

Michelle French, P.C.C.

Tax Assessor/Collector 1505 E. McKinney St. Denton, TX 76209

TO:

Denton Independent School District

FROM:

Michelle French, Denton County Tax Assessor/Collector

DATE:

4/7/2015

SUBJECT:

Governing Body Waiver for Penalty and Interest on the following property tax account(s):

#### 281496DEN

A request for waiver of penalty and interest on the above mentioned account(s) has been received by the Denton county Tax Assessor/Collector office.

The property owner did not receive a tax statement due to the following reasons:

Change of ownership not made timely due to "missed deed". See attached documentation for additional detail. The penalty paid was \$307.65. The interest paid was \$51.27. The total amount of waiver is \$358.92.

The property owner has paid taxes, penalty and interest within the required 21 days from the date the property owner knew or should have known that taxes were due.

Pursuant to Section 33.011 of the Property Tax Code, a request for waiver of penalty and interest may be applicable.

Your delinquent tax attorney has reviewed and recommended a waiver of penalty and interest. However please consult your delinquent tax attorney if there are questions regarding the accounts listed and the request for waiver.

Sincerely,

Michelle French

Denton County Tax Assessor/Collector

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Motor Vehicle Department P.O. Box 90204 Denton, TX 76202-5204 940-349-3510

www.tax.dentoncounty.com

Property Tax Department P.O. Box 90223 Denton, TX 76202-5223 940-349-3500



## Michelle French, RTA

Tax Assessor/Collector 1505 E. McKinney St. Denton, TX 76209

# RECOMMENDATION OF PENALTY/INTEREST WAIVER NOTIFICATION

March 10, 2015

Owner: Daniel & Elizabeth Lipperman

Response must be returned within 30 days from the day of this notice

RE: 281496DEN

Entity Name	Date Recommended	Delinquent Tax Attorney Firm	Signature	Response
Denton ISD	3/10/15	Sawko & Burroughs	- Melenney	3/2/15

Recommendation of Delinquent Tax Attorney is as follows:

Shall	waive j	penalties	and	may	waive	interest	pursuant to	§33.01	110	a)(	1)
							•	0	-	-)(	/

May waive penalties and interest pursuiant to:

 $\square$ §33.011(a)(2)

 $\square$ §33.011(a)(3)

□ §33.011(i)

 $\square$ §33.011(J)

 $\square$  Shall waive penalties and interest pursuiant to:

□ §33.011(b)

□§33.011(h)

Please return with Taxing Authority Resolution, Order, or Approval (or other notification as deemed appropriate to:

Email: stacey.dvoracek@dentoncounty.com

#### Mailing Address:

Denton County Tax Assessor/Collector Attn: Special Audit PO Box 90223 Denton, TX 76202

Fax: 940-349-3501

If you have any question or need further information please contact our office at 940-349-3500.

Motor Vehicle Department P.O. Box 90204 Denton, TX 76202-5204 940-349-3510

www.tax.dentoncounty.com

Property Tax Department P.O. Box 90223 Denton, TX 76202-5223 940-349-3500



#### DENTON COUNTY TAX OFFICE

#### REQUEST FOR REVIEW OF PENALTY AND INTEREST

Pursuant to Section 33.011 of the Texas Property Tax Code, a request for waiver of penalty and interest must be made in writing to be considered valid. A taxing unit's Governing Body is responsible for granting of waiver.

	Request #: 176	Date: 2	/18/2015	
Name:	Daniel	Li	ipperman	
	First	La	ast	
Address:	12000 Lockhart Court	_		
	Street Address	Ap	partment/Unit #	
	Denton	T	X	76207
	City	St	tate	Zip Code
	940 262 0320	2	14 632 7465	
	Home Phone	Alt	ternate Phone	
Email:	lizlip@mygrande.net			
Account Number(s)	281496DEN			
	(Attach additional sheets if necessary)			_

Property taxes must be paid on or before January 31st. A payment made after January 31st is subject to statutory penalty and interest.

A request for waiver of penalty and interest must be made before the 181st day from the date of delinquency and payment must be made within 21 days of the date the taxpayer knows or should know of the delinquency.

A waiver of penalty and interest may only be granted if it complies with the requirements of the Taxas Property Tax Code §33.011.

§33.011-WAIVER OF PENALTIES AND INTEREST - http://www.statutes.legis.state.tx.us/Docs/TX/htm/TX.33.htm#33.011

Penalty and Interest continues to accrue on a delinquent account. It is advised that full payment be remitted. If the taxing unit governing body approves a waiver of penalty and interest, it will be refunded to you upon receipt of official action.

Please provide detailed information regarding your request for waiver of penalty and interest:

We closed on this address on September 25. The previous owner (Patricia Hewett) died in April, and her daughter, Sherry Smith, handled the sale. I applied for the Homestead Exemption in January. On February 11th and again on February 12th, we received the tax bill in our name with a penalty of \$583.12. This was the first we received a bill. I called and spoke with a gentleman at the number listed on the bill, and he advised me to go ahead and pay the bill with the extra interest/penalty on it

Please check box if submitting additional documention

Denton County Tax Assessor/Collector P.O. Box 90223 Denton, TX 76201 940-349-3500

Email: property.tax@dentoncounty.com

# Property Details for account 281496 Exemptions: OV65 (Over 65) HS (Homestead)

#### Tax Information

The Denton Central Appraisal District is not responsible for the assessment or collection of taxes for this or any other property. If you have a question regarding your tax bill please contact the Denton County Tax Assessor / Collector.

#### General Information

Property ID	281496
Geograhic ID	SD2434A-00000B-0000-0014-0000
Legal Description	Robson Ranch 8-2 Blk B Lot 14
Situs Address	12000 Lockhart Ct Denton, Tx 76207
Property Type	D = = 1
Neighborhood	DC05317P
	Robson Ranch Prem/est
Abstract/Subdivision	SD2434A
	Robson Ranch Prem/est SD2434A All properties in SD2434A View Plat
	View Plat
Owner Name	889274 Lipperman, Daniel & Elizabeth
Percent Ownership	100
Mailing Address	12000 Lockhart Ct
	Denton, TX 76207-5698
Taxing Jurisdictions	C05 (Denton City Of)
	S05 (Denton County)
Exemptions	OV65 (Over 65)
	HS (Homestead)
View Map	Denton CAD GIS

#### 2014 Certified Values

Total Improvement Value	(+) \$242,590
Land Homesite Value	(+) \$90.362
Land Non-Homesite Value	(+) \$0
Agricultural Market Value	(+) \$0
Timber Market Value	(+) \$0
Total Market Value	(=) \$332,952
Agricultural Use Reduction	(-) \$0
Timber Use Reduction	(-) \$0
Appraised Value	(=) \$332,952
Homestead Cap What's this?	(-) \$0
Assessed Value	(=) \$332,952

#### 2014 Estimated Taxes

Entity Name	Tax Rate Per \$100	Taxable Value	Calculated Taxes	Tax Ceiling Amount
Denton City Of	0.68975%	\$332,952.00		N/A
Denton County Denton ISD	0.2722% 1.54%	\$332,952.00 \$332,952.00		N/A N/A \$8,330.30

<b>Entity Name</b>	Tax Rate Per \$100	Taxable Value	Calculated Taxes	Tax Ceiling Amount
Estimated				, unount
Total Taxes				

DO NOT PAY TAXES BASED ON THESE ESTIMATED TAXES. You will receive an official tax bill from the appropriate agency when they are prepared. Taxes are collected by the agency sending you the official tax bill. To see a listing of agencies that collect taxes for your property, click here

The estimated taxes are provided as a courtesy and should not be relied upon in making financial or other decisions. The Denton Central Appraisal District (DCAD) does not control the tax rate nor the amount of the taxes, as that is the responsibility of each Taxing Jurisdiction. Questions about your taxes should be directed to the appropriate taxing jurisdiction. These tax estimates are calculated by using the taxable value as of 6:00AM multiplied by the most current tax rate. It does not take into account other special or unique tax scenarios.

# 2015 Improvements Improvement 2790150

State Code	Δ1
Improvement Type	Residential - RES
Foundation	SLAB
Exterior Wall	Stucco
Interior Finish	Sheetrock
Roof Covering	Composition Shingle
Heating/Cooling Number of Bedrooms	CHCA
***************************************	
Plumbing	2
Fireplace	1

Class What's this?	Year Built	Sq. Footage	Туре
10+	2008	2,353 sq. feet	Main Area
10+	2008	484 sq. feet	Attached Garage
10+ 10+ 10+ 10+ 10+ 10+ 10+ 10+ 10+ 10+	2008	100 sq. feet	Attached Garage
10+	2008	36 sq. feet	Open Porch
10+	2008	54 sq. feet	Open Porch
10+	2008	210 sq. feet	Porch Area
10+	2008	160 sq. feet	Open Porch
10+	2008	18 sq. feet	Bonus Room
10+	2008	24 sq. feet	Bonus Room
10+	2008	48 sq. feet	Bonus Room
10+	2008	44 sq. feet	Bonus Room
10+	2008	336 sq. feet	Open Porch

#### Land Segments

Land Type	Acres	Sq. Ft.
Resident Lot	0.3485	15,181 sq. feet

## Property History

Year	Improvement(s)	Land	Market	Appraised	Assessed
2014	\$242,590	\$90,362	\$332,952	\$332,952	\$332,952

Year	Improvement(s)	Land	Market	Appraised	Accessed
2013 2012 2011 2010 2009 2008 2007 2006	\$228,105 \$221,768 \$169,343 \$173,343 \$220,483 \$0 \$0	\$74,657 \$74,657 \$74,657 \$74,657 \$74,657 \$74,657 \$24,905 \$31,131 \$15,566	\$302,762 \$296,425 \$244,000 \$248,000 \$295,140 \$24,905 \$31,131 \$15,566	\$302,762 \$296,425 \$244,000 \$248,000 \$295,140 \$24,905 \$31,131 \$15,566	\$302,762 \$268,400 \$244,000 \$248,000 \$295,140 \$24,905 \$31,131 \$15,566

## Deed History

Date	Туре	Seller	Buyer	Deed Number	Sale Price
9/24/2014	General Wd	Hewlett, Patricia Ellen	Lipperman, Daniel & Elizabeth	2014- 98023	Unavailable
3/23/2012	General Wd	Kuhns, Dale & Barbara	Hewlett, Patricia Ellen	2012- 35027	Unavailable
11/25/2008	Special Wd	Robson Denton Dev Lp	Kuhns, Dale & Barbara	2008- 127669	Unavailable

### Real Estate Sales

	Show sales that occurred within the past		
Subject Property Neighborhood:	6 months	1 year	2 years
Robson Ranch Prem/est	Link	Link	Link
Subject Property Abstract/Subdivision: SD2434A	Link	Link	Link
Subject Property City: Denton City Of	Link	Link	Link
Subject Property School District: Denton	Link	Link	Link

#### Senate Bill 541

In 2005, Texas passed Senate Bill 541, which prohibits the Denton Central Appraisal District -- and every other Appraisal District in the State of Texas -- from making photographs and floorplans of property available online. Exempted from the restriction will be aerial photographs of five or more separately owned buildings.

You can read more about S.B. 541 here.

[ Back to Search ]

#### Stacey Dvoracek

From:

Jon Martin < Jonm@dentoncad.com>

Sent:

Monday, March 09, 2015 9:00 AM

To:

Stacey Dvoracek

Subject:

RE: question on account 281496DEN

Stacey,

281496 was transferred 1/22/2015 per the deed filed on 9/26/2014.

Jon Martin GIS/Mapping Coordinator Denton Central Appraisal District 940-349-3852 jonm@dentoncad.com

missed deed per DCAD

From: Stacey Dvoracek [mailto:Stacey.Dvoracek@dentoncounty.com]

Sent: Monday, March 09, 2015 8:55 AM

To: Jon Martin

Subject: question on account 281496DEN

Jon,

Can you please tell me what date the ownership change was done on account 281496DEN it appears the deed was filed on 09/24/2014?

Thank you,

# Stacey Dvoracek

Chief Deputy for
Michelle French, Denton County Tax Assessor/Collector
<a href="http://tax.dentoncounty.com">http://tax.dentoncounty.com</a>
(940) 349-3523

Beginning March 2015: "Two Steps, One Sticker" - Combined Registration & Inspection Sticker Log onto <a href="http://www.txdmv.gov/motorists/register-your-vehicle/two-steps-one-sticker">http://www.txdmv.gov/motorists/register-your-vehicle/two-steps-one-sticker</a> to learn more.

