

**Waiver of Penalty and Interest for Account Number
227498DEN
April 23, 2013**

SUMMARY:

This item requests waiver of penalty and interest for account number 227498DEN 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 property tax payer requesting a waiver of penalty and interest on this account to Denton ISD. The request was then forwarded to Sawko & Burroughs, PC. The attorneys reviewed the letter and determined that this account should have the penalties and interest waived.

SIGNIFICANT ISSUES:

The property owner did not receive a tax statement in October as a result of an incorrect address being added to the appraisal district record. Upon thorough research, it was determined that the deed filing reflected the correct mailing address as being 480 Olinda Rd, Makawao, Hawaii 96768. However the situs of the property was added to the appraisal record as the mailing address. When the record was sent to the tax office, the tax statement was sent to the situs rather than the mailing address. The tax record has been updated to reflect the correct mailing address.

FISCAL IMPLICATIONS:

The tax has been paid within 21 days from the date the taxpayer knew or should have known taxes were due.

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 227498DEN 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 accounts.

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: _____