



KRISTEN H. HOYT
COMAL COUNTY TAX ASSESSOR - COLLECTOR

**2022 PENALTY & INTEREST
WAIVER REQUEST FORM**

Request Date _____ Property ID _____

Taxpayer Name _____

Mailing Address _____ Email _____

_____ Phone Number _____

Texas Tax Code Section 33.011 allows a taxing unit to waive penalty and interest in limited, defined circumstances. Please refer to the Penalties & Interest Q&A handout before completing this form. Descriptions below are simplified explanations. **All requests must also have a letter of request and documentation of error.**

Please check the appropriate scenario that applies.

- Tax Office or Appraisal District Error [Section 33.011(a)(1)]:** An act or omission of an officer, employee, or agent of the taxing unit or the appraisal district in which the taxing unit participates caused or resulted in the taxpayer's failure to pay the tax before the delinquency date.
- Tax Statement is Returned Undeliverable [Section 33.011(b)]:** A tax statement was returned undeliverable to the tax office, the tax office did not send another tax statement at least 21 days before the delinquency date, and the returned tax statement was due to an act or omission of an officer, employee, or agent of the tax office.
- Electronic Payment Error [Section 33.011(h)]:** The taxpayer submits sufficient evidence showing attempted payment by electronic funds transfer before the delinquency date, but that an error in the transmissions of the funds occurred, causing the delinquency.
- Payment mailed to an incorrect address [Section 33.011(a)(3)]:** The taxpayer submits sufficient evidence showing payment was timely mailed to an incorrect address that would have been correct in a prior tax year AND would have been correct within one year of the date the payment was mailed.
- Mail or Private Carrier Error [Section 33.011(j)]:** The taxpayer submits sufficient evidence showing payment was timely mailed, but that an act or omission of the postal service or private carrier resulted in postmark or delivery being after the delinquency date.



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- Religious Organization [Section 33.011(a)(2)]:** The property for which the tax is owed was acquired by a religious organization and before the first anniversary of the date the religious organization acquired the property, the organization paid the tax and qualified the property for the exemption.
- Property was Omitted, Erroneously Exempted, Value Added, or Added Under a Different Account Number [Section 33.011(i)]:** If the delinquency relates to a date prior to ownership of the property AND the delinquency is a result of omitted property later added the appraisal roll, the property was erroneously exempted, the property had appraised value added, or if the property was added under a different account number when the prior owner owned the property.
- Property Subject to a Mortgage that does not Require Escrow of Property Taxes AND Mortgage Company Failed to Forward a Copy of the Tax Bill [Section 33.011(k)]:** If the property is subject to a mortgage, the mortgage does not require the property owner to escrow property taxes, the tax bill was delivered to the mortgage holder/lienholder, and the mortgage-holder/lienholder failed to mail a copy of the bill to the property owner.

Falsifying statements on this form is a Class A misdemeanor or a state jail felony under Penal Code Section 37.10.

Verbal correspondence with a tax office employee is not considered proof of error.

Please attach a separate page that includes a letter of explanation and all supporting documentation relating to this request for waiver of penalty and interest. Documentation not provided at the time of the request will not be reviewed or considered in your waiver determination. All requests must be received before the 181st day after the delinquency dates and include sufficient evidence to substantiate the reason for waiver of penalty and interest.

Submit your requests by mail or hand-deliver to:

205 N Seguin Ave

New Braunfels, TX 78130

Email requests to: cctax@co.comal.tx.us

Taxpayer Signature

Date