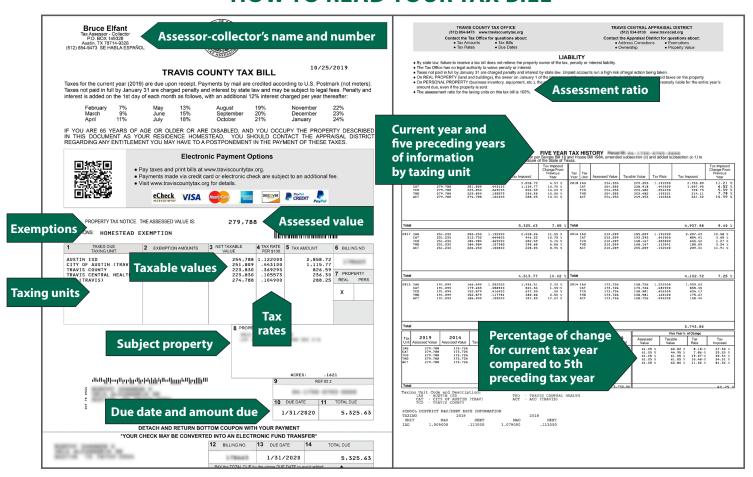
Property Tax Bills



Taxing units usually mail their tax bills in October. Your tax bill may include property taxes for more than one taxing unit if these taxing units have combined their collection operations. Taxing units must mail tax bills to both the property owner and the owner's designated agent.

Tax bills are due upon receipt and the delinquency date usually is Feb. 1. If Feb. 1 is drawing near and you have not received a tax bill, contact your local tax offices to find out how much tax you owe and ensure your correct name and address are on record. Even if you do not receive a tax bill, you are still responsible for paying the taxes.

HOW TO READ YOUR TAX BILL



An assessor calculates your taxes owed by multiplying your property's taxable value by the tax rate for each taxing unit. Your taxable value is your appraised value minus any exemptions on file with the appraisal district. Property that is appraised under a special valuation will also be noted on the tax bill. This includes appraisals for land designated for agricultural use, timberland and restricted-use timberland.



^{*}Taxes due for each taxing unit are added together to get total taxes owed.

Can my tax bill be sent to my mortgage company?

Tax Code Section 31.01 requires the assessor to prepare and mail a tax bill to each property owner listed on the tax roll or to that person's agent by Oct. 1 or as soon thereafter as practicable each year.

In the case of mortgaged property where taxes are paid from an escrow account controlled by the mortgagee (mortgage holder), the notice requirements are satisfied by sending the tax bill to the mortgagee. Written authorization by the property owner is not required in order to deliver the tax bill to the mortgage company when the mortgage company acknowledges that it has authority for payment of taxes on the property.

Do I have to pay my taxes in a lump sum?

The Tax Code allows for several payment options, but not all are offered by every tax collection office. Check with your collection office to see if it offers any of the following options:

- Credit card payments
- Deferrals
- · Discounts
- · Escrow agreements
- Installment payments
- Split payments
- · Partial payments
- · Work contracts

Can I get a receipt for my taxes?

The tax collector must give you a receipt for your tax payment if you ask for one. Receipts are useful for federal income tax purposes and for ensuring that your mortgage company has paid the taxes on your home. In addition, your tax receipt is evidence that you paid the tax if a taxing unit sues you for delinquent taxes.

What happens if I do not pay before February 1?

Failure to receive a tax bill does not affect the validity of the tax, penalty or interest due, the delinquency date, the existence of a tax lien or any procedure the taxing unit institutes to collect the tax.

You have no legal right to withhold taxes or to put taxes in escrow to protest government spending or for any other reason. You must express your concerns in taxing unit budget hearings. You may, however, make a payment under protest, indicating so on the check or in a transmittal letter. Failure to pay will cause the following:

- You will have penalty and interest charges added to your taxes.
- You will receive delinquent tax notices.
- You may have the option to set up an installment plan.
- · You may be sued.
- You may face problems in selling your property.

How much are the penalties for paying late?

If taxes go delinquent, the tax collector adds a 6 percent penalty and 1 percent interest on Feb. 1. Penalty continues to accrue at 1 percent per month until July 1. On July 1, the penalty becomes 12 percent. Interest will be charged at the rate of 1 percent per month, with no maximum.

Private attorneys hired by taxing units to collect delinquent accounts can charge an additional penalty of up to 20 percent to cover their fees. If the delinquency date is postponed, penalties and interest begin accruing on the postponed delinquency date.

Can I get the penalties and interest waived?

Only in specific circumstances can taxing units waive penalties and/or interest. In most instances, you must pay the tax no later than the 21st day after you know or should have known of the delinquency and you must request the waiver in writing before the 181st day after the delinquency date. If a written request for a waiver is not timely made, the governing body of a taxing unit may not waive any penalties or interest. A taxing unit may be allowed or required to waive penalties and/or interest in the following instances.

- An act or omission of the taxing unit, its agent or the appraisal district occurred.
- A religious organization requires a delinquent property.
- A taxpayer unsuccessfully attempts to timely pay by mail.
- A property is subject to a mortgage company that does not require an escrow account for property tax payment.
- A tax bill is returned undeliverable.
- Electronic funds transfer failed.
- The property was previously omitted or otherwise erroneously exempted from the appraisal roll.
- A postmark or delivery date after the delinquency date is the fault of the carrier.

For more information, visit our website:

comptroller.texas.gov/taxes/property-tax

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