertyTaxes
 - . Owned by the CAD; Updated by the Taxing Entities
 - Must have links to each Taxing Unit's Website described by Sec 26.18• 26.17 (c-1)
 - Must allow owners to register to receive e-mail notifications of updates to the tax transparency databas
 - Effective Jan 1, 2024, must have a link to the Protest Hearing Database created by the Chief Appraiser under Sec 41.13
 - 26.17 (c-2)

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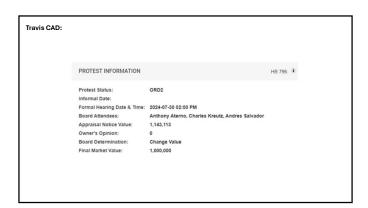




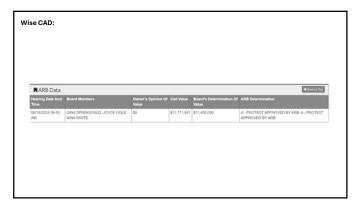


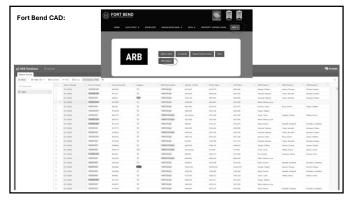
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Sec 41.13 Protest Hearing Database Effective October 1st – Each CAD must have a link to the Protest Hearing Database Mandates the Chief Appraiser create and maintain a 5 year publicly available and searchable ARB property protest database, including: Board members names Hearing Date & Time Account Number & Category Appraised value, owner's opinion of value, and ARB determination

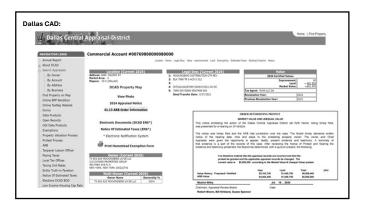


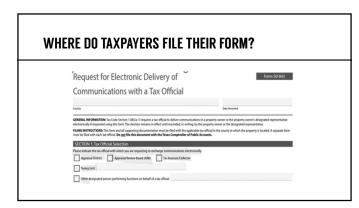
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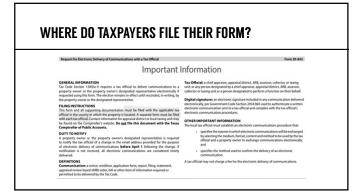




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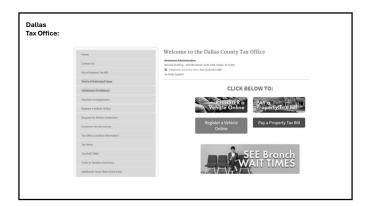


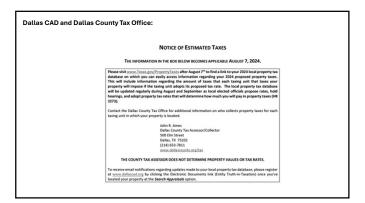




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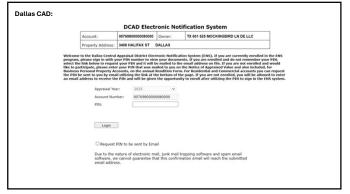






allas x Office:	eStatement Enrollment Enroll in eStatements to receive your 2025 Current Tax Statement by email in October, 2025.
Registration	n for Electronic Statements
The deadline for e-mail address	or registering for electronic tax statements is September 15 of each tax year. Please complete your registration submission on or before that date. If you have registered in previous years and your is the same, you do not need to register again.
* Denotes require	d information
Account No.: 200	6021020000000
Name: *	
First Name	
Last Name	
Are you the own	or of this property?



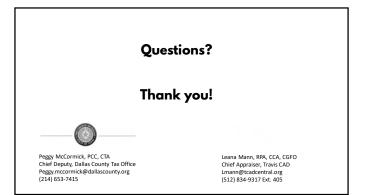


SILVER LINING? CADs can see significant cost savings by agents utilizing electronic communications Approximate Cost Savings per Year for Travis CAD: Hearing Notices: \$70,568 ARB Evidence: \$153,408 ARB Determinations: \$554,438 Annual Savings: \$768,414

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 - ARB Determinations: \$554,438
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