



Military Property Owner's Request for Waiver of Delinquent Penalty and Interest

Property Tax
Form 50-305

County Tax Office or Appraisal District's Name

Phone (area code and number)

Address

This document must be filed with the tax office or appraisal district in the county in which your property is located. Do not file this document with the office of the Texas Comptroller of Public Accounts. Location and address information for the county tax assessor-collector's office in your county may be found at www.window.state.tx.us/propertytax/references/directory/tac/. Location and address information for the appraisal district office in your county may be found at www.window.state.tx.us/propertytax/references/directory/cad/.

GENERAL INSTRUCTIONS: Military personnel serving on active military duty during a war or national emergency may pay delinquent property taxes on property in which the person owns an interest without paying additional penalty or accrued interest. Pursuant to Tax Code Section 31.02, delinquent taxes become due 60 days after the date on which the earliest of the following occurs:

- Discharge from active military service;
- Return to the state for more than 10 days;
- Return to non-active duty status in the reserves; or
- When the war or national emergency ends.

For the purposes of Tax Code Section 31.02, a person is considered to be on active military duty if the person is covered by the Soldiers' and Sailors' Civil Relief Act of 1940 (50 App. U.S.C. Section 501 et seq.) or the Uniformed Services Employment and Reemployment Rights Act of 1994 (38 U.S.C. Section 4301 et seq.), as amended.

Upon approval of the waiver request, the applicant will have 60 days to pay the property taxes on the property for which the waiver was granted. Failure to pay within the 60-day period results in the accrual of penalty and interest for the entire delinquency.

WHERE TO FILE: This form must be filed with either the county tax assessor-collector's office or the appraisal district office in the county in which the property is located. Location and address information for the county tax assessor-collector's office may be found at www.window.state.tx.us/propertytax/references/directory/tac/. Location and address information for the appraisal district office may be found at www.window.state.tx.us/propertytax/references/directory/cad/.

State the Year for Which You are Applying

Tax Year

STEP 1: Ownership Information

Name of Property Owner

Mailing Address

City, State, ZIP Code

Phone (area code and number)

STEP 2: Property Information

Address, City, State, ZIP Code

Legal Description (may attach copy of delinquent tax bill)

Appraisal District Account Number

Date Property Acquired

Percent of Ownership If less than 100 percent, please list other owners

If the property was acquired after the date of transfer out of Texas, the property was acquired by: Gift Devise Inheritance

STEP 3: Military Duty Return

Branch of Service: _____

Please attach a copy of active duty service and transfer order.

Please provide the following applicable dates.

Discharge from active military service: _____/_____/_____

Return to the state: _____/_____/_____

Return to non-active duty status in the reserves: _____/_____/_____

War or national emergency end date: _____/_____/_____

STEP 4: Certification and Signature

By signing this request, you certify the information in this document and any information attached is true and correct to the best of your knowledge and belief.

print here ➔

Print Name

sign here ➔

Authorized Signature

Date

If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Penal Code Section 37.10.

Office Use Only:

<input type="checkbox"/> Waiver approved	_____/_____/_____	<input type="checkbox"/> Waiver denied	_____/_____/_____
Property owner notified:	_____/_____/_____		
Taxing units notified:	_____/_____/_____		
Delinquent tax attorney notified:	_____/_____/_____		