

ANDREWS COUNTY TAX OFFICE
Robin Harper, TAC

INSTALLMENT AGREEMENTS

Per Section 33.02 of the Texas Property Tax Code

An installment 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 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.

Please note:

- The first payment must be tendered when the agreement is signed.
- The scheduled payment is the minimum amount due in each month. You may pay more than the minimum.

IF YOU WISH TO ENTER INTO AN INSTALLEMENT AGREEMENT ON A PROPERTY YOU DO NOT OWN, PLEASE PROVIDE WRITTEN AUTHORIZATION FROM THE CURRENT PROPERTY OWNER BEFORE SIGNING AGREEMENT. PAYING DELINQUENT TAXES ON A PROPERTY YOU DO NOT OWN WILL NOT GRANT YOU RIGHTS TO OWNERSHIP OF THE PROPERTY.

IMPORTANT NOTICE

When an agreement has defaulted, 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 monthly payments, OR failure to pay additional current taxes prior to the delinquency date, a third payment agreement is not available.

Resident Homesteads - Owners of a residence homestead may enter into an installment agreement for the payment of tax, penalties and interest **if the person has not entered into an installment agreement in the preceding 24 months.**

As required by law ([Sec. 33.02](#)), the installment agreement **must provide for equal monthly payments for a period of at least 12 months.** Penalty will be frozen upon the timely receipt of the first delinquent installment and interest will continue to accrue at 1% per month.

Should any terms of the agreement be broken, the penalty will be recalculated as if the owner had never entered into an installment agreement