

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

Form 50-305

Tax Year \_\_\_\_\_

County Tax Office or Appraisal District's Name \_\_\_\_\_

Appraisal District Account Number (if known) \_\_\_\_\_

**GENERAL INFORMATION:** This form is used by eligible military personnel to request a waiver of delinquent property tax penalty and interest under Tax Code Section 31.02.

**FILING INSTRUCTIONS:** This form and all supporting documentation must be filed with the tax office or appraisal district in the county in which the property is located. **Do not file this document with the Texas Comptroller of Public Accounts.**

## SECTION 1: Property Owner

Name of Property Owner \_\_\_\_\_

Mailing Address \_\_\_\_\_

City, State, ZIP Code \_\_\_\_\_

Phone (area code and number) \_\_\_\_\_

## SECTION 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

## SECTION 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: \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_

## SECTION 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.**

**GENERAL INFORMATION:** This form is used by eligible military personnel to request a waiver of delinquent property tax penalty and interest under Tax Code Section 31.02. Eligible military personnel serving on active military duty may pay delinquent property taxes on property in which the person owns an interest without paying additional penalty or accrued interest. 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; or
- Return to non-active duty status in the reserves.

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.

Eligible person means a person on active military duty in this state who has transferred out of this state or a person in the reserve forces who was placed on active military duty and transferred out of this state.

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.

**FILING INSTRUCTIONS:** This form and all supporting documentation must be filed with the tax office or appraisal district office in the county in which the property is located. **Do not file this document with the Texas Comptroller of Public Accounts.** A directory with contact information for appraisal district offices may be found on the Comptroller's website.