



Annette Ramirez

Tax Assessor-Collector & Voter Registrar

www.hctax.net

Request for Installment Agreement for Taxes on Property in a Disaster Area

This application is ONLY for the **2024** real and tangible personal property taxes for property in Harris County damaged by the severe weather, tornadoes and flooding that were declared natural disasters during 2024 in the State of Texas by the Governor.

Please see '**Qualifications**' on the next page for verification.

The application and first payment **MUST** be received or post-marked no later than **January 31, 2025** (or the due date on your Tax Statement, if anything other than January 31, 2025). All payments may be paid by mail, in person, online (www.hctax.net) or by phone at 713-274-2273 (CARD). Payments are calculated by taking the total amount due and dividing by four (4).

TAXPAYER INFORMATION

Taxpayer Name:		Property Tax Account Number:	
Email:	Phone Number:	Fax Number:	
Property Address and Legal Description:			
Mailing Address of Owner (if different from above):			

To avoid penalty and interest, taxpayers must pay at least **one-fourth of the total amount due by January 31, 2025**. Taxpayers who make their first payment in the one-month grace period after the delinquency must include an additional 7% penalty and interest with that payment. Please contact us at 713-274-8120 if you have questions or need assistance in calculating your payment.

PROOF OF LOSS

Please attach any of the following documents to this form as proof of loss: FEMA or insurance claim sheet, photos of the damage, or copy of repair estimate. Mail these documents (proof of loss) along with your first payment to:

Harris County Tax Assessor-Collector's Office
Special Tax Services Department
PO Box 3746
Houston, Texas 77253-3746

You will be notified by mail ONLY if your request is NOT approved.

If you opted to make your first payment online or by phone, please list your Harris County Tax Assessor-Collector's Office payment confirmation number below:

Confirmation # _____

By signing this application, I affirm under penalty of perjury that all information above and documents provided as evidence of damage are applicable to the property as listed above, are accurate and factual, and occurred as a result of severe weather, tornadoes and flooding during the governor- declared natural disaster of 2024 in the State of Texas.

Signature

Printed Name

Date



Annette Ramirez

Tax Assessor-Collector

Installment Payment Plan For Disaster Victims

In accordance with Section 31.032 of the Property Tax Code, taxpayers who sustained property damage as a result of a governor-declared natural disaster may be eligible to split their property tax payments into 4 equal penalty and interest free installments, to be paid in full by July 31st.

Qualifications

This only applies to taxes imposed between the date of the first disaster (4/26/2024) and exactly one year after the last disaster (7/7/2024) for:

1. **real property** that is -
 - a. the residence homestead of the owner or consists of property that is used for residential purposes and that has fewer than five living units; **or**
 - b. owned or leased by a business entity that had not more than the amount calculated as provided by Subsection (h) in gross receipts in the entity's most recent federal tax year or state franchise tax annual period, according to the applicable federal income tax return or state franchise tax report of the entity.
Note: The gross receipts threshold used in determining eligibility is \$7,314,454.
 - c. located in a governor-declared disaster area; and
 - d. damaged as a direct result of the governor-declared disaster.
2. **tangible personal property** owned or leased by a business entity as described in (b), above.

Requirements

1. Payment of at least one-fourth (25%) of the total amount of taxes due must be made before the due date shown on your tax statement. (January 31st, unless your account was late-certified).
Note: Taxpayers have a one-month grace period after the delinquency date to make the first payment. Penalty and interest totaling 7% will be added to the amount due.
2. This **"Request for Installment Agreement for Taxes on Property in a Disaster Area"** form must be completed and mail to: Tax Assessor- Collector, PO Box 3746 - HOUSTON, TEXAS 77253-3746.
3. Proof of the property damage in the form of FEMA or insurance claim sheet; photos of the damage, copy of repair estimate, or paid invoices.

You will be notified by mail ONLY if your request is NOT approved.

Payments

If the first installment is paid by January 31, 2025, the remaining taxes due may be paid without penalty or interest as follows:

- The *second* installment must be paid by **March 31, 2025**.
- The *third* installment must be paid by **May 31, 2025**.
- The *fourth* installment must be paid by **July 31, 2025**.

Note: If you are late certified and your delinquency date is anything other than February 1, 2025, then your future payment due dates will be based on the delinquency date.

If these installments payment on are not made before each of the deadline (delinquency) dates above, the unpaid amount of the individual installment payment due is delinquent and incurs a **penalty of 6% and 1% interest** as provided by Section 33.01(c) of the Property Tax Code. If you pay more than the amount due for an installment then the excess will be credited to the next installment.