

**Sec. 41.415. [2 Versions: As added by Acts 2009, 81st Leg., ch. 1370]
Electronic Filing of Notice of Protest.**

(a) This section applies only to an appraisal district that:

- (1) on January 1, 2008, maintained an Internet website accessible to the public; or
- (2) after that date established or establishes such an Internet website.

(b) Each appraisal district shall implement a system that allows the owner of a property that for the current tax year 465 LOCAL REVIEW Sec. 41.415 **has been granted a residence homestead exemption under Section 11.13**, in connection with the property, to electronically:

- (1) file a notice of protest under Section 41.41(a)(1) or (2) with the appraisal review board;
- (2) receive and review comparable sales data and other evidence that the chief appraiser intends to use at the protest hearing before the board;
- (3) receive, as applicable:
 - (A) a settlement offer from the district to correct the appraisal records by changing the market value and, if applicable, the appraised value of the property to the value as redetermined by the district; or
 - (B) a notice from the district that a settlement offer will not be made; and
- (4) accept or reject a settlement offer received from the appraisal district under Subdivision (3)(A).

(c) With each notice sent under Section 25.19 to an eligible property owner, the chief appraiser shall include information about the system required by this section, including instructions for accessing and using the system.

(d) A notice of protest filed electronically under this section must include, at a minimum:

- (1) a statement as to whether the protest is brought under Section 41.41(a)(1) or under Section 41.41(a)(2);
- (2) a statement of the property owner's good faith estimate of the value of the property; and
- (3) an electronic mail address that the district may use to communicate electronically with the property owner in connection with the protest