

PROPERTY TAX: DELINQUENCY SEQUENCE

FEB 1 **DELINQUENT**

6% penalty in month one, +1% monthly to 12% on July 1, plus 1% interest each month (Tax Code § 33.01).

JUL 1 **ATTORNEY STAGE**

An additional collection penalty can attach when the account is referred (§ 33.07). Ask about an installment agreement before this date.

ANY **DEFERRAL**

Owners 65+, disabled, or with the disabled-veteran exemption can defer on a homestead through the appraisal district: Midland CAD or Ector CAD (§ 33.06).

SUIT **LAWSUIT**

Midland County district courts: 399 tax suits filed in FY2025, 1,114 pending on Aug 31, 2025. Martin County: 32 filed, 72 pending (Texas OCA).

SALE **SALE AND REDEMPTION**

Sheriff or constable sale after judgment (§ 34.01). Redemption: two years for a homestead, ag land or mineral interest; 180 days for other property (§ 34.21).

MIN **MINERAL OWNERS**

Royalty and working interests are taxed apart from the surface. Inherited interests often go unpaid because the bill goes to an old address. Search the appraisal district's mineral roll.

IRS **ALSO OWE THE IRS?**

The county's lien usually ranks ahead of a federal tax lien. Pay the homestead's tax first and document it.
