

Waiver of Penalty and Interest for Account Number 339600DEN
April 9, 2013

SUMMARY:

This item requests waiver of penalty and interest for account number 339600DEN as recommended by the district's Property Tax Attorney.

BOARD GOAL:

VI. Growth & Change.....In pursuit of excellence, the District will:

- Review and adjust policies and procedures effectively to address the challenges of rapid growth and changing demographic characteristics while maintaining and enhancing our strong sense of community.

BACKGROUND INFORMATION:

The Denton County Tax office sent a request from the property tax payer requesting a waiver of penalty and interest to Denton ISD. The request was then forwarded to Sawko & Burroughs, PC. The attorneys reviewed the request and determined that this account should have the penalties and interest waived.

SIGNIFICANT ISSUES:

The original tax statement was mailed on October 12, 2012 to the agent for the property owner. The property owner filed form # 50-162 with the Denton Central Appraisal District to grant agent authority to R.E. McElroy, Inc. The tax statement was for a partial value as reported by the participating Appraisal District. It was discovered that the "flag" to omit for ARB was not attached to the property record which caused a statement to be generated and mailed. Additionally, a supplemental correction to add the final value was received and added to the property record however the agent did not receive a copy of the statement.

FISCAL IMPLICATIONS:

The property owner has paid the District's portion of taxes.

BENEFIT OF ACTION:

Returning the authorization will allow the Denton County Tax Assessor/Collector to proceed with processing this property tax account.

SUPERINTENDENT'S RECOMMENDATION:

Recommend approval of waiver of penalty and interest for account number 339600DEN as recommended by the district's Property Tax Attorney.

STAFF PERSONS RESPONSIBLE:

Debbie Monschke, Assistant Superintendent of Administrative Services

ATTACHMENTS:

E-mail from Michelle French at Denton County recommending a waiver of penalty & interest for the above account.

E-mail from Ginny Yeary, on behalf of Mark Burroughs, recommending approval of this request for waiver of penalty & interest.

Response Memo

APPROVAL:

Signature of Staff Member Proposing Recommendation: _____
Comments: _____

Signature of Divisional Leader: _____
Comments: _____

Signature of Superintendent: _____
Comments: _____