

Andrews Independent School District
Andrews County Hospital District
City of Andrews

INSTALLMENT PAYMENT OF DELINQUENT TAXES

Per Section 33.02 of the Texas Property Tax Code

A payment agreement suspends legal action to collect delinquent taxes, penalties, interest, and attorney's fees for the period of taxpayer compliance with the following terms and conditions:

This agreement is available for the payment of Delinquent Tax, Penalty, Interest, and Attorney's Fees only. The agreement may not be for a term in excess of 36 months.

Interest and Penalty will continue to accrue on the unpaid balance through the duration of the agreement. Execution of the agreement is an irrevocable admission of liability for taxes, penalties, interest, and attorney's fees that are subject to the agreement.

Execution of this agreement tolls the limitation periods provided in Section 33.05 (TPTC) for the period during which enforced collection is barred.

Current taxes may not be added to a payment agreement.

A payment agreement will not be enacted on a current delinquent tax before Section 33.07 penalties accrue (July 1st of the year following the tax year - "Attorney's Fees")

A payment agreement is subject to termination without prejudice and without written notice if:

The property owner fails to timely make any payments required by this agreement.

The property owner fails to pay other property taxes collected by the unit when due. (A tax billed after entering this contract must be paid prior to the delinquency date in addition to the scheduled agreement payments.)

Another taxing unit files suit for the collection of a delinquent tax.

The scheduled payment is the minimum amount due in each month. You may pay more than the minimum. The first payment must be tendered when the agreement is signed. The Andrews ISD Tax Office DOES ACCEPT partial payments of current taxes prior to delinquency.

When a previous agreement has been terminated, it is the policy of this office to require a minimum of 25% of the unpaid delinquent balance before entering into a second agreement. In the event the second agreement is terminated for failure to make regular agreement payments, OR failure to pay additional current taxes prior to the delinquency date, a third payment agreement is not available.

Residential Homesteads

Persons with delinquent tax on a residential homestead may enter into an installment agreement for the payment of delinquent tax, penalty, and interest if that person has not entered into a payment agreement in the preceding 24 months. The payment agreement must provide for equal monthly payments for at least 12 months. Penalty will be frozen upon the receipt of the first payment under the signed agreement and interest will continue to accrue at 1% of the unpaid balance per month.

Should the owner fail to meet all requirements of the agreement, the agreement will be terminated and penalty will be recalculated and assessed as though the agreement were never actuated.