TAX CODE

TITLE 1. PROPERTY TAX CODE

SUBTITLE E. COLLECTIONS AND DELINQUENCY

CHAPTER 33. DELINQUENCY

SUBCHAPTER A. GENERAL PROVISIONS

Sec. 33.01. PENALTIES AND INTEREST. (a) A delinquent tax incurs a penalty of six percent of the amount of the tax for the first calendar month it is delinquent plus one percent for each additional month or portion of a month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent. However, a tax delinquent on July 1 incurs a total penalty of twelve percent of the amount of the delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax continues to incur the penalty provided by this subsection as long as the tax remains unpaid, regardless of whether a judgment for the delinquent tax has been rendered.

(b) If a person who exercises the split-payment option provided by Section 31.03 of this code fails to make the second payment before July 1, the second payment is delinquent and incurs a penalty of twelve percent of the amount of unpaid tax.

(c) A delinquent tax accrues interest at a rate of one percent for each month or portion of a month the tax remains unpaid. Interest payable under this section is to compensate the taxing unit for revenue lost because of the delinquency. A delinquent tax continues to accrue interest under this subsection as long as the tax remains unpaid, regardless of whether a judgment for the delinquent tax has been rendered.

(d) In lieu of the penalty imposed under Subsection (a), a delinquent tax incurs a penalty of 50 percent of the amount of the tax without regard to the number of months the tax has been delinquent if the tax is delinquent because the property owner received an exemption under:

(1) Section 11.13 and the chief appraiser subsequently cancels the exemption because the residence was not the principal residence of the property owner and the property owner received an

exemption for two or more additional residence homesteads for the tax year in which the tax was imposed;

(2) Section 11.13(c) or (d) for a person who is 65 years of age or older and the chief appraiser subsequently cancels the exemption because the property owner was younger than 65 years of age; or

(3) Section 11.13(q) and the chief appraiser subsequently cancels the exemption because the property owner was younger than 55 years of age when the property owner's spouse died.

(e) A penalty imposed under Subsection (d) does not apply if:

(1) the exemption was granted by the appraisal district or board and not at the request or application of the property owner or the property owner's agent; or

(2) at any time before the date the tax becomes delinquent, the property owner gives to the chief appraiser of the appraisal district in which the property is located written notice of circumstances that would disqualify the owner for the exemption.

(f) Notwithstanding the other provisions of this section, a delinquent tax for which a person defers payment under Section 31.02(b) that is not paid on or before the date the deferral period prescribed by that subsection expires:

(1) accrues interest at a rate of six percent for each year or portion of a year the tax remains unpaid; and

(2) does not incur a penalty.

Acts 1979, 66th Leg., p. 2290, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 168, ch. 13, Sec. 127, eff. Jan. 1, 1982; Acts 1991, 72nd Leg., ch. 836, Sec. 5.3, eff. Aug. 26, 1991; Acts 1997, 75th Leg., ch. 906, Sec. 3, eff. Jan. 1, 1998; Acts 1997, 75th Leg., ch. 1039, Sec. 33, eff. Jan. 1, 1998.

Amended by:

Acts 2019, 86th Leg., R.S., Ch. 788 (H.B. 1883), Sec. 2, eff. September 1, 2019.

Sec. 33.011. WAIVER OF PENALTIES AND INTEREST. (a) The governing body of a taxing unit:

(1) shall waive penalties and may provide for the

waiver of interest on a delinquent tax if an act or omission of an officer, employee, or agent of the taxing unit or the appraisal district in which the taxing unit participates caused or resulted in the taxpayer's failure to pay the tax before delinquency and if the tax is paid not later than the 21st day after the date the taxpayer knows or should know of the delinquency;

(2) may waive penalties and provide for the waiver of interest on a delinquent tax if:

(A) the property for which the tax is owed is acquired by a religious organization; and

(B) before the first anniversary of the date the religious organization acquires the property, the organization pays the tax and qualifies the property for an exemption under Section 11.20 as evidenced by the approval of the exemption by the chief appraiser under Section 11.45; and

(3) may waive penalties and provide for the waiver of interest on a delinquent tax if the taxpayer submits evidence showing that:

(A) the taxpayer attempted to pay the tax before the delinquency date by mail;

(B) the taxpayer mailed the tax payment to an incorrect address that in a prior tax year was the correct address for payment of the taxpayer's tax;

(C) the payment was mailed to the incorrect address within one year of the date that the former address ceased to be the correct address for payment of the tax; and

(D) the taxpayer paid the tax not later than the 21st day after the date the taxpayer knew or should have known of the delinquency.

(b) If a tax bill is returned undelivered to the taxing unit by the United States Postal Service, the governing body of the taxing unit shall waive penalties and interest if:

(1) the taxing unit does not send another tax bill on the property in question at least 21 days before the delinquency date to the current mailing address furnished by the property owner and the property owner establishes that a current mailing address was furnished to the appraisal district by the property owner for

the tax bill before September 1 of the year in which the tax is assessed; or

(2) the tax bill was returned because of an act or omission of an officer, employee, or agent of the taxing unit or the appraisal district in which the taxing unit participates and the taxing unit or appraisal district did not send another tax bill on the property in question at least 21 days before the delinquency date to the proper mailing address.

(c) For the purposes of this section, a property owner is considered to have furnished a current mailing address to the taxing unit or to the appraisal district if the current address is expressly communicated to the appraisal district in writing or if the appraisal district received a copy of a recorded instrument transferring ownership of real property and the current mailing address of the new owner is included in the instrument or in accompanying communications or letters of transmittal.

(d) A request for a waiver of penalties and interest under Subsection (a)(1) or (3), (b), (h), (j), or (k) must be made before the 181st day after the delinquency date. A request for a waiver of penalties and interest under Subsection (a)(2) must be made before the first anniversary of the date the religious organization acquires the property. A request for a waiver of penalties and interest under Subsection (i) must be made before the 181st day after the date the property owner making the request receives notice of the delinquent tax that satisfies the requirements of Section 33.04(c). To be valid, a waiver of penalties or interest under this section must be requested in writing. 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 under this section.

(e) Penalties and interest do not accrue during the period that a bill is not sent under Section 31.01(f).

(f) A property owner is not entitled to relief under Subsection (b) of this section if the property owner or the owner's agent furnished an incorrect mailing address to the appraisal district or the taxing unit or to an employee or agent of the district or unit.

(g) Taxes for which penalties and interest have been waived under Subsection (b) of this section must be paid within 21 days of the property owner having received a bill for those taxes at the current mailing address.

(h) The governing body of a taxing unit shall waive penalties and interest on a delinquent tax if:

(1) the tax is payable by electronic funds transfer under an agreement entered into under Section 31.06(a); and

(2) the taxpayer submits evidence sufficient to show that:

(A) the taxpayer attempted to pay the tax by electronic funds transfer in the proper manner before the delinquency date;

(B) the taxpayer's failure to pay the tax before the delinquency date was caused by an error in the transmission of the funds; and

(C) the tax was properly paid by electronic funds transfer or otherwise not later than the 21st day after the date the taxpayer knew or should have known of the delinquency.

(i) The governing body of a taxing unit may waive penalties and interest on a delinquent tax that relates to a date preceding the date on which the property owner acquired the property if:

(1) the property owner or another person liable for the tax pays the tax not later than the 181st day after the date the property owner receives notice of the delinquent tax that satisfies the requirements of Section 33.04(c); and

(2) the delinquency is the result of taxes imposed on:

(A) omitted property entered in the appraisal records as provided by Section 25.21;

(B) erroneously exempted property or appraised value added to the appraisal roll as provided by Section 11.43(i); or

(C) property added to the appraisal roll under a different account number or parcel when the property was owned by a prior owner.

(j) The governing body of a taxing unit may waive penalties and interest on a delinquent tax if the taxpayer submits evidence

sufficient to show that the taxpayer delivered payment for the tax before the delinquency date to:

(1) the United States Postal Service for delivery by mail, but an act or omission of the postal service resulted in the taxpayer's payment being postmarked after the delinquency date; or

(2) a private delivery service for delivery, but an act or omission of the private carrier resulted in the taxpayer's payment being received by the taxing unit after the delinquency date.

(k) The governing body of a taxing unit may waive penalties and interest on a delinquent tax if:

(1) the property for which the tax is owed is subject to a mortgage that does not require the owner of the property to fund an escrow account for the payment of the taxes on the property;

(2) the tax bill was mailed or delivered by electronic means to the mortgagee of the property, but the mortgagee failed to mail a copy of the bill to the owner of the property as required by Section 31.01(j); and

(3) the taxpayer paid the tax not later than the 21st day after the date the taxpayer knew or should have known of the delinquency.

Added by Acts 1985, 69th Leg., ch. 769, Sec. 1, eff. June 14, 1985. Amended by Acts 1989, 71st Leg., ch. 796, Sec. 31, eff. June 15, 1989; Acts 1991, 72nd Leg., ch. 836, Sec. 5.1, eff. Aug. 26, 1991; Acts 1993, 73rd Leg., ch. 926, Sec. 1, eff. Sept. 1, 1993, and redesignated from Tax Code Sec. 31.015 and amended by Acts 1995, 74th Leg., ch. 579, Sec. 11, eff. Jan. 1, 1996; Acts 1999, 76th Leg., ch. 606, Sec. 2, eff. June 18, 1999; Acts 1999, 76th Leg., ch. 817, Sec. 1, eff. Sept. 1, 1999; Acts 2001, 77th Leg., ch. 768, Sec. 1, eff. June 30, 2001; Acts 2003, 78th Leg., ch. 151, Sec. 2, eff. Sept. 1, 2003.

Amended by:

Acts 2005, 79th Leg., Ch. 1126 (H.B. 2491), Sec. 15, eff. September 1, 2005.

Acts 2007, 80th Leg., R.S., Ch. 413 (S.B. 1063), Sec. 1, eff. June 15, 2007.

Acts 2013, 83rd Leg., R.S., Ch. 967 (H.B. 1913), Sec. 1, eff.

September 1, 2013.

Acts 2015, 84th Leg., R.S., Ch. 226 (H.B. 1933), Sec. 3, eff. September 1, 2015.

Acts 2019, 86th Leg., R.S., Ch. 482 (H.B. 1885), Sec. 1, eff. January 1, 2020.

Sec. 33.02. INSTALLMENT PAYMENT OF DELINQUENT TAXES.

(a) The collector for a taxing unit may enter into an agreement with a person delinquent in the payment of the tax for payment of the tax, penalties, and interest in installments. The collector for a taxing unit shall, on request by a person delinquent in the payment of the tax on a residence homestead for which the property owner has been granted an exemption under Section 11.13, enter into an agreement with the person for payment of the tax, penalties, and interest in installments if the person has not entered into an installment agreement with the collector for the taxing unit under this section in the preceding 24 months.

(a-1) An installment agreement under this section:

(1) must be in writing;

(2) must provide for payments to be made in monthly installments;

(3) must extend for a period of at least 12 months if the property that is the subject of the agreement is a residence homestead for which the person entering into the agreement has been granted an exemption under Section 11.13; and

(4) may not extend for a period of more than 36 months.

(b) Except as provided by Subsection (b-1), interest and a penalty accrue as provided by Sections 33.01(a) and (c) on the unpaid balance during the period of the agreement.

(b-1) Except as otherwise provided by this subsection, a penalty does not accrue as provided by Section 33.01(a) on the unpaid balance during the period of the agreement if the property that is the subject of the agreement is a residence homestead for which the property owner has been granted an exemption under Section 11.13. If the property owner fails to make a payment as required by the agreement, a penalty accrues as provided by Section 33.01(a) on the unpaid balance as if the owner had not entered into

the agreement.

(c) A property owner's execution of an installment agreement under this section is an irrevocable admission of liability for all taxes, penalties, and interest that are subject to the agreement.

(d) Property may not be seized and sold and a suit may not be filed to collect a delinquent tax subject to an installment agreement unless the property owner:

(1) fails to make a payment as required by the agreement;

(2) fails to pay other property taxes collected by the unit when due as required by the collector; or

(3) breaches any other condition of the agreement.

(e) Execution of an installment agreement tolls the limitation periods provided by Section 33.05 of this code for the period during which enforced collection is barred by Subsection (d) of this section.

(f) The collector for a taxing unit must deliver a notice of default to a person who is in breach of an installment agreement under this section and to any other owner of an interest in the property subject to the agreement whose name appears on the delinquent tax roll before the collector may seize and sell the property or file a suit to collect a delinquent tax subject to the agreement.

Acts 1979, 66th Leg., p. 2290, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1997, 75th Leg., ch. 906, Sec. 5, eff. Jan. 1, 1998. Amended by:

Acts 2005, 79th Leg., Ch. 1126 (H.B. 2491), Sec. 16, eff. September 1, 2005.

Acts 2013, 83rd Leg., R.S., Ch. 935 (H.B. 1597), Sec. 2, eff. September 1, 2013.

Acts 2015, 84th Leg., R.S., Ch. 226 (H.B. 1933), Sec. 4, eff. September 1, 2015.

Sec. 33.03. DELINQUENT TAX ROLL. (a) Each year the collector for each taxing unit shall prepare a current and a cumulative delinquent tax roll for the taxing unit.

(b) The collector for a taxing unit shall indicate on each delinquent tax roll for the taxing unit that a delinquent tax included on the roll is deferred or abated under Section 33.06 or 33.065, if applicable.

Acts 1979, 66th Leg., p. 2290, ch. 841, Sec. 1, eff. Jan. 1, 1982.

Amended by:

Acts 2023, 88th Leg., R.S., Ch. 1071 (S.B. 539), Sec. 1, eff. January 1, 2024.

Sec. 33.04. NOTICE OF DELINQUENCY. (a) At least once each year the collector for a taxing unit shall deliver a notice of delinquency to each person whose name appears on the current delinquent tax roll. However, the notice need not be delivered if:

(1) a bill for the tax was not mailed under Section 31.01(f); or

(2) the collector does not know and by exercising reasonable diligence cannot determine the delinquent taxpayer's name and address.

(b) A notice of delinquency under this section must contain the following statement in capital letters: "IF THE PROPERTY DESCRIBED IN THIS DOCUMENT IS YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE TAX COLLECTOR FOR (NAME OF TAXING UNIT) REGARDING A RIGHT YOU MAY HAVE TO ENTER INTO AN INSTALLMENT AGREEMENT DIRECTLY WITH THE TAX COLLECTOR FOR (NAME OF TAXING UNIT) FOR THE PAYMENT OF THESE TAXES."

(c) If the delinquency is the result of taxes imposed on property described by Section 33.011(i), the first page of the notice of delinquency must include, in 14-point boldfaced type or 14-point uppercase letters, a statement that reads substantially as follows: "THE TAXES ON THIS PROPERTY ARE DELINQUENT. THE PROPERTY IS SUBJECT TO A LIEN FOR THE DELINQUENT TAXES. IF THE DELINQUENT TAXES ARE NOT PAID, THE LIEN MAY BE FORECLOSED."

Acts 1979, 66th Leg., p. 2290, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 168, ch. 13, Sec. 128, eff. Jan. 1, 1982; Acts 1985, 69th Leg., ch. 761, Sec. 1, eff. Aug. 26, 1985; Acts 1999, 76th Leg., ch. 1481, Sec. 16, eff. Jan. 1, 2000; Acts 2001, 77th Leg., ch. 1430, Sec. 11, eff. Sept. 1, 2001.

Amended by:

Acts 2013, 83rd Leg., R.S., Ch. 935 (H.B. 1597), Sec. 3, eff. September 1, 2013.

Acts 2013, 83rd Leg., R.S., Ch. 967 (H.B. 1913), Sec. 2, eff. September 1, 2013.

Acts 2015, 84th Leg., R.S., Ch. 226 (H.B. 1933), Sec. 5, eff. September 1, 2015.

Sec. 33.045. NOTICE OF PROVISIONS AUTHORIZING DEFERRAL OR ABATEMENT. (a) A tax bill mailed by an assessor or collector under Section 31.01 and any written communication delivered to a property owner by an assessor or collector for a taxing unit or an attorney or other agent of a taxing unit that specifically threatens a lawsuit to collect a delinquent tax assessed against property that may qualify as a residence homestead shall contain the following explanation in capital letters: "IF YOU ARE 65 YEARS OF AGE OR OLDER OR ARE DISABLED, AND YOU OCCUPY THE PROPERTY DESCRIBED IN THIS DOCUMENT AS YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE APPRAISAL DISTRICT REGARDING ANY ENTITLEMENT YOU MAY HAVE TO A POSTPONEMENT IN THE PAYMENT OF THESE TAXES".

(b) This section does not apply to a communication that relates to taxes that are the subject of pending litigation.

Added by Acts 2005, 79th Leg., Ch. 1126 (H.B. 2491), Sec. 18, eff. September 1, 2005.

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 31 (S.B. 456), Sec. 1, eff. September 1, 2007.

Sec. 33.05. LIMITATION ON COLLECTION OF TAXES. (a) Personal property may not be seized and a suit may not be filed:

(1) to collect a tax on personal property that has been delinquent more than four years; or

(2) to collect a tax on real property that has been delinquent more than 20 years.

(b) A tax delinquent for more than the limitation period prescribed by this section and any penalty and interest on the tax is presumed paid unless a suit to collect the tax is pending.

(c) If there is no pending litigation concerning the delinquent tax at the time of the cancellation and removal, the collector for a taxing unit shall cancel and remove from the delinquent tax roll:

(1) a tax on real property that has been delinquent for more than 20 years;

(2) a tax on personal property that has been delinquent for more than 10 years; and

(3) a tax on real property that has been delinquent for more than 10 years if the property has been owned for at least the preceding eight years by a home-rule municipality in a county with a population of more than 3.3 million.

Acts 1979, 66th Leg., p. 2291, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1991, 72nd Leg., ch. 836, Sec. 5.4, eff. Aug. 26, 1991; Acts 1997, 75th Leg., ch. 63, Sec. 1, eff. Sept. 1, 1997; Acts 2001, 77th Leg., ch. 669, Sec. 119, eff. Sept. 1, 2001.

Sec. 33.06. DEFERRED COLLECTION OF TAXES ON RESIDENCE HOMESTEAD OF ELDERLY OR DISABLED PERSON OR DISABLED VETERAN. (a) An individual is entitled to defer collection of a tax, abate a suit to collect a delinquent tax, or abate a sale to foreclose a tax lien if:

(1) the individual:

(A) is 65 years of age or older;

(B) is disabled as defined by Section 11.13(m); or

(C) is qualified to receive an exemption under Section 11.22; and

(2) the tax was imposed against property that the individual owns and occupies as a residence homestead.

(b) To obtain a deferral, an individual must file with the chief appraiser for the appraisal district in which the property is located an affidavit stating the facts required to be established by Subsection (a). The chief appraiser shall notify each taxing unit participating in the district of the filing. After an affidavit is filed under this subsection, a taxing unit may not file suit to collect delinquent taxes on the property and the property

may not be sold at a sale to foreclose the tax lien until the 181st day after the date the collector for the taxing unit delivers a notice of delinquency of the taxes following the date the individual no longer owns and occupies the property as a residence homestead.

(c) To obtain an abatement of a pending suit, the individual must file in the court in which suit is pending an affidavit stating the facts required to be established by Subsection (a). If no controverting affidavit is filed by the taxing unit filing suit or if, after a hearing, the court finds the individual is entitled to the deferral, the court shall abate the suit until the 181st day after the date the collector for the taxing unit delivers a notice of delinquency of the taxes following the date the individual no longer owns and occupies the property as a residence homestead. The clerk of the court shall deliver a copy of the judgment abating the suit to the chief appraiser of each appraisal district that appraises the property.

(c-1) To obtain an abatement of a pending sale to foreclose the tax lien, the individual must deliver an affidavit stating the facts required to be established by Subsection (a) to the chief appraiser of each appraisal district that appraises the property, the collector for the taxing unit that requested the order of sale or the attorney representing that taxing unit for the collection of delinquent taxes, and the officer charged with selling the property not later than the fifth day before the date of the sale. After an affidavit is delivered under this subsection, the property may not be sold at a tax sale until the 181st day after the date the collector for the taxing unit delivers a notice of delinquency of the taxes following the date the individual no longer owns and occupies the property as a residence homestead. If property is sold in violation of this section, the property owner may file a motion to set aside the sale under the same cause number and in the same court as a judgment reference in the order of sale. The motion must be filed during the applicable redemption period as set forth in Section 34.21(a) or, if the property is bid off to a taxing entity, on or before the 180th day following the date the taxing unit's deed is filed of record, whichever is later. This right is not

transferable to a third party.

(d) A tax lien remains on the property and interest continues to accrue during the period collection of taxes is deferred or abated under this section. The annual interest rate during the deferral or abatement period is five percent instead of the rate provided by Section 33.01. Interest and penalties that accrued or that were incurred or imposed under Section 33.01 or 33.07 before the date the individual files the deferral affidavit under Subsection (b) or the date the judgment abating the suit is entered, as applicable, are preserved. A penalty under Section 33.01 is not incurred during a deferral or abatement period. The additional penalty under Section 33.07 may be imposed and collected only if the taxes for which collection is deferred or abated remain delinquent on or after the 181st day after the date the deferral or abatement period expires. A plea of limitation, laches, or want of prosecution does not apply against the taxing unit because of deferral or abatement of collection as provided by this section.

(e) Each year the chief appraiser for each appraisal district shall publicize in a manner reasonably designed to notify all residents of the district or county of the provisions of this section and, specifically, the method by which eligible persons may obtain a deferral or abatement.

(f) Notwithstanding the other provisions of this section, if an individual who qualifies for a deferral or abatement of collection of taxes on property as provided by this section dies, the deferral or abatement continues in effect until the 181st day after the date the collector for the taxing unit delivers a notice of delinquency of the taxes following the date the surviving spouse of the individual no longer owns and occupies the property as a residence homestead if:

(1) the property was the residence homestead of the deceased spouse when the deceased spouse died;

(2) the surviving spouse was 55 years of age or older when the deceased spouse died; and

(3) the property was the residence homestead of the surviving spouse when the deceased spouse died.

(g) If the ownership interest of an individual entitled to a

deferral under this section is a life estate, a lien for the deferred tax attaches to the estate of the life tenant, and not to the remainder interest, if the owner of the remainder is an institution of higher education that has not consented to the deferral. In this subsection, "institution of higher education" has the meaning assigned by Section 61.003, Education Code. This subsection does not apply to a deferral for which the individual entitled to the deferral filed the affidavit required by Subsection (b) before September 1, 2011.

(h) An heir property owner who qualifies heir property as the owner's residence homestead under Chapter 11 is considered the sole owner of the property for the purposes of this section.

(i) For each school district in an appraisal district, the chief appraiser shall:

(1) determine the number of residence homesteads for which a property owner deferred collection of a tax, abated a suit to collect a delinquent tax, or abated a sale to foreclose a tax lien under this section during any portion of the preceding tax year; and

(2) report the number to the comptroller when the chief appraiser submits the appraisal roll for county taxes to the county assessor-collector as prescribed by Section 26.01(b).

(j) Not later than November 1 of each tax year, the comptroller shall report to the lieutenant governor, the speaker of the house of representatives, and each member of the legislature the total number of residence homesteads in the state for which a property owner deferred collection of a tax, abated a suit to collect a delinquent tax, or abated a sale to foreclose a tax lien under this section during any portion of the preceding tax year as reported to the comptroller under Subsection (i) in the current tax year. The report must include the number of those residence homesteads in each school district or a reference to where the information for each school district may be accessed. The comptroller shall ensure that the report does not include personal identifying information of a property owner.

(k) For purposes of reporting the number described by Subsection (i)(1) to the comptroller under Subsection (i)(2), the

chief appraiser shall ensure that the report does not include personal identifying information of a property owner.

Acts 1979, 66th Leg., p. 2291, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 168, ch. 13, Sec. 129, eff. Jan. 1, 1982; Acts 1989, 71st Leg., ch. 793, Sec. 1, eff. Sept. 1, 1989; Acts 1997, 75th Leg., ch. 1039, Sec. 35, eff. Jan. 1, 1998; Acts 2001, 77th Leg., ch. 892, Sec. 1, 2, eff. June 14, 2001; Acts 2001, 77th Leg., ch. 1430, Sec. 12, eff. Sept. 1, 2001; Acts 2003, 78th Leg., ch. 754, Sec. 1, 2, eff. Sept. 1, 2003.

Amended by:

Acts 2011, 82nd Leg., R.S., Ch. 1049 (S.B. 5), Sec. 4.05, eff. June 17, 2011.

Acts 2017, 85th Leg., R.S., Ch. 18 (H.B. 217), Sec. 1, eff. September 1, 2017.

Acts 2017, 85th Leg., R.S., Ch. 18 (H.B. 217), Sec. 2, eff. September 1, 2017.

Acts 2017, 85th Leg., R.S., Ch. 1131 (H.B. 150), Sec. 2, eff. January 1, 2018.

Acts 2019, 86th Leg., R.S., Ch. 663 (S.B. 1943), Sec. 9, eff. September 1, 2019.

Acts 2021, 87th Leg., R.S., Ch. 421 (H.B. 3629), Sec. 1, eff. September 1, 2021.

Acts 2025, 89th Leg., R.S., Ch. 726 (H.B. 851), Sec. 2, eff. January 1, 2026.

Sec. 33.065. DEFERRED COLLECTION OF TAXES ON APPRECIATING RESIDENCE HOMESTEAD. (a) An individual is entitled to defer or abate a suit to collect a delinquent tax imposed on the portion of the appraised value of property the individual owns and occupies as the individual's residence homestead that exceeds the sum of:

(1) 105 percent of the appraised value of the property for the preceding year; and

(2) the market value of all new improvements to the property.

(b) An individual may not obtain a deferral or abatement under this section, and any deferral or abatement previously received expires, if the taxes on the portion of the appraised value

of the property that does not exceed the amount provided by Subsection (a) are delinquent.

(c) To obtain a deferral, an individual must file with the chief appraiser for the appraisal district in which the property is located an affidavit stating the facts required to be established by Subsection (a). The chief appraiser shall notify each taxing unit participating in the district of the filing. After an affidavit is filed under this subsection, a taxing unit may not file suit to collect delinquent taxes on the property for which collection is deferred until the individual no longer owns and occupies the property as a residence homestead.

(d) To obtain an abatement, the individual must file in the court in which the delinquent tax suit is pending an affidavit stating the facts required to be established by Subsection (a). If the taxing unit that filed the suit does not file a controverting affidavit or if, after a hearing, the court finds the individual is entitled to the deferral, the court shall abate the suit until the individual no longer owns and occupies the property as the individual's residence homestead. The clerk of the court shall deliver a copy of the judgment abating the suit to the chief appraiser of each appraisal district that appraises the property.

(e) A deferral or abatement under this section applies only to ad valorem taxes imposed beginning with the tax year following the first tax year the individual entitled to the deferral or abatement qualifies the property for an exemption under Section 11.13. For purposes of this subsection, the owner of a residence homestead that is qualified for an exemption under Section 11.13 on January 1, 1998, is considered to have qualified the property for the first time in the 1997 tax year.

(f) If the collection of delinquent taxes on the property was deferred in a prior tax year and the sum of the amounts described by Subsections (a)(1) and (2) exceeds the appraised value of the property for the current tax year, the amount of taxes the collection of which may be deferred is reduced by the amount calculated by multiplying the taxing unit's tax rate for the current year by the amount by which that sum exceeds the appraised value of the property.

(g) A tax lien remains on the property and interest continues to accrue during the period collection of delinquent taxes is deferred or abated under this section. The annual interest rate during the deferral or abatement period is eight percent instead of the rate provided by Section 33.01. Interest and penalties that accrued or that were incurred or imposed under Section 33.01 or 33.07 before the date the individual files the deferral affidavit under Subsection (c) or the date the judgment abating the suit is entered, as applicable, are preserved. A penalty is not incurred on the delinquent taxes for which collection is deferred or abated during a deferral or abatement period. The additional penalty under Section 33.07 may be imposed and collected only if the delinquent taxes for which collection is deferred or abated remain delinquent on or after the 91st day after the date the deferral or abatement period expires. A plea of limitation, laches, or want of prosecution does not apply against the taxing unit because of deferral or abatement of collection as provided by this section.

(h) Each year the chief appraiser for each appraisal district shall publicize in a manner reasonably designed to notify all residents of the county for which the appraisal district is established of the provisions of this section and, specifically, the method by which an eligible person may obtain a deferral.

(i) In this section:

(1) "New improvement" means an improvement to a residence homestead that is made after the appraisal of the property for the preceding year and that increases the market value of the property. The term does not include ordinary maintenance of an existing structure or the grounds or another feature of the property.

(2) "Residence homestead" has the meaning assigned that term by Section 11.13.

(j) An heir property owner who qualifies heir property as the owner's residence homestead under Chapter 11 is considered the sole owner of the property for the purposes of this section.

(k) For each school district in an appraisal district, the chief appraiser shall:

(1) determine the number of residence homesteads for which a property owner deferred or abated a suit to collect a delinquent tax under this section during any portion of the preceding tax year; and

(2) report the number to the comptroller when the chief appraiser submits the appraisal roll for county taxes to the county assessor-collector as prescribed by Section 26.01(b).

(l) Not later than November 1 of each tax year, the comptroller shall report to the lieutenant governor, the speaker of the house of representatives, and each member of the legislature the total number of residence homesteads in the state for which a property owner deferred or abated a suit to collect a delinquent tax under this section during any portion of the preceding tax year as reported to the comptroller under Subsection (k) in the current tax year. The report must include the number of those residence homesteads in each school district or a reference to where the information for each school district may be accessed. The comptroller shall ensure that the report does not include personal identifying information of a property owner.

(m) For purposes of reporting the number described by Subsection (k)(1) to the comptroller under Subsection (k)(2), the chief appraiser shall ensure that the report does not include personal identifying information of a property owner.

Added by Acts 1997, 75th Leg., ch. 1039, Sec. 36, eff. Jan. 1, 1998. Amended by Acts 2001, 77th Leg., ch. 1430, Sec. 13, eff. Sept. 1, 2001.

Amended by:

Acts 2019, 86th Leg., R.S., Ch. 663 (S.B. 1943), Sec. 10, eff. September 1, 2019.

Acts 2025, 89th Leg., R.S., Ch. 726 (H.B. 851), Sec. 3, eff. January 1, 2026.

Sec. 33.07. ADDITIONAL PENALTY FOR COLLECTION COSTS FOR TAXES DUE BEFORE JUNE 1. (a) A taxing unit or appraisal district may provide, in the manner required by law for official action by the body, that taxes that become delinquent on or after February 1 of a year but not later than May 1 of that year and that remain

delinquent on July 1 of the year in which they become delinquent incur an additional penalty to defray costs of collection, if the unit or district or another unit that collects taxes for the unit has contracted with an attorney pursuant to Section 6.30. The amount of the penalty may not exceed the amount of the compensation specified in the contract with the attorney to be paid in connection with the collection of the delinquent taxes.

(b) A tax lien attaches to the property on which the tax is imposed to secure payment of the penalty.

(c) If a penalty is imposed pursuant to this section, a taxing unit may not recover attorney's fees in a suit to collect delinquent taxes subject to the penalty.

(d) If a taxing unit or appraisal district provides for a penalty under this section, the collector shall deliver a notice of delinquency and of the penalty to the property owner at least 30 and not more than 60 days before July 1.

Added by Acts 1981, 67th Leg., 1st C.S., p. 168, ch. 13, Sec. 130, eff. Jan. 1, 1982. Amended by Acts 1999, 76th Leg., ch. 1481, Sec. 17, eff. Sept. 1, 1999; Acts 2001, 77th Leg., ch. 1430, Sec. 14, eff. Sept. 1, 2001.

Sec. 33.08. ADDITIONAL PENALTY FOR COLLECTION COSTS FOR TAXES DUE ON OR AFTER JUNE 1. (a) This section applies to a taxing unit or appraisal district only if:

(1) the governing body of the taxing unit or appraisal district has imposed the additional penalty for collection costs under Section 33.07; and

(2) the taxing unit or appraisal district, or another taxing unit that collects taxes for the unit, has entered into a contract with an attorney under Section 6.30 for the collection of the unit's delinquent taxes.

(b) The governing body of the taxing unit or appraisal district, in the manner required by law for official action, may provide that taxes that become delinquent on or after June 1 under Section 26.075(j), 26.15(e), 31.03, 31.031, 31.032, 31.033, 31.04, or 42.42 incur an additional penalty to defray costs of collection. The amount of the penalty may not exceed the amount of

the compensation specified in the applicable contract with an attorney under Section 6.30 to be paid in connection with the collection of the delinquent taxes.

(c) After the taxes become delinquent, the collector for a taxing unit or appraisal district that has provided for the additional penalty under this section shall send a notice of the delinquency and the penalty to the property owner. The penalty is incurred on the first day of the first month that begins at least 21 days after the date the notice is sent.

(d) A tax lien attaches to the property on which the tax is imposed to secure payment of the additional penalty.

(e) A taxing unit or appraisal district that imposes the additional penalty under this section may not recover attorney's fees in a suit to collect delinquent taxes subject to the penalty.

Added by Acts 1999, 76th Leg., ch. 1481, Sec. 18, eff. Sept. 1, 1999. Amended by Acts 2001, 77th Leg., ch. 1430, Sec. 15, eff. Sept. 1, 2001.

Amended by:

Acts 2011, 82nd Leg., R.S., Ch. 704 (H.B. 499), Sec. 1, eff. June 17, 2011.

Acts 2019, 86th Leg., R.S., Ch. 944 (S.B. 2), Sec. 59, eff. January 1, 2020.

Acts 2021, 87th Leg., R.S., Ch. 371 (S.B. 742), Sec. 5, eff. June 7, 2021.

Sec. 33.10. RESTRICTED OR CONDITIONAL PAYMENTS OF DELINQUENT TAXES, PENALTIES, AND INTEREST PROHIBITED. Unless the restriction or condition is authorized by this title, a restriction or condition placed on a check in payment of delinquent taxes by the maker that purports to limit the amount of delinquent taxes owed to an amount less than that stated in the applicable delinquent tax roll, or a restriction or condition placed on a check in payment of penalties and interest on delinquent taxes by the maker that purports to limit the amount of the penalties and interest to an amount less than the amount of penalties and interest accrued on the delinquent taxes, is void.

Added by Acts 2003, 78th Leg., ch. 651, Sec. 1, eff. June 20, 2003.

Sec. 33.11. EARLY ADDITIONAL PENALTY FOR COLLECTION COSTS FOR TAXES IMPOSED ON PERSONAL PROPERTY. (a) In order to defray costs of collection, the governing body of a taxing unit or appraisal district in the manner required by law for official action may provide that taxes imposed on tangible personal property that become delinquent on or after February 1 of a year incur an additional penalty on a date that occurs before July 1 of the year in which the taxes become delinquent if:

(1) the taxing unit or appraisal district or another unit that collects taxes for the unit has contracted with an attorney under Section 6.30; and

(2) the taxes on the personal property become subject to the attorney's contract before July 1 of the year in which the taxes become delinquent.

(b) A penalty imposed under Subsection (a) is incurred by the delinquent taxes on the later of:

(1) the date those taxes become subject to the attorney's contract; or

(2) 60 days after the date the taxes become delinquent.

(c) The amount of the penalty may not exceed the amount of the compensation specified in the contract with the attorney to be paid in connection with the collection of the delinquent taxes.

(d) A tax lien attaches to the property on which the tax is imposed to secure payment of the penalty.

(e) If a penalty is provided under this section, a taxing unit or appraisal district may not:

(1) recover attorney's fees in a suit to collect delinquent taxes subject to the penalty; or

(2) impose an additional penalty under Section 33.07 on a delinquent personal property tax.

(f) If the governing body of a taxing unit or appraisal district provides for a penalty under this section, the collector for the taxing unit or appraisal district shall send a notice of the penalty to the property owner. The notice shall state the date on which the penalty is incurred, and the tax collector shall deliver

the notice at least 30 and not more than 60 days before that date. If the amount of personal property tax, penalty and interest owed to all taxing units for which the tax collector collects exceeds $10,000 on a single account identified by a unique property identification number, the notice regarding that account must be delivered by certified mail, return receipt requested. All other notices under this section may be delivered by regular first-class mail.

(g) The authority granted to taxing units and appraisal districts under this section is to be construed as an alternative, with regards to delinquent personal property taxes, to the authority given by Section 33.07.

Added by Acts 2005, 79th Leg., Ch. 1126 (H.B. 2491), Sec. 19, eff. September 1, 2005.

SUBCHAPTER B. SEIZURE OF PERSONAL PROPERTY

Sec. 33.21. PROPERTY SUBJECT TO SEIZURE. (a) A person's personal property is subject to seizure for the payment of a delinquent tax, penalty, and interest he owes a taxing unit on property.

(b) A person's personal property is subject to seizure for the payment of a tax imposed by a taxing unit on the person's property before the tax becomes delinquent if:

(1) the collector discovers that property on which the tax has been or will be imposed is about to be:

(A) removed from the county; or

(B) sold in a liquidation sale in connection with the cessation of a business; and

(2) the collector knows of no other personal property in the county from which the tax may be satisfied.

(c) Current wages in the possession of an employer are not subject to seizure.

(d) In this subchapter, "personal property" means:

(1) tangible personal property;

(2) cash on hand;

(3) notes or accounts receivable, including rents and

royalties;

(4) demand or time deposits; and

(5) certificates of deposit.

Acts 1979, 66th Leg., p. 2292, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1983, 68th Leg., p. 4828, ch. 851, Sec. 23, eff. Aug. 29, 1983; Acts 2001, 77th Leg., ch. 1430, Sec. 17, eff. Sept. 1, 2001.

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 309 (H.B. 1910), Sec. 1, eff. September 1, 2007.

Sec. 33.22. INSTITUTION OF SEIZURE. (a) At any time after a tax becomes delinquent, a collector may apply for a tax warrant to any court in any county in which the person liable for the tax has personal property. If more than one collector participates in the seizure, all may make a joint application.

(b) A collector may apply at any time for a tax warrant authorizing seizure of property as provided by Subsection (b) of Section 33.21 of this code.

(c) The court shall issue the tax warrant if the applicant shows by affidavit that:

(1) the person whose property the applicant intends to seize is delinquent in the payment of taxes, penalties, and interest in the amount stated in the application; or

(2) taxes in a stated amount have been imposed on the property or taxes in an estimated amount will be imposed on the property, the applicant knows of no other personal property the person owns in the county from which the tax may be satisfied, and the applicant has reason to believe that:

(A) the property owner is about to remove the property from the county; or

(B) the property is about to be sold at a liquidation sale in connection with the cessation of a business.

(d) A collector is entitled to recover attorney's fees in an amount equal to the compensation specified in the contract with the attorney if:

(1) recovery of the attorney's fees is requested in the

application for the tax warrant;

(2) the taxing unit served by the collector contracts with an attorney under Section 6.30;

(3) the existence of the contract and the amount of attorney's fees that equals the compensation specified in the contract are supported by the affidavit of the collector; and

(4) the tax sought to be recovered is not subject to the additional penalty under Section 33.07 or 33.08 at the time the application is filed.

(e) If a taxing unit is represented by an attorney who is also an officer or employee of the taxing unit, the collector for the taxing unit is entitled to recover attorney's fees in an amount equal to 15 percent of the total amount of delinquent taxes, penalties, and interest that the property owner owes the taxing unit.

Acts 1979, 66th Leg., p. 2292, ch. 841, Sec. 1, eff. Jan. 1, 1982.

Amended by:

Acts 2005, 79th Leg., Ch. 1126 (H.B. 2491), Sec. 17, eff. September 1, 2005.

Acts 2011, 82nd Leg., R.S., Ch. 242 (H.B. 930), Sec. 1, eff. June 17, 2011.

Sec. 33.23. TAX WARRANT. (a) A tax warrant shall direct a peace officer in the county and the collector to seize as much of the person's personal property as may be reasonably necessary for the payment of all taxes, penalties, interest, and attorney's fees included in the application and all costs of seizure and sale. The warrant shall direct the person whose property is seized to disclose to the officer executing the warrant the name and the address if known of any other person having an interest in the property.

(b) A bond may not be required of a taxing unit for issuance or delivery of a tax warrant, and a fee or court cost may not be charged for issuance or delivery of a warrant.

(c) After a tax warrant is issued, the collector or peace officer shall take possession of the property pending its sale. The person against whom a tax warrant is issued or another person having

possession of property of the person against whom a tax warrant is issued shall surrender the property on demand. Pending the sale of the property, the collector or peace officer may secure the property at the location where it is seized or may move the property to another location.

(d) A person who possesses personal property owned by the person against whom a tax warrant is issued and who surrenders the property on demand is not liable to any person for the surrender. At the time of surrender, the collector shall provide the person surrendering the property a sworn receipt describing the property surrendered.

(e) Subsection (d) does not create an obligation on the part of a person who surrenders property owned by the person against whom a tax warrant is issued that exceeds or materially differs from that person's obligation to the person against whom the tax warrant is issued.

Acts 1979, 66th Leg., p. 2292, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1983, 68th Leg., p. 4828, ch. 851, Sec. 24, eff. Aug. 29, 1983; Acts 2001, 77th Leg., ch. 1430, Sec. 18, eff. Sept. 1, 2001.

Amended by:

Acts 2005, 79th Leg., Ch. 1126 (H.B. 2491), Sec. 20, eff. September 1, 2005.

Sec. 33.24. BOND FOR PAYMENT OF TAXES. A person may prevent seizure of property or sale of property seized by delivering to the collector a cash or surety bond conditioned on payment of the tax before delinquency. The bond must be approved by the collector in an amount determined by him, but he may not require an amount greater than the amount of tax if imposed or the collector's reasonable estimate of the amount of tax if not yet imposed.

Acts 1979, 66th Leg., p. 2293, ch. 841, Sec. 1, eff. Jan. 1, 1982.

Sec. 33.25. TAX SALE: NOTICE; METHOD; DISPOSITION OF PROCEEDS. (a) After a seizure of personal property, the collector shall make a reasonable inquiry to determine the identity and to ascertain the address of any person having an interest in the

property other than the person against whom the tax warrant is issued. The collector shall provide in writing the name and address of each other person the collector identifies as having an interest in the property to the peace officer charged with executing the warrant. The peace officer shall deliver as soon as possible a written notice stating the time and place of the sale and briefly describing the property seized to the person against whom the warrant is issued and to any other person having an interest in the property whose name and address the collector provided to the peace officer. The posting of the notice and the sale of the property shall be conducted:

(1) by the peace officer or collector, as specified in the warrant, in the manner required for the sale under execution of personal property; or

(2) under an agreement authorized by Subsection (b).

(b) The commissioners court of a county by official action may authorize a peace officer or the collector for the county charged with selling property under this subchapter by public auction to enter into an agreement with a person who holds an auctioneer's license to advertise the auction sale of the property and to conduct the auction sale of the property. The agreement may provide for on-line bidding and sale.

(c) The commissioners court of a county that authorizes a peace officer or the collector for the county to enter into an agreement under Subsection (b) may by official action authorize the peace officer or collector to enter into an agreement with a service provider to advertise the auction and to conduct the auction sale of the property or to accept bids during the auction sale of the property under Subsection (b) using the Internet.

(d) The terms of an agreement entered into under Subsection (b) or (c) must be approved in writing by the collector for each taxing unit entitled to receive proceeds from the sale of the property. An agreement entered into under Subsection (b) or (c) is presumed to be commercially reasonable, and the presumption may not be rebutted by any person.

(e) Failure to send or receive a notice required by this section does not affect the validity of the sale or title to the

seized property.

(f) The proceeds of a sale of property under this section shall be applied to:

(1) any compensation owed to or any expense advanced by the licensed auctioneer under an agreement entered into under Subsection (b) or a service provider under an agreement entered into under Subsection (c);

(2) all usual costs, expenses, and fees of the seizure and sale, payable to the peace officer conducting the sale;

(3) all additional expenses incurred in advertising the sale or in removing, storing, preserving, or safeguarding the seized property pending its sale;

(4) all usual court costs payable to the clerk of the court that issued the tax warrant; and

(5) taxes, penalties, interest, and attorney's fees included in the application for warrant.

(g) The peace officer or licensed auctioneer conducting the sale shall pay all proceeds from the sale to the collector designated in the tax warrant for distribution as required by Subsection (f).

(h) After a seizure of personal property defined by Sections 33.21(d)(2)-(5), the collector shall apply the seized property toward the payment of the taxes, penalties, interest, and attorney's fees included in the application for warrant and all costs of the seizure as required by Subsection (f).

(i) After a tax warrant is issued, the seizure or sale of the property may be canceled and terminated at any time by the applicant or an authorized agent or attorney of the applicant.

Acts 1979, 66th Leg., p. 2293, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 2001, 77th Leg., ch. 1430, Sec. 19, eff. Sept. 1, 2001; Acts 2003, 78th Leg., ch. 319, Sec. 1, eff. June 18, 2003.

Amended by:

Acts 2005, 79th Leg., Ch. 1126 (H.B. 2491), Sec. 21, eff. September 1, 2005.

Acts 2021, 87th Leg., R.S., Ch. 63 (H.B. 533), Sec. 1, eff. September 1, 2021.

Sec. 33.41. SUIT TO COLLECT DELINQUENT TAX. (a) At any time after its tax on property becomes delinquent, a taxing unit may file suit to foreclose the lien securing payment of the tax, to enforce personal liability for the tax, or both. The suit must be in a court of competent jurisdiction for the county in which the tax was imposed.

(b) A suit to collect a delinquent tax takes precedence over all other suits pending in appellate courts.

(c) In a suit brought under Subsection (a), a taxing unit may foreclose any other lien on the property in favor of the taxing unit or enforce personal liability of the property owner for the other lien.

(d) In a suit brought under this section, a court shall grant a taxing unit injunctive relief on a showing that the personal property on which the taxing unit seeks to foreclose a tax lien is about to be:

(1) removed from the county in which the tax was imposed; or

(2) transferred to another person and the other person is not a buyer in the ordinary course of business, as defined by Section 1.201, Business & Commerce Code.

(e) Injunctive relief granted under Subsection (d) must:

(1) prohibit alienation or dissipation of the property;

(2) order that proceeds from the sale of the property in an amount equal to the taxes claimed to be due be paid into the court registry; or

(3) order any other relief to ensure the payment of the taxes owed.

(f) A taxing unit is not required to file a bond as a condition to the granting of injunctive relief under Subsection (d).

(g) In a petition for relief under Subsection (d), the taxing unit may also seek to secure the payment of taxes for a current tax year that are not delinquent and shall estimate the

amount due if those taxes are not yet assessed.

(h) The tax lien attaches to any amounts paid into the court's registry with the same priority as for the property on which taxes are owed.

Acts 1979, 66th Leg., p. 2293, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., p. 2644, ch. 707, Sec. 4(33), eff. Aug. 31, 1981; Acts 1993, 73rd Leg., ch. 1031, Sec. 4, eff. Sept. 1, 1993; Acts 2001, 77th Leg., ch. 1430, Sec. 20, eff. Sept. 1, 2001.

Sec. 33.42. TAXES INCLUDED IN FORECLOSURE SUIT. (a) In a suit to foreclose a lien securing payment of its tax on real property, a taxing unit shall include all delinquent taxes due the unit on the property.

(b) If a taxing unit's tax on real property becomes delinquent after the unit files suit to foreclose a tax lien on the property but before entry of judgment, the court shall include the amount of the tax and any penalty and interest in its judgment.

(c) If a tax required by this section to be included in a suit is omitted from the judgment in the suit, the taxing unit may not enforce collection of the tax at a later time except as provided by Section 34.04(c)(2).

Acts 1979, 66th Leg., p. 2293, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 2001, 77th Leg., ch. 1430, Sec. 21, eff. Sept. 1, 2001.

Sec. 33.43. PETITION. (a) A petition initiating a suit to collect a delinquent property tax is sufficient if it alleges that:

(1) the taxing unit is legally constituted and authorized to impose and collect ad valorem taxes on property;

(2) tax in a stated amount was legally imposed on each separately described property for each year specified and on each person named if known who owned the property on January 1 of the year for which the tax was imposed;

(3) the tax was imposed in the county in which the suit is filed;

(4) the tax is delinquent;

(5) penalties, interest, and costs authorized by law

in a stated amount for each separately assessed property are due;

(6) the taxing unit is entitled to recover each penalty that is incurred and all interest that accrues on delinquent taxes imposed on the property from the date of the judgment to the date of the sale under Section 34.01 or 34.0101, or under Section 253.010, Local Government Code, as applicable, if the suit seeks to foreclose a tax lien;

(7) the person sued owned the property on January 1 of the year for which the tax was imposed if the suit seeks to enforce personal liability;

(8) the person sued owns the property when the suit is filed if the suit seeks to foreclose a tax lien;

(9) the taxing unit asserts a lien on each separately described property to secure the payment of all taxes, penalties, interest, and costs due if the suit seeks to foreclose a tax lien;

(10) all things required by law to be done have been done properly by the appropriate officials; and

(11) the attorney signing the petition is legally authorized to prosecute the suit on behalf of the taxing unit.

(b) If the petition alleges that the person sued owns the property on which the taxing unit asserts a lien, the prayer in the petition shall be for foreclosure of the lien and payment of all taxes, penalties, interest, and costs that are due or will become due and that are secured by the lien. If the petition alleges that the person sued owned the property on January 1 of the year for which the taxes were imposed, the prayer shall be for personal judgment for all taxes, penalties, interest, and costs that are due or will become due on the property. If the petition contains the appropriate allegations, the prayer may be for both foreclosure of a lien on the property and personal judgment.

(c) If the suit is for personal judgment against the person who owned personal property on January 1 of the year for which the tax was imposed on the property, the personal property may be described generally.

(d) The petition need not be verified.

(e) The comptroller shall prepare forms for petitions initiating suits to collect delinquent taxes. An attorney

representing a taxing unit may use the forms or develop his own form.

Acts 1979, 66th Leg., p. 2293, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1991, 72nd Leg., 2nd C.S., ch. 6, Sec. 49, eff. Sept. 1, 1991; Acts 1997, 75th Leg., ch. 981, Sec. 1, eff. Sept. 1, 1997; Acts 1999, 76th Leg., ch. 1481, Sec. 19, eff. Sept. 1, 1999; Acts 2001, 77th Leg., ch. 1420, Sec. 18.006, eff. Sept. 1, 2001; Acts 2001, 77th Leg., ch. 1430, Sec. 22, eff. Sept. 1, 2001.

Amended by:

Acts 2023, 88th Leg., R.S., Ch. 962 (S.B. 2091), Sec. 1, eff. September 1, 2023.

Sec. 33.44. JOINDER OF OTHER TAXING UNITS. (a) A taxing unit filing suit to foreclose a tax lien on real property shall join other taxing units that have claims for delinquent taxes against all or part of the same property.

(b) For purposes of joining a county, citation may be served on the county tax assessor-collector. For purposes of joining any other taxing unit, citation may be served on the officer charged with collecting taxes for the unit or on the presiding officer or secretary of the governing body of the unit. Citation may be served by certified mail, return receipt requested. A person on whom service is authorized by this subsection may waive the issuance and service of citation in behalf of his taxing unit.

(c) A taxing unit joined in a suit as provided by this section must file its claim for delinquent taxes against the property or its lien on the property is extinguished. The court's judgment in the suit shall reflect the extinguishment of a lien under this subsection.

Acts 1979, 66th Leg., p. 2294, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1983, 68th Leg., p. 4828, ch. 851, Sec. 25, eff. Aug. 29, 1983.

Sec. 33.445. JOINDER OF TAX LIEN TRANSFEREE. (a) A taxing unit acting under Section 33.44(a) shall also join each transferee of a tax lien against the property that may appear of record under Section 32.06. After the joinder, the transferee of the tax lien

may file its claim and seek foreclosure in the suit for all amounts owed the transferee that are secured by the transferred tax lien, regardless of when the original transfer of tax lien was recorded or whether the original loan secured by the transferred tax lien is delinquent. In the alternative, the transferee may pay all taxes, penalties, interest, court costs, and attorney's fees owing to the taxing unit that filed the foreclosure suit and each other taxing unit that is joined.

(b) In consideration of the payment by the transferee of those taxes and charges, each joined taxing unit shall transfer its tax lien to the transferee in the form and manner provided by Section 32.06(b) and enter its disclaimer in the suit. The transfer of a tax lien under this subsection does not require authorization by the property owner.

(c) On transfer of all applicable tax liens, the transferee may seek to foreclose the tax liens in the pending suit or in any other manner provided by Section 32.06, regardless of when the original transfer of tax lien was recorded or whether the original loan secured by the transferred tax lien is delinquent. The foreclosure may include all amounts owed to the transferee, including any amount secured by the original transfer of tax lien.

(d) All liens held by a transferee who is joined under this section but fails to act in the manner provided by this section are extinguished, and the court's judgment shall reflect the extinguishment of those liens.

Added by Acts 2009, 81st Leg., R.S., Ch. 104 (H.B. 1465), Sec. 2, eff. September 1, 2009.

Amended by:

Acts 2011, 82nd Leg., R.S., Ch. 622 (S.B. 762), Sec. 2, eff. September 1, 2011.

Sec. 33.45. PLEADING AND ANSWERING TO CLAIMS FILED. A party to the suit must take notice of and plead and answer to all claims and pleadings filed by other parties that have been joined or have intervened, and each citation must so state.

Acts 1979, 66th Leg., p. 2294, ch. 841, Sec. 1, eff. Jan. 1, 1982.

Sec. 33.46. PARTITION OF REAL PROPERTY. (a) If suit is filed to foreclose a tax lien on real property owned in undivided interests by two or more persons, one or more of the owners may have the property partitioned in the manner prescribed by law for the partition of real property in district court.

(b) The court shall apportion the taxes, penalties, interest, and costs sued for to the owners of the property in proportion to the interest of each. If an owner pays the taxes, penalties, interest, and costs apportioned to him, the property partitioned to him is free from further claim or lien for the taxes involved in the suit. If an owner refuses to pay the amount apportioned to him, the suit shall proceed against him for that amount.

(c) The court shall allow reasonable attorney's fees and costs of partitioning for each property partitioned. The fee shall be taxed as costs against each owner in proportion to his interest and constitutes a lien against the property until paid.

Acts 1979, 66th Leg., p. 2294, ch. 841, Sec. 1, eff. Jan. 1, 1982.

Sec. 33.47. TAX RECORDS AS EVIDENCE. (a) In a suit to collect a delinquent tax, the taxing unit's current tax roll and delinquent tax roll or certified copies of the entries showing the property and the amount of the tax and penalties imposed and interest accrued constitute prima facie evidence that each person charged with a duty relating to the imposition of the tax has complied with all requirements of law and that the amount of tax alleged to be delinquent against the property and the amount of penalties and interest due on that tax as listed are the correct amounts.

(b) If the description of a property in the tax roll or delinquent tax roll is insufficient to identify the property, the records of the appraisal office are admissible to identify the property.

(c) In a suit to collect a tax, a tax receipt issued under Section 31.075 of this code, or an electronic replica of the receipt, that states that a tax has been paid is prima facie evidence that the tax has been paid as stated by the receipt or

electronic replica.

Acts 1979, 66th Leg., p. 2295, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1987, 70th Leg., ch. 52, Sec. 2, eff. May 6, 1987; Acts 1995, 74th Leg., ch. 828, Sec. 1, eff. Sept. 1, 1995; Acts 1999, 76th Leg., ch. 1481, Sec. 20, eff. Sept. 1, 1999.

Sec. 33.475. ATTORNEY AD LITEM REPORT; APPROVAL OF FEES. (a) In a suit to collect a delinquent tax, an attorney ad litem appointed by a court to represent the interests of a defendant served with process by means of citation by publication or posting shall submit to the court a report describing the actions taken by the attorney ad litem to locate and represent the interests of the defendant.

(b) The court may not approve the fees of the attorney ad litem until the attorney ad litem submits the report required by this section and the court determines that the actions taken by the attorney ad litem as described in the report were sufficient to discharge the attorney's duties to the defendant.

Added by Acts 2015, 84th Leg., R.S., Ch. 1090 (H.B. 2710), Sec. 1, eff. September 1, 2015.

Sec. 33.48. RECOVERY OF COSTS AND EXPENSES. (a) In addition to other costs authorized by law, a taxing unit is entitled to recover the following costs and expenses in a suit to collect a delinquent tax:

(1) all usual court costs, including the cost of serving process and electronic filing fees;

(2) costs of filing for record a notice of lis pendens against property;

(3) expenses of foreclosure sale;

(4) reasonable expenses that are incurred by the taxing unit in determining the name, identity, and location of necessary parties and in procuring necessary legal descriptions of the property on which a delinquent tax is due;

(5) attorney's fees in the amount of 15 percent of the total amount of taxes, penalties, and interest due the unit; and

(6) reasonable attorney ad litem fees approved by the

court that are incurred in a suit in which the court orders the appointment of an attorney to represent the interests of a defendant served with process by means of citation by publication or posting.

(b) Each item specified by Subsection (a) of this section is a charge against the property subject to foreclosure in the suit and shall be collected out of the proceeds of the sale of the property or, if the suit is for personal judgment, charged against the defendant.

(c) Fees collected for attorneys and other officials are fees of office, except that fees for contract attorneys representing a taxing unit that is joined or intervenes shall be applied toward the compensation due the attorney under the contract.

(d) A collector who accepts a payment of the court costs and other expenses described by this section shall disburse the amount of the payment as follows:

(1) amounts owing under Subsections (a)(1), (2), (3), and (6) are payable to the clerk of the court in which the suit is pending; and

(2) expenses described by Subsection (a)(4) are payable to the general fund of the taxing unit or to the person or entity who advanced the expense.

Acts 1979, 66th Leg., p. 2295, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 169, ch. 13, Sec. 131, eff. Jan. 1, 1982; Acts 1993, 73rd Leg., ch. 1031, Sec. 16, eff. Sept. 1, 1993; Acts 1997, 75th Leg., ch. 906, Sec. 6(a), eff. Jan. 1, 1998; Acts 2001, 77th Leg., ch. 1430, Sec. 23, eff. Sept. 1, 2001.

Amended by:

Acts 2005, 79th Leg., Ch. 1126 (H.B. 2491), Sec. 22, eff. September 1, 2005.

Acts 2013, 83rd Leg., R.S., Ch. 1259 (H.B. 585), Sec. 18, eff. June 14, 2013.

Acts 2013, 83rd Leg., R.S., Ch. 1290 (H.B. 2302), Sec. 19, eff. September 1, 2013.

Sec. 33.49. LIABILITY OF TAXING UNIT FOR COSTS. (a) Except as provided by Subsection (b), a taxing unit is not liable in a suit to collect taxes for court costs, including any fees for service of process or electronic filing, an attorney ad litem, arbitration, or mediation, and may not be required to post security for costs.

(b) A taxing unit shall pay the cost of publishing citations, notices of sale, or other notices from the unit's general fund as soon as practicable after receipt of the publisher's claim for payment. The taxing unit is entitled to reimbursement from other taxing units that are parties to the suit for their proportionate share of the publication costs on satisfaction of any portion of the tax indebtedness before further distribution of the proceeds. A taxing unit may not pay a word or line rate for publication of citation or other required notice that exceeds the rate the newspaper publishing the notice charges private entities for similar classes of advertising.

Acts 1979, 66th Leg., p. 2295, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1993, 73rd Leg., ch. 850, Sec. 1, eff. June 19, 1993; Acts 2001, 77th Leg., ch. 1430, Sec. 24, eff. Sept. 1, 2001.

Amended by:

Acts 2013, 83rd Leg., R.S., Ch. 1259 (H.B. 585), Sec. 19, eff. June 14, 2013.

Acts 2013, 83rd Leg., R.S., Ch. 1290 (H.B. 2302), Sec. 20, eff. September 1, 2013.

Acts 2015, 84th Leg., R.S., Ch. 1236 (S.B. 1296), Sec. 16.002, eff. September 1, 2015.

Sec. 33.50. ADJUDGED VALUE. (a) In a suit for foreclosure of a tax lien on property, the court shall determine the market value of the property on the date of trial. The appraised value of the property according to the most recent appraisal roll approved by the appraisal review board is presumed to be its market value on the date of trial, and the person being sued has the burden of establishing that the market value of the property differs from that appraised value. The court shall incorporate a finding of the market value of the property on the date of trial in the judgment.

(b) If the judgment in a suit to collect a delinquent tax is for the foreclosure of a tax lien on property, the order of sale shall specify that the property may be sold to a taxing unit that is a party to the suit or to any other person, other than a person owning an interest in the property or any party to the suit that is not a taxing unit, for the market value of the property stated in the judgment or the aggregate amount of the judgments against the property, whichever is less.

(c) The order of sale shall also specify that the property may not be sold to a person owning an interest in the property or to a person who is a party to the suit other than a taxing unit unless:

(1) that person is the highest bidder at the tax sale; and

(2) the amount bid by that person is equal to or greater than the aggregate amount of the judgments against the property, including all costs of suit and sale.

Acts 1979, 66th Leg., p. 2296, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1997, 75th Leg., ch. 914, Sec. 5, eff. Sept. 1, 1997; Acts 1999, 76th Leg., ch. 1481, Sec. 21, eff. Sept. 1, 1999.

Sec. 33.51. WRIT OF POSSESSION. (a) If the court orders the foreclosure of a tax lien and the sale of real property, the judgment shall provide for the issuance by the clerk of said court of a writ of possession to the purchaser at the sale or to the purchaser's assigns no sooner than 20 days following the date on which the purchaser's deed from the sheriff or constable is filed of record.

(b) The officer charged with executing the writ shall place the purchaser or the purchaser's assigns in possession of the property described in the purchaser's deed without further order from any court and in the manner provided by the writ, subject to any notice to vacate that may be required to be given to a tenant under Section 24.005(b), Property Code.

(c) The writ of possession shall order the officer executing the writ to:

(1) post a written warning that is at least 8-1/2 by 11 inches on the exterior of the front door of the premises notifying

the occupant that the writ has been issued and that the writ will be executed on or after a specific date and time stated in the warning that is not sooner than the 10th day after the date the warning is posted; and

(2) on execution of the writ:

(A) deliver possession of the premises to the purchaser or the purchaser's assigns;

(B) instruct the occupants to immediately leave the premises and, if the occupants fail or refuse to comply, physically remove them from the premises;

(C) instruct the occupants to remove, or to allow the purchaser or purchaser's assigns, representatives, or other persons acting under the officer's supervision to remove, all personal property from the premises; and

(D) place, or have an authorized person place, the removed personal property outside the premises at a nearby location, but not so as to block a public sidewalk, passageway, or street and not while it is raining, sleeting, or snowing.

(d) The writ of possession shall authorize the officer, at the officer's discretion, to engage the services of a bonded or insured warehouseman to remove and store, subject to applicable law, all or part of the personal property at no cost to the purchaser, the purchaser's assigns, or the officer executing the writ. The officer may not require the purchaser or the purchaser's assigns to store the personal property.

(e) The writ of possession shall contain notice to the officer that under Section 7.003, Civil Practice and Remedies Code, the officer is not liable for damages resulting from the execution of the writ if the officer executes the writ in good faith and with reasonable diligence.

(f) The warehouseman's lien on stored property, the officer's duties, and the occupants' rights of redemption as provided by Section 24.0062, Property Code, are all applicable with respect to any personal property that is removed under Subsection (d).

(g) A sheriff or constable may use reasonable force in executing a writ under this section.

(h) If a taxing unit is a purchaser and is entitled to a writ of possession in the taxing unit's name:

(1) a bond may not be required of the taxing unit for issuance or delivery of a writ of possession; and

(2) a fee or court cost may not be charged for issuance or delivery of a writ of possession.

(i) In this section:

(1) "Premises" means all of the property described in the purchaser's deed, including the buildings, dwellings, or other structures located on the property.

(2) "Purchaser" includes a taxing unit to which property is bid off under Section 34.01(j).

Acts 1979, 66th Leg., p. 2296, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1997, 75th Leg., ch. 906, Sec. 7, eff. Jan. 1, 1998; Acts 1997, 75th Leg., ch. 914, Sec. 6, eff. Sept. 1, 1997; Acts 1997, 75th Leg., ch. 1111, Sec. 2, eff. Sept. 1, 1997; Acts 1999, 76th Leg., ch. 1481, Sec. 42(1).

Amended by:

Acts 2005, 79th Leg., Ch. 1126 (H.B. 2491), Sec. 23, eff. September 1, 2005.

Sec. 33.52. TAXES INCLUDED IN JUDGMENT. (a) Only taxes that are delinquent on the date of a judgment may be included in the amount recoverable under the judgment by the taxing units that are parties to the suit.

(b) In lieu of stating as a liquidated amount the aggregate total of taxes, penalties, and interest due, a judgment may:

(1) set out the tax due each taxing unit for each year; and

(2) provide that penalties and interest accrue on the unpaid taxes as provided by Subchapter A.

(c) For purposes of calculating penalties and interest due under the judgment, it is presumed that the delinquency date for a tax is February 1 of the year following the year in which the tax was imposed, unless the judgment provides otherwise.

(d) Except as provided by Section 34.05(k), a taxing unit's claim for taxes that become delinquent after the date of the

judgment is not affected by the entry of the judgment or a tax sale conducted under that judgment. Those taxes may be collected by any remedy provided by this title.

Amended by Acts 1997, 75th Leg., ch. 906, Sec. 8, eff. Jan. 1, 1998; Acts 1997, 75th Leg., ch. 981, Sec. 2; Acts 1997, 75th Leg., ch. 1111, Sec. 3; Acts 1999, 76th Leg., ch. 1481, Sec. 22, eff. Sept. 1, 1999.

Amended by:

Acts 2011, 82nd Leg., R.S., Ch. 740 (H.B. 1118), Sec. 1, eff. June 17, 2011.

Sec. 33.53. ORDER OF SALE; PAYMENT BEFORE SALE. (a) If judgment in a suit to collect a delinquent tax is for foreclosure of a tax lien, the court shall order the property sold in satisfaction of the amount of the judgment.

(b) On application by a taxing unit that is a party to the judgment, the district clerk shall prepare an order to an officer authorized to conduct execution sales ordering the sale of the property. If more than one parcel of property is included in the judgment, the taxing unit may specify particular parcels to be sold. A taxing unit may request more than one order of sale as necessary to collect all amounts due under the judgment.

(c) An order of sale:

(1) shall be returned to the district clerk as unexecuted if not executed before the 181st day after the date the order is issued; and

(2) may be accompanied by a copy of the judgment and a bill of costs attached to the order and incorporate the terms of the judgment or bill of costs by reference.

(d) A judgment or a bill of costs attached to the order of sale is not required to be certified.

(e) If the owner pays the amount of the judgment before the property is sold, the taxing unit shall:

(1) release the tax lien held by the taxing unit on the property; and

(2) file for record with the clerk of the court in which the judgment was rendered a release of the lien.

Acts 1979, 66th Leg., p. 2296, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1997, 75th Leg., ch. 537, Sec. 1, eff. Sept. 1, 1997; Acts 1999, 76th Leg., ch. 1481, Sec. 23, eff. Sept. 1, 1999.

Sec. 33.54. LIMITATION ON ACTIONS RELATING TO PROPERTY SOLD FOR TAXES. (a) Except as provided by Subsection (b), an action relating to the title to property may not be maintained against the purchaser of the property at a tax sale unless the action is commenced:

(1) before the first anniversary of the date that the deed executed to the purchaser at the tax sale is filed of record; or

(2) before the second anniversary of the date that the deed executed to the purchaser is filed of record, if on the date that the suit to collect the delinquent tax was filed the property was:

(A) the residence homestead of the owner; or

(B) land appraised or eligible to be appraised under Subchapter C or D, Chapter 23.

(b) If a person other than the purchaser at the tax sale or the person's successor in interest pays taxes on the property during the applicable limitations period and until the commencement of an action challenging the validity of the tax sale and that person was not served citation in the suit to foreclose the tax lien, that limitations period does not apply to that person.

(c) When actions are barred by this section, the purchaser at the tax sale or the purchaser's successor in interest has full title to the property, precluding all other claims.

Acts 1979, 66th Leg., p. 2296, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1997, 75th Leg., ch. 1136, Sec. 1, eff. Sept. 1, 1997; Acts 1997, 75th Leg., ch. 1192, Sec. 1, eff. Sept. 1, 1997.

Sec. 33.55. EFFECT OF JUDGMENT ON ACCRUAL OF PENALTIES AND INTEREST. A judgment for delinquent taxes does not affect the accrual after the date of the judgment of penalties and interest under this chapter on the taxes included in the judgment.

Added by Acts 1997, 75th Leg., ch. 1111, Sec. 4, eff. Sept. 1, 1997.

Sec. 33.56. VACATION OF JUDGMENT. (a) If, in a suit to collect a delinquent tax, a court renders a judgment for foreclosure of a tax lien on behalf of a taxing unit, any taxing unit that was a party to the judgment may file a petition to vacate the judgment on one or more of the following grounds:

(1) failure to join a person needed for just adjudication under the Texas Rules of Civil Procedure, including a taxing unit required to be joined under Section 33.44(a);

(2) failure to serve a person needed for just adjudication under the Texas Rules of Civil Procedure, including a taxing unit required to be joined under Section 33.44(a);

(3) failure of the judgment to adequately describe the property that is the subject of the suit; or

(4) that the property described in the judgment was subject to multiple appraisals for the tax years included in the judgment.

(b) The taxing unit must file the petition under the same cause number as the delinquent tax suit and in the same court.

(c) The taxing unit may not file a petition if a tax sale of the property has occurred unless:

(1) the tax sale has been vacated by an order of a court;

(2) the property was bid off to a taxing unit under Section 34.01(j) and has not been resold; or

(3) the tax sale or resale purchaser, or the purchaser's heirs, successors, or assigns, consents to the petition.

(d) Consent of the purchaser to a petition may be shown by:

(1) a written memorandum signed by the purchaser and filed with the court;

(2) the purchaser's joinder in the taxing unit's petition;

(3) a statement of the purchaser made in open court on the record in a hearing on the petition; or

(4) the purchaser's signature of approval to an agreed order to grant the petition.

(e) A copy of the petition must be served in a manner authorized by Rule 21a, Texas Rules of Civil Procedure, on each party to the delinquent tax suit.

(f) If the court grants the petition, the court shall enter an order providing that:

(1) the judgment, any tax sale based on that judgment, and any subsequent resale are vacated;

(2) any applicable tax deed or applicable resale deed is canceled;

(3) the delinquent tax suit is revived; and

(4) except in a case in which judgment is vacated under Subsection (a)(4), the taxes, penalties, interest, and attorney's fees and costs, and the liens that secure each of those items, are reinstated.

Added by Acts 1999, 76th Leg., ch. 626, Sec. 1, eff. August 30, 1999. Amended by Acts 2001, 77th Leg., ch. 1430, Sec. 25, eff. Sept. 1, 2001.

Sec. 33.57. ALTERNATIVE NOTICE OF TAX FORECLOSURE ON CERTAIN PARCELS OF REAL PROPERTY. (a) In this section, "appraised value" means the appraised value according to the most recent appraisal roll approved by the appraisal review board.

(b) This section may be invoked and used by one or more taxing units if there are delinquent taxes, penalties, interest, and attorney's fees owing to a taxing unit on a parcel of real property, and:

(1) the total amount of delinquent taxes, penalties, interest, and attorney's fees owed exceeds the appraised value of the parcel; or

(2) there are 10 or more years for which delinquent taxes are owed on the parcel.

(c) One or more taxing units may file a single petition for foreclosure under this section that includes multiple parcels of property and multiple owners. Alternatively, separate petitions may be filed and docketed separately for each parcel of property. Another taxing unit with a tax claim against the same parcel may intervene in an action for the purpose of establishing

and foreclosing its tax lien without further notice to a defendant. The petition must be filed in the county in which the tax was imposed and is sufficient if it is in substantially the form prescribed by Section 33.43 and further alleges that:

(1) the amount owed in delinquent taxes, penalties, interest, and attorney's fees exceeds the appraised value of the parcel; or

(2) there are 10 or more years for which delinquent taxes are owed on the parcel.

(d) Simultaneously with the filing of the petition under this section, a taxing unit shall also file a motion with the court seeking an order approving notice of the petition to each defendant by certified mail in lieu of citation and, if the amount of delinquent taxes, penalties, interest, and attorney's fees alleged to be owed exceeds the appraised value of the parcel, waiving the appointment of an attorney ad litem. The motion must be supported by certified copies of tax records that show the tax years for which delinquent taxes are owed, the amounts of delinquent taxes, penalties, interest, and attorney's fees, and, if appropriate, the appraised value of the parcel.

(e) The court shall approve a motion under Subsection (d) if the documents in support of the motion show that:

(1) the amount of delinquent taxes, penalties, interest, and attorney's fees that are owed exceeds the appraised value of the parcel; or

(2) there are 10 or more years for which delinquent taxes are owed on the parcel.

(f) Before filing a petition under this section, or as soon afterwards as practicable, the taxing unit or its attorney shall determine the address of each owner of a property interest in the parcel for the purpose of providing notice of the pending petition. If the title search, the taxing unit's tax records, and the appraisal district records do not disclose an address of a person with a property interest, consulting the following sources of information is to be considered a reasonable effort by the taxing unit or its attorney to determine the address of a person with a property interest in the parcel subject to foreclosure:

(1) telephone directories, electronic or otherwise, that cover:

(A) the area of any last known address for the person; and

(B) the county in which the parcel is located;

(2) voter registration records in the county in which the parcel is located; and

(3) where applicable, assumed name records maintained by the county clerk of the county in which the parcel is located and corporate records maintained by the secretary of state.

(g) Not later than the 45th day before the date on which a hearing on the merits on a taxing unit's petition is scheduled, the taxing unit or its attorney shall send a copy of the petition and a notice by certified mail to each person whose address is determined under Subsection (f), informing the person of the pending foreclosure action and the scheduled hearing. A copy of each notice shall be filed with the clerk of the court together with an affidavit by the tax collector or by the taxing unit's attorney attesting to the fact and date of mailing of the notice.

(h) In addition to the notice required by Subsection (g), the taxing unit shall provide notice by publication and by posting to all persons with a property interest in the parcel subject to foreclosure. The notice shall be published in the English language once a week for two weeks in a newspaper that is published in the county in which the parcel is located and that has been in general circulation for at least one year immediately before the date of the first publication, with the first publication to be not less than the 45th day before the date on which the taxing unit's petition is scheduled to be heard. When returned and filed in the trial court, an affidavit of the editor or publisher of the newspaper attesting to the date of publication, together with a printed copy of the notice as published, is sufficient proof of publication under this subsection. If a newspaper is not published in the county in which the parcel is located, publication in an otherwise qualifying newspaper published in an adjoining county is sufficient. The maximum fee for publishing the citation shall be the lowest published word or line rate of that newspaper for classified

advertising. The notice by posting shall be in the English language and given by posting a copy of the notice at the courthouse door of the county in which the foreclosure is pending not less than the 45th day before the date on which the taxing unit's petition is scheduled to be heard. Proof of the posting of the notice shall be made by affidavit of the attorney for the taxing unit, or of the person posting it. If the publication of the notice cannot be had for the maximum fee established in this subsection, and that fact is supported by the affidavit of the attorney for the taxing unit, the notice by posting under this subsection is sufficient.

(i) The notice required by Subsections (g) and (h) must include:

(1) a statement that foreclosure proceedings have been commenced and the date the petition was filed;

(2) a legal description, tax account number, and, if known, a street address for the parcel in which the addressee owns a property interest;

(3) the name of the person to whom the notice is addressed and the name of each other person who, according to the title search, has an interest in the parcel in which the addressee owns a property interest;

(4) the date, time, and place of the scheduled hearing on the petition;

(5) a statement that the recipient of the notice may lose whatever property interest the recipient owns in the parcel as a result of the hearing and any subsequent tax sale;

(6) a statement explaining how a person may contest the taxing unit's petition as provided by Subsection (j) and that a person's interest in the parcel may be preserved by paying all delinquent taxes, penalties, interest, attorney's fees, and court costs before the date of the scheduled hearing on the petition;

(7) the name, address, and telephone number of the taxing unit and the taxing unit's attorney of record; and

(8) the name of each other taxing unit that imposes taxes on the parcel, together with a notice that any taxing unit may intervene without further notice and set up its claims for delinquent taxes.

(j) A person claiming a property interest in a parcel subject to foreclosure may contest a taxing unit's petition by filing with the clerk of the court a written response to the petition not later than the seventh day before the date scheduled for hearing on the petition and specifying in the response any affirmative defense of the person. A copy of the response must be served on the taxing unit's attorney of record in the manner required by Rule 21a, Texas Rules of Civil Procedure. The taxing unit is entitled on request to a continuance of the hearing if a written response filed to a notice of the hearing contains an affirmative defense or requests affirmative relief against the taxing unit.

(k) Before entry of a judgment under this section, a taxing unit may remove a parcel erroneously included in the petition and may take a voluntary nonsuit as to one or more parcels of property without prejudicing its action against the remaining parcels.

(l) If before the hearing on a taxing unit's petition the taxing unit discovers a deficiency in the provision of notice under this section, the taxing unit shall take reasonable steps in good faith to correct the deficiency before the hearing. A notice provided by Subsections (g)-(i) is in lieu of citation issued and served under Rule 117a, Texas Rules of Civil Procedure. Regardless of the manner in which notice under this section is given, an attorney ad litem may not be appointed for a person with an interest in a parcel with delinquent taxes, penalties, interest, and attorney's fees against the parcel in an amount that exceeds the parcel's appraised value. To the extent of any additional conflict between this section and the Texas Rules of Civil Procedure, this section controls. Except as otherwise provided by this section, a suit brought under this section is governed generally by the Texas Rules of Civil Procedure and by Subchapters C and D of this chapter.

(m) A judgment in favor of a taxing unit under this section must be only for foreclosure of the tax lien against the parcel. The judgment may not include a personal judgment against any person.

(n) A person is considered to have been provided sufficient notice of foreclosure and opportunity to be heard for purposes of a

proceeding under this section if the taxing unit follows the procedures required by this section for notice by certified mail or by publication and posting or if one or more of the following apply:

(1) the person had constructive notice of the hearing on the merits by acquiring an interest in the parcel after the date of the filing of the taxing unit's petition;

(2) the person appeared at the hearing on the taxing unit's petition or filed a responsive pleading or other communication with the clerk of the court before the date of the hearing; or

(3) before the hearing on the taxing unit's petition, the person had actual notice of the hearing.

Added by Acts 2005, 79th Leg., Ch. 1126 (H.B. 2491), Sec. 24, eff. September 1, 2005.

SUBCHAPTER D. TAX MASTERS

Sec. 33.71. MASTERS FOR TAX SUITS. (a) The court may, in delinquent tax suits, for good cause appoint a master in chancery for each case as desired, who shall be a citizen of this state and not an attorney for either party to the action, nor related to either party, who shall perform all of the duties required by the court, be under orders of the court, and have the power the master of chancery has in a court of equity.

(b) The order of reference to the master may specify or limit the master's powers, and may direct the master to report only upon particular issues, or to do or perform particular acts, or to receive and report evidence only, and may fix the time and place for beginning and closing the hearings and for the filing of the master's report.

(c) Subject to the limitations and specifications stated in the order, the master may:

(1) regulate all proceedings in every hearing before the master and do all acts and take all measures necessary or proper for the efficient performance of duties under the order;

(2) require the production of evidence upon all matters embraced in the reference, including the production of

books, papers, vouchers, documents, and other writings applicable to the case;

(3) rule upon the admissibility of evidence, unless otherwise directed by the order of reference;

(4) put witnesses on oath, and examine them; and

(5) call the parties to the action and examine them upon oath.

(d) When a party requests, the master shall make a record of the evidence offered and excluded in the same manner as provided for a court sitting in the trial of a case.

(e) The clerk of the court shall forthwith furnish the master with a copy of the order of reference.

(f) The parties may procure the attendance of witnesses before the master by the issuance and service of process as provided by law.

(g) A pretrial ruling of a tax master from which a mandamus is sought must be appealed to the referring court before the initiation of mandamus proceedings before the court of appeals.

(h) Notwithstanding any other law or requirement, an attorney appointed a master under this section may practice law in the referring court if otherwise qualified to do so.

Added by Acts 1983, 68th Leg., p. 5058, ch. 916, Sec. 1, eff. Sept. 1, 1983. Transferred from Sec. 1.13, and amended by Acts 1991, 72nd Leg., ch. 525, Sec. 1, eff. Sept. 1, 1991. Amended by Acts 2001, 77th Leg., ch. 326, Sec. 1, eff. May 24, 2001.

Sec. 33.72. REPORT TRANSMITTED TO COURT; NOTICE. (a) At the conclusion of any hearing conducted by a master that results in a recommendation of a final judgment or on the request of the referring court, the master shall transmit to the referring court all papers relating to the case, with the master's signed and dated report.

(b) After the master's report has been signed, the master shall give to the parties participating in the hearing notice of the substance of the report. The master's report may contain the master's findings, conclusions, or recommendations. The master's report must be in writing in a form as the referring court may

direct. The form may be a notation on the referring court's docket sheet.

(c) If the master's report recommends a final judgment, notice of the right of appeal to the judge of the referring court shall be given to all parties.

Added by Acts 1991, 72nd Leg., ch. 525, Sec. 1, eff. Sept. 1, 1991.

Sec. 33.73. COURT ACTION ON MASTER'S REPORT; MASTER'S COMPENSATION. (a) After the master's report is filed, and unless a party has filed a written notice of appeal to the referring court, the court may confirm, modify, correct, reject, reverse, or recommit the report as the court may deem proper and necessary in the particular circumstances of the case.

(b) The court shall award reasonable compensation to the master to be taxed as costs of suit.

(c) The district clerk shall collect the fees taxed as costs of suit and award the fees to the master as required under Subsection (b) in each delinquent tax suit for which a master is appointed under Section 33.71, regardless of the disposition of the suit subject to this subsection. Fees may not be collected or awarded in a suit dismissed by the master unless the master:

(1) held at least one hearing on the suit; or

(2) prepared for the suit for at least a number of hours equivalent to the time typically required to conduct a hearing.

Added by Acts 1983, 68th Leg., p. 5058, ch. 916, Sec. 1, eff. Sept. 1, 1983. Transferred from Sec. 1.13, and amended by Acts 1991, 72nd Leg., ch. 525, Sec. 1, eff. Sept. 1, 1991.

Amended by:

Acts 2017, 85th Leg., R.S., Ch. 368 (H.B. 3389), Sec. 1, eff. September 1, 2017.

Sec. 33.74. APPEAL OF RECOMMENDATION OF FINAL JUDGMENT TO THE REFERRING COURT OR ON REQUEST OF THE REFERRING COURT. (a) Any party is entitled to a hearing by the judge of the referring court, if within 10 days, computed in the manner provided by Rule 4 of the Texas Rules of Civil Procedure, after the master gives the notice

required by Section 33.72(c), an appeal of the master's report is filed with the referring court. The first day of the appeal time to the referring court begins on the day after the date on which the master gives the notice.

(b) The notice required by Section 33.72(c) may be given in open court or may be given by first class mail. If the notice is given by first class mail the notice is considered to have been given on the third day after the date of the mailing.

(c) All appeals to the referring court shall be in writing specifying the findings and conclusions of the master that are objected to and the appeal shall be limited to those findings and conclusions.

(d) On appeal to the referring court, the parties may present witnesses as in a hearing de novo only on the issues raised in the appeal.

(e) Notice of any appeal to the referring court shall be given to opposing counsel under Rule 72 of the Texas Rules of Civil Procedure.

(f) If an appeal to the referring court is filed by a party, any other party may file an appeal to the referring court not later than the seventh day after the date the initial appeal was filed.

(g) The referring court, after notice to the parties, shall hold a hearing on all appeals not later than the 45th day after the date on which the initial appeal was filed with the referring court.

(h) Before a hearing before a master, the parties may waive the right of appeal to the referring court in writing or on the record.

(i) The failure to appeal to the referring court, by waiver or otherwise, a master's report that is approved by the referring court does not deprive any party of the right to appeal to or request other relief from a court of appeals or the supreme court. The date of the signing of an order or judgment by the referring court is the controlling date for the purposes of appeal to or request for other relief from a court of appeals or the supreme court.

Added by Acts 1991, 72nd Leg., ch. 525, Sec. 1, eff. Sept. 1, 1991.

Sec. 33.75. DECREE OR ORDER OF COURT. If an appeal to the referring court is not filed or the right to an appeal to the referring court is waived, the findings and recommendations of the master become the decree or order of the referring court on the referring court's signing an order or decree conforming to the master's report.

Added by Acts 1991, 72nd Leg., ch. 525, Sec. 1, eff. Sept. 1, 1991.

Sec. 33.76. JURY TRIAL DEMANDED. (a) In a trial on the merits, if a jury trial is demanded and a jury fee is paid, as prescribed by Rule 216, Texas Rules of Civil Procedure, the master shall refer any matters requiring a jury back to the referring court for a full trial before the referring court and jury. However, the master shall conduct all pretrial work necessary to prepare the case for a jury trial.

(b) The master may require all parties to submit a proposed jury charge or other pretrial order or sanction the parties for failure to present or prepare a proper pretrial order.

Added by Acts 1991, 72nd Leg., ch. 525, Sec. 1, eff. Sept. 1, 1991.

Sec. 33.77. EFFECT OF MASTER'S REPORT PENDING APPEAL. Pending appeal of the master's report to the referring court, the decisions and recommendations of the master are in full force and effect and are enforceable as an order of the referring court, except for orders providing for incarceration or for the appointment of a receiver.

Added by Acts 1991, 72nd Leg., ch. 525, Sec. 1, eff. Sept. 1, 1991.

Sec. 33.78. MASTERS MAY NOT BE APPOINTED UNDER TEXAS RULES OF CIVIL PROCEDURE. A court may not appoint a master under Rule 171, Texas Rules of Civil Procedure, in a delinquent tax suit.

Added by Acts 1991, 72nd Leg., ch. 525, Sec. 1, eff. Sept. 1, 1991.

Sec. 33.79. IMMUNITY. A master appointed under this subchapter has the judicial immunity of a district judge. All existing immunity granted masters by law, express or implied, continues in full force and effect.

Added by Acts 1991, 72nd Leg., ch. 525, Sec. 1, eff. Sept. 1, 1991.

Sec. 33.80. COURT REPORTER. A court reporter is not required during a hearing held by a master appointed under this subchapter. A party, the master, or the referring court may provide for a reporter during the hearing. The record may be preserved by any other means approved by the master. The referring court or master may tax the expense of preserving the record as costs.
Added by Acts 1991, 72nd Leg., ch. 525, Sec. 1, eff. Sept. 1, 1991.

SUBCHAPTER E. SEIZURE OF REAL PROPERTY

Sec. 33.91. PROPERTY SUBJECT TO SEIZURE BY MUNICIPALITY. (a) After notice has been provided to a person, the person's real property, whether improved or unimproved, is subject to seizure by a municipality for the payment of delinquent ad valorem taxes, penalties, and interest the person owes on the property and the amount secured by a municipal health or safety lien on the property if:

(1) the property:

(A) is in a municipality;

(B) is less than one acre; and

(C) has been abandoned for at least one year;

(2) the taxes on the property are delinquent for:

(A) each of the preceding five years; or

(B) each of the preceding three years if a lien on the property has been created on the property in favor of the municipality for the cost of remedying a health or safety hazard on the property; and

(3) the tax collector of the municipality determines that seizure of the property under this subchapter for the payment of the delinquent taxes, penalties, and interest, and of a municipal health and safety lien on the property, would be in the best interest of the municipality and the other taxing units after determining that the sum of all outstanding tax and municipal claims against the property plus the estimated costs under Section 33.48 of a standard judicial foreclosure exceed the anticipated

proceeds from a tax sale.

(b) The seizure and sale may not be set aside or voided because of any error in determination.

(c) For purposes of this section, a property is presumed to have been abandoned for at least one year if, during that period, the property has remained vacant and a lawful act of ownership of the property has not been exercised. The tax collector of a municipality may rely on the affidavit of any competent person with personal knowledge of the facts in determining whether a property has been abandoned or vacant. For purposes of this subsection:

(1) property is considered vacant if there is an absence of any activity by the owner, a tenant, or a licensee related to residency, work, trade, business, leisure, or recreation; and

(2) "lawful act of ownership" includes mowing or cutting grass or weeds, repairing or demolishing a structure or fence, removing debris, or other form of property upkeep or maintenance performed by or at the request of the owner of the property.

Added by Acts 1995, 74th Leg., ch. 1017, Sec. 1, eff. Aug. 28, 1995. Amended by Acts 1997, 75th Leg., ch. 914, Sec. 1, eff. Sept. 1, 1997; Acts 2003, 78th Leg., ch. 319, Sec. 2, eff. June 18, 2003.

Sec. 33.911. PROPERTY SUBJECT TO SEIZURE BY COUNTY. (a) After notice has been provided to a person, the person's real property, whether improved or unimproved, is subject to seizure by a county for the payment of delinquent ad valorem taxes, penalties, and interest the person owes on the property if:

(1) the property:

(A) is in the county;

(B) is not in a municipality; and

(C) has been abandoned for at least one year;

(2) the taxes on the property are delinquent for each of the preceding five years; and

(3) the county tax assessor-collector determines that seizure of the property under this subchapter for the payment of the delinquent taxes, penalties, and interest would be in the best

interest of the county and the other taxing units after determining that the sum of all outstanding tax and county claims against the property plus the estimated costs under Section 33.48 of a standard judicial foreclosure exceed the anticipated proceeds from a tax sale.

(b) The seizure and sale may not be set aside or voided because of any error in determination.

(c) For purposes of this section, a property is presumed to have been abandoned for at least one year if, during that period, the property has remained vacant and a lawful act of ownership of the property has not been exercised. The tax collector of a county may rely on the affidavit of any competent person with personal knowledge of the facts in determining whether a property has been abandoned or vacant. For purposes of this subsection:

(1) property is considered vacant if there is an absence of any activity by the owner, a tenant, or a licensee related to residency, work, trade, business, leisure, or recreation; and

(2) "lawful act of ownership" includes mowing or cutting grass or weeds, repairing or demolishing a structure or fence, removing debris, or other form of property upkeep or maintenance performed by or at the request of the owner of the property.

Added by Acts 1997, 75th Leg., ch. 914, Sec. 1, eff. Sept. 1, 1997. Amended by Acts 2003, 78th Leg., ch. 319, Sec. 3, eff. June 18, 2003.

Sec. 33.912. NOTICE. (a) A person is considered to have been provided the notice required by Sections 33.91 and 33.911 if by affidavit or otherwise the collector shows that the assessor or collector for the municipality or county mailed the person each bill for municipal or county taxes required to be sent the person by Section 31.01:

(1) in each of the five preceding years, if the taxes on the property are delinquent for each of those years; or

(2) in each of the three preceding years, if:

(A) the taxes on the property are delinquent for

each of those years; and

(B) a lien on the property has been created on the property in favor of the municipality for the cost of remedying a health or safety hazard on the property.

(b) If notice under Subsection (a) is not provided, the notice required by Section 33.91 or 33.911 shall be given by the assessor or the collector for the municipality or county, as applicable, by:

(1) serving, in the manner provided by Rule 21a, Texas Rules of Civil Procedure, a true and correct copy of the application for a tax warrant filed under Section 33.92 to each person known, or constructively known through reasonable inquiry, to own or have an interest in the property;

(2) publishing in the English language a notice of the assessor's intent to seize the property in a newspaper published in the county in which the property is located if, after exercising reasonable diligence, the assessor or collector cannot determine ownership or the address of the known owners; or

(3) if required under Subsection (g), posting in the English language a notice of the assessor's intent to seize the property if, after exercising reasonable diligence, the assessor or collector cannot determine ownership or the address of the known owners.

(c) A notice under Subsection (b)(1) shall be provided at the time of filing the application for a tax warrant and must be supported by a certificate of service appearing on the application in the same manner and form as provided by Rule 21a, Texas Rules of Civil Procedure. The notice is sufficient if sent to the person's last known address.

(d) A notice by publication or posting under Subsection (b) must substantially comply with this subsection. The notice must:

(1) be published or posted at least 10 days but not more than 180 days before the date the application for tax warrant under Section 33.92 is filed;

(2) be directed to the owners of the property by name, if known, or, if unknown, to "the unknown owners of the property described below";

(3) state that the assessor or collector intends to seize the property as abandoned property and that the property will be sold at public auction without further notice unless all delinquent taxes, penalties, and interest are paid before the sale of the property; and

(4) describe the property.

(e) A description of the property under Subsection (d)(4) is sufficient if it is the same as the property description appearing on the current tax roll for the county or municipality.

(f) A notice by publication or posting under Subsection (b) may relate to more than one property or to multiple owners of property.

(g) For publishing a notice under Subsection (b)(2), a newspaper may charge a rate that does not exceed the greater of two cents per word or an amount equal to the published word or line rate of that newspaper for the same class of advertising. If notice cannot be provided under Subsection (b)(1) and there is not a newspaper published in the county where the property is located, or a newspaper that will publish the notice for the rate authorized by this subsection, the assessor shall post the notice in writing in three public places in the county. One of the posted notices must be at the door of the county courthouse. Proof of the posting shall be made by affidavit of the person posting the notice or by the attorney for the assessor or collector.

(h) A person is considered to have been provided the notice under Section 33.91 or 33.911 in the manner provided by Subsection (b) if the application for the tax warrant under Section 33.92:

(1) contains the certificate of service as required by Subsection (b)(1);

(2) is accompanied by an affidavit on behalf of the applicable assessor or collector stating the fact of publication under Subsection (b)(2), with a copy of the published notice attached; or

(3) is accompanied by an affidavit of posting on behalf of the applicable assessor or collector under Subsection (g) stating the fact of posting and facts supporting the necessity of posting.

(i) A failure to provide, give, or receive a notice provided under this section does not affect the validity of a sale of the seized property or title to the property.

(j) The costs of publishing notice under this section are chargeable as costs and payable from the proceeds of the sale of the property.

Added by Acts 1997, 75th Leg., ch. 914, Sec. 1, eff. Sept. 1, 1997. Amended by Acts 2003, 78th Leg., ch. 319, Sec. 4, eff. June 18, 2003.

Sec. 33.92. INSTITUTION OF SEIZURE. (a) After property becomes subject to seizure under Section 33.91 or 33.911, the collector for a municipality or a county, as appropriate, may apply for a tax warrant to a district court in the county in which the property is located.

(b) The court shall issue the tax warrant if by affidavit the collector shows that the property is subject to seizure under Section 33.91 or 33.911. The collector may show that the property has been abandoned or vacant for at least one year, as required by Section 33.91(a)(1)(C) or 33.911(a)(1)(C) by affidavit of any competent person with personal knowledge of the relevant facts.

(c) The court issuing the tax warrant shall include a statement as to the appraised value of the property according to the most recent appraisal roll approved by the appraisal review board. That value is presumed to be the market value of the property on the date that the warrant is issued.

(d) The collector is entitled, on request in the application, to recover attorney's fees in an amount equal to the compensation specified in the contract with the attorney for collection of the delinquent taxes, penalties, and interest on the property if:

(1) the taxing unit served by the collector contracts with an attorney under Section 6.30;

(2) the existence of the contract and the amount of attorney's fees that equal the compensation specified in the contract are supported by the affidavit of the collector; and

(3) the delinquent tax sought to be recovered is not

subject to an additional penalty under Section 33.07 or 33.08 at the time the application is filed.

Added by Acts 1995, 74th Leg., ch. 1017, Sec. 1, eff. Aug. 28, 1995. Amended by Acts 1997, 75th Leg., ch. 914, Sec. 1, eff. Sept. 1, 1997; Acts 2003, 78th Leg., ch. 319, Sec. 5, eff. June 18, 2003.

Sec. 33.93. TAX WARRANT. (a) A tax warrant shall direct the sheriff or a constable in the county and the collector for the municipality or the county to seize the property described in the warrant, subject to the right of redemption, for the payment of the ad valorem taxes, penalties, and interest owing on the property included in the application, any attorney's fees included in the application as provided by Section 33.92(d), the amount secured by a municipal health or safety lien on the property included in the application, and the costs of seizure and sale. The warrant shall direct the person whose property is seized to disclose to a person executing the warrant the name and address if known of any other person having an interest in the property.

(b) A bond may not be required of a municipality or county for issuance or delivery of a tax warrant, and a fee or court cost may not be charged for issuance or delivery of the warrant.

(c) On issuance of a tax warrant, the collector shall take possession of the property pending its sale by the officer charged with selling the property.

Added by Acts 1995, 74th Leg., ch. 1017, Sec. 1, eff. Aug. 28, 1995. Amended by Acts 1997, 75th Leg., ch. 914, Sec. 1, eff. Sept. 1, 1997; Acts 2003, 78th Leg., ch. 319, Sec. 6, eff. June 18, 2003.

Sec. 33.94. NOTICE OF TAX SALE. (a) After a seizure of property, the collector for the municipality or county shall make a reasonable inquiry to determine the identity and address of any person, other than the person against whom the tax warrant is issued, having an interest in the property. The collector shall deliver as soon as possible a notice stating the time and place of the sale and briefly describing the property seized to:

(1) the person against whom the warrant is issued, including each person to whom notice was provided under Section

33.912(a);

(2) each person to whom notice was provided under Section 33.912(b)(1); and

(3) any other person the collector determines has an interest in the property if the collector can ascertain the address of the other person.

(b) Failure to send or receive a notice required by this section does not affect the validity of the sale of the seized property or title to the property.

Added by Acts 1995, 74th Leg., ch. 1017, Sec. 1, eff. Aug. 28, 1995. Amended by Acts 1997, 75th Leg., ch. 914, Sec. 1, eff. Sept. 1, 1997; Acts 2003, 78th Leg., ch. 319, Sec. 7, eff. June 18, 2003.

Sec. 33.95. PURCHASER. A purchaser for value at or subsequent to the tax sale may conclusively presume the validity of the sale and takes free of any claim of a party with a prior interest in the property subject to the provisions of Section 16.002(b), Civil Practice and Remedies Code, and subject to applicable rights of redemption.

Added by Acts 1995, 74th Leg., ch. 1017, Sec. 1, eff. Aug. 28, 1995. Amended by Acts 1997, 75th Leg., ch. 914, Sec. 1, eff. Sept. 1, 1997.