

1987; am. Acts 1989, 71st Leg., ch. 1123 (H.B. 2301), § 1, effective January 1, 1990; am. Acts 1991, 72nd Leg., ch. 20 (S.B. 351), § 13, effective August 26, 1991; am. Acts 1991, 72nd Leg., ch. 393 (S.B. 514), § 1, effective June 10, 1991; am. Acts 1991, 72nd Leg., ch. 843 (S.B. 984), § 6, effective September 1, 1991; am. Acts 1991, 72nd Leg., 1st C.S., ch. 14 (H.B. 169), § 8.01(22), effective November 12, 1991; am. Acts 1993, 73rd Leg., ch. 347 (S.B. 7), § 4.04, effective May 31, 1993; am. Acts 1997, 75th Leg., ch. 1070 (S.B. 1865), § 52, effective September 1, 1997; am. Acts 2005, 79th Leg., ch. 1284 (H.B. 2438), § 30, effective June 18, 2005.)

Sec. 1.05. City Fiscal Year.

The governing body of a home-rule city may establish by ordinance a fiscal year different from that fixed in its charter if a different fiscal year is desirable to adapt budgeting and other fiscal activities to the tax cycle required by this title. (Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1982.)

Sec. 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.

(Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1982.)

Sec. 1.07. Delivery of Notice.

(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 11.43(q), 11.45(d), 23.44(d), 23.46(c) or (f), 23.54(e), 23.541(c), 23.55(e), 23.551(a), 23.57(d), 23.76(e), 23.79(d), or 23.85(d) must be sent by certified mail.

(Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1982; am. Acts 1983, 68th Leg., ch. 885 (H.B. 1447), § 1, effective January 1, 1984; am. Acts 1989, 71st Leg., ch. 796 (H.B. 432), § 1, effective September 1, 1989; am. Acts 1997, 75th Leg., ch. 1039 (S.B. 841), § 1, effective January 1, 1998; am. Acts 1999, 76th Leg., ch. 441 (S.B. 1209), § 1, effective September 1, 1999; am. Acts 2005, 79th Leg., ch. 1126 (H.B. 2491), § 1, effective September 1, 2005; am. Acts 2011, 82nd Leg., ch. 483 (H.B. 843), § 1, effective January 1, 2012; am. Acts 2013, 83rd Leg., ch. 230 (H.B. 242), § 1, effective January 1, 2014; am. Acts 2015, 84th Leg., ch. 352 (H.B. 1464), § 1, effective September 1, 2015; am. Acts 2015, 84th Leg., ch. 531 (H.B. 1463), § 1, effective September 1, 2015.)

Sec. 1.08. Timeliness of Action by Mail or Common or Contract Carrier.

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, the property owner's action is timely if it is properly addressed with postage or handling charges prepaid and:

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

(Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1982; am. Acts 2005, 79th Leg., ch. 412 (S.B. 1652), § 2, effective September 1, 2005; am. Acts 2013, 83rd Leg., ch. 779 (S.B. 1224), § 1, effective June 14, 2013.)

Sec. 1.085. 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;