

Electronic Filing Agreement - Renditions

The Aransas County Appraisal District (ACAD) will accept most types of renditions electronically. ACAD will use an augmented paper process while moving to implement the pure “paperless” exchange that is possible under Sec. 1.085 of the Property Tax Code. While Sec. 1.085 clearly allows documents to be transmitted by consultants, a “paperless” exchange requires that an agreement be in place between the chief appraiser and the property owner. An electronic exchange can be achieved in either one of two ways:

- Submission of a facsimile form with properly notarized signature and the note, “Per enclosed electronic media” or "Electronic data transmitted separately" as appropriate.
- A property owner agreement in place allowing the consultant to transmit required information electronically.

Sec. 1.085, Property Tax Code, Communication in Electronic Format

(a) Notwithstanding any other provision in this title and except as provided by this section, any notice, rendition, application form, or completed application that is required or permitted by this title to be delivered between a chief appraiser, an appraisal district, an appraisal review board, or any combination of those persons and a property owner or between a chief appraiser, an appraisal district, an appraisal review board, or any combination of those persons and a person designated by a property owner under Section 1.111(f) may be delivered in an electronic format if the chief appraiser and the property owner or person designated by the owner agree under this section.

(b) An agreement between a chief appraiser and a property owner, or the person designated by the owner under Section 1.111(f), must:

- (1) be in writing or in an electronic form;
- (2) be signed by the chief appraiser;
- (3) be signed by the property owner or person designated by the owner in a form acceptable to the chief appraiser; and
- (4) specify:
 - (A) the medium of communication;
 - (B) the type of communication covered;
 - (C) the means for protecting the security of a communication;
 - (D) the means for confirming delivery of a communication; and
 - (E) the electronic mail address of the property owner or person designated by the property owner, as applicable.

(c) An agreement may address other matters.

(d) Unless otherwise provided by an agreement, the delivery of any information in an electronic format is effective on receipt by a chief appraiser, an appraisal district, an appraisal review board, a property owner, or a person designated by a property owner. An agreement entered into under this section remains in effect until rescinded in writing by the property owner or person designated by the owner.

(e) The comptroller by rule:

- (1) shall prescribe acceptable media, formats, content, and methods for the electronic transmission of notices required by Section 25.19; and
- (2) may prescribe acceptable media, formats, content, and methods for the electronic transmission of other notices, renditions, and applications.

(f) In an agreement entered into under this section, a chief appraiser may select the medium, format, content, and method to be used by the appraisal district from among those prescribed by the comptroller under Subsection (e). If the comptroller has not prescribed the media, format, content, and method

applicable to the communication, the chief appraiser may determine the medium, format, content, and method to be used.

(g) Notwithstanding Subsection (a), if a property owner whose property is included in 25 or more accounts in the appraisal records of the appraisal district requests the chief appraiser to enter into an agreement for the delivery of the notice required by Section 25.19 in an electronic format, the chief appraiser must enter into an agreement under this section for that purpose if the appraisal district is located in a county that has a population of more than 200,000. If the chief appraiser must enter into an agreement under this subsection, the chief appraiser shall deliver the notice in accordance with an electronic medium, format, content, and method prescribed by the comptroller under Subsection (e). If the comptroller has not prescribed the media, format, content, and method applicable to the notice, the chief appraiser may determine the medium, format, content, and method to be used.

(h) This subsection applies to the chief appraiser of an appraisal district only if the appraisal district is located in a county described by Subsection (g) or the chief appraiser has decided to authorize electronic communication under this section and the appraisal district has implemented a system that allows such communication. The chief appraiser shall provide notice regarding the availability of agreement forms authorizing electronic communication under this section. The chief appraiser shall provide the notice by:

(1) publishing a notice in a newspaper having general circulation in the district at least once on or before February 1 of each year that includes the words “Notice of Availability of Electronic Communications”; or

(2) delivering the agreement form on or before February 1, or as soon as practicable after that date, to each owner of property shown on the certified appraisal roll for the preceding tax year and on or before February 1 of each subsequent year, or as soon as practicable after that date, to each new owner of property shown on the certified appraisal roll for the preceding tax year.

(i) A property owner or a person designated by the property owner who enters into an agreement under this section that has not been rescinded shall notify the appraisal district of a change in the electronic mail address specified in the agreement before the first April 1 that occurs following the change. If notification is not received by the appraisal district before that date, until notification is received, any notices delivered under the agreement to the property owner or person designated by the owner are considered to be timely delivered.

(j) An electronic signature that is included in any notice, rendition, application form, or completed application subject to an agreement under this section and that is required by Chapters 11, 22, 23, 24, 25, 26, and 41 shall be considered to be a digital signature for purposes of Section 2054.060, Government Code, and that section applies to the electronic signature.

(k) Unless the chief appraiser is required to enter an agreement under this section, a decision by the chief appraiser not to enter into an agreement under this section may not be reviewed by the appraisal review board or be the subject of:

(1) a suit to compel;

(2) a protest under Section 41.41;

(3) an appeal under Chapter 42; or

(4) a complaint under Chapter 1151, Occupations Code.

(l) Unless the chief appraiser and the property owner or person designated by the owner agree otherwise under Subsection (b), the chief appraiser, appraisal district, or appraisal review board shall deliver a notice electronically in a manner that allows for confirmation of receipt by the property owner or the person designated by the owner, such as electronic mail. If confirmation of receipt is not received by the 30th day following the date the electronic notice is delivered, the chief appraiser, appraisal district, or appraisal review board, as applicable, shall deliver the notice to the property owner or the person designated by the owner in the manner provided by Section 1.07.

In order to be considered timely and valid, renditions that are filed electronically must substantially comply with the law and with rules that are approved by the state comptroller of public accounts. A general description of the property must be provided. The inclusion of a good faith opinion of value is optional if cost and year of acquisition by category is transmitted either in summary or in detail. Assets that exist in more than one location in Aransas County must be transmitted using the multi location format if the property is considered a single account with ACAD. Use the contact information at the end of this section for answers to questions concerning this type of property.

If submitted via e-mail, these filings can be sent to aransascad@gmail.com. If you wish to receive an acknowledgement of the filing, the word, "rendition", must be listed in the subject line of the email. Additional information, such as account numbers, can be included in the subject line if you anticipate multiple transmissions.

ACAD will accept electronic filings in any format that can be mapped to the standard descriptions. If you have questions about a format, use the contact at the end of this section well before the filing deadline. An electronically filed rendition that does not substantially comply with the requirements of law or cannot be read by ACAD software may result in a penalty. To transmit changes in base account information such as new accounts or changes in data such as ownership entity names, mailing address, or location address, an imaged letter should accompany the filing.

Contact Information:

Business Personal Property Division

Phone (361)-729-9733
Fax (361)729-9750
E-mail aransascad@gmail.com

Please return the signed agreement to:

Aransas Co Appraisal District
Business Personal Property Division
11 HWY 35 N
Rockport, TX 78382

Tax Year _____
Account No. _____

Owner Name: _____
Business Name _____

ELECTRONIC FILING AGREEMENT

THIS IS an Agreement between the Aransas County Appraisal District, hereinafter "the District", and _____, hereinafter "the Property Owner", entered into pursuant to the provisions of the Texas Property Tax Code; Chapter 1.

THE District and the Property Owner agree as follows:

1. The District authorizes the Property Owner to file renditions or reports required to be filed with that agency under the Texas Property Tax Code by means of electronic transmission for the duration of this Agreement.
2. The signature of the Property Owner or its authorized agent affixed to this Agreement shall be deemed to appear on such electronically filed renditions or reports, as if actually so appearing.
3. The term of this Agreement shall be for 1 year from the date last appearing below. However, if the authorized agent signing such agreement on behalf of the Property Owner leaves the employment of the Property Owner or becomes no longer authorized to sign such renditions or reports for it, the Property Owner's right to file renditions or reports electronically shall automatically be terminated until a new written agreement is signed with the District. Such termination shall be effective as of the date such authorized agent's authority ends for any reason.
4. The Property Owner's electronic transmission of such renditions and reports must be made in a manner compatible with the District's software, equipment and facilities.
5. This Agreement can be amended at any time by the execution of a written addendum to this Agreement by the District and the Property Owner.
6. The District or the Property Owner can cancel this Agreement at any time upon thirty (30) days' notice to the other party.
7. The District and the Property Owner warrant that any electronic communication under this agreement will be secure and protected by the most practical available means.
8. This Agreement represents the entire understanding of the parties in relation to the electronic filing of renditions and reports.
9. The place of performance of this Agreement is Rockport, Aransas County, Texas. It shall be governed by the provisions of Texas law.

SIGN and date as indicated below. Return to Aransas County Appraisal District, Business Personal Property Division, 11 HWY 35 N, Rockport, TX 78382.

Property Owner:
Signature: _____
Title: _____
Printed Name: _____
Date: _____

Aransas County Appraisal District:
Signature: _____
Title: _____
Printed Name: _____
Date: _____