



BURNET CENTRAL APPRAISAL DISTRICT

P. O. BOX 908 / 223 SOUTH PIERCE

BURNET, TEXAS 78611

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burnetad@nctv.com

www.burnet-cad.org



February 21, 2019

Re: Prima Mosi Wavier Request on PID 33732

To whom it may concern:

Ms. Mosi is requesting a wavier of penalty and interest for late payment of Property tax on PID 33732. The impact on County tax is as follows:

Entity	Base Tax	P&I	Total
County	\$771.53	\$54.00	\$825.53
County Special	\$92.37	\$6.46	\$98.83
	Total P&I	\$60.46	

My understanding from Ms. Mosi is that she originally tried to make the payment on January 14, but, unbeknownst to her, something went wrong, and the payment was not completed. Our office cannot independently confirm or refute that claim.

On 2/14/2019, Ms. Mosi implemented an electronic payment for base tax amount, to replace the original payment.

Sincerely,

Jeff Goble,
Office Manager.
Burnet CAD

Karin Smith <ksmith@burnetcountytexas.org>

Waiver of Penalties

1 message

PAWS <dogs@pawsofaustin.org>

Sat, Feb 16, 2019 at 11:31 AM

Reply-To: dogs@pawsofaustin.org

To: mlafferty@mfisd.txed.net, district@centraltexasgcd.org, ksmith@burnetcountytexas.org, info@burnetcountyesd9.org, comcrt@burnetcountytexas.org, commissionerpct1@burnetcountytexas.org, commissionerpct3@burnetcountytexas.org, commissionerpct4@burnetcountytexas.org, bctac@burnetcountytexas.org

To whom it may concern,

I am writing this email in regards to property tax penalties that applied to our property in Spicewood TX. According to the Burnet Co. Appraisal office, in order for the county to remove the penalty charges, I need to send a request with letter of explanation to four entities: BURNET COUNTY, MARBLE FALLS ISD, WATER CONSERVATION DIST and ESD #9. Since I was not provided with the exact names and contact info. for the specific persons that I need to contact, I am including all of you and I hope that my request will get to the right persons. I would like to apologize if my email does not apply to you.

If you are one of the persons that represents one of the entities that rules on tax penalties, please read my letter of explanation and presents it with all facts to your board of directors for further consideration.

Property ID #33732

Property Address: 639 CR 423 SPICEWOOD, TX 78669

LETTER OF EXPLANATION

My name is Prima Mosi and I am the Executive Director of P.A.W.S. of Austin, which is a non-profit animal rescue organization. We have a property in Burnet Co. which we use to house our rescued large animals (horses, donkey & goats). Our non-profit organization is small and we do not have an accountant, so our finances and account payables are handled by me. As a rule, I always pay our yearly taxes to the county every year in mid January. This year I submitted the payment via the automated system on Jan. 14th 2019. When I checked our bank statement on Feb. 14, I was surprised to see that the tax money has not been withdrawn from our bank account. So I called the county appraisal office to check why the payment has not been withdrawn yet. I was told that the payment has not been received. For some odd reason the payment I made on Jan. 14th did not go through. So I immediately re-submitted the payment, knowing that if payment will be received twice, we will get a refund.

Later that day I received a call from the Burnet Co. appraisal office and was told that we now owe penalties, because the payment was received past the due date. The penalty is \$273.92. That is a lot of money to pay for something that happened due to some computer glitch, because I know FOR A FACT, that I used the automated system on Jan. 14 to pay the tax bill. I am not sure why it did not go through.

After talking to the county clerk, I was sent a copy of Sec. 33.011. Waiver of Penalties and Interest. After reading it, I found a few statements that support my request to remove the penalties. I have attached the doc. and highlighted the sections that apply to this case.

This is the clause that applies to my case:

*The governing body of a taxing unit shall **waive penalties** and interest on a delinquent tax if:*

*(C) the tax was properly paid by electronic funds transfer or otherwise not later than the 21st day after the date the taxpayer **knew or should have known** of the delinquency.*

Obviously I did not know that the taxes were overdue, since I have used the automated on-line payment system to pay the taxes on Jan. 14th and as far as I knew, our taxes were paid. I had no idea that the payment did not get processed. I still do not know why it did not go through. I only knew that taxes may not have been processed when I saw that the money was not withdrawn out of the bank account. That is when I called the Burnet Co. Appraiser's office to check why it still showed that taxes are due. Only at that point I knew that taxes are "delinquent". As soon as I was aware of the fact that the taxes are still due, I made sure to send an electronic payment.

Again, I did try to pay the taxes before the due date, as I do every year. I used the electronic payment system on Jan. 14th to submit the payment. For some reason (could be because I did not click the final submit button, or it may be due to a computer glitch), the payment did not go through. I was not aware that payment was still due until Feb. 14th. Regardless of why the payment did not go through the first time (my fault or system fault), according to Burnet Co. Sec. 33.011 Waiver of Penalties and Interest, all penalties and interests fees should be waived if payment is made within 21 days after tax payer (me) is aware that taxes are overdue. Since I paid taxes immediately after I was made aware of the fact that the payment I made in Jan. was not processed, I believe that these penalties should be removed.

Please look into this case and consider all the factors.

Thank you,

Sincerely,

Prima Mosi

P.A.W.S. of Austin

Protection of Animal Welfare Services

www.pawsofaustin.org

512-288-9856

Sec. 33.01. Penalties and Interest.

(a) A delinquent tax incurs a penalty of six percent of the amount of the tax for the first calendar month it is delinquent plus one percent for each additional month or portion of a month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent. However, a tax delinquent on July 1 incurs a total penalty of twelve percent of the amount of the delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax continues to incur the penalty provided by this subsection as long as the tax remains unpaid, regardless of whether a judgment for the delinquent tax has been rendered.

(b) If a person who exercises the split-payment option provided by Section 31.03 of this code fails to make the second payment before July 1, the second payment is delinquent and incurs a penalty of twelve percent of the amount of unpaid tax.

(c) A delinquent tax accrues interest at a rate of one percent for each month or portion of a month the tax remains unpaid. Interest payable under this section is to compensate the taxing unit for revenue lost because of the delinquency. A delinquent tax continues to accrue interest under this subsection as long as the tax remains unpaid, regardless of whether a judgment for the delinquent tax has been rendered.

(d) In lieu of the penalty imposed under Subsection (a), a delinquent tax incurs a penalty of 50 percent of the amount of the tax without regard to the number of months the tax has been delinquent if the tax is delinquent because the property owner received an exemption under:

(1) Section 11.13 and the chief appraiser subsequently cancels the exemption because the residence was not the principal residence of the property owner and the property owner received an exemption for two or more additional residence homesteads for the tax year in which the tax was imposed;

(2) Section 11.13(c) or (d) for a person who is 65 years of age or older and the chief appraiser subsequently cancels the exemption because the property owner was younger than 65 years of age; or

(3) Section 11.13(q) and the chief appraiser subsequently cancels the exemption because the property owner was younger than 55 years of age when the property owner's spouse died.

(e) A penalty imposed under Subsection (d) does not apply if:

(1) the exemption was granted by the appraisal district or board and not at the request or application of the property owner or the property owner's agent; or

(2) at any time before the date the tax becomes delinquent, the property owner gives to the chief appraiser of the appraisal district in which the property is located written notice of circumstances that would disqualify the owner for the exemption.

(Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1982; am. Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), § 127, effective January 1, 1982; am. Acts 1991, 72nd Leg., ch. 836 (S.B. 772), § 5.3, effective August 26, 1991; am. Acts 1997, 75th Leg., ch. 906 (H.B. 3306), § 3, effective January 1, 1998; am. Acts 1997, 75th Leg., ch. 1039 (S.B. 841), § 33, effective January 1, 1998.)

Sec. 33.011. Waiver of Penalties and Interest.

(a) The governing body of a taxing unit:

(1) 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 not later than the 21st day after the date the taxpayer knows or should know of the delinquency;

(2) may waive penalties and provide for the waiver of interest on a delinquent tax if:

(A) the property for which the tax is owed is acquired by a religious organization; and

(B) before the first anniversary of the date the religious organization acquires the property, the organization pays the tax and qualifies the property for an exemption under Section 11.20 as evidenced by the approval of the exemption by the chief appraiser under Section 11.45; and

(3) may waive penalties and provide for the waiver of interest on a delinquent tax if the taxpayer submits evidence showing that:

(A) the taxpayer attempted to pay the tax before the delinquency date by mail;

(B) the taxpayer mailed the tax payment to an incorrect address that in a prior tax year was the correct address for payment of the taxpayer's tax;

(C) the payment was mailed to the incorrect address within one year of the date that the former address ceased to be the correct address for payment of the tax; and

(D) the taxpayer paid the tax not later than the 21st day after the date the taxpayer knew or should have known of the delinquency.

(b) If a tax bill is returned undelivered to the taxing unit by the United States Postal Service, the governing body of the taxing unit shall waive penalties and interest if:

(1) the taxing unit does not send another tax bill on the property in question at least 21 days before the delinquency date to the current mailing address furnished by the property owner and the property owner establishes that a

current mailing address was furnished to the appraisal district by the property owner for the tax bill before September 1 of the year in which the tax is assessed; or

- (2) the tax bill was returned because of an act or omission of an officer, employee, or agent of the taxing unit or the appraisal district in which the taxing unit participates and the taxing unit or appraisal district did not send another tax bill on the property in question at least 21 days before the delinquency date to the proper mailing address.
- (c) For the purposes of this section, a property owner is considered to have furnished a current mailing address to the taxing unit or to the appraisal district if the current address is expressly communicated to the appraisal district in writing or 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 communications or letters of transmittal.
- (d) A request for a waiver of penalties and interest under Subsection (a)(1) or (3), (b), (h), or (j) must be made before the 181st day after the delinquency date. A request for a waiver of penalties and interest under Subsection (a)(2) must be made before the first anniversary of the date the religious organization acquires the property. A request for a waiver of penalties and interest under Subsection (i) must be made before the 181st day after the date the property owner making the request receives notice of the delinquent tax that satisfies the requirements of Section 33.04(b). To be valid, a waiver of penalties or interest under this section must be requested in writing. If a written request for a waiver is not timely made, the governing body of a taxing unit may not waive any penalties or interest under this section.
- (e) Penalties and interest do not accrue during the period that a bill is not sent under Section 31.01(f).
- (f) A property owner is not entitled to relief under Subsection (b) of this section if the property owner or the owner's agent furnished an incorrect mailing address to the appraisal district or the taxing unit or to an employee or agent of the district or unit.

(g) Taxes for which penalties and interest have been waived under Subsection (b) of this section must be paid within 21 days of the property owner having received a bill for those taxes at the current mailing address.

(h) The governing body of a taxing unit shall waive penalties and interest on a delinquent tax if:

(1) the tax is payable by electronic funds transfer under an agreement entered into under Section 31.06(a); and

(2) the taxpayer submits evidence sufficient to show that:

(A) the taxpayer attempted to pay the tax by electronic funds transfer in the proper manner before the delinquency date;

(B) the taxpayer's failure to pay the tax before the delinquency date was caused by an error in the transmission of the funds; and

(C) the tax was properly paid by electronic funds transfer or otherwise not later than the 21st day after the date the taxpayer knew or should have known of the delinquency.

(i) The governing body of a taxing unit may waive penalties and interest on a delinquent tax that relates to a date preceding the date on which the property owner acquired the property if:

(1) the property owner or another person liable for the tax pays the tax not later than the 181st day after the date the property owner receives notice of the delinquent tax that satisfies the requirements of Section 33.04(b); and

(2) the delinquency is the result of taxes imposed on:

(A) omitted property entered in the appraisal records as provided by Section 25.21;

(B) erroneously exempted property or appraised value added to the appraisal roll as provided by Section 11.43(i); or

(C) property added to the appraisal roll under a different account number or parcel when the property was owned by a prior owner.

(j) The governing body of a taxing unit may waive penalties and interest on a delinquent tax if the taxpayer submits evidence sufficient to show that the taxpayer delivered payment for the tax before the delinquency date to:

(1) the United States Postal Service for delivery by mail, but an act or omission of the postal service resulted in the taxpayer's payment being postmarked after the delinquency date; or

(2) a private delivery service for delivery, but an act or omission of the private carrier resulted in the taxpayer's payment being received by the taxing unit after the delinquency date.