

HUMBLE INDEPENDENT SCHOOL DISTRICT

Collection of Delinquent Taxes

Current taxes become delinquent on February 1st of each year. The District begins assessing penalties and interest at that time according to the following schedule:

	<u>Penalty %</u>	<u>Interest %</u>	<u>Total</u>
February	6%	1%	7%
March	7%	2%	9%
April	8%	3%	11%
May	9%	4%	13%
June	10%	5%	15%

Taxpayers with delinquent taxes are notified in May that unpaid accounts will be submitted to the tax attorneys for enforcement of collection if they are not paid by July 1st. The May notice, also, informs them that an additional 18% collection fee will be added as of July 1st on all unpaid accounts. On July 1st, taxes that remain delinquent are turned over to the delinquent tax attorneys to enforce collection. At this time the penalty increases to 12% while the interest percentage continues to increase by 1% per month plus the 18% collection fee. (For example, an unpaid account as of July 1st would incur a penalty of 12%, interest of 6% and a collection fee of 18% on the sum of unpaid levy, penalty and interest.)