

Chapter 62 - Taxation

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Chapter 62 - TAXATION¹

ARTICLE I. - IN GENERAL

Secs. 62-1—62-30. - Reserved.

ARTICLE II. - REAL PROPERTY²

DIVISION 1. - GENERALLY

Secs. 62-31—62-50. - Reserved.

DIVISION 2. - EXEMPTIONS³

Sec. 62-51. - Granted to disabled and elderly persons.

The county and the county hospital district hereby grants the property tax exemptions for persons qualifying as disabled persons and individuals overly 65 years of age of \$60,000.00, until changed by future actions of the commissioners court.

(Ord. No. 86-435, 3-31-1986)

Secs. 62-52—62-70. - Reserved.

DIVISION 3. - TAX FORECLOSURES⁴

Subdivision I. - In General

Secs. 62-71—62-90. - Reserved.

Subdivision II. - Resale To Public Jurisdiction Policy⁵

Sec. 62-91. - Established.

This subdivision establishes a standard county-wide policy, including the City of Dallas and Dallas ISD, permitting the county to execute a quitclaim deed conveying all of the county's right title and interest in a tax foreclosed property to a taxing jurisdiction for a public purpose, when the taxing jurisdiction complies with the county policy.

(Ord. No. 2000-1423, 7-18-2000)

¹ **State Constitution reference**— Taxation, [Tx. Const. art. 8, § 1](#) et seq. **State Law reference**— Taxation, V.T.C.A., [Tax Code § 1.01](#) et seq.; county finances, accounts and accounting, tax accounts and records, V.T.C.A., [Local Government Code § 112.031](#) et seq.

² **State Law reference**— Ad valorem taxes, V.T.C.A., [Tax Code § 1.01](#) et seq.; sale or lease of real property, V.T.C.A., [Local Government Code §§ 263.001](#) et seq., [272.001](#) et seq.

³ **State Law reference**— Homestead exemption, V.T.C.A., [Tax Code § 11.13](#).

⁴ **State Law reference**— Tax sales and redemption, V.T.C.A., [Tax Code § 34.01](#) et seq.

⁵ **State Law reference**— Sale of tax foreclosed property, V.T.C.A., [Tax Code § 34.01](#) et seq.; tax foreclosure and resale, V.T.C.A., [Tax Code § 34.05](#).

Sec. 62-92. - Notification of need.

The taxing jurisdiction shall notify the county in writing of its need for a tax foreclosed property for public need.

(Ord. No. 2000-1423, § A, 7-18-2000)

Sec. 62-93. - Sales to third party purchasers; maintenance of property.

The county agrees not to offer the identified property for sale to third party purchasers but will hold it during the redemption period. The acquiring taxing jurisdiction agrees to be responsible for all maintenance of the property during the holding period.

(Ord. No. 2000-1423, § B, 7-18-2000)

Sec. 62-94. - Payment to county.

The acquiring taxing jurisdiction shall pay the county the lesser of the following:

- (1) The total taxes due the county, Dallas County Community College District, the Parkland Hospital District and the Dallas County School Equalization Fund in the judgment, plus court costs;
- (2) The county's pro rata share of the current DCAD value, not less than 15 percent of such value, plus court costs; or
- (3) The county's pro rata share of the appraised value as established by a certified appraiser licensed by the state and paid for by the taxing jurisdiction interested in acquiring such property, not less than 15 percent of such value, plus court costs.

(Ord. No. 2000-1423, § C, 7-18-2000)

Sec. 62-95. - Approval.

Each specific property needed by a taxing jurisdiction would require specific approval consenting to the sale by the other taxing jurisdictions that are parties to the judgment. The taxing jurisdiction interested in acquiring the tax foreclosure property for a public need will be responsible for securing consent from the other taxing jurisdictions party to the judgment.

(Ord. No. 2000-1423, § D, 7-18-2000)

Sec. 62-96. - Denial of request for purchase.

The county commissioners court reserves the right to deny a request for purchase under this subdivision.

(Ord. No. 2000-1423, § E, 7-18-2000)

Secs. 62-97—62-120. - Reserved.

DIVISION 4. - RESALE TO THIRD PARTY PRIVATE PURCHASERS⁶

Sec. 62-121. - Division guidelines.

- (a) Properties offered at the tax sale that are not bid on and purchased are struck off to the taxing jurisdiction that requested the sale. The taxing entity to whom the property is struck off is then allowed to sell the property in accordance with V.T.C.A., Tax Code § 34.05. If the property was not struck off to the county, the county may enter into an agreement with the taxing entity for the resale of properties within its jurisdiction. Once a tax property has been struck off to the county, or an agreement entered between the taxing entity and the county, the county public works department property division recommends using the guidelines set forth in this Code of Ordinances for sale and disposition of said property.
- (b) When a property is struck-off to the county the property will be added to the county's public works property division's published inventory of properties, advising the public that it is being offered for resale. All bids/offers must comply with the provisions of this chapter.

(Ord. 2012-0863, 5-15-12)

Sec. 62-122. - Resales.

- (a) The county's public works department, in selling these properties, shall comply with the procedures and requirements set forth in V.T.C.A., [Tax Code, § 34.05](#).
- (b) If a bid is solicited for resale, the bidder must submit on the county's approved bid and purchase agreement form, and must include an executed no title-policy statement, no conflict of interest statement, and an affidavit.
- (c) All "offers" submitted to the county must be on the county's offer and purchase agreement form, and must include an executed no title-policy statement, no conflict of interest statement and an affidavit.
- (d) For all bids or offers amounting to \$20,000.00 or less, the person or entity submitting same shall be required to submit a deposit in proper certified funds, preferably in the form of certified check or money order, made payable to Dallas County in the amount of \$2,000.00 or the purchase price, whichever is less. For bid/offer amounts greater than \$20,000.00, the person or entity submitting same shall submit a deposit in proper certified funds payable to Dallas County for ten percent of the purchase price.
- (e) Within 30 days after acceptance of the bid/offer by the Dallas County Commissioners Court, bidder/purchaser will be required to pay the balance of the purchase price to the county by certified funds, unless such time period is extended by written agreement. A one-time extension, if granted, may not exceed 30 days. If the county agrees to such extension of time to complete the transaction, the bidder/purchaser shall be required to submit an additional deposit of fifty percent (50%) of the purchase price, which shall be payable before the expiration of the current contract term. Failure on the part of bidder/purchaser to timely close on the property and accept a quitclaim deed for any reason whatsoever, except through fault of the county, may result in the bidder's/purchaser's breach by default in which case the ENTIRE deposit(s) shall be forfeited to Dallas County for administrative costs.
- (f) The commissioners court, at its sole discretion, reserves the absolute right to accept or reject any and all bids/offers for any reason or no reason, and to waive all irregularities, nonconformities, and technicalities and there are no implied guarantees to negotiate or sell the properties. Additionally, the consideration and acceptance of certain bids/offers might be subject to the approval of taxing units other than Dallas County entitled to receive proceeds of the sale under the judgment.

⁶ **Editor's note**— Ord. No. 2012-0863, adopted May 15, 2012, amended Div. 4 its entirety to read as herein set out. Former Div. 4, §§ 62-121—62-160, pertained to similar subject matter and derived from Ord. No. 2004-630, adopted April 6, 2004 and Ord. No. 2011-141, adopted Jan. 18, 2011. **State Law reference**— Resale by taxing unit, V.T.C.A., [Tax Code § 34.05](#).

(Ord. 2012-0863, 5-15-2012, Ord. 2018-0212, 2-20-2018, Ord. 2018-1431, 12-4-2018)

Sec. 62-123. - Solicitation of offers.

Properties may be offered for sale to abutting and nearby landowners, or any party who may have an interest in the property by way of solicitation procedures specified herein:

- (1) All offers to purchase must be submitted in accordance with section 62-122.
- (2) Properties will be sold to the person or entity submitting the highest qualified offer to the county and will then be returned to the tax rolls upon conveyance.
- (3) Offers to purchase in response to a solicitation must be received in a sealed envelope with the property address and the submission due date written on the face of the sealed envelope. It is required that a separate envelope be used for each offer. The amount of the offer must not appear on the face of the sealed envelope.

Notice of the solicitation may be published in compliance with Local Government Code, § 272.001.

(Ord. 2012-0863, 5-15-2012)

Sec. 62-124. - Expedited sales.

Properties offered for sale at the market value specified in the judgment of foreclosure, or the total amount of the judgments against the property, may be sold at any time, without the consent of each taxing unit entitled to receive proceeds of the sale under the judgment.

(Ord. 2012-0863, 5-15-2012)

Sec. 62-125. - Sealed bid procedures.

Properties may be offered for sale to the public via a sealed bid procedure, in compliance with the following terms and conditions:

- (1) All bids must be submitted in accordance with section 62-122.
- (2) The properties will be sold to the person or entity submitting the highest qualified bid.
- (3) All bids to purchase must be received in a sealed envelope with the bid number, address of the property, the bid opening date and time written on the face of the sealed envelope. It is required that a separate envelope be used for each separate property being bid. The amount of the bid must not appear on the face of the sealed envelope.
- (4) Notice of the sale shall be advertised in compliance with the [Local Government Code, § 272.001](#).

(Ord. 2012-0863, 5-15-2012)

Sec. 62-126. - Private sale.

Private sales may be negotiated, at any time, on any property, consistent with the guidelines set forth in section 62-122.

(Ord. 2012-0863, 5-15-2012)

Sec. 62-127. - Conveyance document.

Dallas County will execute a quitclaim deed which will contain an acknowledgment that the property is subject to the prior owners' right of redemption, if any, and that the property is being sold and purchased

"as is, with all faults" and with no express or implied warranties of any kind whatsoever. Said quitclaim deed may further contain certain restrictions and rights of reversion, if applicable, as mandated by federal and/or state law.

(Ord. 2012-0863, 5-15-2012)

Secs. 62-128—62-160. - Reserved.

ARTICLE III. - PERSONAL PROPERTY⁷

DIVISION 1. - GENERALLY

Sec. 62-161. - Ad valorem tax on nonbusiness personal property not imposed.

The commissioners court will not impose an ad valorem tax on nonbusiness personal property not held or used to produce income, specifically private aircraft, at this time, but reserves the option of imposing this tax at some time in the future by the method prescribed in V.T.C.A., [Tax Code § 11.14](#).

(Ord. No. 90-513, 4-13-1990)

Secs. 62-162—62-180. - Reserved.

⁷ **State Law reference**— Personal property tax, V.T.C.A., [Tax Code § 11.01](#) et seq.