



## **Request for Authorization to Accept Taxpayer Declaration as Substantial Proof for the 2025 Tax Season Only**

The Clear Creek ISD Tax Office requests authorization to accept a taxpayer's written declaration as substantial proof that a 2025 tax payment was timely mailed in December 2025, for the limited purpose of accepting the payment as being made before the delinquency date related to the recent lockbox disruption.

An administrative error by our banking partner, Wells Fargo, resulted in the temporary closure of the USPS P.O. Box associated with the district's lockbox service from late November through December 24, 2025. Although the mailing address printed on CCISD tax statements and return envelopes was correct, the closure rendered the address unusable for a period of time outside the district's control. This interruption affected the delivery and processing of mailed tax payments.

Texas Tax Code §1.08 provides that a payment is considered timely if it is properly addressed, postage paid, and deposited in the mail by the due date, provided the taxpayer can produce satisfactory proof.

Historically, the District has required third-party evidence to meet the "satisfactory proof" standard under §1.08. Given the extraordinary circumstances surrounding the 2025 tax year, staff recommends temporarily broadening what qualifies as satisfactory proof. Specifically, we request authorization for the 2025 tax year only to accept an Unsworn Declaration from the taxpayer—signed under penalty of perjury—stating that the tax payment was timely mailed to the lockbox on or before December 31, 2025.

This approach provides equitable relief to affected taxpayers, aligns with the intent of the Tax Code, and limits the use of a taxpayer's unsworn declaration as substantial proof of a timely payment to the 2025 tax year and a clearly defined and documented circumstance. The Tax Office can provide and manage the required declaration form and review process.

We respectfully request the Board's approval of this temporary procedure to allow staff to accept an unsworn declaration as substantial proof of a timely payment for the 2025 tax year being sent to the lockbox on or before December 31, 2025.