Waiver of Penalty and Interest for Account Number(s) 170119DEN, 23849DEN, 213318DEN & 922401DEN April 9, 2013

SUMMARY:

This item requests waiver of penalty and interest for account numbers 170119DEN, 23849DEN, 213318DEN & 922401DEN 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 payers requesting a waiver of penalty and interest on these accounts to Denton ISD. The request was then forwarded to Sawko & Burroughs, PC. The attorneys reviewed the letters and determined that these accounts should have the penalties and interest waived.

SIGNIFICANT ISSUES:

The property owner attempted to make payment prior to the delinquency date. The property owner used the on-line payment application to enter an e-Check payment, which was erroneously declined.

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 these property tax accounts.

SUPERINTENDENT'S RECOMMENDATION:

Recommend approval of waiver of penalty and interest for account numbers 170119DEN, 23849DEN, 213318DEN & 922401DEN 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

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APPROVAL	•

nature of Staff Member Proposing Recommendation:	
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nature of Divisional Leader:	
mments:	
nature of Superintendent:	
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