

**Waiver of Penalty and Interest for Account Number
1005440DEN
March 26, 2024**

SUMMARY:

This item requests waiver of penalty and interest for account number 1005440DEN as recommended by the District's Property Tax Attorney.

BOARD VALUE:

Growth & Management...In pursuit of excellence, we value providing leadership and/or oversight to ensure District meets all fiscal, legal and regulatory requirements.

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 corrected tax statement was not mailed as expected. Therefore, the taxpayer did not have a current statement in their name. The tax attorneys have reviewed and agree with the recommendation of waiver, the request was made within 180 days from the delinquency date and the property owner paid the taxes (including the penalty and interest) within 21 days of the date they were made aware that taxes were due. This item is being brought for approval under Board Policy CCGA (Legal) and Tax Code 33.011.

FISCAL IMPLICATIONS:

The amount of penalty and interest for the District to be waived, if approved, is \$ 631.35.

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 1005440DEN as recommended by the District's Property Tax Attorney.

STAFF PERSONS RESPONSIBLE:

Dr. Jeremy Thompson, Deputy Superintendent

ATTACHMENTS:

Governing Body Request for Waiver dated March 20, 2024
Response Memo

APPROVAL:

Signature of Staff Member Proposing Recommendation: _____

Comments: _____

Signature of Divisional Leader: _____

Comments: _____

Signature of Superintendent: _____

Comments: _____