

Let's Talk Property Tax Matters

by Anita Campbell, Chief Appraiser



It's Tax Time 2021 Tax Season Began October 1

2021 has been another unusual year and we have encountered new and challenging situations at every turn. But even with COVID-19 difficulties, attorney general opinions, and legislative mandates, the tax calendar has not changed. For first-time Texas taxpayers who may not know the basics of the property tax system and the rest of us who need annual reminders, here are some notices that provide the nuts and bolts about your 2021 taxes.

- If you own land, buildings, mobile homes, mineral interests, or income-producing business assets, you will pay annual property taxes in Texas. Property qualified for the 100% Residential Disabled Veteran exemption or constitutionally exempt properties are examples of the few exceptions.
- Property taxes are due October 1 and a tax lien in favor of the local taxing entities automatically attaches to the property. If taxes are unpaid on February 1, the tax is delinquent, and foreclosure and property seizure may result.
- The Texas Property Tax Code assigns legal requirements and responsibilities to governmental entities in the process of funding local government services. Requirements for local government include:
 - Appraisal district notices to property owners regarding appraised value increases and the right to protest,
 - Newspaper publications by the taxing entities concerning public hearings and tax rate adoption, and
 - Tax statement mailings from the tax collector. In Ector County, the appraisal district acts as tax collector and our office bills and collects property taxes for all local entities.
- The Tax Code assigns taxpayers the responsibility for notification to the appraisal district regarding:
 - Changes in mailing address,
 - Changes in exemption qualifications, and
 - Timely payment of property taxes, **even if they don't receive a tax bill.**

We make every effort to ensure all taxpayers receive their tax statements in a timely manner, but we do not always have all of the necessary information when we are preparing the tax statements. Changes in ownership, mailing address, or mortgage lien holder may prevent proper delivery of the original statement. There are also instances when we mail the statement to the right taxpayer at the right mailing address and the statement does not make it to the taxpayer's mailbox.

Local taxing jurisdictions recently adopted their tax rates. We have calculated taxes and are preparing the tax statements. Please check your statement or statements carefully. If your statement is not correct or you do not receive statements on all of your properties by the end of October, please contact our office as soon as possible. Ownership and exemption issues can take several weeks to resolve due to our appraisal-to-collection audit processes, and December and January may be too late to prevent penalties and interest and other delinquency issues.

You can mail your check or money order, or you can pay online with e-check or credit card.

Check out the other areas of our website – in addition to property searches, we continue to add information that can assist you, such as our Frequently Asked Questions. If you prefer a more personal interaction, give us a call at (432) 332-6834 or come in and see us at 1301 E. 8th Street.

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