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**Assessor and Collector of Taxes**

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## INFORMATION REGARDING REQUESTS FOR WAIVER OR REFUND OF P&I

This information is provided to all parties interested in obtaining a waiver or refund of penalty and interest that has accrued on property taxes that have become delinquent. In order to initiate a request, please complete a Request for Waiver or Refund of Penalty & Interest form (included) and submit it along with appropriate supporting documents to the Property Tax Department.

Forms and supporting documents may be mailed to the Property Tax Department at 722 Moody, Galveston, Texas 77550, hand delivered or deposited in a Tax Office drop box (Galveston Courthouse, 722 Moody/21st Street in Galveston; North County Annex, 174 Calder in League City; West County Annex, 11730 Highway 6 in Santa Fe, East County at 2516 Texas Avenue in Texas City or at the Friendswood Satellite Office at City Hall, 910 S Friendswood Drive in Friendswood. The request may also be faxed (409-766-2479) or emailed ([galcotax@co.galveston.tx.us](mailto:galcotax@co.galveston.tx.us)). Requests must be in writing, levy/taxes paid (*penalty and interest in dispute are not required to be paid until final determination*) and be received before the 181st day after the delinquency date.

Should your request be approved, penalty and interest that accrued during this process will be removed and a receipt of taxes paid provided. Should your request be denied, penalty and interest that was due at the initial date of your request must be paid within 21 days to prevent additional penalty and interest from being assessed. **Failure to respond to requests for levy or to provide a completed request form or supporting documents within 21 days of a second inquiry will result in the request being placed in Inactive Status and all penalty and interest will be due.**

The following outlines the provisions and limitations of the Property Tax Code (sections specified below) regarding waivers and refunds of penalty and interest:

- A. Requests for waiver or refund of penalty and interest shall be granted under the following circumstances:
1. If the delinquency is caused by a clerical error<sup>1</sup> by the appraisal district or tax office and the tax is paid not later than the 21st day after the date the property owner knows of the delinquency [Section 33.011(a)(1)].
  2. If the statement is returned undelivered to the tax office by the postal service and the tax office fails to send another statement at least 21 days before the delinquency date to the current mailing address furnished by the property owner and the owner establishes<sup>2</sup> that the proper address was provided to the appraisal district before September 1 of the year in which the tax is assessed [Section 33.011(b)(1)].

1 "Clerical error" under Section 1.04(18) is one: (A) that is or results from a mistake or failure in writing, copying, transcribing, entering or retrieving computer data, computing, or calculating; or (B) that prevents an appraisal roll or a tax roll from accurately reflecting a finding or determination made by the chief appraiser, the appraisal review board, or the assessor; however, "clerical error" does not include an error that is or results from a mistake in judgment or reasoning in the making of the finding or determination.

2 A property owner is considered to have furnished a current mailing address to the taxing unit or to the appraisal district if the current address is expressly communicated to the appraisal district in writing or if the appraisal district received a copy of a recorded instrument transferring ownership of real property and the current mailing address of the new owner is included in the instrument or in accompanying communications or letters of transmittal.

3. If the statement was returned because of an act or omission of an officer, employee, or agent of the taxing unit or the appraisal district in which the taxing unit participates and the taxing unit or appraisal district did not send another tax bill on the property in question at least 21 days before the delinquency date to the proper mailing address [Section 33.011(b)(2)].
  4. If property owner submits evidence sufficient to demonstrate a proper attempt to pay electronically as provided under 31.06(a) [Section 33.011(h)].
- B. Requests for waiver or refund of penalty and interest may be granted under the following circumstances:
1. If the payment was mailed to an incorrect address that in a prior tax year or within one year of the date that the former address ceased to be correct and the tax was paid within 21 days after the property knew of the delinquency [Section 33.011(a)(3)].
  2. If the payment was mailed timely but an act or omission of the postal service or private carrier resulted in postmark or delivery being after the delinquency date [Section 33.011(a)(3)] and if the property owner paid the tax not later than the 21st day after the date the taxpayer knew or should have known of the delinquency [Section 33.011(3)(D)].
  3. If the property is acquired by a religious organization (*certain conditions apply*) [Section 33.011(a)(2)].
  4. If the delinquency relates to a date prior to ownership in the property under a deferral (*and within 181 days of notice*) [Section 33.011(i)(1)].
  5. If the delinquency is the result of property being listed under a different account number and owner on the appraisal roll or results from omitted, erroneously exempted or appraised (*under certain circumstances*) [Section 33.011(i)(2)].
  6. If the delinquency is the result of an error by the United States Postal Service (or private delivery or courier service) and the property owner submits the Affidavit of Proof of Mailing Payment of Taxes along with evidence determined acceptable by Commissioners Court April 1, 2014. The **acceptable evidence includes:** copies of checks written in sequence, meaning the check written both before and after an alleged timely payment, copy of bank statements showing payments in sequence before and after an alleged timely payment, record of payment at same time to another taxing jurisdiction that were received and credited as timely or other physical evidence).
- C. Requests for waiver or refund of penalty and interest will not be granted if there is no basis in the law to do so or under the following circumstances as there is no basis in the law to do so:
1. If the property owner furnishes an incorrect mailing address to the appraisal district or the taxing unit or to an employee or agent of the district or unit.
  2. Inability to pay or hardship.
  3. If the delinquency is the result of taxes due under 31.081 (person purchases a business, interest in a business or inventory of a business from a person who is liable for taxes imposed on personal property used in the operation of that business).

Upon payment of the undisputed levy, receipt of request form and supporting documentation, your request will be prepared and presented for consideration by the Penalty & Interest Review Committee (*consisting of the Tax Assessor Collector, Chief Deputy of Property Tax and a representative of the county's delinquent law firm*). The final committee recommendation will be provided to you and, if denied, may be reconsidered by the Committee if additional information is available and provided.

The case may also be reconsidered by Galveston County Commissioners should you disagree with the findings of the Committee. We will assist you with placing the request on the Court's agenda. The Commissioners meet every other week at 1:30 pm at the County Courthouse, 722 Moody/21<sup>st</sup> Street in Galveston.

Enclosures

## REQUEST FOR WAIVER OR REFUND OF PENALTY AND INTEREST

Property Owner Name(s): \_\_\_\_\_

Property Address or Legal Desc: \_\_\_\_\_

Daytime Telephone: \_\_\_\_\_ Email: \_\_\_\_\_

Tax Account Number(s): \_\_\_\_\_

Year(s) to be considered: \_\_\_\_\_

Please check all that apply:

- 1. The levy portion of the property tax is paid in full.
- 2. The levy was paid timely and penalty and interest are not due.
- 3. The levy was paid within 21 days of my/our knowledge of the delinquency.
- 4. This request is made within 181 days after the delinquency date (*unless extended, delinquency date is February 1, thus request would be required to be submitted by July 31*).
- 5. My tax payment was mailed to an outdated address for the tax office.
- 6. My tax payment was mailed to an incorrect address for the tax office.
- 7. This property is owned by a religious organization and has qualified for an exemption by the appraisal district.
- 8. The penalty and interest was caused by a delinquency that resulted from an error or omission by an officer, employee or agent of the appraisal district or tax office as indicated or explained below:
  - The appraisal district or tax office was provided a recorded instrument (deed, etc.) or other document (letter, etc.) that included by current mailing address but my records were not updated. (*Include copy of request if available.*)
  - The delinquency was caused by an error of the US Postal Service or a private carrier (UPS, etc.). I have enclosed a complete Affidavit and provided supporting documents required by Galveston County Commissioners Court.
  - Other error or omission (*Briefly explain situation. Use additional pages if necessary or attach letter or other supporting documentation.*)

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I hereby request a waiver or refund of the penalties and/or interest that accrued on my property taxes based upon the information I have provided. I have or will provide any information or documents needed by the Tax Office to support my request.

Date: \_\_\_\_\_

Signature: \_\_\_\_\_

**ONLY USE THIS FORM IF VALIDATING ISSUES WITH US POSTAL SERVICE**

STATE OF TEXAS )  
 )  
COUNTY OF GALVESTON )

**AFFIDAVIT  
of PROOF OF MAILING  
PAYMENT OF TAXES**

Before me, the undersigned this day personally appeared \_\_\_\_\_  
*(property owner or payor)*  
\_\_\_\_\_, who under oath, deposes and says:

My name is \_\_\_\_\_. I am of sound mind and fully competent to make this affidavit. On \_\_\_\_\_ at \_\_\_\_\_ am/pm, I deposited check # \_\_\_\_\_ for the payment of ad valorem taxes due on the property account(s) listed below, in a United States Postal Service collection box/deposit slot or Galveston County Tax Office payment box located at \_\_\_\_\_  
\_\_\_\_\_  
*(location of USPS box/deposit slot or GCTO drop box)*

Property Tax Account number(s): \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_.

Property owner affirms, without equivocation that the facts as related above are true and correct and are within his or her personal knowledge.

Signature: \_\_\_\_\_

Printed name: \_\_\_\_\_

Date: \_\_\_\_\_

Signed and sworn before me, the undersigned Notary Public for the State of Texas on this the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

[Notary Seal]

Notary Printed Name: \_\_\_\_\_

Notary Signature: \_\_\_\_\_

Notary Public in and for \_\_\_\_\_ County, Texas