



COMAL COUNTY

TAX OFFICE

Kristen H. Hoyt

Comal County Tax Assessor-Collector

PENALTIES & INTEREST Q&A

The Comal County Tax Office is governed by the laws set forth by the Texas State Legislature, as referred to below, and found in the Texas Property Tax Code compiled by the Texas Comptroller of Public Accounts. Answers to most of the questions below may be found in Section 33.011 of the Code. The questions refer to the majority of circumstances that the Tax Office encounters from its customers.

Q-1. *When are taxes considered delinquent?*

Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed.

Q-2. *Who has the authority to waive Penalties and Interest (P&I)?*

Only the governing body of the taxing entity (i.e. Commissioners' Court) is authorized to waive P&I. The Tax Assessor-Collector has no authority to waive P&I.

Q-3. *Under what conditions can P&I be waived?*

There is no provision in the Code for illness, death, or financial hardship. The Texas Property Tax Code (Sec. 33.011) is very specific about waiving P&I. Most situations where waiver is allowed fall under the following statute: "The governing body of a taxing unit shall waive penalties and may provide for the waiver of interest on a delinquent tax if 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 delinquency and if the tax is paid no later than the 21st day after the date the taxpayer knows or should know of the delinquency."

Other situations where a waiver of penalties and interest is allowed are described in Texas Property Tax Code (Sec. 33.011).

Q-4. *What if my payment is delinquent because I did not receive a statement?*

Failure to receive a tax bill does not affect the validity of the tax, penalty, or interest, the due date, the existence of a tax lien, or any procedure instituted to collect a tax. The Tax Office makes a diligent attempt to assure that each taxpayer receives their statement in a timely manner. However, it is the responsibility of the taxpayer to contact the Tax Office if they have not received a statement. Property taxes are due the same time each year – **before February 1st.**

Q-5. What if I have moved and/or sold my property?

State law automatically places a tax lien on property on January 1st of each year to insure that taxes are paid. The person who owned the property on January 1st of the tax year is personally liable for the tax, even if the property were sold during the year.

As the property owner, it is your responsibility to notify *in writing* (emails are acceptable) either your Central Appraisal District or your Tax Office if you have changed your address or your name. In addition, you are considered to have furnished the new information if the appraisal district received a copy of a recorded instrument transferring ownership of real property and the current mailing address of the new owner is included in the instrument or in accompanying communication or letters of transmittal.

Q-6. What steps must I take to submit a request for waiver?

1. Your particular circumstance must first meet the criteria as set forth in Sec. 33.011 (a-j) in order for your request to be submitted to Commissioner's Court (please refer to Question Q-3).
2. Your account must be paid in full within 21 days after the date the taxpayer knew or should have known of the delinquency. Full payment includes P&I fees. If you are granted a waiver, a refund of the P&I fees will be mailed to you.
3. A letter must be submitted, explaining your situation and showing substantial documentation that an error was made by the Tax Office, Appraisal District.

Please mail or deliver your letter, along with papers of documentation to:

ATTN: P&I WAIVER REQUEST, Comal County Tax Office, 205 N. Seguin Ave., New Braunfels, TX 78130

4. Your request must be submitted within 181 days of delinquency (in most cases before August 1).
5. If all of the above items are met, you will be notified as to the date your request will appear on the Commissioners' Court agenda.



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REQUEST FOR WAIVER OF PENALTY & INTEREST

Request Date _____

Quick Ref 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 have supporting proof to be considered.**

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.

- 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 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