

# GALVESTON COUNTY



## Office of the County Auditor

Sergio Cruz  
County Auditor

Christie, Motogbe, CPA  
First Assistant County Auditor

P.O. Box 1418, Galveston, Texas 77553

(409) 770-5300

722 Moody Ave, 4<sup>th</sup> Floor, Galveston, TX 77550

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July 22, 2026

Honorable Mark A. Henry, County Judge  
722 Moody, 2nd Floor  
Galveston, TX 77550

Re: Internal Revenue Service Form 8038-CP

Honorable Mark Henry:

Enclosed for your signature is IRS Form 8038-CP, Return for Credit Payments to Issuers of Qualified Bonds, for the February and August interest payments.

This form is filed by the County to request a rebate on interest paid to bondholders for the Build America Bonds issued in September 2009.

At your convenience, please return the signed originals to me so I may promptly submit them to the Internal Revenue Service.

Sincerely,

A handwritten signature in blue ink that reads "Sergio Cruz".

Sergio Cruz  
County Auditor

Attachments: Internal Revenue Service Form 8038-CP 0226 Payment  
Internal Revenue Service Form 8038-CP 0826 Payment

# Return for Credit Payments to Issuers of Qualified Bonds

▶ Go to [www.irs.gov/Form8038CP](http://www.irs.gov/Form8038CP) for instructions and the latest information.

**Part I Information on Entity That Is To Receive Payment** Check if Amended Return (see instructions) ▶

<b>1</b> Name of entity that is to receive payment of the credit <b>Galveston County, Texas</b>	<b>2</b> Employer identification number (EIN) <b>74-6000908</b>
<b>3</b> Number and street (or P.O. box no. if mail is not delivered to street address) <b>722 Moody (21st Street), 4th Floor</b>	Room/suite
<b>4</b> City, town, or post office; state; and ZIP code <b>Galveston, Texas 77550</b>	
<b>5</b> Name and title of designated contact person whom the IRS may contact for more information <b>Sergio Cruz, County Auditor</b>	<b>6</b> Telephone number of contact person shown on line 5 <b>(409) 770-5398</b>

**Part II Reporting Authority**

<b>7</b> Issuer's name (if same as line 1, enter "SAME" and skip lines 8, 9, 11, 15, and 16) <b>SAME</b>	<b>8</b> EIN
<b>9</b> Number and street (or P.O. box no. if mail is not delivered to street address)	Room/suite
<b>11</b> City, town, or post office; state; and ZIP code	<b>10</b> Report number (see instructions) <b>4 0 1</b>
<b>13</b> Name of issue <b>Limited Tax County Building Bonds, Series 2009B (Build America Bonds)</b>	<b>12</b> Date of issue (MM/DD/YYYY) <b>09/29/2009</b>
<b>15</b> Name and title of officer or other person whom the IRS may contact for more information	<b>14</b> CUSIP number (see instructions) <b>364195BY2</b>
	<b>16</b> Telephone number of contact person shown on line 15

<b>17a</b> Check applicable box (see instructions) ▶ <input type="checkbox"/> Variable rate bond <input checked="" type="checkbox"/> Fixed rate bond	<b>b</b> Enter the issue price ▶	<b>17b</b> <b>45,000,000.00</b>
<b>c</b> Enter code number for type of bonds (see instructions)	<b>1 0 9</b>	


**Part III Payment of Credit (For specified tax credit bonds with multiple maturities, see instructions.)**

<b>18</b> Interest payment date to which this payment of credit relates (MM/DD/YYYY)	<b>02/01/2026</b>
<b>19a</b> Interest payable to bondholders on the interest payment date. See instructions	<b>19a</b> <b>402,721.00</b>
<b>b</b> For specified tax credit bonds only, enter the applicable credit rate determined under sec. 54A(b)(3)	<input type="checkbox"/> <input type="checkbox"/> . <input type="checkbox"/> <input type="checkbox"/> %
<b>c</b> For specified tax credit bonds only, complete Schedule A and enter amount from Schedule A, line 3	<b>19c</b>
<b>20</b> Amount of credit allowed for the interest payment date (complete only line 20a, 20b, 20c, 20d, 20e, or 20f)	
<b>a</b> Build America bonds. Multiply line 19a by 35% (0.35)	<b>20a</b> <b>140,952.35</b>
<b>b</b> Recovery zone economic development bonds. Multiply line 19a by 45% (0.45)	<b>20b</b>
<b>c</b> New clean renewable energy bonds, enter the smaller of lines 19a or 19c	<b>20c</b>
<b>d</b> Qualified energy conservation bonds, enter the smaller of lines 19a or 19c	<b>20d</b>
<b>e</b> Qualified zone academy bonds, enter the smaller of lines 19a or 19c	<b>20e</b>
<b>f</b> Qualified school construction bonds, enter the smaller of lines 19a or 19c	<b>20f</b>
<b>21</b> Adjustment to previous credit payments (complete line 21a OR line 21b only):	
<b>a</b> Net increase to previous payments	<b>21a</b>
<b>b</b> Net decrease to previous payments	<b>21b</b>
<b>c</b> Enter explanation code for lines 21a or 21b (see instructions)	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<b>22</b> Amount of credit payment requested. Combine either line 20a, 20b, 20c, 20d, 20e, or 20f with line 21a or line 21b	<b>22</b> <b>140,952.35</b>
<b>23a</b> Has there been a change to the debt service schedule most recently filed with the IRS?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
<b>b</b> If "Yes," enter the explanation code and attach the revised debt service schedule (see instructions)	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<b>24a</b> Have you paid or will you pay all the interest from line 19a on or before the date from line 18? See instructions	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
<b>b</b> If "No," enter the explanation code (see instructions).	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<b>25</b> Is this return submitted for the final interest payment date for the bonds?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

<b>Direct Deposit</b>	<b>26</b> Enter direct deposit information below:	
	<b>a</b> Routing number <b>1 1 3 1 2 2 6 5 6</b> ▶ <b>b</b> Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings	
	<b>c</b> Account number <b>7 4 3 1 4 3 1</b>	

**Signature and Consent**

Under penalties of perjury, I declare that I have examined this return, and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I authorize the IRS to send the requested refundable credit payment to the entity identified in Part I, and I consent to the disclosure of the issuer's return information, as necessary to process the refundable credit payment, to the designated contact person(s) listed above in Parts I and II, as applicable.

 **06/22/26** ▶ **Mark Henry, County Judge**  
Signature of issuer Date Type or print name and title

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no.			

# Return for Credit Payments to Issuers of Qualified Bonds

▶ Go to [www.irs.gov/Form8038CP](http://www.irs.gov/Form8038CP) for instructions and the latest information.

**Part I Information on Entity That Is To Receive Payment** Check if Amended Return (see instructions) ▶

<b>1</b> Name of entity that is to receive payment of the credit <b>Galveston County, Texas</b>		<b>2</b> Employer identification number (EIN) <b>74-6000908</b>	
<b>3</b> Number and street (or P.O. box no. if mail is not delivered to street address) <b>722 Moody (21st Street), 4th Floor</b>		Room/suite	
<b>4</b> City, town, or post office; state; and ZIP code <b>Galveston, Texas 77550</b>			
<b>5</b> Name and title of designated contact person whom the IRS may contact for more information <b>Sergio Cruz, County Auditor</b>		<b>6</b> Telephone number of contact person shown on line 5 <b>(409) 770-5398</b>	

**Part II Reporting Authority**

<b>7</b> Issuer's name (if same as line 1, enter "SAME" and skip lines 8, 9, 11, 15, and 16) <b>SAME</b>		<b>8</b> EIN	
<b>9</b> Number and street (or P.O. box no. if mail is not delivered to street address)		Room/suite	<b>10</b> Report number (see instructions) <b>4 0 1</b>
<b>11</b> City, town, or post office; state; and ZIP code		<b>12</b> Date of issue (MM/DD/YYYY) <b>09/29/2009</b>	
<b>13</b> Name of issue <b>Limited Tax County Building Bonds, Series 2009B (Build America Bonds)</b>		<b>14</b> CUSIP number (see instructions) <b>364195BY2</b>	
<b>15</b> Name and title of officer or other person whom the IRS may contact for more information		<b>16</b> Telephone number of contact person shown on line 15	

<b>17a</b> Check applicable box (see instructions) ▶ <input type="checkbox"/> Variable rate bond <input checked="" type="checkbox"/> Fixed rate bond	<b>b</b> Enter the issue price ▶ <b>45,000,000.00</b>
<b>c</b> Enter code number for type of bonds (see instructions) . . . . .	<b>1 0 9</b>

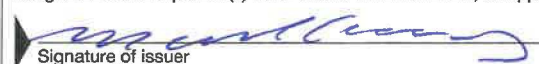
**Part III Payment of Credit (For specified tax credit bonds with multiple maturities, see instructions.)**

<b>18</b> Interest payment date to which this payment of credit relates (MM/DD/YYYY)	<b>08/01/2026</b>	
<b>19a</b> Interest payable to bondholders on the interest payment date. See instructions . . . . .		<b>310,750.63</b>
<b>b</b> For specified tax credit bonds only, enter the applicable credit rate determined under sec. 54A(b)(3) <input type="checkbox"/> <input type="checkbox"/> . <input type="checkbox"/> <input type="checkbox"/> %		
<b>c</b> For specified tax credit bonds only, complete Schedule A and enter amount from Schedule A, line 3 . . . . .		
<b>20</b> Amount of credit allowed for the interest payment date (complete only line 20a, 20b, 20c, 20d, 20e, or 20f)		
<b>a</b> Build America bonds. Multiply line 19a by 35% (0.35) . . . . .		<b>108,762.72</b>
<b>b</b> Recovery zone economic development bonds. Multiply line 19a by 45% (0.45) . . . . .		
<b>c</b> New clean renewable energy bonds, enter the smaller of lines 19a or 19c . . . . .		
<b>d</b> Qualified energy conservation bonds, enter the smaller of lines 19a or 19c . . . . .		
<b>e</b> Qualified zone academy bonds, enter the smaller of lines 19a or 19c . . . . .		
<b>f</b> Qualified school construction bonds, enter the smaller of lines 19a or 19c . . . . .		
<b>21</b> Adjustment to previous credit payments (complete line 21a OR line 21b only):		
<b>a</b> Net increase to previous payments . . . . .		
<b>b</b> Net decrease to previous payments . . . . .		
<b>c</b> Enter explanation code for lines 21a or 21b (see instructions) . . . . .	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
<b>22</b> Amount of credit payment requested. Combine either line 20a, 20b, 20c, 20d, 20e, or 20f with line 21a or line 21b . . . . .		<b>108,762.72</b>
<b>23a</b> Has there been a change to the debt service schedule most recently filed with the IRS? . . . . .	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
<b>b</b> If "Yes," enter the explanation code and attach the revised debt service schedule (see instructions) <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
<b>24a</b> Have you paid or will you pay all the interest from line 19a on or before the date from line 18? See instructions . . . . .	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
<b>b</b> If "No," enter the explanation code (see instructions). . . . .	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
<b>25</b> Is this return submitted for the final interest payment date for the bonds? . . . . .	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	

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	<b>c</b> Account number <b>7 4 3 1 4 3 1</b>

**Signature and Consent**

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 **06/22/26** ▶ **Mark Henry, County Judge**  
Signature of issuer Date Type or print name and title

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no.			