

**Waiver of Penalty and Interest for Specific Accounts
September 13, 2016**

SUMMARY:

This item requests waiver of penalty and interest for specific accounts in delinquency in exempt status under the name of TxDOT 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:

Sawko & Burroughs, PC received and reviewed requests from property owners requesting waiver of penalty and interest on accounts that are now in exempt status under the name of TxDOT. Sawko & Burroughs, PC has determined that these accounts should have the penalties and interest waived.

SIGNIFICANT ISSUES:

These accounts represent tax delinquencies recently discovered to have been placed in an "Exempt" status under the name of "TxDOT". It involved a condemnation process whereby the Texas Department of Transportation acquired properties from taxpayers throughout the year 2015. Upon notification by Sawko & Burroughs, PC that the 2015 taxes were unpaid, the taxpayers timely paid same under protest, and filed the requests for waiver of the penalty and interest.

FISCAL IMPLICATIONS:

The combined total amount of penalty and interest for the District to be waived for the accounts included in this request is \$ 194.33.

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 specific accounts in delinquency in "Exempt" status under the name of "TxDOT" as recommended by the District's Property Tax Attorney.

STAFF PERSONS RESPONSIBLE:

Debbie Monschke, Assistant Superintendent of Administrative Services

ATTACHMENTS:

Letter from Sawko & Burroughs - Request to Waive Penalty and Interest
Response Memo

APPROVAL:

Signature of Staff Member Proposing Recommendation: _____

Comments: _____

Signature of Divisional Leader: _____

Comments: _____

Signature of Superintendent: _____

Comments: _____