



**ONLINE TAX BILLS & PAYMENT AGREEMENTS**

V.G. Young Tax Collectors Conference  
Nov. 20, 2024

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**INTRODUCTION**



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**PRESENTER**



**Jim Lambeth**  
Capital Partner

- Manages Linebarger's North and East Texas offices, including the Tyler, Corsicana, Waco, and Lufkin offices
- Management Committee oversight of the firm's Dublin, Ohio, and Harrisburg, Pennsylvania offices
- Managing Attorney for the firm's State Property Value Services Division
- 28 years of experience
- Serves on the firm's Management Committee



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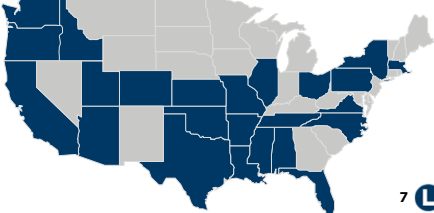
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## LINEBARGER OVERVIEW

We are the largest collections law firm in the country, serving more than 2,600 governmental clients nationwide.

- Operations across 34 Texas offices and 15 offices in 11 other states
- Over 33% of our clients have been with us for 20+ years
- 66% have relied on us for over a decade



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## FIRM BACKGROUND

Nationwide

 <b>EXPERTISE</b> 48 years collecting government receivables	 <b>SERVICE</b> Collect on behalf of over 2,600 government entities
 <b>TEAM</b> 1,000+ employees in 49 offices, including 120 attorneys, 175 IT staff, and 250 contact center employees	
 <b>IMPACT</b> Collect \$1 billion annually	 <b>REACH</b> Can collect in all 50 states, Puerto Rico, and the U.S. Virgin Islands

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## OUR SERVICES

- Collect Delinquent Property Taxes, Tolls, and Court Fees & Fines
- State Litigation and Appellate Legal Services
- Legislative Initiatives and Support
- Property Value Appeals & Homestead Exemption Analysis
- Bankruptcy Representation
- Tax Collection Software

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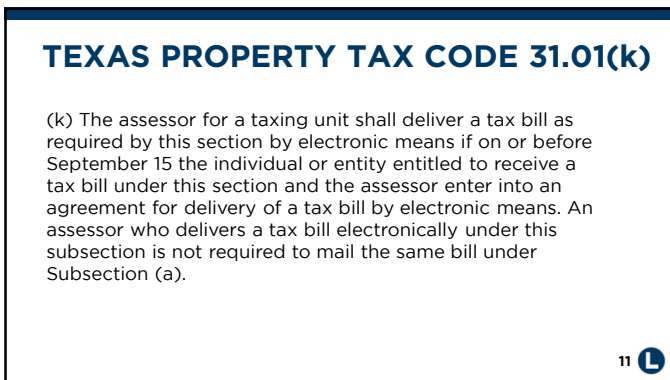
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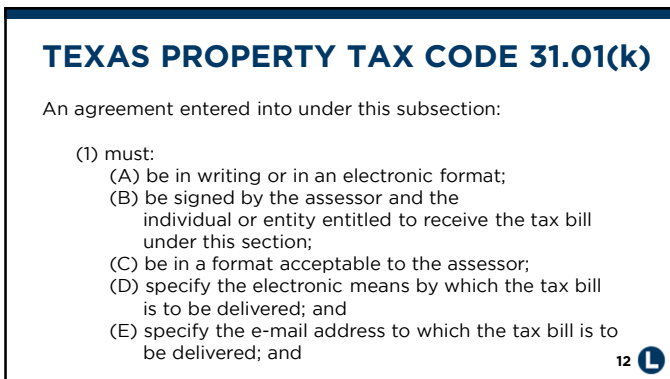
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# TEXAS PROPERTY TAX CODE 31.01(k)

- (2) remains in effect for all subsequent tax bills until revoked by an authorized individual in a written revocation filed with the assessor.
- (l) The comptroller may:
  - (1) prescribe acceptable media, formats, content, and methods for the delivery of tax bills by electronic means under Subsection (k); and
  - (2) provide a model form agreement.

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## Agreement for Electronic Delivery of Tax Bills Comptrollers Form 50-801



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## ELECTRONICALLY DELIVERED TAX BILL

Account: 38053100A000000 2713 CREEK CROSSING RD, CM

Dear Dallas County Property Owner:

This is an official communication from the Dallas County Tax Office providing you with a link to your 2021 property tax statement. PLEASE DO NOT REPLY TO THIS EMAIL MESSAGE. For all inquiries, please contact us at [propertytax@dallascounty.org](mailto:propertytax@dallascounty.org).

This email is in response to your request to receive property tax statements via email as provided by Texas Property Tax Code, Section 31.01(k). Please note, by opting in to this e-statement process, you will no longer receive a printed tax statement by US Postal mail. Please contact us if you need to change your email address or wish to stop receiving your annual property tax statement via email.

Your statement is in PDF format. If you are unable to view PDF files, you may obtain a free version of Adobe Acrobat Reader available from the Adobe website using the following link: <http://get.adobe.com/reader/>.

To retrieve your annual property tax statement, please click here: [Your Tax Statement](#)

To pay your annual property tax statement, please click here: [Pay Your Tax Statement](#)

Respectfully,

JOHN R. JAMES, CTA  
TAX ASSESSOR/COLLECTOR  
CUSTOMER CARE CENTER - 214-653-7811

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**GO GREEN CARD**

Insert in tax bill to sign up for online tax billing

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**ONLINE TAX BILL BUSINESS RULES**

- Sign up by September 15th
- Verify Emails
- Batch out the files for e-billing from those to mail
- Query the e-billing batch against list of known ownership changes
- Send the e-bills
- Check the bounce back e-bills
- Non-bounce back e-bills considered sent
- Mail the remainder to the address on the appraisal roll

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**METHODS OF PAYMENT**

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### PAYMENT METHODS

Tax Code Section 31.06 states the collection of tax payment may be paid with:

- United States currency
- Check
- Money order
- Credit card
- Electronic funds transfer



With the exception of delinquent taxes, a tax collector may adopt that delinquent taxes be paid by United States currency, credit card, or electronic funds transfer.

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### PAYMENT METHODS

Tax Code Section 31.06

- Credit Card Online or Point of Sale  
MasterCard  
Visa  
Discover  
American Express
- Debit Cards Online or Point of Sale
- Over the Phone Payments—Call Center  
Credit Cards, Debit Cards, E-Checks



Apple Pay  
Venmo  
Pay Pal  
Zelle

\*must be PCI compliant

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### PROCESSING FEES

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.

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### FAILED ELECTRONIC FUNDS TRANSFER

A taxing unit is required to waive penalties and interest on tax payable by electronic funds transfer if:

- Taxpayer submits evidence that they attempted to pay the tax in the proper manner
- Payment made prior to the delinquency date and there was an error in transmission of the funds
- Payment made within 21 days that the taxpayer knew or should have known of the delinquency



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### PAYMENT METHODS

Tax Code Payment Alternatives

- 31.061 Payment by Conveyance to Taxing Unit
- 31.035 Work in Lieu of Taxes by Elderly on Homestead
- 31.036 Teach in Lieu of School Taxes on Homestead
- 31.037 Teach in Lieu of School Taxes on Business Property

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### TEXAS PROPERTY TAX CODE SECTION 31.01(g)

Except as provided by Subsection (f) [tax bill not be sent if less than \$15], *failure to send or receive the tax bill required by this section, including a tax bill that has been requested to be sent by electronic means under Subsection (k),*

*Does not affect the validity of the tax, penalty, or interest, the due date, the existence of a tax lien,*

*or any procedure instituted to collect a tax.*

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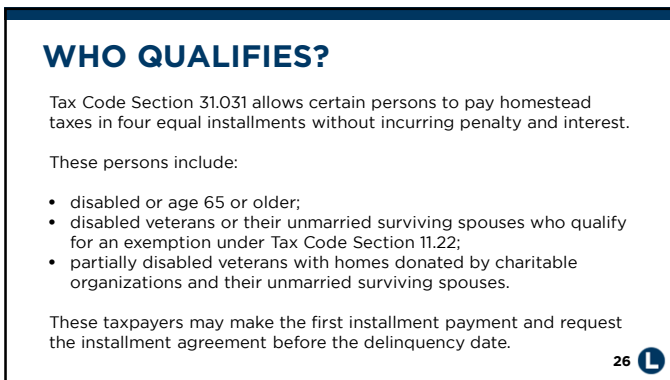
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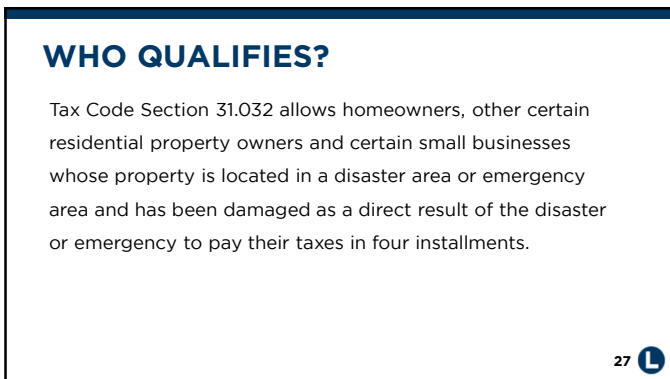
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### WHO QUALIFIES?

Tax Code Section 31.033 allows the governing body of a taxing unit to provide an installment payment option for certain businesses that own or lease real property and personal property that has **not been damaged** as a result of a disaster or emergency but is located in a disaster area same as in 31.032.

More information on installment payments following a disaster or emergency can be found on Texas Comptrollers Website in the Property Taxes in Disaster Areas and During Droughts page.

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### TIMELINE FOR PAYMENT

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.

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### TIMELINE FOR PAYMENT

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.

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### DEFAULT RULES

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.

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### WRITTEN NOTICE REQUIRED

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.

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### OTHER OPTIONS

Split Payments: 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 taxes by Nov. 30 and pay the remaining one-half of the 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.

Installment Payment of Delinquent Homestead Taxes 33.02 (MHIA)

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**L** LINEBARGER  
ATTORNEYS AT LAW

# Thank you



Jim Lambeth  
Capital Partner  
Jim.Lambeth@lgbs.com

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