



JUDSON INDEPENDENT SCHOOL DISTRICT

Meeting Date: July 31, 2025

Submitted By: Cecilia Davis
Title: Deputy Superintendent

Agenda Item: Consider and take action regarding approving the waiver of penalty and interest on property tax payments.

CONSENT ITEM

RECOMMENDATION:

It is recommended that the Board of Trustees approve the waiver of penalties and interest on the accounts listed below.

IMPACT/RATIONALE:

In accordance with Section 33.011 of the Texas Property Tax Code the governing body of a taxing unit shall waive penalties and interest on a delinquent tax if an act or omission of an officer, employee or agent of the taxing unit caused or resulted in the taxpayer's failure to pay the tax before delinquency. The Bexar County Tax Assesor-Collector has determined that the following penalties and interests were assessed as a result of an error by the Bexar County AssessorCollector or the Bexar Appraisal District.

Tax Account: 04018-055-0090 Penalties:\$92.78 Interest: \$34.80 Total \$127.58

The Assessor-Collector has requested the District waive the penalty and interest in accordance with Section 33.011 of the Texas Property Tax Code.

BOARD ACTION REQUESTED:

Approval/Disapproval



Albert Uresti, MPA, PCC
Office of the Tax Assessor - Collector

May 22, 2025

Judson ISD
Larry Guerra
Chief Financial Officer
8012 Shin Oak Dr.
San Antonio, TX 78233

RE: Waiver of Penalty and Interest

Taxpayer	Account #	Tax Year	Penalty	Interest	33.07 Penalty	Grand Total
Bogardus James & Jessica J	04018-005-0090	2024	\$92.78	\$34.80	\$0.00	\$127.58

Dear Mr. Guerra:

The above referenced property owner has requested for the waiver of penalty and interest under Section 33.011(a)(1) of the Texas Property Tax Code.

The governing body of a taxing unit shall waive penalties and interest if an act or omission or error occurred by the agent's taxing unit or the appraisal district which caused the taxpayer's failure to pay the tax before delinquency. The taxpayer states the ownership was not updated correctly by the Bexar Appraisal District therefore the taxes were not paid before the delinquency date.

After research by the Bexar Appraisal District, requested by the Bexar County Tax Office, they discovered the ownership was not updated properly which contributed to the taxpayer's delinquency. The base tax has been paid and the request for waiver was made before the 181st day after the delinquency date. This office will refund the penalty and interest upon notice of approval from the governing body.

Please notify our office in writing within ten days of the receipt of this letter if the governing body, or its representative, approves to waive penalty and interest. If the decision is decided at a board meeting, please provide the date of the meeting if it exceeds the ten-day response time. If you have any questions or concerns, please call our office at (210) 335-0554.

Sincerely,

Albert Uresti, MPA, PCAC
Tax Assessor-Collector
Bexar County

AU:SG/shjl
Attachment: a/s

FORM: TASL7
REV 09/24