



ASSESSOR AND COLLECTOR
OF TAXES
POLK COUNTY
416 NORTH WASHINGTON
LIVINGSTON, TEXAS 77351
OFFICE: 936.327.6801
FAX: 936.327.6885

Welcome to Texas from the Polk County Tax Office!

Attached you will find a packet that includes very detailed instructions to complete the title and/or registration application process. Our office has worked extremely hard to ensure your application process goes smoothly and is completed in a timely manner. In addition, we are the only tax office in Texas that makes an exception to allow customers to mail in their paperwork instead of visiting the office in person. **This packet needs to be read thoroughly!** Our packet intends to help simplify the process for you and eliminate the need of multiple calls for assistance.

Unfortunately, due to the high volume of mail, dealer transactions, and general traffic in our office, we do not have the staffing to walk you through completing your title work. (If this type of assistance is needed, you can visit our office in person.)

- ***Allow 15 working days for processing***

CREDIT CARD AUTHORIZATION VIA PHONE

*****CHECK or MONEY ORDER MUST BE INCLUDED*****

To better assist our customers who utilize the payment by mail option, the Polk County Tax Office is now including a form to authorize a payment by credit card **should there be an error in the amount paid by check.** **DO NOT INCLUDE ANY CREDIT CARD INFORMATION ON THIS FORM.** Should there be an error in the payment amount sent, a representative from the Polk County Tax Office will contact you with options to use a credit card to satisfy the unpaid balance. At this time, the customer will provide any credit card information required to process a payment.

Sign and complete this form to authorize the Polk County Tax Office to make a one-time charge to your credit card. A charge will only be made if needed to complete your title application if the initial payment submitted doesn't cover all applicable fees.

By signing this form, you authorize the Polk County Tax Office to charge the credit card provided for the remainder of the amount due in order to process your title application. *There will be a 2.4% convenience fee charge for credit card payments.*

Signature of Cardholder

Date

Printed Name of Cardholder

Phone Number

*******DO NOT INCLUDE CREDIT CARD INFORMATION*******

DONATION AUTHORIZATION FORM

- State Parks (minimum \$5.00)**
- Special Olympics TX Fee**
- Veteran's Fund**
- Evidence Testing Grant Program**
- Organ Donor Fee**
- Ending Homelessness**

Sign and complete this form to authorize the Polk County Tax Office to make a one-time donation to one of the organizations listed above, in the amount of the overage (not to exceed \$10.00). If you choose not to make a donation, your payment will be returned and a new check will be required to process your transaction.

By signing this form, you authorize the Polk County Tax Office to apply any overage in your payment to the organization indicated above.

Signature of Applicant

Date

Printed Name of Applicant

Phone Number

PASSENGER CAR

\$	*REGISTRATION (SEE CHART BELOW FOR FEES)
\$ 12.50	ROAD & BRIDGE FEE
\$ 28.00	TITLE FEE
\$	NEW RESIDENT or SALES TAX
\$	LATE SALES TAX PENALTY <ul style="list-style-type: none"> • 5% if filed on the 31st day after the date of sale; and • 10% if filed on the 61st day after the date of sale.
\$	DELINQUENT TRANSFER PENALTY <ul style="list-style-type: none"> • \$25 if filed on the 31st day after the date of sale; and • Additional \$25 for each subsequent 30 day period or portion of a 30 day period. • Not to exceed \$250
\$ 4.75	PROCESSING & HANDLING FEE
\$	**INSPECTION FEE
\$	TOTAL FEES DUE

FEE CHART

FEE		REGISTRATION	
DESCRIPTION		FEE	
≤ 6,000 LBS	TRAILER	\$	45.00
≤ 6,000 LBS	PASSENGER	\$	50.75
≤ 6,000 LBS	TRUCK	\$	50.75
6,001 - 10,000 LBS		\$	54.00
10,001 - 18,000 LBS		\$	110.00
18,001 - 25,999 LBS		\$	205.00
26,000 - 40,000 LBS		\$	340.00
40,001 - 54,999 LBS		\$	535.00

*Based on UNLOADED vehicle weight

**State portion of inspection fee will be collected if vehicle is in Texas and has passed a Texas inspection.

Mailing address/make checks payable to: POLK COUNTY TAX OFFICE
 416 N WASHINGTON
 LIVINGSTON, TX 77351
 (936) 327-6801 OFFICE / (936) 327-6885 FAX
 HOURS: Monday – Friday (8:00a.m. – 4:30p.m.)

FORMS/DOCUMENTATION REQUIRED (All documents must be typed or completed in Blue or Black Ink):

- 130-U: Application for Texas Title and/or Registration (Original)
- PROOF OF OWNERSHIP (choose one of the following):
 - Manufacture's Certificate of Origin (MCO)
 - Original Title
 - Title Receipt from the jurisdiction where the vehicle was last titled
 - Copy of **PERMANENT** Out of State Registration – (Temporary Registration is NOT VALID proof of ownership)
- Texas Inspection Report or VTR-270 (Vehicle Identification Number Certification - Original)
- Copy of Driver's License (All Applicants)
- Copy of Insurance (Declarations Page required if insurance is out of state, must meet Texas Liability Limits: 30,000/60,000/25,000)
- If new purchase: copy of Bill of Sale or Sales Contract

NOTICE:

- **Incomplete documentation &/or forms will be returned and late fees will apply if applicable.**
- A \$90.00 new resident fee applies only to new applicant(s) to Texas. Sales tax rate of 6.25% applies to all new vehicles unless sales tax was paid to another state. If less than 6.25% tax was paid you are required to pay the difference. A copy of bill of sale is required.
 - **Only motor vehicle sales tax** paid to another state will be applied as credit; County, City and/or Local taxes collected are not applicable for motor vehicle sales tax credit. A receipt, invoice or other document verifying the amount of motor vehicle sales tax paid is required to receive credit.
- Application Receipt, Bill of Sale or Purchase Agreement and/or Temporary Registration will NOT be accepted as valid proof of ownership.
- Fees are subject to change without any notice.

Application for Texas Title and/or Registration

General Instructions

With a few exceptions, you are entitled to be informed about the information the department collects about you. The Texas Government Code entitles you to receive and review the information and to request that the department correct any information about you that is incorrect. Please contact the Texas Department of Motor Vehicles at 1-888-368-4689 or 512-465-3000 for details.

This form must be completed and submitted to a county tax assessor-collector's office accompanied by any required application fee, supporting documents, registration fee, if applicable, and any motor vehicle tax due. An application form may be reproduced or faxed. A completed form must contain the original signature of the buyer. The seller's signature may be reproduced or faxed. All title applications must include one of the government-issued photo IDs listed in Box 15. Detailed Instructions for completing this form are located in the *Detailed Instructions for Application for Texas Title and/or Registration* (Form VTR-130-UIF).

AVAILABLE HELP

- For assistance in completing this form, contact your county tax assessor-collector.
- For information about motor vehicle sales and use tax or emission fees, contact the Texas Comptroller of Public Accounts, Tax Assistance Section, at 1-800-252-1382 toll free nationwide or call 512-463-4600.
- For title or registration information, contact your county tax assessor-collector or the Texas Department of Motor Vehicles at 1-888-368-4689 or 512-465-3000.

Additional Details

Title Only: License plates and registration insignia previously issued for this motor vehicle must be surrendered in accordance with Transportation Code §501.0275, if applicable, unless this vehicle displays a license plate under an applicable status of forces agreement. The following types of vehicles are not eligible for Title Only: construction machinery (unconventional vehicles), water well drilling units, machinery used exclusively for drilling water wells, construction machinery not designed to transport persons or property, implements of husbandry, farm equipment (including combines), golf carts, slow moving vehicles, or any vehicle with a suspended or revoked title.

Registration Purposes Only: Do not surrender an original out of state title with this application. A Texas title will NOT be issued for a vehicle applying for Registration Purposes Only. The receipt issued upon filing this application will serve as the registration receipt and proof of application for Registration Purposes Only.

- **Foreign Vehicles:** Foreign vehicles applying for Registration Purposes Only must attach DOT Form HS-7 or U.S. Customs Form CF-7501 to indicate the vehicle is: 1) over 25 years old, or 2) complies with Federal Motor Vehicle Safety Standards, or 3) is being imported in the United States for a temporary period by a nonresident or a member of the armed forces of a foreign country on assignment in the U.S., and does not conform to the Federal Motor Vehicle Standards and cannot be sold in the U.S.

Nontitle Registration: Certain trailers, farm equipment, construction machinery, oil well servicing machinery, water well drilling units, etc. are either exempt from, or not eligible for, title, but are eligible for, or required to, obtain registration or a specialty plate in order to operate on the highway. Applicants should mark this box only when applicable. **Note:** A lien cannot be recorded on this type of application.

Out of State Vehicles: If the applicant certifies the vehicle is located out of state, self-certification of the Vehicle Identification Number (VIN) is allowed if a VIN verification form issued by a Texas state-approved safety inspection station is not included with the submission of this application. See *Vehicle Identification Number Certification* (Form VTR-270) for more information.

Notice

- The sales and use tax must be paid to the county tax assessor-collector within 30 days from the date of purchase or entry of the vehicle into Texas.
- A \$2.50 transfer fee is paid to transfer current registration to the new owner in addition to the title application fee and other applicable fees. If the registration is not current, full registration fees are due unless applying for Title Only.
- A 6.25 percent motor vehicle sales and use tax is imposed on the sales price (less trade-in allowance) of motor vehicles for use in Texas or a motor vehicle purchased outside of the state and later brought into this state by a Texas resident.
- Standard Presumptive Value (SPV) applies to private-party sales of most used motor vehicles purchased or brought into Texas. The tax is computed on the greater of the sales price or 80 percent of the SPV on the day of title application.
- New Texas residents are subject to a \$90 use tax on a vehicle brought into this state that was previously registered to the new resident in another state or foreign country. This is in lieu of the 6.25 percent use tax imposed on a Texas resident.
- A \$10 gift tax is due when a person receives a motor vehicle as a gift from an immediate family member, guardian, or a decedent's estate. A vehicle donated to, or given by, a non-profit service organization qualifying under IRC 501(c)(3) is also taxed as a gift. Both donor and recipient must sign the Comptroller's joint affidavit, *Affidavit of Motor Vehicle Gift Transfer* (Form 14-317). The affidavit and the title application must be submitted in person by either the donor or recipient.
- A transaction in which a motor vehicle is transferred to another person without payment of consideration and one that does not qualify as a gift described above is a sale and will be subject to tax calculated on the vehicle's standard presumptive value.
- A late penalty equal to 5 percent of the tax will be charged if the tax or surcharge is paid from 1 to 30 calendar days late. If more than 30 calendar days late, the penalty will be 10 percent of the tax; minimum penalty is \$1.
- In addition to the late tax payment penalty, Texas Transportation Code provides for an escalating delinquent transfer penalty of up to \$250 for failure to apply for title within 30 days from the date of title assignment. Submit this application along with proper evidence of ownership and appropriate valid proof of financial responsibility such as a liability insurance card or policy.
- All new residents applying for a Texas title and registration for a motor vehicle must file at a county tax assessor-collector's office within 30 days of establishing residency. Texas law requires that all vehicles previously registered and titled or registered in another state or country be inspected for safety and the vehicle identification number verified before such vehicles may be registered in Texas. These inspections must be made by a state appointed safety inspection station that will complete a Texas Vehicle Inspection Report. This form must be submitted to a county tax assessor-collector with your application for registration and Texas title.



Detailed Instructions for Application for Texas Title and/or Registration

Refer to the ownership document assigned to you by the seller for vehicle information/description.

Applying for (please check one): Select "Title & Registration" if applying for both, "Title Only" if applying for title, but not registration, "Registration Purposes Only" if applying only for registration, or "Nontitle Registration" if applicable. Refer to "Additional Details" on page 2 of the *Application for Texas Title and/or Registration* (Form 130-U) for details on these options.

For a corrected title or registration: If the application is submitted to correct a title or registration record, indicate the appropriate reason (Vehicle Description, Add/Remove Lien, or Other). If "Other" is selected, provide a brief explanation.

1. **Vehicle Identification Number:** Found on the certificate of title and also stamped or affixed on the vehicle [e.g., driver side door frame, dashboard (facing windshield), or on engine block on some 1955 vehicles and prior models].
2. **Year:** The model year of the vehicle (e.g., 2004, 2011, 2020, etc.).
3. **Make:** Brand of vehicle designated by the manufacturer (e.g., Chevrolet, Ford, Toyota, BMW, etc.).
4. **Body Style:** Description of vehicle (e.g., 2D = 2-door Sedan, CP = coupe, PK = pickup, etc.). Refer to *Standard Abbreviations for Vehicle Makes and Body Styles* (Form VTR-249) for more abbreviations.
5. **Model:** Vehicle model designated by the manufacturer (e.g., Silverado, F-150, Prius, 328i, etc.).
6. **Major Color:** If vehicle has one color, enter it in this field. For a vehicle with more than one color, the Major Color is the primary color that covers most, if not all, of the vehicle.
7. **Minor Color:** If the vehicle has more than one color, the predominant color must be shown as the Major Color and the secondary color as the Minor Color (e.g., standard two-toned vehicles, custom paint job, etc.).
8. **Texas License Plate No.:** Texas license plate number, if available.
9. **Odometer Reading (no tenths):** Current mileage on the vehicle odometer in whole numbers - no tenths. If the vehicle is subject to odometer disclosure, the seller/agent is required by law to disclose the odometer reading at the time of sale. If the vehicle is exempt from odometer disclosure select "Exempt" in box 10.
10. **This is the Actual Mileage unless the mileage is:** If the odometer recorded in box 9 is not the true mileage of the vehicle, select "Not Actual" (broken or replaced odometer), "Exceeds Mechanical Limits," or "Exempt" as indicated by the seller/agent on the odometer disclosure on the ownership document of the vehicle. In situations involving operation of law (court order, repossessions, seized vehicles, etc.), the title applicant provides the odometer reading and brand.
11. **Empty Weight:** Weight (in pounds) of the vehicle without a load, rounded up to the next 100 pounds.
12. **Carrying Capacity:** Weight (in pounds) determined by the heaviest load the vehicle is legally allowed to carry according to the vehicle manufacturer.
13. **Applicant Type:** Whether the applicant is an individual, business, government entity, trust, or non-profit.
14. **Applicant Photo ID Number or FEIN/EIN:** The photo ID number of the individual or the FEIN/EIN of the business, government entity, trust, or non-profit. If an FEIN/EIN is not available, record the photo ID number of the individual submitting the application.
15. **ID Type:** Check the box of the individual applicant's photo ID type, and (if applicable) record the state, territory, or country of the issuing jurisdiction.
16. **Applicant Name (or Entity Name):** If the applicant/owner is a person, their legal name (First Name, Middle Name, Last Name, and Suffix, if any). If the applicant/owner is a business, government entity, trust, or non-profit, their legal name.
17. **Additional Applicant Name:** The legal name (First Name, Middle Name, Last Name, and Suffix, if any) of any additional applicant/owner.
18. **Applicant Mailing Address:** The mailing address of the applicant/owner.
19. **Applicant County of Residence:** The county of legal residence for the individual, business, government entity, trust, or non-profit.
20. **Previous Owner/Entity Name:** The seller's name, city, and state indicated on the assigned title or other evidence of ownership being surrendered with Form 130-U.

Detailed Instructions for Application for Texas Title and/or Registration

21. **Dealer GDN:** Dealer's General Distinguishing Number assigned by the state.
22. **Unit No.:** Applies to vehicles that are purchased as part of a fleet.
23. **Renewal Recipient Name (or Entity Name):** The legal name (First Name, Middle Name, Last Name, and Suffix, if any or Entity Name) of the renewal recipient if different from the applicant/owner.
24. **Renewal Notice Mailing Address:** The mailing address of the renewal recipient if different from the applicant/owner.
25. **Applicant Phone Number:** The telephone number of the applicant/owner.
26. **Email:** The email address of the applicant/owner or registration renewal recipient.
27. **Registration Renewal eReminder:** Check if electing to receive electronic registration renewal reminders. Must list email in #26.
28. **Communication Impediment:** Check if the applicant/owner has a health condition or disability that may impede communication with a peace officer and attach *Certification of a Communication Impediment* (Form VTR-216).
29. **Vehicle Location Address:** The physical address of the vehicle if not the same as the mailing address.
30. **Multiple (Additional) Liens:** Check the box if more than one lien exists on the vehicle and attach *Additional Liens Statement* (Form VTR-267).
31. **Electronic Title Request:** Check the box if the lienholder in #34 requests an electronic title, and enter the Certified Lienholder ID Number in #32. (If #30 is checked, then #31 cannot be checked.)
32. **Certified Lienholder ID No.:** Enter the 11-digit Certified Lienholder Identification Number here (required if #31 is checked).
33. **First Lien Date:** If applicable, the date a security agreement was signed with any financial institution/individual for the financing of the vehicle.
34. **First Lienholder Name and Mailing Address:** The lienholder's name and mailing address. If there is no lien, indicate "NONE."
35. **Motor Vehicle Tax Statement:** For Rental, Dealer, and/or Leasing Company use. Rental Companies must include their Rental Permit Number. Dealers must include their General Distinguishing Number (GDN). Lessors must include their Lessor Number.
36. **Trade-In:** Description of vehicle traded in on the purchase, if any.
37. **Additional Trade-In(s):** Check the box if trade included any vehicle(s) other than shown in #36.
38. **Sales and Use Tax Computation:** Sales and use tax must be paid. Indicate the vehicle sales price in the second space provided on Line (a). Rebates are only applicable for new vehicles sold by a dealership to a retail purchaser. (f) provides for a late tax payment penalty of 5% or 10% of the amount in (e). Check the appropriate box if you are a **new resident** to Texas, obtained the vehicle as an even trade or as a **gift**, or you are applying for a **rebuilt salvage** vehicle. The \$10 gift tax option may be used when a person receives a vehicle as a gift from an immediate family member, guardian, decedent's estate, or non-profit service organization qualifying under Internal Revenue Code, Sec.501(c)(3). Both the donor and the gift recipient must sign the Comptroller's joint affidavit, *Affidavit of Motor Vehicle Gift Transfer* (Form 14-317). The title application must be accompanied by the Comptroller's joint affidavit and must be filed in person by either the recipient or donor. If the vehicle is subject to the **diesel emissions surcharge fee**, compute the percentage (2.5% OR 1%) of the fee based on the Taxable Amount shown in (d). This fee is due in addition to the amount of tax due shown in (h). If claiming a **tax exemption**, provide a brief explanation for the reason.

Seller(s), Donor(s), or Trader(s): The signature(s), printed name(s), and date of signature(s) of the seller(s), donor(s), or trader(s) of the vehicle indicated on the title or other ownership document.

Applicant/Owner: The signature, printed name, and date of signature of the applicant/owner of the vehicle indicated on the title or other ownership document.

Additional Applicant(s)/Owner(s): The signature(s), printed name(s), and date of signature(s) of any additional owner(s) of the vehicle indicated on the title or other ownership document.

The completed *Application for Texas Title and/or Registration* (Form 130-U), properly assigned title, and proof of insurance (if applying for registration) in the applicant's name are required to be filed in the county where the sale occurred, where the lienholder is located, where the applicant resides, or any county willing to accept the application within 30 days of the date of sale. Payment of title, registration, and sales tax fees (as applicable) are required when application for certificate of title is filed.

Refer to the back of the Form 130-U for phone numbers and additional information concerning fees, taxes, and penalties.



Texas Department
of Motor Vehicles

Vehicle Identification Number Certification

Information

This form may be used by a Texas resident in lieu of a *Vehicle Inspection Report* (obtained from a Texas vehicle safety inspection station) to self-certify a vehicle identification number (VIN) when a vehicle is not subject to Texas safety inspection requirements because the vehicle is exempt under state law, located out of state, or will not operate on Texas public roads.

A vehicle's record will include a "VIN CERTIFICATION WAIVED" remark when this form is used in lieu of a *Vehicle Inspection Report* or Form VTR-68-A (law enforcement VIN inspection form issued by the auto theft investigator completing the inspection). The "VIN CERTIFICATION WAIVED" remark remains on the record until a new application for Texas title is submitted with a *Vehicle Inspection Report* or Form VTR-68-A. Additionally, the vehicle's record will include a "VERIFY INSPECTION" remark if the vehicle is registered and subject to a Texas vehicle safety inspection, but is located out of state. This vehicle must obtain a passing vehicle inspection upon entry into Texas followed by a visit to the county tax assessor-collector's office to remove the "VERIFY INSPECTION" remark (a *Vehicle Inspection Report* is required if the inspection cannot be verified electronically).

Exemptions from Texas vehicle safety inspection are limited to (including vehicles currently meeting or registering as the following):

- trailers, semitrailers, pole trailers, or travel trailers with a current factory-delivery license plate or current in-transit license plate;
- vehicles with a paper dealer in-transit tag, machinery license, disaster license, parade license, prorate tab, one-trip permit, vehicle temporary transit permit, antique license, custom vehicle license, street rod license, temporary 24-hour permit, or permit license;
- trailers, semitrailers, pole trailers, or travel trailers with an actual gross weight or registered gross weight of 7,500 pounds or less;
- farm machinery, road-building equipment, a farm trailer, or a vehicle required to display a slow-moving-vehicle emblem;
- former military vehicles as defined by Section 504.502;
- vehicles eligible for registration, but not registered; and
- vehicles that cannot be registered for on-road use (off-highway use only).

Note: Attach a pencil tracing or photograph of the vehicle identification number to this form when possible.

Vehicle Information

Vehicle Identification Number	Year	Make	Body Style	Model
Is the vehicle located out of state? <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, jurisdiction or state where the vehicle is currently located			

Applicant/Owner Information

First Name (or Entity Name)	Middle Name	Last Name	Suffix (if any)
Additional Applicant First Name (if applicable)	Middle Name	Last Name	Suffix (if any)
Address	City	State	Zip

Certification – State law makes falsifying information a third degree felony

I, the owner(s)/applicant(s) listed above, certify I/we have made a physical inspection of the vehicle described and found the permanent identification number to be as indicated above, and the vehicle is/will be: (check one)

- registered, but is exempt from a Texas vehicle safety inspection.
- registered and is subject to a Texas vehicle safety inspection; however, the vehicle is located out of state.
- titled, but will not be operated on Texas public roads (Title Only - registration will not be issued).
- titled, but ineligible for registration under Texas law.

Signature of Owner/Applicant	Printed Name (Same as Signature)	Date
Signature of Additional Owner/Applicant (if any)	Printed Name (Same as Signature)	Date