

# Property Taxes Research Guide

## Overview

This research guide includes information and resources on property taxes. Property taxes are “levied on the owner of property (especially real property), usually based on the property’s value. Local governments often impose property taxes to finance school districts, municipal projects, and the like.” (*Black’s Law Dictionary*, 11<sup>th</sup> ed.) The resources listed below are not exhaustive and may not include the most up-to-date information. It is for information purposes only and should not be construed as legal advice or act as the substitute for legal counsel.

*Related guides: Deeds, Ordinances, Elder Law, Estate Planning*

## Statutes and Codes

Texas Statutes Online [www.statutes.capitol.texas.gov](http://www.statutes.capitol.texas.gov)

Texas Tax Code

- Title 1: Property Tax Code
  - Ch. 1 General Provisions  
<https://statutes.capitol.texas.gov/Docs/TX/htm/TX.1.htm>
  - Ch. 11 Taxable Property and Exemptions  
<https://statutes.capitol.texas.gov/Docs/TX/htm/TX.11.htm>
  - Ch. 23 Appraisal Methods and Procedures  
<https://statutes.capitol.texas.gov/Docs/TX/htm/TX.23.htm>
  - Ch. 31 Collections  
<https://statutes.capitol.texas.gov/Docs/TX/htm/TX.31.htm>
  - Ch. 32 Tax Liens and Personal Liability  
<https://statutes.capitol.texas.gov/Docs/TX/htm/TX.32.htm>

- Ch. 33 Delinquency  
<https://statutes.capitol.texas.gov/Docs/TX/htm/TX.33.htm>
- Ch. 34 Tax Sales and Redemption  
<https://statutes.capitol.texas.gov/Docs/TX/htm/TX.34.htm>
- Ch. 43 Suit Against Appraisal Office  
<https://statutes.capitol.texas.gov/Docs/TX/htm/TX.43.htm>

## Secondary Resources in Print

### **Texas Real Estate Forms Manual REF KFT 1326 .T4**

- Vol. 1, Ch. 2.203 Property Tax Consultants
- Vol. 1, Ch. 2.204 Property Tax Loans
- Vol. 1, Ch. 2.253 Taxes

### **Texas Estate Planning REF KFT 1340 .T49**

- Vol. 2, §61.04 (3)(a) Type of Homestead Exemptions Available
- Vol. 2, §61.04 (3)(b) Post-1994 Transactions of Property Transferred to Trust

### **Texas Forms: Legal and Business REF KFT 1352 .A65T4**

- Vol. 1A, §1B:5 Real Property Taxes
- Vol. 1A, §1B:6 Tax on Disposition of Real Property
- Vol. 3, §3:38 Acknowledgement of Cash Advanced – To Pay Ad Valorem Taxes (Deeds of Trust)
- Vol. 13A, §25:428 Payment of Property Taxes (Trustees)

### **Texas Transaction Guide REF KFT 1268 .K45**

- Vol. 1, Ch. 1.32(2)(b) Generally
- Vol. 8, Ch. 43A.21(4) Wills
- Vol. 18, Ch. 78A.23 Property Title

## Owning Your Piece of Texas: Key Laws Texas Landowners Need to Know REF KFT 1310 L37

- Ch. 13 Special Tax Use Valuation

## CLE Materials

### Elder Law Planning (*PDF Only*)

- 2024 Vol. , Ch. 2.3 Building Blocks of Wills, Estates, and Probates

### Handling Your First or Next Elder Law Case (*PDF Only*)

- 2024 Vol., Ch. 2 Who is My Client?
- 2024 Vol., Ch. 3 What All Estate and Probate Attorneys Need to Know About Medicaid Planning and Drafting
- 2024 Vol., Ch. 4 Do a Good Deed! Lady Bird Deeds vs. Transfer on Death Deeds: A Guide Book
- 2024 Vol., Special Needs Trusts: A Texas Primer

### Advanced Estate Planning and Probate KFT 1340 .A75 S7

### Advanced Real Estate Law KFT 1312 .A75

### Advanced Elder Law KFT 1291 .A3 E423

## Online Resources

### Property Tax (Texas Comptroller)

<https://comptroller.texas.gov/taxes/property-tax/>

### Tarrant County Tax Office

<https://taxonline.tarrantcounty.com/TaxPayer>.

### Tarrant County Property Tax

<https://www.tarrantcountytx.gov/en/tax/property-tax.html>.

### Tarrant Appraisal District <https://www.tad.org/>

### Property Tax Protest and Appeals (Texas Law Help)

<https://texaslawhelp.org/article/property-tax-protest-and-appeals>

### Disaster and Property Taxes (Texas Law Help)

<https://texaslawhelp.org/article/disaster-and-property-taxes>.

### Property Taxes and Homestead Exemptions (Texas

Law Help) <https://texaslawhelp.org/article/property-taxes-and-homestead-exemptions>.

### Tax Tips Real Estate (IRS)

<https://www.irs.gov/businesses/small-businesses-self-employed/tax-tips-real-estate>

### Investment Property (Texas Attorney General)

<https://www2.texasattorneygeneral.gov/seniors/investments-property>

### The Texas Property Tax System (Texas Real Estate Center)

<https://assets.recenter.tamu.edu/documents/articles/1192.pdf>

### Are You Getting All Your Texas Property Tax Breaks?

(NOLO) <https://www.nolo.com/legal-encyclopedia/are-you-getting-all-your-texas-property-tax-breaks.html>

### Property Tax (Texas Taxpayers and Research Association)

<https://www.ttara.org/policy-areas/property-tax/reports-and-briefs/>

### Texas Comptroller: Property Taxes Assistance Division

<https://comptroller.texas.gov/taxes/property-tax/about.php>

## Legal Assistance

### Legal Lines – Ask Attorneys simple legal questions (free service)

#### Tarrant County LegalLine Sign-up

<https://www.tarrantbar.org/>

- Dallas County LegalLine Sign-up

<https://www.dallasbar.org/index.cfm?pg=legalline>

### Tarrant County Bar Association Lawyer Referral Service: <https://www.tarrantbar.org/?pg=LRIS>