Comptroller of Public Accounts FORM 50-305 (7-03)

MILITARY PROPERTY OWNER'S REQUEST FOR WAIVER OF DELINQUENT PENALTY AND INTEREST

County tax office, taxing unit, or appraisal district *(name)*:	Phone *(area code and number)*
Address	

Property Tax Code Section 31.02 grants military personnel 60 days to pay their property taxes without penalty and interest from the earliest date of the following four dates: discharge from active military service, return to the state for more than 10 days, return to non-active duty status in the reserves or the war or national emergency ends. If this applies to you, please complete this form and return to the collecting office named above. The collector will notify you about the decision on your request and if the wavier is granted. You will receive a refund of the penalty and interest if you paid that amount and then receive the waiver. Failure to pay within the 60-day period results in the accrual of penalty and interest for the entire delinquency. See the back of this page for Section 31.02.

Step 1: Property owner's name and address

Property owner's name:		
Current mailing address *(number and street)*:	City, State:	ZIP code + 4:
Phone *(area code and number)*:		

Step 2: Describe the property

Property description *(may attach copy of delinquent tax bill)*:

Property account number: _____

Date property acquired: _____

If property was acquired after date of transfer out of Texas, property was acquired by ☐ gift, ☐ devise or ☐ inheritance. *(Check if applicable.)*

Percent of ownership in property: _____ %

If less than 100 percent, name of other owner(s):

_____

_____

Step 3: Military duty return

Armed forces served: _____

Attach a copy of active military duty service and transfer order.

Please provide the following dates. State N/A if not applicable.

Discharge from active military service: ____ / ____ / ____
Return to the state: ____ / ____ / ____
Return to non-active duty status in the reserves: ____ / ____ / ____
War or national emergency ends: ____ / ____ / ____

Step 4: Signature of property owner

I certify the information in this document and any information attached is true and correct to the best of my knowledge and belief.

sign here ▶ _____

Authorized signature

Date of request: ____ / ____ / ____

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

Collector's Use:

Waiver approved ☐ ____ / ____ / ____ or denied ☐ ____ / ____ / ____
Property owner notified: ____ / ____ / ____
Taxing units notified: ____ / ____ / ____
Delinquent tax attorney notified: ____ / ____ / ____

Sec. 31.02. Delinquency Date.

(a) Except as provided by Subsection (b) of this section and by Sections 31.03 and 31.04 of this code, taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed.

(b) An eligible person serving on active duty in any branch of the United States armed forces during a war or national emergency declared in accordance with federal law may pay delinquent property taxes on property in which the person owns any interest without penalty or interest no later than the 60th day after the date on which the earliest of the following occurs:

(1) the person is discharged from active military service;
(2) the person returns to the state for more than 10 days;
(3) the person returns to non-active duty status in the reserves; or
(4) the war or national emergency ends.

(c) "Eligible person" means a person on active military duty in this state who was transferred out of this state as a result of a war or national emergency declared in accordance with federal law or a person in the reserve forces who was placed on active military duty and transferred out of this state as a result of a war or national emergency declared in accordance with federal law.

(d) A person eligible under Subsection (b) or any co-owner of property that is owned by an eligible person may notify the county tax assessor or collector or central appraisal district for the county in which the property is located of the person's eligibility for exemption under Subsection (b). The county tax assessor or collector or central appraisal district shall provide the forms necessary for those individuals giving notice under this subsection. If the notice is timely given, a taxing unit in the county may not bring suit for delinquent taxes for the tax year in which the notice is given. Failure to file a notice does not affect eligibility for the waiver of penalties and interest.

(e) On verification that notice was properly filed under Subsection (d), a suit for delinquent taxes must be abated without cost to the defendant. The exemptions provided for under this section shall immediately stop all actions against eligible persons until the person's eligibility expires as provided in Subsection (b).

(f) This section applies only to property in which the person eligible for the exemption owned an interest on the date the person was transferred out of this state as described by Subsection (c) or in which the person acquired the interest by gift, devise or inheritance after that date.

(g) For the purposes of this section, 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.