

TAX CODE

TITLE 1. PROPERTY TAX CODE

SUBTITLE E. COLLECTIONS AND DELINQUENCY

CHAPTER 34. TAX SALES AND REDEMPTION

SUBCHAPTER A. TAX SALES

**Sec. 34.03. DISPOSITION OF EXCESS PROCEEDS.** (a) The clerk of the court shall:

(1) if the amount of excess proceeds is more than \$25, before the 31st day after the date the excess proceeds are received by the clerk, send by certified mail, return receipt requested, a written notice to the former owner of the property, at the former owner's last known address according to the records of the court or any other source reasonably available to the court, that:

(A) states the amount of the excess proceeds;  
(B) informs the former owner of that owner's rights to claim the excess proceeds under Section 34.04; and  
(C) includes a copy or the complete text of this section and Section 34.04; and

(2) regardless of the amount, keep the excess proceeds paid into court as provided by Section 34.02(c) for a period of two years after the date of the sale unless otherwise ordered by the court.

(b) If no claimant establishes entitlement to the proceeds within the period provided by Subsection (a), the clerk shall distribute the excess proceeds to each taxing unit participating in the sale in an amount equal to the proportion its taxes, penalties, and interests bear to the total amount of taxes, penalties, and interest due all participants in the sale.

(c) The clerk shall note on the execution docket in each case the amount of the excess proceeds, the date they were received, and the date they were transmitted to the taxing units participating in the sale. Any local government record data may

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be stored electronically in addition to or instead of source documents in paper or other media.

Acts 1979, 66th Leg., p. 2298, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 169, ch. 13, Sec. 132, eff. Jan. 1, 1982; Acts 1999, 76th Leg., ch. 1185, Sec. 1, eff. Sept. 1, 1999.

Amended by:

Acts 2011, 82nd Leg., R.S., Ch. 421 (S.B. 886), Sec. 2, eff. September 1, 2011.