

LINEBARGER GOGGAN BLAIR & SAMPSON, LLP

ATTORNEYS AT LAW
P. O. BOX 17428
AUSTIN, TEXAS 78760

512/447-6675
FAX 512/443-3494

September 28, 2026

Honorable Llano County Judge Rob T. Hardy
Llano County Commissioners
Llano County, TX

RE Request for Waiver of Penalties, Interest and Attorney's Fees
Taxpayer- Jim Henderson
Tax Account Numbers R19744, R18131, R18142, R18167, R18254, R19049,
R19056, R19065, R19089, R19105, R19120, R19763

Dear Honorable Judge Hardy and Commissioners Jones, Richards, Raschke & Moss:

Kris Fogelberg, Llano County Tax Assessor- Collector received a letter dated June 30, 2026 from Mr. Jim Henderson seeking a request for waiver of penalties, interest and attorney's fees concerning the above referenced formerly delinquent tax accounts.

Mr. Henderson asserts that the additional penalties, interest and attorney's fees should be waived because he attempted to make electronic payments beginning at 10:30pm on June 30, 2026, but was able to complete payment on all 20 tax accounts before midnight. Mr. Henderson apparently desired to submit a "batch" payment for all 20 accounts: he asserts that the electronic payment system did not permit a single "batch" payment. As such he was forced to manually process more than 20 separate, individual transactions. He asserts that the forced, repetitive cycles and system induced "fraud", stretched the total transaction period past three hours. As such, not all tax accounts were paid before statutory deadline of midnight on June 30, 2026. Per Tax code Section 33.07, additional penalties, interest and attorney's fees attached to the unpaid tax account balances.

It is a fact that on June 30, 2026, the Llano County tax office electronic tax payment system did not allow for single, "batch" payments. The tax office is working with the electronic payment system vendor to install a "batch" payment system and the tax office believes that the "batch" payment method will be available to taxpayers in October, 2026.

Section 33.011 establishes the circumstances under which a taxing unit may or must waive penalties, interest and attorney's fees. Section 33.011(a)(1) provides that a taxing unit "shall" i.e., "must" waive penalties, interest and attorney's fees if:

1. An act or omission of an officer, employee or agent of the taxing unit or appraisal district caused or resulted in the taxpayer's failure to pay the tax before delinquency, and
2. The tax must be paid within 21 days after the taxpayer knows or should know of the delinquency

The facts presented do not establish that an act or omission of an officer, employee, or agent of the Tax Office caused or resulted in the failure to pay the affected accounts before delinquency. In fact, the tax office personnel actually dealt with Ms. Kimberly Reitan – not Mr. Henderson. Ms. Reitan was aware of the pending delinquency date as she visited the tax office annex in Horseshoe Bay in June. However the annex was already closed for the day. She communicated with the main tax office in Llano and asked that the office stay open beyond business hours in order to allow her to travel to Llano and pay the delinquency. The tax office did not honor this request as payment could also be made online, by drop box and by normal USPS mail. Ms. Reitan did not exercise any of these options. Additionally, tax office personnel advised Ms. Reitan via telephone in June that a "batch" payment is not permissible on the online payment system.

The Tax Office's electronic payment system was available for the payment of the delinquent tax accounts. The system has been available since October 2025 for payment of the 2025 taxes which were billed in October 2025. In fact, beginning in October 2025, Ms. Reitan/Mr. Henderson could have paid the tax accounts via several other methods including mailing payment, dropping payment off in the tax office lock box or visiting the tax office in person. It is true that the system permitted payments to be made on the individual accounts, **but it did not provide the single batch-payment function for all 20 accounts.** Ms. Reitan/Mr. Henderson began attempting to make the payments at approximately 10:30 p.m. on June 30, 2026. After determining that the system required individual transactions, Mr. Henderson proceeded to make individual payments but was unable to complete all 20 transactions before midnight. The Tax Office recognizes that Ms. Reitan/Mr. Henderson intended to pay the taxes and made a good-faith effort to do so. However, an intention to make timely payment, or the commencement of a payment process before the statutory deadline, does not by itself establish the statutory basis for waiver under Section 33.011.

The relevant question under Section 33.011(a)(1) is whether an act or omission of the taxing unit caused or resulted in the taxpayer's failure to pay before delinquency. On the facts presented, the electronic payment system did not prevent Ms. Reitan/Mr. Henderson from making individual payments. Rather, the system required individual transactions instead of a single "batch" transaction that Ms. Reitan/Mr. Henderson preferred, and the individual transactions were not all completed before the statutory deadline of midnight on June 30, 2026. One cannot conclude that an act or omission of an officer, employee, or agent of the Tax Office caused the taxes to remain unpaid at the time they became delinquent. In fact, the tax office personnel actually tried to assist Ms. Reitan/Mr. Henderson several times in June; Ms. Reitan/Mr. Henderson was well aware of the payment options in June.

The Texas Legislature also specifically addressed electronic funds transfers. Section 33.011(h) requires waiver of penalties and interest when the tax is payable by electronic funds

transfer permitted under Section 31.06(a), the taxpayer properly attempted to make the electronic funds transfer, the tax is paid before delinquency, the failure to pay was caused by an error in the transmission of the funds, and the tax is subsequently paid within the statutory period. Tex. Tax Code § 33.011(h).

The facts presented do not indicate that a properly submitted payment was lost, rejected, delayed, otherwise or prevented from being completed because of an error in transmission. Instead, the issue was that multiple individual transactions had to be completed and all of the transactions were not completed before the statutory deadline.

Ms. Reitan/Mr. Henderson specifically asserts that the additional penalties, interest and attorney's fees must be waived under Tax Code Section 33.011(a)(1) if an act or omission of the taxing unit - **or its' electronic payment system** – causes a timely attempted payment to be delayed. Ms. Reitan/Mr. Henderson misstated the precise language in Section 33.011(a)(1). There is no mention of "it's electronic payment system" in this section. The proper section that addresses mandatory waiver of penalties, interest and attorney's fees, when payment is made via the electronic system is in Section 33.011(g). However, under 33.011(g)(A), Ms. Reitan/Mr. Henderson must have attempted to pay the tax by electronic funds transfer in **the proper manner** before the delinquency date. As stated above, the proper manner was via single, individual transaction – not via one "batch" payment.

Lastly, the taxes became delinquent on February 1, 2026. Per Tax Code Section 33.011(a)(1), the taxes must have been paid within 21 days after the taxpayer knows or should know of the delinquency. Payment was not made until June 30, 2026 and July 1, 2026 – these dates are well beyond 21 days of Ms. Reitan/Mr. Henderson knowing - or should have known - of the delinquency. 21 days after the delinquency is approximately June 1, 2026.

In conclusion, the taxing entity, i.e., Llano County, does not have the statutory authority to waive penalties, interest and attorney's fees under Tax Code Section 33.011 based upon the facts below:

1. The applicable taxes were not fully paid before the statutory deadline of midnight, June 30, 2026.
2. The electronic payment system permitted payment of the individual tax accounts.
3. The system did not provide the batch-payment functionality requested by Ms. Reitan/Mr. Henderson.
4. Ms. Reitan/Mr. Henderson began attempting to process the 20 individual payments at approximately 10:30pm on June 30, 2026.
5. The failure to complete all individual transactions before midnight was not shown to have resulted from an error in the transmission of funds.
6. The taxpayer has not established that an act or omission of an officer, employee, or agent of the Tax Office or appraisal district caused or resulted in the failure to make timely payment.
7. The taxes were not paid within the 121 day time window.
8. The circumstances presented therefore do not satisfy the requirements for waiver under Texas Tax Code Section 33.011.

In sum, the penalties, interest and attorney's fees that accrued by operation of law remained due and payable as of midnight on July 1, 2026.

Thank you for your consideration of this argument. I can be reached directly at carrie.pickering@lgbs or on my cell phone 512-659-1330.

Sincerely,

Carrie L. Pickering

Carrie L. Pickering
Attorney & Partner in the Firm

Date: July 30, 2026

TO:

Kris Fogelberg, Tax Assessor-Collector
Llano County Tax Assessor-Collector's Office
P.O. Box 307 / 100 West Sandstone
Llano, Texas 78643

RE: Formal Audit and Request for Penalty/Fee Waiver under
Texas Property Tax Code § 33.011

Taxpayer Name: Jim Henderson

Mailing Address: PO Box 400, Marble Falls, TX 78654

Phone Number: 830-385-2522

Email Address: nobhill.properties20@gmail.com

Affected Accounts: [19744, 18131, 18142, 18167, 18254, 19049,
19056, 19065, 19089, 19105, 19120, 19763] "See Attached
Schedule of 21 Accounts"

Dear Ms. Fogelberg and Members of the Governing Bodies,

Please, accept this letter as a formal request for a complete
chronological ledger audit of the twelve (12) property tax accounts
referenced above, as well as a formal request for a waiver of all
late penalties, interest, and the 20% attorney collection fees
under **Texas Property Tax Code Section 33.011**.

This request is based directly on systemic electronic payment
transaction failures, software design limitations, and third-party
processing disruptions caused by Llano County's newly
implemented tax payment system on the night of June 30, 2026.

Statement of Facts and System Failure Timeline:

On the evening of June 30, 2026, beginning at approximately
10:30 PM, I initiated electronic payment for my 21 county tax
accounts. Due to the infrastructure of Llano County's electronic
payment system, I was prevented from executing a single,

consolidated transaction. The system lacks a basic "shopping cart" functionality, forcing me to manually process more than 20 separate, individual transactions. Furthermore, the system assessed a 2.5% processing fee on every single distinct entry.

This administrative burden and rapid succession of identical, high-dollar transactions naturally triggered multiple automated fraud alerts with my financial institutions. The processing delays were severely exacerbated when the county's system stalled, locked up, issued webpage impersonation warnings, and double-charged my credit card for a single transaction. This erroneous duplicate charge maxed out my credit limit, forcing me to spend over 20 minutes on the phone with my credit card company to override the block and resolve the system error.

Despite starting the process nearly two hours before the deadline, these forced, repetitive cycles and system-induced fraud holds stretched the total transaction time past three hours. As a direct result, a portion of my payments were recorded after midnight on July 1, 2026. I gave up at one point when I realized a payment I BEGAN BEFORE midnight had processed at 12:08 AM and charged my credit card \$457.86 in penalties. I returned after researching the issue to continue making manual payments without penalties on each of the remaining properties. Even so, webpage impersonation warnings and the county's inaccurate or duplicate addresses attached to separate property ID's caused confusion and slowed the entire process.

The Llano County Tax Office has previously acknowledged to me that they are "working to improve the system and work out the kinks." On July 24th, the manager at Llano County Tax Office reassured me the update to the system allowing for batch processing should be complete by the end of October. While I appreciate that admission, the current operational defects of this new system penalized me unfairly for an infrastructure problem on the county's end.

Additionally, I'm attaching a screenshot of one of the webpage impersonation warnings I receive which caused several moments of pause while simply trying to pay my taxes.

I have also called the County Tax Office and Appraisal District to request corrections be made to the address listed for three different property IDs. I have seen no changes to date.

Statutory Basis for Waiver:

Texas Property Tax Code Section 33.011(a)(1) and Section 33.011(g) explicitly allow for the waiver of penalties and interest if an act or omission of the taxing unit or its electronic payment integrator causes a timely attempted payment to be delayed. I acted in good faith to clear my debt well before midnight, and but for the county's lack of a batch-payment feature and the disruptive duplicate-charge system error, all 21 accounts would have been settled before July 1.

Requested Actions:

1. **Chronological Audit:** I request a detailed, minute-by-minute audit of the transaction logs for all 21 accounts to verify exactly when the electronic authorizations were initiated vs. when the county contractually uploaded the file to the delinquent collection attorneys.
2. **Removal of 20% Attorney Fees:** Because the payment process was actively underway and delayed by county system errors before midnight, I request that the 20% attorney fee be removed from any balances remaining on these accounts.
3. **Waiver of Penalties:** I request that the governing bodies waive the July late penalties and restore the accounts to their June 30 standing, applying my full payments directly to the intended principal and interest.

Thank you for your prompt attention to this matter. I look forward to your written response regarding the audit findings and the

scheduling of this waiver request before the Commissioners Court
and relevant taxing units.

Sincerely,

Jim Henderson By: Kimberly H. Reitan
as P.O.A.

Jim Henderson

By: Kimberly H. Reitan as P.O.A.

for Jim Henderson

Name [Property Address](#) [Legal Description](#) [Geographic ID](#) [Property ID](#) [Return to Home](#) [Print](#)

SEARCH BY OWNER NAME



Hint: "Smith A" Enter only the first part of the last name. Enter at least two characters with no spaces.

Search Results

Information Updated 7/1/2026

Your search of 'Henderson jim' returned 21 result(s)

Details	Property ID	Geographic ID	Owner Name	Address	Legal	Market Value
View Property	R000014066	12830.000.0090.0	HENDERSON JIM	COTTONWOOD 1711	Acres: 0.140, NOB HILL LT 90	\$111,348
View Property	R000017070	12830.000.0199.0	HENDERSON JIM	COTTONWOOD 1801	Acres: 0.381, NOB HILL LTS 199 & 200	\$144,000
View Property	R000017128	12830.000.0201.0	HENDERSON JIM	GREENWOOD 1823	Acres: 0.230, NOB HILL LTS 201 & 202	\$140,000
View Property	R000017169	12830.000.0203.0	HENDERSON JIM	GREENWOOD 0	Acres: 0.394, NOB HILL LTS 203-205	\$10,440
View Property	R000018131	12830.000.0259.0	HENDERSON JIM	SLEEPY HOLLOW 0	Acres: 0.115, NOB HILL LT 259	\$2,960
View Property	R000018142	12830.000.0260.0	HENDERSON JIM	SLEEPY HOLLOW 0	Acres: 0.115, NOB HILL LT 260	\$2,960
View Property	R000018167	12830.000.0261.0	HENDERSON JIM	SLEEPY HOLLOW 0	Acres: 0.115, NOB HILL LT 261	\$2,960
View Property	R000018178	12830.000.0262.0	HENDERSON JIM	SLEEPY HOLLOW 1808	Acres: 0.230, NOB HILL LTS 262 & 263	\$133,150
View Property	R000018207	12830.000.0264.0	HENDERSON JIM	SLEEPY HOLLOW 0	Acres: 0.230, NOB HILL LTS 264 & 265	\$141,850
View Property	R000018232	12830.000.0266.0	HENDERSON JIM	COTTONWOOD 503	Acres: 0.271, NOB HILL LTS 266 & 267	\$90,380
View Property	R000018254	12830.000.0268.0	HENDERSON JIM	SLEEPY HOLLOW 1821	Acres: 0.344, NOB HILL LTS 268-270	\$81,720
View Property	R000019049	12830.000.0332.0	HENDERSON JIM	CEDAR PARK 0	Acres: 0.115, NOB HILL LT 332	\$2,960
View Property	R000019056	12830.000.0333.0	HENDERSON JIM	CEDAR PARK 0	Acres: 0.115, NOB HILL LT 333	\$3,680
View Property	R000019065	12830.000.0334.0	HENDERSON JIM	CEDAR PARK 1808	Acres: 0.230, NOB HILL LTS 334 & 335	\$125,150
View Property	R000019089	12830.000.0336.0	HENDERSON JIM	COTTONWOOD 515	Acres: 0.230, NOB HILL LTS 336 & 337	\$96,040
View Property	R000019105	12830.000.0338.0	HENDERSON JIM	COTTONWOOD 605	Acres: 0.278, NOB HILL LTS 338 & 339	\$140,390
View Property	R000019120	12830.000.0340.0	HENDERSON JIM	CEDAR PARK 1809	Acres: 0.230, NOB HILL LTS 340 & 341	\$141,850
View Property	R000019744	12830.000.0398.0	HENDERSON JIM	FOREST 1816	Acres: 0.230, NOB HILL LTS 398 & 399	\$141,850
View Property	R000019783	12830.000.0400.0	HENDERSON JIM	COTTONWOOD 615	Acres: 0.234, NOB HILL LTS 400 & 401	\$142,010
View Property	R000053581	12830.000.0091.0	HENDERSON JIM	COTTONWOOD 1711	Acres: 0.281, NOB HILL LTS 81 & 92	\$144,130
View Property	R000053582	12830.000.0093.0	HENDERSON JIM	CEDAR PARK 1710	Acres: 0.311, NOB HILL LTS 93 & 94	\$145,150

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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;