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Texas Comptroller of Public Accounts

Welcome to your official online window on state government services from the Texas Comptroller of Public Accounts.

Payment Options

Check with the tax collection office on local payment options that may be available, such as:

Credit card payment

Tax Code Section 31.06 requires a collector to accept payment by credit card, but allows the collector to collect a fee for processing the payment not to exceed five percent of the amount of taxes and any penalty and interest being paid. The fee is in addition to the amount of taxes, penalties or interest.

Deferral

Tax Code Section 33.06 allows persons age 65 or older or disabled to defer payment of the taxes on their residence homestead.

Tax Code Section 33.065 allows residence homestead owners to defer a portion of the appraised value of the property that exceeds 105 percent of the appraised value of the property for the preceding year, plus any new improvements.

A deferral applications are must be filed with the appraisal district before the taxes become delinquent, and taxes must be paid based on 105 percent of the home's value.

Discounts

Tax Code Section 31.05 allows the governing body of a taxing unit to adopt discounts for persons who pay their taxes early. It allows for two types of discounts: October-November-December or 3-2-1.

A taxing unit may adopt the October-November-December discount option regardless of the date on which it mails its tax bills. This option allows for a three percent discount if the tax is paid October or earlier; a two percent discount if the tax is paid in November; and a one percent discount if the tax is paid in December.

A taxing unit may adopt the 3-2-1 discount option when it mails its tax bills after Sept. 30. This option allows for a three percent discount if the taxes are paid before or during the next full calendar month following the date the tax bills were mailed. A two percent discount is allowed if the tax is paid during the second full calendar month following the date on which the tax bills were mailed. A one percent discount is allowed if that tax is paid during the third full calendar month

Escrow agreement

Tax Code Section 31.072 allows a collector for a taxing unit to enter into a contract with a property owner under which the property owner deposits money in an escrow account maintained by the collector to provide for the payment of property taxes collected by the collector on any property the person owns.

Installment payment

Tax Code Section 31.031 allows certain persons to pay homestead taxes in four equal installments without incurring penalty and interest. These persons include individuals who are disabled or age 65 or older; disabled veterans or their unmarried surviving spouses or unmarried children under 18 years of age; or partially disabled veterans with homes donated by charitable organizations and their unmarried surviving spouses. These taxpayers are allowed to the first day of the first month after the date of delinquency to make the first installment and request the installment agreement.

Tax Code Section 31.032 allows certain residence homestead and business property taxes to also be paid in four equal installments if the property is located in a disaster area and has been damaged as a direct result of the disaster.

If the delinquency date is Feb. 1, the first installment must be paid before the delinquency date and accompanied by notice to the taxing unit that the person intends to pay the remaining taxes in three equal installments. The second installment is due before April 1. The third installment is due before June 1. The fourth and final installment is due before Aug. 1.

If the delinquency date is a date other than Feb. 1, the second installment must be paid before the first day of the second month after the delinquency date. The third installment must be paid before the fourth month after the delinquency date. The fourth and final installment must be made before the sixth month after the delinquency date.

If the taxpayer fails to make an installment payment, including the first payment, before the applicable due date, the unpaid installment is delinquent and incurs a six percent penalty and interest in the amount of one percent per month until the delinquency is paid.

Written notice of intent to pay taxes in installments must be given with the first payment. Installment payments apply to all taxing units on the bill. Entering into an installment agreement is not an option after the first day of the first month after the delinquency date.

Split payment

Tax Code Section 31.03 allows the governing body of a taxing unit that collects its own taxes to allow a person to pay one-half of the person's taxes by Nov. 30 and pay the remaining one-half of the persons taxes by June 30 without incurring penalty and interest.

Partial payment

Tax Code Section 31.07 allows a collector to adopt a policy of accepting partial payments of property taxes. Acceptance of a partial payment does not affect the date that the tax becomes delinquent. Penalties and interest are incurred on the portion of the tax that remains unpaid on the date the tax becomes delinquent.

Work contract

Tax Code Section 31.035 allows the governing body of a taxing unit to permit persons 65 or older to perform service for the taxing unit in lieu of paying taxes due on the person's residence homestead.

Tax Code Section 31.036 allows the governing body of a school district to permit qualified individuals to perform teaching services for the school district at a junior high school or high school of the district in lieu of paying taxes due on the person's residence homestead.

Tax Code Section 31.037 allows the governing body of a school district to authorize a corporation or other business entity to permit a qualified individual employed by the business entity to perform teaching services in a high school or a junior high school for the school district in lieu of paying taxes due on property owned by the business entity.

In 2015, the Texas Legislature passed House Bill 855, which requires state agencies to publish a list of the three most commonly used Web browsers on their websites. The Texas Comptroller's most commonly used Web browsers are Microsoft Internet Explorer, Google Chrome and Apple Safari.