

§ 1.06

PROPERTY TAX CODE

§ 1.06. Effect of Weekend or Holiday

If the last day for the performance of an act is a Saturday, Sunday, or legal state or national holiday, the act is timely if performed on the next regular business day. Acts 1979, 66th Leg., p. 2220, ch. 841, § 1, eff. Jan. 1, 1982.

§ 1.07. Delivery of Notice

Text of subsec. (a) effective until Jan. 1, 2012

(a) An official or agency required by this title to deliver a notice to a property owner may deliver the notice by regular first-class mail, with postage prepaid, unless this section or another provision of this title requires a different method of delivery or the parties agree that the notice must be delivered as provided by Section 1.085.

Text of subsec. (a) effective Jan. 1, 2012

(a) An official or agency required by this title to deliver a notice to a property owner may deliver the notice by regular first-class mail, with postage prepaid, unless this section or another provision of this title requires or authorizes a different method of delivery or the parties agree that the notice must be delivered as provided by Section 1.085.

(b) The official or agency shall address the notice to the property owner, the person designated under Section 1.111(f) to receive the notice for the property owner, if that section applies, or, if appropriate, the property owner's agent at the agent's address according to the most recent record in the possession of the official or agency. However, if a property owner files a written request with the appraisal district that notices be sent to a particular address, the official or agency shall send the notice to the address stated in the request.

(c) A notice permitted to be delivered by first-class mail by this section is presumed delivered when it is deposited in the mail. This presumption is rebuttable when evidence of failure to receive notice is provided.

(d) A notice required by Section 11.45(d), 23.44(d), 23.57(d), 23.79(d), or 23.85(d) must be sent by certified mail.

Acts 1979, 66th Leg., p. 2220, ch. 841, § 1, eff. Jan. 1, 1982. Amended by Acts 1983, 68th Leg., p. 4947, ch. 885, § 1, eff. Jan. 1, 1984; Acts 1989, 71st Leg., ch. 796, § 1, eff. Sept. 1, 1989; Acts 1997, 75th Leg., ch. 1039, § 1, eff. Jan. 1, 1998; Acts 1999, 76th Leg., ch. 441, § 1, eff. Sept. 1, 1999; Acts 2005, 79th Leg., ch. 1126, § 1, eff. Sept. 1, 2005; Acts 2011, 82nd Leg., ch. 483 (H.B. 843), § 1, eff. Jan. 1, 2012.

§ 1.08. Timeliness of Action by Mail

When a property owner is required by this title to make a payment or to file or deliver a report, application, statement, or other document or paper by a specified due date, his action is timely if:

- (1) it is sent by regular first-class mail, properly addressed with postage prepaid; and
- (2) it bears a post office cancellation mark of a date earlier than or on the specified due date and within the specified period or the property owner furnishes satisfactory proof that it was deposited in the mail on or before the specified due date and within the specified period.

Acts 1979, 66th Leg., p. 2220, ch. 841, § 1, eff. Jan. 1, 1982. Amended by Acts 2005, 79th Leg., ch. 412, § 2, eff. Sept. 1, 2005.