

## Property Tax Delinquencies

Property taxes are assessed each year in October. If these taxes are not paid before **February 1** of the following year, they become delinquent and subject to penalties and interest that accrue every month thereafter. The taxes, penalties, and interest are secured by a tax lien on the property.

If these taxes remain unpaid on **April 1** (for business personal property) or **July 1** (for all other properties) of the year after they were assessed, they will be referred to a law firm for collections. A 20% additional penalty will also be assessed on the property. This penalty is secured by the same tax lien that secures the original taxes, penalties, and interest.

*ECAD continues to seek new ways to assist taxpayers and provide information to the public. Please contact our office if you have questions or concerns regarding the information contained in this brochure.*



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## Ector County Appraisal District



**Important Information**  
**About**  
**Property Tax**  
**Delinquencies**

## Payment Agreements

If you are delinquent on your real estate taxes, you may be able to pay these over time with a payment agreement. Consistently making all payments required in such an agreement can prevent a lawsuit from being filed if a lawsuit has not already been filed. Or, if a lawsuit has been filed, consistently making all payments required in a payment agreement can prevent your property being sold at a Sheriff's foreclosure sale. In addition to the payments required in the payment agreement, you must pay all taxes assessed on the property at a later date before those taxes become delinquent. (Taxes for each year are usually assessed in October of that year and become delinquent if not paid by February 1 of the following year.)

A down payment is required to enter a payment agreement, unless the property meets certain qualifications. You may request an application for a payment agreement from any ECAD employee.



## Delinquent Tax Lawsuits



If you have been sued in a delinquent tax lawsuit, you may pay the taxes, court costs, and other expenses of the lawsuit to have the lawsuit dismissed.

If you wish to contest a delinquent tax lawsuit, you should seek legal counsel. A delinquent tax lawsuit can cause you to lose your property and/or have a personal judgment entered against you.

Neither the attorneys who filed the lawsuit, their staff, nor the appraisal district staff may offer any advice on how to handle a delinquent tax lawsuit. Any comments they make are likely part of an effort on their part to collect the delinquent taxes.

## Tax Foreclosure Sales

Tax foreclosure sales are usually held on the first Tuesday of February, May, August, and November each year. These sales typically begin at 10 a.m. outdoors on the west side of the courthouse.

Lists of properties that may be foreclosed are published in advance of the sale in the *Odessa American* and posted on the courthouse bulletin board. Properties may be removed from the list and not sold when property owners pay off the delinquent taxes or enter into a payment agreement.

To bid at a sale, you should arrive early enough to complete a sale registration form and be assigned a number. The registration form serves to gather sufficient information to prepare a deed to the property should you be the highest bidder.

A deed to a property sold at a tax foreclosure sale may be redeemed by its previous owner. In such a case, the previous owner must pay a sum of money to the tax foreclosure sale purchaser as defined in chapter 34 of the Texas Property Tax Code.

## Redemption

If your property has been sold in a tax foreclosure sale, you may have a right to redeem, or recover your title to the property. These processes are described in the Texas Property Tax Code and may require the advice or representation of an attorney.