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Pre Payment (Escrow) Account Request

Property ID: _____

Owner Name: _____

Address: _____

City/State/Zip _____

I, _____, request funds to be placed in an escrow account for the above listed property; to be withdrawn in October of each year for the purpose of payment of taxes billed and due for that year. I understand that if the amount of funds in escrow do not pay in full the taxes due, I will be billed for the balance. I also understand that all penalties and interest will accrue on any balance remaining due on February 1st of any given year as per Section 33.01 property tax laws of the State of Texas. Section 33.07 20% collection cost penalty will apply to any remaining balance due on July 1.

Signature

Signature Deputy Tax Assessor-Collector

*Example: Estimated Property Tax for Year = \$1,000.00.
Escrow Account Payment Start Date of February
\$111.11 monthly payment (111.12 last payment)
Monthly payment to escrow account each month February - October
Total escrow account balance applied to taxes due during the month of October.
Remaining tax balance, if any, billed to property owner.
Remaining escrow balance, if any, refunded to taxpayer by written request. (forms available)*

Tax Year : _____

Total Taxes Assessed: _____

Monthly Payment Amounts:

February _____

March _____

April _____

May _____

June _____

July _____

August _____

September _____

October _____

Sec. 31.072. ESCROW ACCOUNTS. (a) The collector for a taxing unit may enter a contract with a property owner under which the property owner deposits money in an escrow account maintained by the collector to provide for the payment of property taxes collected by the collector on any property the person owns.

(b) A contract may not be made before October 1 of the year preceding the tax year for which the account is established. The collector may agree to establish a combined account for more than one item of property having the same owner on the property owner's request. If a collector collects taxes for more than one taxing unit, an account must apply to taxes on the affected property for each of the taxing units.

(c) A contract under this section must require the property owner to make monthly deposits to the escrow account until the amount set in the contract under Subsection (d) of this section accrues in the account or until the tax bill for the property is prepared, whichever occurs earlier.

(d) On request by a property owner to establish an escrow account under this section, the collector shall estimate the amount of taxes to be imposed on the property by the affected taxing units in that year. A contract to establish an escrow account must provide for deposits that would provide, as of the date the collector estimates the tax bill for the property will be prepared, a total deposit that is not less than the amount of taxes estimated by the collector or the amount of taxes imposed on the property by the affected taxing units in the preceding year, whichever is less. The collector may agree to a deposit of a greater amount on the property owner's request.

(e) The county tax assessor-collector shall maintain the escrow account in the county depository. Any other collector shall maintain the escrow account in the depository of the taxing unit or other entity that employs the collector. The collector is not required to maintain a separate account in the depository for each escrow account but shall maintain separate records for each escrow account.

(f) The property owner may withdraw from the collector the money the owner deposited in an escrow account only if the withdrawal is made before the date the tax bill is prepared or October 1 of the tax year, whichever occurs earlier. On and after that date and until the taxes are paid, the collector must agree to a withdrawal by the taxpayer. The property owner may not withdraw less than the total amount deposited in the escrow account.

(g) When the tax bill is prepared for property for which an escrow account is established, the collector shall apply the money in the account to the taxes imposed and deliver a tax receipt to the taxpayer together with a refund of any amount in the account in excess of the amount of taxes paid. If the amount in the escrow account is not sufficient to pay the taxes in full, the collector shall apply the money to the taxes and deliver to the taxpayer a tax receipt for the partial payment and a tax bill for the unpaid amount. If the escrow account applies to more than one taxing unit or to more than one item of property, the collector shall apply the amount to each taxing unit or item of property in proportion to the amount of taxes imposed unless the contract provides otherwise.

(h) Notwithstanding Subsection (a), if the property owner requesting a collector to establish an escrow account under this section is a disabled veteran as defined by Section 11.22 or a recipient of the Purple Heart, the Congressional Medal of Honor, the Bronze Star Medal, the Silver Star, the Legion of Merit, or a service cross awarded by a branch of the United States armed forces and the escrow account is to be used solely to provide for the payment of property taxes collected by the collector on the property owner's residence homestead, the collector shall enter into a contract with the property owner under this section.

(i) Notwithstanding Subsection (a), if the property owner requesting a collector to establish an escrow account under this section is the owner of a manufactured home and the escrow account is to be used solely to provide for the payment of property taxes collected by the collector on the property owner's manufactured home, the collector shall enter into a contract with the property owner under this section.

