



DEWITT COUNTY TAX OFFICE

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DeWitt County Tax Assessor-Collector

Frequently Asked Questions

Does the DeWitt County Tax Assessor-Collector or the Tax Office determine Property Values, Exemptions, or Tax Rates?

No. Ashley D. Mraz, DeWitt County Tax Assessor-Collector and the DeWitt County Tax Office only collect local property taxes.

Are the DeWitt County Tax Office and the Central Appraisal District the same office?

No. They are two separate offices with completely different functions.

How is the Property Value determined?

In Texas, the Central Appraisal District of each county is responsible for determining the value of all taxable property that is located with the boundary of the county. The Central Appraisal District determines the value of the property as it exists on January 1st.

How are Tax Rates determined?

The governing body of each local Taxing Entity (City Council, School Board, etc...) decides what its tax rate will be each year. State Law provides the process and requirements that each local Taxing Entity must follow to adopt the Tax Rate each year.

What determines the amount of Taxes I owe?

Each year, the Tax Rates adopted by each of the local Taxing Entities (City, School, County, etc...) are multiplied by the value of the property (less any Exemptions/Value Limitations) as determined by the Central Appraisal District. This process determines the amount of local property taxes due for each property the DeWitt County Tax Office collects for and generates the Tax Statements that are sent.

What if I don't agree with the VALUE of my property?

The Central Appraisal District sends out notices of Appraised Value yearly around April and May to inform property owners if their Property Value for the upcoming Tax Year has INCREASED over the previous year. If you DISAGREE with this value, you have until May 15th or no later than 30 days from the date the notice was mailed (whichever is later) to file a protest with the Appraisal Review Board. The Notice of Appraised Value will explain how you can file a protest with the Appraisal Review Board and will also include a protest form. Most Central Appraisal Districts will also informally review your protest with you to try to resolve your concerns. After the regular protest period, if the over-appraisal is large enough, a 25.25(d) motion may be filed prior to the taxes becoming delinquent. However, if the value is reduced, a 10% penalty would apply.

What if I want to change the address of where my Tax Statement is mailed?

Notify the Central Appraisal District of the county where the property is located in writing of any change to the mailing address. The Tax Code requires that the Tax Office mail to the address provided by the Central Appraisal District.

What if I received a Tax Statement but I am no longer the owner?

The Central Appraisal District determines ownership or property for tax purposes and is who you will want to contact so they can make a correction with the new owner's information.

What if a Mortgage Company pays my taxes?

If a Mortgage Company is paying, they must request the tax information regarding your account from the Tax Office each year. If you receive a Tax Statement that should go to your Mortgage Company, you will need to forward it to them so they can make the payment before the deadline.

Can I write one check if I am paying more than one statement?

Absolutely! Please make sure to include all of the stubs from the bottom part of the statements OR provide the account numbers you are paying so we make sure to apply your payment correctly.

Do you accept Partial Payments?

Yes, we do accept partial payments. Penalty and Interest are incurred only on the portion that remains unpaid. If you make a partial payment during the months that offer a discount, the partial payment will void the discount and the base amount will be the amount due.

When are Taxes Due?

Tax Statements are normally mailed out in the beginning of October each year and are due by January 31st of the following year to avoid Penalties and Interest. Taxes are considered delinquent on February 1st each year and subject to Penalties and Interest. If January 31st falls on a weekend or legal State or National holiday, payment is considered timely if it's made the next business day.

Does the Tax Office use the Post Office Cancellation Mark to determine the date of payment?

Yes, the Post Office Cancellation Mark is considered the date of payment if it is sent properly addressed with the correct postage paid. As long as the envelope has a Post Office Cancellation Mark of January 31st or prior, payment will be posted for January even though it may be received in February. If it is near the day of the deadline, you may want to take the envelope inside the Post Office to ensure it receives a Cancellation Mark of January 31st or prior. If payment is made by common carrier (FedEx, UPS, etc...) the receipt date shown by the carrier of when it was in their possession (NOT LABEL CREATED DATE) will determine the date of payment. For payments scheduled through your personal bank, we recommend scheduling your payment sufficiently in advance of the delinquency date to allow adequate time for your financial institution to process your request and make a payment prior to the deadline.

What if I do not receive a Tax Statement?

State Law provides that a failure to send or receive a Tax Statement does not affect the validity of the tax, penalty or interest, the delinquency date, the existence of a tax lien or any procedure instituted to collect the tax. Property Owners are charged with the responsibility to know that Property Taxes are due each year and have the responsibility to check with the Tax Office if they do not receive a Tax Bill.

How do Installment Payments work if I have an Over 65 Exemption, Disabled or Disabled Veteran Exemption?

Property Owners who qualify for an Over 65 Exemption, a Disabled Exemption, or a Disabled Veteran Exemption have the option to pay their current taxes due on their homestead in four installments. You must pay at least one-fourth of the total tax amount due before the February 1st delinquency date. Please note on your payment that you are paying Quarterly Installments. The Second Quarter Payment is due by March 31st, the Third Quarter Payment is due by May 31st, and the Fourth Quarter Payment is due by July 31st. If you miss a Quarter Payment, there is a six percent penalty and also interest at one percent for each month it is delinquent. If the First Quarterly Payment is missed (before February 1st), you can still make the remaining three Quarterly Payments if the first payment is made before March 1st. Penalty and Interest would apply for the first payment but not the remaining three if they are made on time. Discounts are not applied to installment payments.

What is an Exemption? Will it help me save money on my taxes? Where do I file an application?

An Exemption will remove part of the value of your property from taxation and as a result, help you save money by lowering your taxes. Some of the most common Exemptions are a General Homestead Exemption, Over 65 Exemption, Agricultural, Disabled Exemption, and a Disabled Veteran Exemption. The Central Appraisal District of the county in which your property is located is where you file an application for an exemption. The Central Appraisal District determines whether you qualify and either grants or denies the exemption.

What is a Tax Ceiling?

When you receive an Over 65 Exemption or a Disabled Exemption, you also receive a "Tax Ceiling" for your school taxes. This means that the amount of school taxes you pay on your home will not increase as long as you, or a surviving spouse that qualifies, own and live in that home. In general, the tax ceiling for the school tax is set at the amount of school taxes you pay the first year you qualify for the exemption. If the actual school tax amount were to fall below the Tax Ceiling, you would pay the lesser amount. If the value of your home increases in following years or if the school tax rate increases, the amount of tax you pay for the school does not rise above the Tax Ceiling unless you were to make improvements to your home such as adding a new room or building a swimming pool. Normal repair or maintenance does not affect the Tax Ceiling. Counties, cities, and junior college districts may also choose to limit your taxes by adopting a Tax Ceiling and would work the same way as that of a school.

What happens if accounts are researched and one does not get paid?

The Tax Office will assist in research; however, accounts may have different names or spellings depending on how the Central Appraisal District listed the information of the property. The taxpayer is aware of the property they own and it is the responsibility of the taxpayer to clearly identify all of their property accounts when asking for research. Failure of an employee to identify an account is not considered a valid reason under the Tax Code for waiver of penalty and interest should one or more accounts remain unpaid. It is the taxpayer's responsibility to identify and account for all of the taxpayer's property when asking for assistance in research.

Why are there Property Taxes on Mineral Accounts?

Mineral Interests are defined but the Texas Property Tax Code as Real Property and are subject to taxes the same as other Real Property.

What if I Protested My Value and haven't had a hearing but the delinquency date is approaching?

In general, a Property Owner must make a payment that meets the requirements of the Texas Property Tax Code before the delinquency date or the Property Owner may forfeit the right to continue the protest or the right to appeal. See Tax Code §42.08.