

**Waiver of Penalty and Interest for Account Number  
24950DEN  
April 25, 2017**

**SUMMARY:**

This item requests waiver of penalty and interest for account number 24950DEN 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 owner requesting a waiver of penalty and interest on this account to Denton ISD. Sawko & Burroughs, PC has reviewed the request and determined that this account should have the penalties and interest waived.

**SIGNIFICANT ISSUES:**

The original tax payment was paid timely. A supplemental bill was sent out by the Denton County Tax Assessor/Collector's office on this property, but was mailed to a party not affiliated with the property owner.

**FISCAL IMPLICATIONS:**

The amount of penalty and interest for the District to be waived, if approved, is \$ 19.26.

**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 24950DEN as recommended by the District's Property Tax Attorney.

**STAFF PERSONS RESPONSIBLE:**

Debbie Monschke, Assistant Superintendent of Administrative Services

**ATTACHMENTS:**

Governing Body Request for Waiver  
Response Memo

**APPROVAL:**

Signature of Staff Member Proposing Recommendation: \_\_\_\_\_

Comments: \_\_\_\_\_

Signature of Divisional Leader: \_\_\_\_\_

Comments: \_\_\_\_\_

Signature of Superintendent: \_\_\_\_\_

Comments: \_\_\_\_\_