

**Waiver of Penalty and Interest for Account Number
302220DEN
January 21, 2014**

SUMMARY:

This item requests waiver of penalty and interest for account number 302220DEN 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. Sawko & Burroughs, PC has reviewed the request and determined that this account should have the penalties and interest waived.

SIGNIFICANT ISSUES:

The deed record is dated 4-26-12. The ownership change was not performed by the appraisal district and sent to the tax office until 5-2-13. The appraisal district confirmed that the deed was missed.

FISCAL IMPLICATIONS:

The tax was 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 302220DEN 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 account.

Governing Body Request

Request for Review of Penalty and Interest

E-mail from 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: _____