



JEFFERSON COUNTY, TEXAS

OFFICE OF TAX ASSESSOR-COLLECTOR

REQUEST FOR INSTALLMENT AGREEMENT FOR TAXES ON PROPERTY IN DISASTER AREA

This application is ONLY for the 2024 real and tangible personal property taxes for property in Jefferson 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 next page to verify you are eligible for this benefit.

The application and first payment MUST be made or post-marked no later than January 31, 2025. All payments may be paid by mail, in person, online (www.jeffcotax.com) or by phone at 888-431-5131 or 866-549-1010 (Bureau Code 2228888). Online and phone payments are processed by a 3rd party vendor and any vendor fee is will be a separate charge on your payment account for this service. Payments are calculated by taking the total tax amount due and dividing by four (4).

TAXPAYER INFORMATION

Form with fields: Taxpayer Name, Property Tax Account No., Email, Phone Number, Fax Number, Property Address and Legal Description, Mailing Address of Owner.

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 due date must include an additional 7% penalty and interest with the payment. Please contact us at 409-835-8516 if you have questions or need assistance calculating your payment.

PROOF OF LOSS

Please include the following documents with this form as proof of loss: FEMA or Insurance claim sheet, copy of repair estimate, photos of damage. Mail this form, proof of loss documents along with your first payment to:

Jefferson County Tax Office
Property Tax Department
PO Box 2112
Beaumont, TX 77704-2112

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 payment confirmation number below. Mail this completed form and proof of loss to the address above.

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

FOR OFFICE USE ONLY
Approved by: Date Acct Coded: Form Uploaded to Acct:
Denied by: Letter Sent on: Letter uploaded to Acct:

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 declared natural disaster may be eligible to split their property tax payments into 4 equal interest free installments, to be paid by January 31st, March 31st, May 31st and July 31st.

Qualifications

This only applies to taxes imposed between the date of the disaster (4/09/2024) and exactly one year after (07/08/2024) 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.
 - c. located in a declared disaster area; and
 - d. damaged as a direct result of the disaster.
2. **tangible personal property** owned or leased by a business entity as described in (b), above.

Note: The gross receipts threshold used in determining eligibility is \$7,314,454.

Requirements

Payment of at least one-fourth (25%) or more payment of the total amount of taxes due by

1. January 31, 2025.

Note: Taxpayers have a one-month grace period after the delinquency date to make the first payment with 7% penalty and interest is added to the amount due.

2. This **“Request for Installment Agreement for Taxes on Property in Disaster Area”** completed for and **Proof of Loss** in the form of FEMA or Insurance claim sheet, copy of repair estimate, paid invoices if under insurance deductible or does not meet FEMA requirements, or photos of damage mailed to Jefferson County Tax Office, Property Tax Department, PO Box 2112, Beaumont, TX 77704-2112.

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

Payments

The remaining taxes, after the first installment, may be paid without penalty or interest as follows:

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

*** Late payments shall incur in penalty and interest accrual.**

If these installment payments are not made before each of the deadline dates above, the unpaid amount of the individual installment payment due is delinquent will incur 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.

Mailed payments are processed as of the US Postal Service Postmark. Check with your local postmaster for postmark cancellation date processing to insure your payment is timely.