

## TAX CODE

## TITLE 1. PROPERTY TAX CODE

## SUBTITLE E. COLLECTIONS AND DELINQUENCY

## CHAPTER 31. COLLECTIONS

For expiration of Subsections (d-2), (d-3), (d-4), and (d-5), see Subsection (d-5).

Sec. 31.01. TAX BILLS. (a) Except as provided by Subsections (f), (i-1), and (k), the assessor for each taxing unit shall prepare and mail a tax bill to each person in whose name the property is listed on the tax roll and to the person's authorized agent. The assessor shall mail tax bills by October 1 or as soon thereafter as practicable. The assessor shall mail to the state agency or institution the tax bill for any taxable property owned by the agency or institution. The agency or institution shall pay the taxes from funds appropriated for payment of the taxes or, if there are none, from funds appropriated for the administration of the agency or institution. The exterior of the tax bill must show the return address of the taxing unit. If the assessor wants the United States Postal Service to return the tax bill if it is not deliverable as addressed, the exterior of the tax bill may contain, in all capital letters, the words "RETURN SERVICE REQUESTED," or another appropriate statement directing the United States Postal Service to return the tax bill if it is not deliverable as addressed.

(b) The county assessor-collector shall mail the tax bill for Permanent University Fund land to the comptroller. The comptroller shall pay all county tax bills on Permanent University Fund land with warrants drawn on the General Revenue Fund and mailed to the county assessors-collectors before February 1.

(c) The tax bill or a separate statement accompanying the tax bill shall:

- (1) identify the property subject to the tax;
- (2) state the appraised value, assessed value, and taxable value of the property;
- (3) if the property is land appraised as provided by Subchapter C, D, E, or H, Chapter 23, state the market value and the taxable value for purposes of deferred or additional taxation as provided by Section

23.46, 23.55, 23.76, or 23.9807, as applicable;

(4) state the assessment ratio for the unit;

(5) state the type and amount of any partial exemption applicable to the property, indicating whether it applies to appraised or assessed value;

(6) state the total tax rate for the unit;

(7) state the amount of tax due, the due date, and the delinquency date;

(8) explain the payment option and discounts provided by Sections 31.03 and 31.05, if available to the unit's taxpayers, and state the date on which each of the discount periods provided by Section 31.05 concludes, if the discounts are available;

(9) state the rates of penalty and interest imposed for delinquent payment of the tax;

(10) include the name and telephone number of the assessor for the unit and, if different, of the collector for the unit;

(11) for real property, state for the current tax year and each of the preceding five tax years:

(A) the appraised value and taxable value of the property;

(B) the total tax rate for the unit;

(C) the amount of taxes imposed on the property by the unit; and

(D) the difference, expressed as a percent increase or decrease, as applicable, in the amount of taxes imposed on the property by the unit compared to the amount imposed for the preceding tax year; and

(12) for real property, state the differences, expressed as a percent increase or decrease, as applicable, in the following for the current tax year as compared to the fifth tax year before that tax year:

(A) the appraised value and taxable value of the property;

(B) the total tax rate for the unit; and

(C) the amount of taxes imposed on the property by the unit.

(c-1) If for any of the preceding six tax years any information required by Subsection (c)(11) or (12) to be included in a tax bill or separate statement is unavailable, the tax bill or statement must state that the information is not available for that year.

(c-2) For a tax bill that includes back taxes on an improvement that escaped taxation in a prior year, the tax bill or separate statement described by Subsection (c) must state that no interest is due on the back taxes if those back taxes are paid not later than the 120th day after the

date the tax bill is sent.

(d) Each tax bill shall also state the amount of penalty, if any, imposed pursuant to Sections [23.431](#), [23.54](#), [23.541](#), [23.75](#), [23.751](#), [23.87](#), [23.97](#), and [23.9804](#).

(d-1) This subsection applies only to a school district. In addition to stating the total tax rate for the school district, the tax bill or the separate statement shall separately state:

- (1) the maintenance and operations rate of the school district;
- (2) if the school district has outstanding debt, as defined by Section [26.012](#), the debt rate of the district;
- (3) the maintenance and operations rate of the school district for the preceding tax year;
- (4) if for the current tax year the school district imposed taxes for debt, as defined by Section [26.012](#), the debt rate of the district for the current tax year;
- (5) if for the preceding tax year the school district imposed taxes for debt, as defined by Section [26.012](#), the debt rate of the district for that year; and
- (6) the total tax rate of the district for the preceding tax year.

(d-2) This subsection and Subsections (d-3) and (d-4) apply only to taxes imposed by a school district on a residence homestead for the 2015 tax year. The assessor for the school district shall compute the amount of taxes imposed and the other information required by this section based on a residence homestead exemption under Section [11.13\(b\)](#) of \$25,000. The tax bill or the separate statement must indicate that the bill is a provisional tax bill and include a statement in substantially the following form:

"If the amount of the exemption from ad valorem taxation by a school district of a residence homestead had not been increased by the Texas Legislature, your tax bill would have been \$\_\_\_\_\_ (insert amount equal to the sum of the amount calculated under Section [26.09\(c-1\)](#) based on an exemption under Section [11.13\(b\)](#) of \$15,000 and the total amount of taxes imposed by the other taxing units whose taxes are included in the bill). Because of action by the Texas Legislature increasing the amount of the residence homestead exemption, your tax bill has been lowered by \$\_\_\_\_\_ (insert difference between amount calculated under Section [26.09\(c-1\)](#) based on an exemption under Section [11.13\(b\)](#) of \$15,000 and amount calculated under Section [26.09\(c-1\)](#) based on an exemption under Section [11.13\(b\)](#) of \$25,000), resulting in a lower tax bill of \$\_\_\_\_\_ (insert

amount equal to the sum of the amount calculated under Section 26.09(c-1) based on an exemption under Section 11.13(b) of \$25,000 and the total amount of taxes imposed by the other taxing units whose taxes are included in the bill), contingent on the approval by the voters at an election to be held November 3, 2015, of a constitutional amendment authorizing the residence homestead exemption increase. If the constitutional amendment is not approved by the voters at the election, a supplemental school district tax bill in the amount of \$\_\_\_\_\_ (insert difference between amount calculated under Section 26.09(c-1) based on an exemption under Section 11.13(b) of \$15,000 and amount calculated under Section 26.09(c-1) based on an exemption under Section 11.13(b) of \$25,000) will be mailed to you."

(d-3) A tax bill prepared by the assessor for a school district as provided by Subsection (d-2) and mailed to a person in whose name property subject to an exemption under Section 11.13(b) is listed on the tax roll and to the person's authorized agent as provided by Subsection (a) of this section is considered to be a provisional tax bill until the canvass of the votes on the constitutional amendment proposed by S.J.R. 1, 84th Legislature, Regular Session, 2015. If the constitutional amendment is approved by the voters, the tax bill is considered to be a final tax bill for the taxes imposed on the property for the 2015 tax year, and no additional tax bill is required to be mailed to the person and to the person's authorized agent, unless another provision of this title requires the mailing of a corrected tax bill. If the constitutional amendment is not approved by the voters:

(1) a tax bill prepared by the assessor for a school district as provided by Subsection (d-2) and mailed to a person in whose name property subject to an exemption under Section 11.13(b) is listed on the tax roll and to the person's authorized agent as provided by Subsection (a) of this section is considered to be a final tax bill but only as to the portion of the taxes imposed on the property for the 2015 tax year that are included in the bill;

(2) the amount of taxes imposed by each school district on a residence homestead for the 2015 tax year is calculated based on an exemption under Section 11.13(b) of \$15,000; and

(3) except as provided by Subsections (f), (i-1), and (k), the assessor for each school district shall prepare and mail a supplemental tax bill, by December 1 or as soon thereafter as practicable, to each person in whose name property subject to an exemption under Section 11.13(b) is listed on the tax roll and to the person's authorized agent in an amount equal to the difference between the amount calculated under

Section 26.09(c-1) based on an exemption under Section 11.13(b) of \$15,000 and the amount calculated under Section 26.09(c-1) based on an exemption under Section 11.13(b) of \$25,000.

(d-4) Except as otherwise provided by Subsection (d-3), the provisions of this section other than Subsection (d-2) apply to a supplemental tax bill mailed under Subsection (d-3).

(d-5) This subsection and Subsections (d-2), (d-3), and (d-4) expire December 31, 2016.

(e) An assessor may include taxes for more than one taxing unit in the same tax bill, but he shall include the information required by Subsection (c) of this section for the tax imposed by each unit included in the bill.

(f) A collector may provide that a tax bill not be sent until the total amount of unpaid taxes the collector collects on the property for all taxing units the collector serves is \$15 or more. A collector may not send a tax bill for an amount of taxes less than \$15 if before the tax bill is prepared the property owner files a written request with the collector that a tax bill not be sent until the total amount of unpaid taxes the collector collects on the property is \$15 or more. The request applies to all subsequent taxes the collector collects on the property until the property owner in writing revokes the request or the person no longer owns the property.

(g) Except as provided by Subsection (f), failure to send or receive the tax bill required by this section, including a tax bill that has been requested to be sent by electronic means under Subsection (k), does not affect the validity of the tax, penalty, or interest, the due date, the existence of a tax lien, or any procedure instituted to collect a tax.

(h) An assessor who assesses taxes for more than one taxing unit may prepare and deliver separate bills for the taxes of a taxing unit that does not adopt a tax rate for the year before the 60th day after the date the chief appraiser certifies the appraisal roll for the unit under Section 26.01 of this code or, if the taxing unit participates in more than one appraisal district, before the 60th day after the date it receives a certified appraisal roll from any of the appraisal districts in which it participates. If separate tax bills are prepared and delivered under this subsection, the taxing unit or taxing units that failed to adopt the tax rate before the prescribed deadline must pay the additional costs incurred in preparing and mailing the separate bills in addition to any other compensation required or agreed to be paid for the appraisal

services rendered.

(i) For a city or town that imposes an additional sales and use tax under Section 321.101(b) of this code, or a county that imposes a sales and use tax under Chapter 323 of this code, the tax bill shall indicate the amount of additional ad valorem taxes, if any, that would have been imposed on the property if additional ad valorem taxes had been imposed in an amount equal to the amount of revenue estimated to be collected from the additional city sales and use tax or from the county sales and use tax, as applicable, for the year determined as provided by Section 26.041 of this code.

(i-1) If an assessor mails a tax bill under Subsection (a) or delivers a tax bill by electronic means under Subsection (k) to a mortgagee of a property, the assessor is not required to mail or deliver by electronic means a copy of the bill to any mortgagor under the mortgage or to the mortgagor's authorized agent.

(j) If a tax bill is mailed under Subsection (a) or delivered by electronic means under Subsection (k) to a mortgagee of a property, the mortgagee shall mail a copy of the bill to the owner of the property not more than 30 days following the mortgagee's receipt of the bill.

(k) The assessor for a taxing unit shall deliver a tax bill as required by this section by electronic means if on or before September 15 the individual or entity entitled to receive a tax bill under this section and the assessor enter into an agreement for delivery of a tax bill by electronic means. An assessor who delivers a tax bill electronically under this subsection is not required to mail the same bill under Subsection (a). An agreement entered into under this subsection:

(1) must:

(A) be in writing or in an electronic format;

(B) be signed by the assessor and the individual or entity entitled to receive the tax bill under this section;

(C) be in a format acceptable to the assessor;

(D) specify the electronic means by which the tax bill is to be delivered; and

(E) specify the e-mail address to which the tax bill is to be delivered; and

(2) remains in effect for all subsequent tax bills until revoked by an authorized individual in a written revocation filed with the assessor.

(1) The comptroller may:

(1) prescribe acceptable media, formats, content, and methods

for the delivery of tax bills by electronic means under Subsection (k); and  
(2) provide a model form agreement.

Acts 1979, 66th Leg., p. 2284, ch. 841, Sec. 1, eff. Jan. 1, 1982.  
Amended by Acts 1981, 67th Leg., p. 2359, ch. 581, Sec. 3, eff. Jan. 1, 1982; Acts 1981, 67th Leg., 1st C.S., p. 166, ch. 13, Sec. 122, eff. Jan. 1, 1982; Acts 1983, 68th Leg., p. 15, ch. 5, Sec. 1, eff. March 14, 1983; Acts 1985, 69th Leg., ch. 429, Sec. 1, eff. June 11, 1985; Acts 1987, 70th Leg., ch. 11, Sec. 13, eff. April 2, 1987; Acts 1987, 70th Leg., ch. 834, Sec. 1, eff. June 18, 1987; Acts 1989, 71st Leg., ch. 2, Sec. 14.27(d)(2), 14.28(2), eff. Aug. 28, 1989; Acts 1989, 71st Leg., ch. 969, Sec. 1, eff. Sept. 1, 1989; Acts 1991, 72nd Leg., ch. 836, Sec. 9.1, eff. Aug. 26, 1991; Acts 1991, 72nd Leg., 2nd C.S., ch. 6, Sec. 47, eff. Sept. 1, 1991; Acts 1993, 73rd Leg., ch. 926, Sec. 2, eff. Sept. 1, 1993; Acts 1995, 74th Leg., ch. 1012, Sec. 2, eff. Sept. 1, 1995; Acts 1997, 75th Leg., ch. 906, Sec. 1, eff. Jan. 1, 1998; Acts 1997, 75th Leg., ch. 1039, Sec. 32, eff. Jan. 1, 1998; Acts 1999, 76th Leg., ch. 547, Sec. 1, eff. Sept. 1, 1999; Acts 1999, 76th Leg., ch. 631, Sec. 8, eff. Sept. 1, 1999.

Amended by:

Acts 2005, 79th Leg., Ch. 846 (S.B. [898](#)), Sec. 1, eff. September 1, 2005.

Acts 2005, 79th Leg., Ch. 1255 (H.B. [1984](#)), Sec. 2, eff. January 1, 2006.

Acts 2005, 79th Leg., Ch. 1368 (S.B. [18](#)), Sec. 5, eff. June 18, 2005.

Acts 2006, 79th Leg., 3rd C.S., Ch. 5 (H.B. [1](#)), Sec. 1.15(a), eff. May 31, 2006.

Acts 2006, 79th Leg., 3rd C.S., Ch. 5 (H.B. [1](#)), Sec. 1.15(b), eff. May 31, 2006.

Acts 2006, 79th Leg., 3rd C.S., Ch. 5 (H.B. [1](#)), Sec. 1.15(c), eff. May 31, 2006.

Acts 2007, 80th Leg., R.S., Ch. 107 (H.B. [923](#)), Sec. 1, eff. September 1, 2007.

Acts 2007, 80th Leg., R.S., Ch. 1106 (H.B. [3496](#)), Sec. 2, eff. January 1, 2008.

Acts 2009, 81st Leg., R.S., Ch. 1205 (S.B. [562](#)), Sec. 1, eff. September 1, 2009.

Acts 2011, 82nd Leg., R.S., Ch. 138 (S.B. [551](#)), Sec. 2, eff. September 1, 2011.

Acts 2011, 82nd Leg., R.S., Ch. 483 (H.B. [843](#)), Sec. 2, eff. January

1, 2012.

Acts 2015, 84th Leg., R.S., Ch. 465 (S.B. 1), Sec. 8, eff. June 15, 2015.

Sec. 31.02. DELINQUENCY DATE. (a) Except as provided by Subsection (b) of this section and by Sections 31.03 and 31.04 of this code, taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed.

(a-1) Except as provided by Subsection (b) of this section and Sections 31.03 and 31.04, taxes for which a supplemental tax bill is mailed under Section 31.01(d-3) are due on receipt of the tax bill and are delinquent if not paid before March 1 of the year following the year in which imposed. This subsection expires December 31, 2016.

(b) An eligible person serving on active duty in any branch of the United States armed forces during a war or national emergency declared in accordance with federal law may pay delinquent property taxes on property in which the person owns any interest without penalty or interest no later than the 60th day after the date on which the earliest of the following occurs:

- (1) the person is discharged from active military service;
- (2) the person returns to the state for more than 10 days;
- (3) the person returns to non-active duty status in the reserves; or
- (4) the war or national emergency ends.

(c) "Eligible person" means a person on active military duty in this state who was transferred out of this state as a result of a war or national emergency declared in accordance with federal law or a person in the reserve forces who was placed on active military duty and transferred out of this state as a result of a war or national emergency declared in accordance with federal law.

(d) A person eligible under Subsection (b) or any co-owner of property that is owned by an eligible person may notify the county tax assessor or collector or central appraisal district for the county in which the property is located of the person's eligibility for exemption under Subsection (b). The county tax assessor or collector or central appraisal district shall provide the forms necessary for those individuals giving notice under this subsection. If the notice is timely given, a taxing unit in the county may not bring suit for delinquent taxes for the tax year in which the notice is given. Failure to file a notice does not



affect eligibility for the waiver of penalties and interest.

(e) On verification that notice was properly filed under Subsection (d), a suit for delinquent taxes must be abated without cost to the defendant. The exemptions provided for under this section shall immediately stop all actions against eligible persons until the person's eligibility expires as provided in Subsection (b).

(f) This section applies only to property in which the person eligible for the exemption owned an interest on the date the person was transferred out of this state as described by Subsection (c) or in which the person acquired the interest by gift, devise, or inheritance after that date.

(g) For the purposes of this section, a person is considered to be on active military duty if the person is covered by the Soldiers' and Sailors' Civil Relief Act of 1940 (50 App. U.S.C. Section 501 et seq.) or the Uniformed Services Employment and Reemployment Rights Act of 1994 (38 U.S.C. Section 4301 et seq.), as amended.

(h) Repealed by Acts 2003, 78th Leg., ch. 129, Sec. 2.

Acts 1979, 66th Leg., p. 2285, ch. 841, Sec. 1, eff. Jan. 1, 1982.

Amended by Acts 1991, 72nd Leg., ch. 381, Sec. 1, eff. Aug. 26, 1991;

Acts 2003, 78th Leg., ch. 129, Sec. 1, 2, eff. May 27, 2003.

Amended by:

Acts 2015, 84th Leg., R.S., Ch. 465 (S.B. 1), Sec. 9, eff. June 15, 2015.

Sec. 31.03. SPLIT PAYMENT OF TAXES. (a) The governing body of a taxing unit that collects its own taxes may provide, in the manner required by law for official action by the body, that a person who pays one-half of the unit's taxes before December 1 may pay the remaining one-half of the taxes without penalty or interest before July 1 of the following year.

(b) Except as provided by Subsection (d), the split-payment option, if adopted, applies to taxes for all units for which the adopting taxing unit collects taxes.

(c) If one or more taxing units contract with the appraisal district for collection of taxes, the split-payment option provided by Subsection (a) of this section does not apply to taxes collected by the district unless approved by resolution adopted by a majority of the governing bodies of the taxing units whose taxes the district collects and filed with the secretary of the appraisal district board of directors.

After an appraisal district provides for the split-payment option, the option applies to all taxes collected by the district until revoked. It may be revoked in the same manner as provided for adoption.

(d) This subsection applies only to a taxing unit located in a county having a population of not less than 285,000 and not more than 300,000 that borders a county having a population of 3.3 million or more and the Gulf of Mexico. The governing body of a taxing unit that has its taxes collected by another taxing unit that has adopted the split-payment option under Subsection (a) may provide, in the manner required by law for official action by the body, that the split-payment option does not apply to the taxing unit's taxes collected by the other taxing unit.

Acts 1979, 66th Leg., p. 2285, ch. 841, Sec. 1, eff. Jan. 1, 1982.

Amended by Acts 1981, 67th Leg., 1st C.S., p. 167, ch. 13, Sec. 123, eff. Jan. 1, 1982; Acts 1983, 68th Leg., p. 4827, ch. 851, Sec. 20, eff. Aug. 29, 1983; Acts 1983, 68th Leg., p. 4875, ch. 862, Sec. 1, eff. Sept. 1, 1983.

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 395 (S.B. 796), Sec. 1, eff. June 15, 2007.

Acts 2011, 82nd Leg., R.S., Ch. 1163 (H.B. 2702), Sec. 115, eff. September 1, 2011.

**Sec. 31.031. INSTALLMENT PAYMENTS OF CERTAIN HOMESTEAD TAXES.**

Text of subsection as amended by Acts 2013, 83rd Leg., R.S., Ch. 122, Sec.

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(a) This section applies only to:

(1) an individual who is:

(A) disabled or at least 65 years of age; and

(B) qualified for an exemption under Section 11.13(c); or

(2) an individual who is:

(A) a disabled veteran or the unmarried surviving spouse of a disabled veteran; and

(B) qualified for an exemption under Section 11.132 or 11.22.

Text of subsection as amended by Acts 2013, 83rd Leg., R.S., Ch. 643, Sec.

## 2, and Ch. 935, Sec. 1

(a) This section applies only to an individual who is qualified for an exemption under Section 11.13(c) or 11.22.

(a-1) An individual to whom this section applies may pay a taxing unit's taxes imposed on property that the person owns and occupies as a residence homestead in four equal installments without penalty or interest if the first installment is paid before the delinquency date and is accompanied by notice to the taxing unit that the person will pay the remaining taxes in three equal installments. If the delinquency date is February 1, the second installment must be paid before April 1, the third installment must be paid before June 1, and the fourth installment must be paid before August 1. If the delinquency date is a date other than February 1, the second installment must be paid before the first day of the second month after the delinquency date, the third installment must be paid before the first day of the fourth month after the delinquency date, and the fourth installment must be paid before the first day of the sixth month after the delinquency date.

(a-2) Notwithstanding the deadline prescribed by Subsection (a-1) for payment of the first installment, an individual to whom this section applies may pay the taxes in four equal installments as provided by Subsection (a-1) if the first installment is paid and the required notice is provided before the first day of the first month after the delinquency date.

(b) If the individual fails to make a payment, including the first payment, before the applicable date provided by Subsection (a-1), the unpaid installment is delinquent and incurs a penalty of six percent and interest as provided by Section 33.01(c). The penalty provided by Section 33.01(a) does not apply to the unpaid installment.

(c) An individual may pay more than the amount due for each installment and the amount in excess of the amount due shall be credited to the next installment. An individual may not pay less than the total amount due for each installment unless the collector provides for the acceptance of partial payments under this section. If the collector accepts a partial payment, penalties and interest are incurred only by the amount of each installment that remains unpaid on the applicable date provided by Subsection (a-1).

(d) Repealed by Acts 2015, 84th Leg., R.S., Ch. 226 , Sec. 6, eff. September 1, 2015.

Added by Acts 1989, 71st Leg., ch. 746, Sec. 1, eff. Sept. 1, 1990.

Amended by Acts 1993, 73rd Leg., ch. 171, Sec. 1, eff. Sept. 1, 1993;

Acts 1995, 74th Leg., ch. 510, Sec. 1, eff. Aug. 28, 1995.

Amended by:

Acts 2005, 79th Leg., Ch. 1274 (H.B. [2254](#)), Sec. 1, eff. September 1, 2005.

Acts 2011, 82nd Leg., 1st C.S., Ch. 4 (S.B. [1](#)), Sec. 36.01, eff. January 1, 2012.

Acts 2013, 83rd Leg., R.S., Ch. 122 (H.B. [97](#)), Sec. 7, eff. January 1, 2014.

Acts 2013, 83rd Leg., R.S., Ch. 161 (S.B. [1093](#)), Sec. 19.004, eff. September 1, 2013.

Acts 2013, 83rd Leg., R.S., Ch. 643 (H.B. [709](#)), Sec. 2, eff. January 1, 2014.

Acts 2013, 83rd Leg., R.S., Ch. 935 (H.B. [1597](#)), Sec. 1, eff. September 1, 2013.

Acts 2015, 84th Leg., R.S., Ch. 226 (H.B. [1933](#)), Sec. 1, eff. September 1, 2015.

Acts 2015, 84th Leg., R.S., Ch. 226 (H.B. [1933](#)), Sec. 6, eff. September 1, 2015.

Sec. 31.032. INSTALLMENT PAYMENTS OF TAXES ON PROPERTY IN DISASTER AREA. (a) This section applies only to:

(1) real property that:

(A) is:

(i) the residence homestead of the owner or consists of property that is used for residential purposes and that has fewer than five living units; or

(ii) owned or leased by a business entity that had not more than the amount calculated as provided by Subsection (h) in gross receipts in the entity's most recent federal tax year or state franchise tax annual period, according to the applicable federal income tax return or state franchise tax report of the entity;

(B) is located in a disaster area; and

(C) has been damaged as a direct result of the disaster;

(2) tangible personal property that is owned or leased by a business entity described by Subdivision (1)(A)(ii); and

(3) taxes that are imposed on the property by a taxing unit before the first anniversary of the disaster.