

TAX CODE

TITLE 1. PROPERTY TAX CODE

SUBTITLE E. COLLECTIONS AND DELINQUENCY

CHAPTER 34. TAX SALES AND REDEMPTION

SUBCHAPTER A. TAX SALES

Sec. 34.02. DISTRIBUTION OF PROCEEDS. (a) The proceeds of a tax sale under Section 33.94 or 34.01 shall be applied in the order prescribed by Subsection (b). The amount included under each subdivision of Subsection (b) must be fully paid before any of the proceeds may be applied to the amount included under a subsequent subdivision.

(b) The proceeds shall be applied to:

- (1) the costs of advertising the tax sale;
- (2) any fees ordered by the judgment to be paid to an appointed attorney ad litem;
- (3) the original court costs payable to the clerk of the court;
- (4) the fees and commissions payable to the officer conducting the sale;
- (5) the expenses incurred by a taxing unit in determining necessary parties and in procuring necessary legal descriptions of the property if those expenses were awarded to the taxing unit by the judgment under Section 33.48(a)(4);
- (6) the taxes, penalties, interest, and attorney's fees that are due under the judgment; and
- (7) any other amount awarded to a taxing unit under the judgment.

(c) If the proceeds are not sufficient to pay the total amount included under any subdivision of Subsection (b), each participant in the amount included under that subdivision is entitled to a share of the proceeds in an amount equal to the proportion its entitlement bears to the total amount included under that subdivision.

TAX CODE

TITLE 1. PROPERTY TAX CODE

SUBTITLE E. COLLECTIONS AND DELINQUENCY

CHAPTER 34. TAX SALES AND REDEMPTION

SUBCHAPTER A. TAX SALES

(d) The officer conducting a sale under Section 33.94 or 34.01 shall pay any excess proceeds after payment of all amounts due all participants in the sale as specified by Subsection (b) to the clerk of the court issuing the warrant or order of sale.

(e) In this section, "taxes" includes a charge, fee, or expense that is expressly authorized by Section 32.06 or 32.065.

Acts 1979, 66th Leg., p. 2297, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1995, 74th Leg., ch. 131, Sec. 2, eff. Sept. 1, 1995; Acts 1999, 76th Leg., ch. 1481, Sec. 25, eff. Sept. 1, 1999; Acts 2003, 78th Leg., ch. 319, Sec. 9, eff. June 18, 2003.