

TAAO August 2017 Delinquent Tax Sale Outline

Tax Sale Presentation Outline

- Parties Involved in Conducting Tax Sales
 - Tax Assessor-Collectors
 - County Constable or Sheriff
 - Collection Attorneys
- Tax Sale Bidder Registration
 - Under Texas Tax Code 34.011
 - Why Register Bidders?
 - Discuss pitfalls of registrations
- How is the tax sale conducted?
 - Historic court house steps to new innovated auctions
 - New Innovations Review
 - Mobile App for tax sale properties listing
 - Posting property pictures at tax sale
 - Recent Legislation Allowing On-line Tax Sales
 - Who is doing it and how

Harris County Overview

The Harris County Delinquent Tax Sale is the monthly public auction of real estate for past due property taxes. The Tax Assessor-Collector's office works in collaboration with the County Constable's Office and collection attorneys to conduct the sale according to the Texas Property Tax Code. Properties are jointly selected for sale by representatives of the taxing units and their delinquent tax attorneys. This process enables the taxing jurisdictions of Harris County to recover lost revenues, increase both their receivables and the capacity to support various programs benefiting local residents.

The initial responsibilities of the Harris County Tax Office are to determine the amount of delinquent taxes due on each sale property and to handle the registration of bidders.