

**COMAL COUNTY TAX OFFICE
 WAIVER REQUESTS FOR 2015 PENALTY & INTEREST
 May 12, 2016**

(In addition to this page, please refer to enclosed documents.)

Property ID#	Name	P&I Amount	Relevant Code	Description
147182	Comal Country Church	\$95.30	33.011 (a)(2)(A)(B)	The Comal Country Church paid taxes on March 31 while awaiting approval of religious exemption from the appraisal district for the church parsonage. The exemption has been approved, so a refund check will be mailed for the base taxes paid; however, because the payment was delinquent, P&I remains.

DRAFT

(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(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 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.

March 31, 2016

Comal Country Church
9380 FM 306
New Braunfels, TX 78132

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

Commissioners Court:

The Comal Country Church requests relief from all delinquent penalty and interest fees incurred for 2015 taxes on the church owned clergy residence located at 259 Creekview Way, New Braunfels, TX 78132 (property ID is 147182).

Comal Country Church purchased this property on 9/24/2015 as the church parsonage. In January 2016 Comal Country Church submitted Application for Religious Organization Property Tax Exemption and at that time believed the 2015 property would be tax exempt from the time we took ownership in late September and that no previous 2015 taxes were unpaid nor due (Atch 1).

Our church was unaware that taxes due prior to our purchase date of 9/24/2015 had not been paid until we received a call on March 11, 2016 from the bank that holds the lien indicating that taxes were showing up as part due on the parsonage. This caused us to contact the Comal County Tax Assessor's office. Although we had received a mailed notice that Comal County property taxes had not been paid, we were under the impression that taxes due on this property were already paid by the seller at closing and settled by the Alamo Title Company.

Unfortunately, we had erroneously interpreted the closing documents from the HUD-1 settlement statement (item K. "Summary of Seller's Transaction", number 511, "County property taxes" listed "01/01/15 thru 09/24/15" as "\$1,893.38") as indicating these property taxes, prior to our taking occupancy, had already been paid by the seller.

As the governing body of the taxing entity we request that you waive and reimburse all 2015 penalties and interest on the property at 259 Creekview Way, New Braunfels, TX 78132 (property ID is 147182). Our account has been paid in full to include full payment of all penalties and interest.



ROGER T. CORBIN
Elder over Finance
Comal Country Church
210-844-4264

1 Atch
Email string, "Religious Organization Property Tax Exemption"

RECEIVED
MAR 31 2016
Comal County
Tax Office

CORBIN, ROGER T GS-14 USAF AETC AETC/A3/OA

From: Steinbach, Summer D. <steins@co.comal.tx.us>
Sent: Wednesday, March 23, 2016 9:35 AM
To: CORBIN, ROGER T GS-14 USAF AETC AETC/A3/OA
Subject: RE: Religious Organization Property Tax Exemption

I'll work on it this week and make sure it's approved by March 31st.

From: CORBIN, ROGER T GS-14 USAF AETC AETC/A3/OA [mailto:roger.corbin@us.af.mil]
Sent: Tuesday, March 22, 2016 3:24 PM
To: Steinbach, Summer D.
Subject: RE: Religious Organization Property Tax Exemption

Summer, as you suggested, I have contacted the tax office for billing and collection of delinquent taxes...I do have another question for you.

Do you have an estimate of when you will process and approve our application for exemption from when our church took ownership of the parsonage property?

That plays into the total billing of taxes due and delinquency charges...our church will be required to pay all of the taxes before we took ownership and all the delinquent fees before I can seek relief as a church entity from delinquent fees...it would help reduce our total amount if you have already processed and approved our application by the end of the March.

Thank you, Roger

From: Steinbach, Summer D. [mailto:steins@co.comal.tx.us]
Sent: Monday, March 14, 2016 8:12 AM
To: CORBIN, ROGER T GS-14 USAF AETC AETC/A3/OA
Subject: RE: Religious Organization Property Tax Exemption

No, do not be concerned about the delinquent amount due from when you took ownership. That will all go away once we process and approve your application.

From: CORBIN, ROGER T GS-14 USAF AETC AETC/A3/OA [mailto:roger.corbin@us.af.mil]
Sent: Monday, March 14, 2016 8:10 AM
To: Steinbach, Summer D.
Subject: RE: Religious Organization Property Tax Exemption

Summer, thank you...regarding the amount due before we took ownership--I will call the tax office, collection department.

On the request for exempt status since we took occupancy--should I be concerned with delinquency?

Thanks...Roger

From: Steinbach, Summer D. [mailto:steins@co.comal.tx.us]
Sent: Monday, March 14, 2016 8:03 AM
To: CORBIN, ROGER T GS-14 USAF AETC AETC/A3/OA
Subject: RE: Religious Organization Property Tax Exemption

Are there additional documents that you need to approve our application for Religious Organization Property Tax Exemption...thank you...Roger Corbin

From: CORBIN, ROGER T GS-14 USAF AETC AETC/A3/OA

Sent: Wednesday, January 27, 2016 4:57 PM

To: 'Steinbach, Summer D.'

Cc: rogercorbin@gvtc.com; CORBIN, ROGER T GS-14 USAF AETC AETC/A3/OA; Tim@blueskypropane.com; Bob Stanford (stanfordrl@sbcglobal.net)

Subject: RE: Religious Organization Property Tax Exemption

Summer, thank you for forwarding documents for Comal Country Church to submit for Application for Religious Organization Property Tax Exemption...apologize for the delay in submitting.

This exemption is for the church owned clergy residence located at 259 Creekview Way, New Braunfels, TX 78132...property ID is 147182.

I spoke with Charlotte This afternoon...attached you will find the application for exemption, Comal Country Church (CCC) Articles of Incorporation, CCC Tax Exemption Certification, CCC Employer Identification Number (EIN), copy of CCC's Services/Activities Bulletin, and CCC Constitution and By-Laws.

CCC has one employee--our Pastor...his annual salary is: \$40,080.00.

Our web address is: www.comalcountrychurch.org

I will be mailing an original signed copy of the Application for Religious Organization Property Tax Exemption...other required documents are included above.

Let me know if you need any additional information...appreciate in advance your assistance.

Roger T. Corbin
Elder over Finances/Administration
210-844-4264 (cell)

From: Steinbach, Summer D. [<mailto:steins@co.comal.tx.us>]

Sent: Thursday, November 05, 2015 11:29 AM

To: CORBIN, ROGER T GS-14 USAF AETC AETC/A3/OA; rogercorbin@gvtc.com

Subject: Religious Organization Property Tax Exemption

Mr. Corbin,

Per our phone conversation earlier, I am attaching the application for religious organization property tax exemption. Additionally, I have attached a checklist which may help you.

Link to 2015 Property Tax Code: <http://comptroller.texas.gov/taxinfo/proptax/pdf/96-297-15.pdf>

Refer to primary section 11.20*. Other applicable sections (not all-inclusive) are 11.201, 11.42, 11.421, 11.433*.

*Be sure to read

If you have any questions, please call us.

Thanks,

TAX RECEIPT

03/31/2016 04:07PM

Comal County Tax Office
 PO Box 659480
 San Antonio, TX 78265-9480

Receipt Number	
4187758	
Date Posted	03/31/2016
Payment Type	P
Payment Code	Full
Total Paid	\$2,999.95

PAID BY:

COMAL COUNTY CHURCH OF COMAL COU

Property ID	Geo	Legal Acres	Owner Name and Address
147182	400265006000	0.0000	COMAL COUNTRY CHURCH 9380 FM 306 NEW BRAUNFELS, TX 78132-2205
Legal Description			
OAK CREEK ESTATES PHASE IB, BLOCK A, LOT 55			
Situs	DBA Name		
259 CREEKVIEW WAY NEW BRAUNFELS, TX 78130			

Entity	Year	Rate	Taxable Value	Stmt #	Void	Original Tax	Discnts	P&I	Att Fees	Overage	Amount Pd
Lateral Road	2015	0.05010	135,998	132896	N	68.13	0.00	6.13	0.00	0.00	74.26
COMAL COUNTY	2015	0.29282	138,998	132896	N	407.01	0.00	36.64	0.00	0.00	443.65
COMAL ISD	2015	1.39000	113,998	132896	N	1,584.57	0.00	142.61	0.00	0.00	1,727.18
CITY OF NEW BRAUNFELS	2015	0.49823	138,998	132896	N	692.53	0.00	62.33	0.00	0.00	754.86
											2,999.95

Balance Due As Of 03/31/2016: .00

Tender	Details	Description	Amount
Check	1016		2999.95
			2999.95

Operator	Batch	Total Paid
REVIEJ	42051 (JESSICA REVEILE 03/31/2016)	2,999.95

From: Talcott, Cathy C.
Sent: Wednesday, April 06, 2016 12:09 PM
To: 'roger.corbin@us.af.mil'
Subject: From Comal County Tax Office

Dear Mr. Corbin,

Thank you for your letter requesting waiver of P&I for Property ID 147182. I am in the process of reviewing your request, and hope to respond to you by the end of the week.

Respectfully,

Cathy C. Talcott, PCC
Tax Assessor-Collector
Comal County
205 N. Seguin Ave.
New Braunfels, TX 78130
830-221-1353
talcoc@co.comal.tx.us



DRAFT

Talcott, Cathy C.

Subject: FW: From Comal County Tax Office, PID 147182

April 6, 2016

From: Talcott, Cathy C.
Sent: Wednesday, April 06, 2016 4:45 PM
To: 'roger.corbin@us.af.mil'
Cc: Goodall, Monica C.
Subject: RE: From Comal County Tax Office, PID 147182

Dear Mr. Corbin,

I have completed my research of the church account. Our office is awaiting receipt of the supplement from the Comal Appraisal District. Even though exemption status may have been approved on March 31, it takes several days for the appraisal district to actually send a batch of supplements to our office for us to complete them. Once we have received it, I will then have the authorization necessary from the appraisal district to begin the process of placing your request on the agenda for Commissioners' Court for their consideration of waiver. Fortunately, as you may know, there is a provision in the *Texas Property Tax Code* that "may" allow waiver from the Court for this particular circumstance.

Commissioners Court meets every Thursday at 8:30 a.m. in the Historic Courthouse. A representative from the church may attend (and is encouraged to do so), but it is not required. Once my office receives the supplement from the appraisal district, I will contact you so that we can choose a Thursday morning that will be agreeable with both of our schedules. Commissioners Court needs a couple of weeks' notice for an item to be placed on their agenda, so if all goes well with the supplement, we can tentatively plan for April 21 if that works for you. I will be on vacation the next 2 Thursdays, so May 12 would be the next possible time.

Thank you, and I will be in touch once we have received and completed the supplement.

Kind regards,

Cathy C. Talcott, PCC
Tax Assessor-Collector
Comal County
205 N. Seguin Ave.
New Braunfels, TX 78130
830-221-1353
talcoc@co.comal.tx.us





COMAL COUNTY TAX ASSESSOR-COLLECTOR

CATHY C. TALCOTT, PCC

205 N. Seguin Ave New Braunfels Texas 78130-5199

April 22, 2016

Mr. Robert T. Corbin
Comal Country Church
9380 FM 306
New Braunfels, TX 78132

Dear Mr. Corbin,

This is to inform you that the property tax waiver request for penalties and interest for the parsonage has been scheduled for Comal County Commissioners Court on Thursday, May 12, 2016 at 8:30 a.m on the 2nd floor of the historic Comal County Courthouse, located at 100 Main Plaza on the circle downtown.

A representative from the church is encouraged to attend, but is not required to do so. Please know that it is not the Tax Office's responsibility to argue either for or against this request to the Comal County Commissioners, but will simply present the facts and the Tax Code statute to the Commissioners. Your representative will have the opportunity to speak and/or answer any questions that the Commissioners might have.

Thank you!

Respectfully,

Cathy C. Talcott
Comal County Tax Assessor-Collector