# VA Lenders Handbook (VA Pamphlet 26-7), Chapter 9, Topic 12 — Escrow for Taxes and Insurance

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12. Escrow for Taxes and Insurance Change Date July 30, 2019 • This chapter has been revised in its entirety. a. Requirements VA does not require the lender to establish escrow accounts for the collection and payment of property taxes, hazard insurance premiums, and similar items. It is the lender's responsibility to ensure that property taxes and hazard insurance premiums are paid timely. A lender who chooses to escrow for taxes and insurance must comply with applicable laws, including the Real Estate Settlement Procedures Act (RESPA). VA Pamphlet 26-7, Revised Chapter 9: Legal Instruments, Liens, Escrows, and Related Issues 9-26

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