



**WARREN COUNTY TAX CLAIM
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Memo: Waiving Delinquent Tax Penalties and Interest

To: All Tax Collectors and Relevant County and Municipal Staff

From: The Warren County Tax Claim Bureau

Date: September 2, 2025

Subject: Clarification on the Authority to Waive Penalties and Interest on Delinquent Property Taxes

This memo is to provide clarification on the proper procedure for taxpayers seeking to have penalties and interest waived on “delinquent” property tax bills (bills that are with the tax collector). With the recent change in the tax billing schedule—specifically, the mailing of County/Township tax bills in March and School tax bills in August—we have seen an increase in inquiries regarding these fees.

It is important to understand that the **Tax Claim Bureau** and the **elected Tax Collectors** do not have the legal authority to waive penalties or interest. Our role, as collectors, is to collect taxes on behalf of the individual taxing bodies: Warren County, the various municipalities, and the local school districts.

If a taxpayer wishes to request that these fees be waived, they must submit their request directly to the specific taxing body to which the fees are owed:

- **For County fees:** The Warren County Commissioners
- **For Township fees:** The board of supervisors for the specific township
- **For School District fees:** The school for the specific school district

A taxpayer's request must be made in writing, detailing the reason for the request. If a taxing body approves the request, they will notify the relevant Tax Collector, who can then adjust the tax bill accordingly. However, if the bill is already paid, or does get paid, there will be no refund.

To ensure a consistent and clear message for taxpayers, please direct all future inquiries about waiving penalties and interest to the appropriate taxing bodies. This will prevent unnecessary confusion and frustration for the public and ensure that requests are handled by the proper authorities.

Phil Gilbert
Director
Tax Claim Bureau