



Request for Allowing for the Acceptance of Payments Made on or Before February 4 of a Current Tax Year as Timely Made Before Delinquency Date

The Clear Creek ISD Tax Office requests Board approval allowing tax payments to be processed as January payments when received in February when the postmark date is on or before February 4 of the current tax year.

This request is prompted by a recent operational change implemented by the United States Postal Service (USPS). USPS has publicly acknowledged that adjustments to its transportation operations may cause mail pieces to arrive at originating processing facilities one or more days after they are deposited in the mail. As a result, some mail deposited timely may now receive an official postmark several days later than the actual mailing date.

Under Texas Tax Code §1.08 (the “mailbox rule”), a payment is considered timely if it is properly addressed, postage prepaid, and bears a postmark dated on or before the specified due date, or if the taxpayer furnishes satisfactory proof that the payment was deposited in the mail on or before that date.

While the postmark generally controls timeliness, §1.08(3) expressly allows other satisfactory proof when a timely postmark is not present.

Recent Texas case law supports a more flexible evaluation of satisfactory proof under appropriate circumstances. In *Harris County Appraisal District v. 11490 Westheimer Rd. LLC* (Tex. App.—Houston [14th Dist.] 2024), the court held that an affidavit containing specific, uncontested facts—along with supporting documentation such as a copy of the check and envelope—constituted satisfactory proof of timely mailing, even without a timely postmark.

Given USPS’s acknowledged processing delays and their impact on postmark timing, staff recommends this adoption of a narrowly tailored procedure allowing the district to accept a payment as a January payment when the envelope bears a postmark dated on or before February 4 as well as a check payment dated on or before January 31. This procedure would provide consistency, fairness, and administrative efficiency, while remaining fully consistent with Texas Tax Code §1.08.

This procedure would apply uniformly and would not eliminate the postmark requirement but rather recognize February 4 as a reasonable postmark cutoff considering current USPS operations. We respectfully request the Board’s approval of this procedure to address February tax payments impacted by postmark delays.