



2425 East Main Street, League City, TX 77573      P.O. Box 799, League City, TX 77574  
Phone (281) 284-0218      [www.ccisd.net/tax](http://www.ccisd.net/tax)

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Dear Property Owner:

This packet is provided to all parties seeking a waiver or refund of penalty and interest that has been 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 include a copy of the postage receipt. 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). You can call our office to verify the delinquency date for your account. The original tax levy must be paid on the account within 21 days of knowing the account has become delinquent. The penalty and interest in dispute is not required to be paid until a final determination is made for the waiver of P&I.

The request for waiver or refund of penalty and interest and supporting documentation may be mailed, hand delivered or deposited into the tax office drop box located outside the CCISD Property Tax Department at 2425 East Main Street, League City, TX 77573. Requests may also be emailed to [taxoffice@ccisd.net](mailto:taxoffice@ccisd.net).

Your request will be presented for consideration with the CCISD Tax Assessor-Collector. If your request falls under the legal standards listed on the following page, it will be forward to the CCISD Board of Trustees for approval. You will be informed of the CCISD Tax Assessor-Collector's and/or the CCISD Board of Trustees within 90 days of receiving your request.

Should your request be denied, you will be provided no less than 21 days to remit the full tax due plus penalty and interest due at the initial date of your complaint 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 will be provided. If a refund is due, it will be processed.

Requests for a waiver of penalty and interest will not be granted if there is no basis in the law to do so. Please carefully review the following page in order to understand the limitations of the Property Tax Code. Please call 281-284-0218 should you have any questions.

Clear Creek I.S.D. Tax Department

# PROPERTY TAX CODE PROVISIONS & LIMITATIONS PERTAINING TO PENALTY & INTEREST

## General Laws and Regulations

CCISD property tax bills are due on receipt. The Texas property tax code provides that failure to send or receive the tax bill does not affect the validity of the tax, penalty, interest, the due date, the creation of a tax lien or any procedure instituted to collect a tax. [Section 31.01(g)] Therefore it is the responsibility of the property owner to maintain an updated mailing address with the county appraisal district.

If a mortgage company requests the bill for property, then CCISD is required to provide that information to the mortgage company. At that time the mortgage company is then required to mail a copy of the bill to the owner of the property not more than 30 days following the receipt of the bill. [Section 31.01(j)] If CCISD provides a tax bill to the mortgage company for property then the assessor is not required to mail or deliver a copy of the bill to any property owner or property owner's authorized agent. [Section 31.01 (h)].

Deferred property in Texas accumulates 5% interest per year over the life of the deferral. Once the deferral has been removed the property owner is allowed 180 days to pay all accrued taxes, penalties and interest due on the account for all tax years. On the 181<sup>st</sup> day, any unpaid portions become delinquent making your home eligible for property tax foreclosure. [Section 33.06]

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 CCISD Tax Office 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)].
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 proof of mailing (e.g. mailing receipt).
3. If the payment was made to the CCISD Tax Office before the due date, but due to a banking institution's error payment was returned or denied. The property owner paid the tax within 21 days after the property owner knew of the delinquency. [Section 33.01]
4. If the property is acquired by a religious organization (*certain conditions apply*) [Section 33.011(a)(2)].
5. 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)].
6. 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 error<sup>1</sup> 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 a tax bill is returned undelivered to the taxing unit by the U.S. Postal Service and:
  - 1) If the statement is returned undeliverable to the Tax Office by the US Postal Service with a forwarding address 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 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)].
  - 2) 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)].
3. If property owner submits sufficient evidence to demonstrate a proper attempt to pay electronically (by credit card) as provided under Section 33.011(h).
  - 1) Sufficient evidence to show that would be:
    - i. The taxpayer attempted to pay the tax by electronic funds transfer in the proper manner before the delinquency date.
    - ii. The taxpayer's failure to pay the tax before the delinquency date was caused by an error in the transmission of the funds; and
    - iii. The tax was properly paid by electronic funds transfer or otherwise not later than the 21<sup>st</sup> day after the date the taxpayer knew or should have known of the delinquency.
4. If the property owner is an eligible person serving on active duty in any branch of the United States armed forces as provided under Section 31.02(b). Comptroller Form 50-305 must be completed and turned into the tax office. Taxes must be paid no later than the 60<sup>th</sup> 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; or
  - 3) The person returns to non-active duty status in the reserves.

## 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 penalty and interest was caused by an error or omission by the appraisal district.  
The appraisal district was provided a recorded instrument (e.g. deed) or other document (e.g. letter) that included the current mailing address for my property, but my records were not updated.  
(Include a copy of the request or deed with proper address if available.)
- ☐ 2. The penalty and interest was caused by an error of the U.S. Postal Service or private carrier (e.g. UPS/FedEx). A copy of the postage receipt must be included with your request.
- ☐ 3. The payment on my account was late or returned due to an error made by my banking institution. A letter from the banking institution taking responsibility for the error must be provided.
- ☐ 4. My tax payment was mailed to an outdated or incorrectly provided address for the Clear Creek I.S.D. tax office.
- ☐ 5. This property is owned by a religious organization and has qualified for an exemption by the appraisal district.
- ☐ 6. The penalty and interest was caused by an error or omission by the Clear Creek I.S.D. Tax Office.  
(Briefly explain the situation below).
- ☐ 7. The taxpayer is an eligible person serving on active duty in any branch of the U.S. armed forces.  
The Texas Comptroller form 50-305 must also be included with this request.
- ☐ 8. Other error or omission (Briefly explain the situation below).

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\_\_\_\_\_

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: \_\_\_\_\_

### Office Use Only

- ☐ 1. The levy was paid within 21 days of the taxpayer's knowledge of the delinquency. (Mailing date of statement, Phone Call, or email)
- ☐ 2. This request was made within 181 days after the delinquency date (unless extended, delinquency date is February 1<sup>st</sup>, thus the request would be required to be submitted by July 31<sup>st</sup> in most cases).
- ☐ Approved      ☐ Denied      \_\_\_\_\_ Tax Assessor-Collector