To: whom it may concern at the taxing unit – Burnet County
Re: Penalty and Interest Waiver Request
Date: February 10, 2022

Duplicate Copy

From: David and Cheryl Thomas
15659 Robin Ridge
San Antonio, TX 78248

Referred by: Chief Appraiser Burnet County

I am formally requesting a penalty and interest waiver on my property taxes for property ID 19789 and owner ID 104608. This property is a home in Granite Shoals Texas.

I have owned this property since 2004 and have never been delinquent on my property taxes. I pay all my bills between the 1 and 10th of every month. Each year I pay all property taxes before the end of the year, 2021 in this case. I mailed a check – check # 6528 to Burnet County Appraisal Office for $17490.26 near the first of December. This check had not cleared my bank when I did my reconciliation/bill pay in January, but I thought it might be because of the COVID peak and the Christmas Holiday. Today as I am reconciling/paying my bills I noticed it still hadn't cleared. I proactively called the burnet county appraisal office. I was told by this office that they didn't have it and that there was no way for them to remedy the situation.

I immediately went and paid the payment, as he told me I could do it online. I paid $18,714.58 through your online link, and was charged an extra $2.00 for a check processing fee. My original tax bill was $17490.26. I believe I have been very diligent. I didn't wait for a notice. I was proactive in researching the lost check. I have a history of paying ahead of time every year since 2004. I have never in my life been delinquent in any county. I paid all my other 2021 property taxes in Bexar county, and Mason County at the same time, wrote the checks the same day, put them in the same outgoing mailbox and they all cleared. I can send proof of these all clearing if necessary. I think the penalty of $1221.32 is unreasonable and punitive and it doesn't reflect any consideration for the societal impacts of COVID. I don't know if it got misplaced at the post office or at the county office, but services in every area have been impacted. I understand that the payment isn't there by February 1, but I made every effort to get it there, and had every intention of paying in 2021. I have acted as quickly as possible and in good faith.

Please refund my penalty and interest, or apply it to next year's taxes.

Sincerely,

Cheryl Thomas

David Thomas

<u>Penalty and Interest by Taxing Jurisdiction from the Burnet CAD Website</u>

City of Granite Shoals - $345.73

Burnet County - $203.88

Burnet County Special Road and Bridge - $26.97

Marble Falls ISD - $643.87

Water Conservation District of Central Texas – $55.28

**BURNET CENTRAL APPRAISAL DISTRICT**
**P. O. BOX 908 / 223 SOUTH PIERCE**
**BURNET, TEXAS 78611**

**PHONE (512) 756-8291**

**FAX (512) 756-7873**

02/10/22

## Waiver of Penalties and Interest Information

In Accordance to Section 33.011 of the Texas Property Tax Code (see enclosed) a property owner can contact each affected Taxing Unit to ask for a waiver of late payment penalties and interest. Please see the contact information below.

*Since this process may take several weeks, it is suggested that the taxpayer pay the total due, and then be refunded any overpayment if a waiver is granted.*

| Contact | Entity | Address | office use only | |
|---|---|---|---|---|
| | | | Appr | Rejc |
| | Burnet C.I.S.D. | 208 East Brier, Burnet, TX 78611 | | |
| X | Burnet County | 220 South Pierce, Burnet, TX 78611 | | |
| | Burnet County Road & Bridge | 220 South Pierce, Burnet, TX 78611 | | |
| | Burnet Co ESD #2 (Cassie) | P.O. Box 249, Buchanan Dam, TX 78609 | | |
| | Burnet Co ESD #3 (Granite Shoals) | P.O. Box 3038, Marble Falls, TX 78654 | | |
| | Burnet Co ESD #4 (Bertram) | P.O. Box 204,Bertram,TX 78605 | | |
| | Burnet Co ESD #5 (ELB) | P.O. Box 512, Burnet, TX 78611 | | |
| | Burnet Co ESD #6 (MF) | P.O. Box 685, Marble Falls, TX 78654 | | |
| | Burnet Co ESD #7 (Burnet) | P.O. Box 402, Burnet, TX 78611 | | |
| | Burnet Co ESD #8 (Briggs/Oakalla) | P.O. Box 361, Briggs, TX 78608 | | |
| | Burnet Co ESD #9 (Spicewood) | P.O. Box 250, Spicewood, TX 78669 | | |
| | City of Bertram | P.O. Box 1604, Bertram, TX 78605 | | |
| | City of Burnet | P.O. Box 1369, Burnet, TX 78611 | | |
| | City of Cottonwood Shores | 3808 Cottonwood Dr., Cottonwood Shores, TX 78654 | | |
| | City of Granite Shoals | 2221 N. Phillips Ranch Rd., Granite Shoals, TX 78654 | | |
| | City of Highland Haven | 510-A Highland Drive, Highland Haven, TX 78654 | | |
| | City of Horseshoe Bay | P. O. Box 7765, Horseshoe Bay, TX 78657 | | |
| | City of Marble Falls | 800 Third Street, Marble Falls, TX 78654 | | |
| | City of Meadowlakes | 177 Broadmoor, Suite A, Meadowlakes, TX 78654 | | |
| | Kingsland MUD | P.O. Box 748, Kingsland, TX 78639 | | |
| | Marble Falls I.S.D | 1800 Colt Circle, Marble Falls, TX 78654 | | |
| | CenTex Ground Water District | P.O. Box 870, Burnet, TX 78611 | | |

**Texas Tax Code - 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 taxpayers 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 taxpayers 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(c). 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 owners 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 taxpayers 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(c); 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 taxpayers 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 taxpayers payment being received by the taxing unit after the delinquency date. Added by Acts 1985, 69th Leg., ch. 769, Sec. 1, eff. June 14, 1985. Amended by Acts 1989, 71st Leg., ch. 796, Sec. 31, eff. June 15, 1989; Acts 1991, 72nd Leg., ch. 836, Sec. 5.1, eff. Aug. 26, 1991; Acts 1993, 73rd Leg., ch. 926, Sec. 1, eff. Sept. 1, 1993, and redesignated from Tax Code Sec. 31.015 and amended by Acts 1995, 74th Leg., ch. 579, Sec. 11, eff. Jan. 1, 1996; Acts 1999, 76th Leg., ch. 606, Sec. 2, eff. June 18, 1999; Acts 1999, 76th Leg., ch. 817, Sec. 1, eff. Sept. 1, 1999; Acts 2001, 77th Leg., ch. 768, Sec. 1, eff. June 30, 2001; Acts 2003, 78th Leg., ch. 151, Sec. 2, eff. Sept. 1, 2003.