

Stacey Dvoracek

From: Cheyenne Defee <CDEFEE@dentonlawyer.com>
Sent: Wednesday, September 03, 2014 1:12 PM
To: Michelle French; Stacey Dvoracek
Cc: Mark Burroughs
Subject: Re: Tax Account 238024DEN

Dear Michelle and Stacey,

I reaffirm my opinion that the governing bodies of each taxing unit on the above-referenced account have authority to wave penalty and interest on said account under the extremely unusual circumstances surrounding this 2006 delinquency, under Texas Property Tax Code §33.011 (i) (1) and (2) (C).

In this case, a replat occurred shortly before the current taxpayer purchased Lot 5A, Block A of Longridge Estates from LR Developments, Inc. in 2006. The 2006 replat was of prior Lots 5 and 6, which accounts were deleted by DCAD on the replat (again, prior to the current owner's purchase in 2006). New Lot 5A was first owned by the seller, LR Developments, Inc. The prior accounts and parcels (Lots 5 & 6) were owned by that corporate entity on January 1, 2006, and taxes for 2006 on Lots 5 and 6 were assessed only against that same seller corporation. Taxes for replatted Lot 5A apparently were correctly updated to the current owners, Ryan and Dawn Marchand, during 2006. These facts appear to fit the requirements of Code §33.011 (i) (2) (C). As far as we can confirm, the Marchands did not receive a "notice of delinquent tax that satisfies the requirements of Section 33.04 (b)" until our notice dated May 28, 2014, as required under Code 33.011 (i) (1). The Tax Office continues to carry the name of LR Development, Inc. as owner of Lot 6 for isolated tax year 2006, under the subject account number 238024DEN (again the account was deleted by DCAD for 2007 onward). All requirements for authorized waiver of penalties and interest under Code §33.011 (i) thus appears to exist. The 180 day limitations period for a taxpayer to request a waiver provided for under Code §33.011 (d) is satisfied for subsection (i) if the request is made "before the 181st day after the date the property owner making the request receives notice of the delinquent tax that satisfies the requirements of Section 33.04 (b)". This provision (subsection (i) of 33.011 and its applicability to subsection (d) of 33.011) is narrow and is not within the general limitations rule of §33.011 (d) that requires requests for waiver "before the 181st day after the delinquency date".

Other facts exist which clearly show diligence on the taxpayer's part in this case as well; but consideration of additional factors are unnecessary where all requirements of Code §33.011 (i) (1) & (2) (C) capital and §33.011 (d) are met as has been demonstrated here. I therefore request that this request for waiver be presented to each governing body for consideration. In addition, I recommend approval of such a waiver for purposes of notification to the governing bodies of the Denton ISD and City of Denton.

Mark A. Burroughs, Attorney for Denton ISD and the City of Denton



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August 13, 2014

Denton County Tax Assessor/Collector
Attn: Special Audit
PO Box 90223
Denton, TX. 76202

Dear DCTA,

We are writing this letter in reference to delinquent taxes on account 238024DEN / 238023DEN lot 5 and 6. There seems to be some confusion on payment of the 2006 taxes on the property. In 2006 there were two lots that were converted into one lot. This is better explained in the email from attorney Mark Burroughs that is in the file given to your office on Tuesday August 12, 2014. My wife and myself have lived in Denton County for over 30 years. We now live in our third home at 2216 Fairfax Trail in Denton Texas. My wife owns a business in the city of Denton and has worked in Denton for over 30 years. I also have now worked in the city for 20 years. I can assure you that if you look at our record we have always paid our property taxes as well as our vehicle registrations in a timely manner.

We are certainly not trying to avoid our fiduciary responsibility to pay our taxes. We are asking the county to realize that there were a number of factors involved in this particular circumstance. We, in good faith, ask that the County waive the penalty and interest portion of the amount owed and allow us to make the payment of \$1,001.51 to rectify this matter.

Thank you for your consideration,



Ryan and Dawn Marchand

2216 Fairfax Trail

Denton, TX. 76205

Ryan cell: 940-367-9644