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## COMAL COUNTY TAX ASSESSOR-COLLECTOR

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### **QUESTIONS & ANSWERS REGARDING PENALITIES & INTEREST**

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 Comal County Tax Office encounters from its customers.

1) *When are taxes considered delinquent?*

Taxes are due on receipt of the tax bill and are delinquent, in most cases, if not paid before February 1 of the year following the year in which they were imposed. Penalty & Interest begin to accrue on February 1, and beginning July 1, additional attorneys fees of 15% begin to accrue.

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 Assessor-Collector has no authority to waive P&I.

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 P&I waivers. Most situations allowing for waiver 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 21<sup>st</sup> day after the date the taxpayer knows or should know of the delinquency."

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

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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 – **January 31**.

### 5) *What if I have moved and/or sold my property?*

State law places a tax lien on property on January 1 of each year to insure that taxes are paid. The person who owned the property on January 1 of the tax year is personally liable for the tax, even if the property was sold during the year. As the property owner, it is your responsibility to notify your appraisal district office *in writing* (emails are acceptable) if you have changed your mailing address or your name. Or, if the appraisal district receives 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, your new information will be considered furnished.

### 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-h) in the *Texas Property Tax Code* in order for your request to be submitted to Commissioners Court for consideration (see #3).
2. Your account must be paid in full prior to requesting a waiver. Full payment includes P&I fees. If you are granted a waiver, a P&I refund will be generated to you.
3. A letter must be submitted, explaining your situation and showing substantial documentation for your reason. Please mail or deliver the 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 the delinquency date (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 agenda of the Comal County Commissioners Court.