



**Office of Galveston County
Assessor & Collector**

Property Tax Department

722 Moody, Galveston, Texas 77550
Telephone (409) 766-2481 ☎ Fax (409) 766-2479
Email: galcotax@co.galveston.tx.us



Dear Property Owner:

This packet is provided to all parties seeking a waiver or refund of penalty and interest that has accrued on property taxes that are considered delinquent. Please read this entire packet to determine the potential for eligibility then complete the Request for Waiver or Refund of Penalty and Interest form included. IF YOUR REQUEST is based on a United States Postal Service error, please also complete the Affidavit of Proof of Mailing along with all required documentation. Your request will not be considered unless all required information is provided. Further, all requests must be received within 181 days of the delinquency date (typically February 1). The original tax levy must be paid (penalty and interest in dispute is not required to be paid until a final determination is made by County Commissioners).

The request 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 Annex at 2516 Texas Avenue in Texas City or at the Satellite Office at Friendswood City Hall, 910 S. Friendswood Drive in Friendswood). Requests may also be faxed to 409-766-2479 or emailed to galcotax@co.galveston.tx.us.

Your request will be presented for consideration by the Penalty & Interest Review Committee (*consisting of the Tax Assessor Collector, Chief Deputy of Property Tax and Support Services and a representative of the County's delinquent law firm*). You will be informed of the Committee recommendation. If you do not agree with the Committee recommendation, you may request reconsideration by Galveston County Commissioners (*during a regularly scheduled meeting*). Commissioners meet every other week at 9:30 am at the County Courthouse, 722 Moody/21st Street in Galveston. We will assist you with placing the request on the agenda.

Should your request be denied, you will be provided no less than 21 days to remit penalty and interest due at the initial date of your compliant request to prevent additional penalty and interest from being assessed.

Should your request be approved, penalty and interest that accrued during this process will be removed and a receipt of taxes paid provided. If a refund is due, it will be processed upon ratification of the Committee recommendation by Commissioners.

Please carefully review the following page in order to understand the limitations of the Property Tax Code. Please call 409-766-2481 should you have questions.

Galveston County Property Tax Department

PROPERTY TAX CODE PROVISIONS & LIMITATIONS PERTAINING TO PENALTY & INTEREST

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:

1. Inability to pay or a hardship regardless of prior payment history
2. If a correct or updated mailing address is not timely furnished to the appraisal district or a taxing unit by a property owner. This includes when the address on a deed or deed of trust is incorrect
3. If the delinquency is the result of taxes resulting from purchase of a business, interest in a business or inventory used in the operation of a business (Section 31.081, Texas Property Tax Code)

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 ceased to be correct and the tax was paid within 21 days after the property owner knew of the delinquency [Section 33.011(a)(3)]. Please note that the GCTO Post Office Box was eliminated more than one year ago.
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(b)] and if the tax is paid not later than the 21st day after the date the taxpayer knew or should have known of the delinquency [Section 33.011(a)(3)(D) and the property owner submits the Affidavit of Proof of Mailing Payment of Taxes along with evidence determined acceptable by Commissioners Court (see Affidavit for complete listing).
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 or results from omitted, erroneously exempted or appraised value being added (*under certain circumstances*) [Section 33.011(i)(2)].

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 error¹ by the appraisal district or tax office and the tax is paid not later than 21 days after the property owner knows of the delinquency [Section 33.011(a)(1)].
2. If the statement is returned undeliverable to the Tax Office by the US Postal Service and the Tax Office fails to send another statement at least 21 days before the delinquency date to the mailing address furnished by the property owner and the owner establishes² 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)].
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 did not send another tax bill 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 electronically³ as provided under Section 33.011(h).

1 "Clerical error" is defined as an error (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 Proper attempt to pay electronically requires that (1) the tax is payable by an electronic funds transfer under an agreement; and (2) the taxpayer submits evidence sufficient to show that: (A) the taxpayer attempted to pay the tax by electronic funds transfer in the proper manner before the delinquency date; (B) the taxpayer's failure to pay the tax before the delinquency date was caused by an error in the transmission of the funds; and (C) the tax was properly paid by electronic funds transfer or otherwise not later than the 21st day after the date the taxpayer knew or should have known of the delinquency.

REQUEST FOR WAIVER OR REFUND OF PENALTY AND INTEREST

Property Owner Name(s): _____

Current Mailing Address for Owner: _____

Property Address or Legal Desc: _____

Daytime Telephone: _____ Email: _____

Tax Account #(s): _____ Tax Year(s): _____

Please check all that apply:

- 1. The levy was paid timely and penalty and interest are not due.
- 2. The levy portion of the property tax is paid in full (*required for case to proceed*).
- 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 in most cases*).
- 5. My tax payment was mailed to an outdated address for the tax office.
- 6. My tax payment was mailed to an incorrectly provided 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 an error or omission by an officer, employee or agent of the appraisal district, tax office or USPS as indicated or explained below:
 - The appraisal district or tax office was provided a recorded instrument (*e.g. deed*) or other document (*e.g. letter*) that included by current mailing address but my records were not updated. (*Include copy of request or deed with proper address if available.*)
 - The delinquency was caused by an error of the US Postal Service or a private carrier (*e.g. UPS*). A completed and notarized Affidavit of Proof of Mailing (*page 4 of this packet*) along with supporting documents required by County Commissioners Court are enclosed.
 - Other error or omission (*Briefly explain situation. Use additional pages if necessary or attach letter or other supporting documentation.*)

I hereby request a waiver or refund of the penalties and interest that accrued on my property taxes based upon the information provided. I have provided information/ documents necessary to support my request.

Date: _____ Signature: _____

USE ONLY IF REQUEST IS A US POSTAL SERVICE ERROR

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 property account (s) _____ in a United States Postal Service collection box/ deposit slot located at _____
(location of USPS box/deposit slot)

OR a Galveston County Tax Office payment box at the noted location:

- Galveston County Courthouse (Galveston) North County Annex (League City)
- West County Annex (Santa Fe) East County Annex (Texas City)
- Satellite Office (Friendswood City Hall)

I affirm, without equivocation that the facts as related above are true and correct and are with my personal knowledge. Further, I have included acceptable evidence as agreed to by County Commissioners April 1, 2014 *(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).*

Signature: _____

Printed name: _____

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