

**TERRIE PENDLEY
REAL COUNTY TAX ASSESSOR COLLECTOR
P.O. BOX 898
LEAKEY, TX 78873
TEL. (830) 232-6210**

Greetings Hotel/Motel Vendors,

On January 9, 2023, the Real County Commissioners Court approved collection of the Hotel/Motel Occupancy Tax by the Real County Tax Assessor Collector's office effective March 1, 2023. The Real County Commissioners Court set the Hotel/Motel tax rate at 4% which shall be collected by those Real County hotel owners or operators who fall under tax code 352.004. It is the responsibility of the Real County Tax Assessor Collector to follow the guidelines established by this Tax Code as attached.

COUNTY HOTEL/MOTEL OCCUPANCY TAX FORMS will be due on the 20th of each month for the prior month beginning April 20, 2023. The report must be completed and mailed along with the appropriate remittance to the Real County Tax Assessor Collector, PO BOX 898, Leakey, TX, 78873.

Once received, the funds will be deposited into a separate bank account and then remitted to Jennifer Manchester, Real County Treasurer, who is responsible for distributing the funds per contract adopted by the Real County Commissioners Court.

All Hotel/Motel Occupancy tax forms are reviewed for accuracy and delinquent notices sent per timeline. Delinquent accounts will be forward to the County Attorney for further action as deemed appropriate.

If you have any questions, please feel free to call this office at 830-232-6210.

Respectfully Submitted,



Terrie Pendley
Real County Tax Assessor-Collector

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Sec. 352.004. TAX COLLECTION; PENALTY.

- (a) The owner or operator of a hotel shall report and send the taxes collected under this chapter to the county as provided by the resolution or order imposing the tax.
- (b) If the owner fails to report when required or pay the tax when due, the owner shall pay a penalty of five percent of the amount of the tax due. If the owner fails to file the report or pay the tax before the 31st day after the date that the report or tax payment was due, he shall pay an additional penalty of five percent of the amount of the tax due.
- (c) Delinquent taxes and accrued penalties draw interest at the rate of 10 percent a year beginning 60 days after the date on which the tax was due.
- (d) The county attorney may bring suit against a person who is required to collect the tax imposed by this chapter and pay the collections over to the county and who has failed to file a tax report or pay the tax when due to collect the tax not paid or to enjoin the person from operating a hotel in the county until the tax is paid or the report filed, as applicable, as provided by the court's order. The remedy provided by this subsection is in addition to other available remedies.

Real County Website: www.co.real.tx.us then select: County Offices – County Tax Assessor/Collector. Once on the Tax Assessor Collector page you will select Hotel Occupancy Tax.