

## QUESTIONS & ANSWERS REGARDING PENALTIES & INTEREST

The Zavala County Appraisal District is governed by the laws set forth by the Texas 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 Appraisal District encounters from its customers.

### Question 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. Beginning July 1, additional fees begin to accrue.

### Question 2- Who has the authority to waive Penalties and Interest (P&I)?

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

### Question 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 office, employee, or agent of the taxing unit or 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."

### Question 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 tax. The Appraisal District 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 Appraisal District if they have not received a statement.

Property taxes are due the same time each year – January 31.

***\*Taxpayers may also verify current balances due for property taxes on the Appraisal District's website or by calling the Appraisal District office.***

### Question 5- What if I have moved and/or sold my property?

State law automatically places a tax lien on property on January 1<sup>st</sup> of each year that taxes are paid. The person who owned the property on January 1<sup>st</sup> 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 Appraisal District 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.

Question 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 order for your request to be submitted to the Board. (Please refer to Question 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 Appraisal District. Please mail or deliver your letter, along with papers of documentation to:  
Attention: P&I WAIVER REQUEST  
Zavala County Appraisal District  
323 W Zavala St.  
Crystal City, Texas 78839
4. Your request should 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 agenda.