

PAST-DUE PROPERTY TAX: TWO RULE BOOKS

Which side of State Line your property sits on decides the process.

TEXAS SIDE · BOWIE COUNTY

- **Feb 1:** unpaid tax is delinquent. Penalty 6% the first month, +1% each month to 12% on July 1, plus 1% interest per month (Tax Code § 33.01).
- **July 1:** a collection-attorney penalty can be added (§ 33.07).
- **65+, disabled, disabled veteran:** homestead deferral by filing with Bowie Central Appraisal District (§ 33.06).
- **Lawsuit:** in FY2025, 289 new tax suits were filed in Bowie County district courts and 194 were open on Aug 31, 2025 (Texas OCA).
- **Sale:** by sheriff or constable after judgment (§ 34.01).
- **Redemption:** 2 years for a homestead, ag land or mineral interest; 180 days otherwise (§ 34.21).

ARKANSAS SIDE · MILLER COUNTY

- **Mar 1 – Oct 15:** payment window at the Miller County Collector.
- **After Oct 15:** a 10% penalty applies. The Collector does not take partial payments on delinquent tax.
- **Still unpaid:** the parcel is eventually certified to the Arkansas Commissioner of State Lands, which holds a public auction.
- **July 23, 2026 auction:** 64 Miller County parcels listed, 46 sold, 1 redeemed, 17 drew no bid.
- **Redeem early:** contact the Commissioner of State Lands to redeem certified land before it is sold.

OWE THE IRS TOO?

Local property-tax liens usually outrank a federal tax lien. Keep the house current first and tell the IRS why: its housing allowance already counts property tax.