

Waiver of Penalty and Interest for Account Number(s) 32755DEN & 256241DEN
December 11, 2012

SUMMARY:

This item requests waiver of penalty and interest for account numbers 32755DEN & 256241DEN 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 forwarded letters from property tax payers requesting waivers of penalties and interest on these accounts to Denton ISD. The documents were then forwarded to Sawko & Burroughs, PC. The attorneys reviewed the letters and determined that these accounts should have the penalties and interest waived.

SIGNIFICANT ISSUES:

These tax payers were hindered from knowing that taxes were due. The Appraisal District failed to correctly record or record timely the mailing addresses provided on the deeds filed with the County Clerk. Therefore, the tax payers did not receive the 2011 property tax statements for these accounts.

FISCAL IMPLICATIONS:

The property owners have paid the District's portion of taxes.

BENEFIT OF ACTION:

Returning the authorization will allow the Denton County Tax Assessor/Collector to proceed with processing these property tax accounts.

SUPERINTENDENT'S RECOMMENDATION:

Recommend approval of waiver of penalty and interest for account numbers 32755DEN & 256241DEN as recommended by the district's Property Tax Attorney.

STAFF PERSONS RESPONSIBLE:

Debbie Monschke, Assistant Superintendent of Administrative Services

ATTACHMENTS:

Mark Burroughs Email Re: Request for Waiver of Penalty & Interest– 32755DEN & 256241DEN
Denton County Tax Collector Letter Re: Request for Waiver of Penalty & Interest – 32755DEN
Property Owner Letter Re: Request for Waiver of Penalty & Interest – 32755DEN
Email from DCAD Re: Request for Waiver of Penalty & Interest – 32755DEN
Denton County Tax Collector Letter Re: Request for Waiver of Penalty & Interest – 256241DEN
Property Owner Letter Re: Request for Waiver of Penalty & Interest – 256241DEN
General Warranty Deed – 256241DEN

APPROVAL:

Signature of Staff Member Proposing Recommendation: _____

Comments: _____

Signature of Divisional Leader: _____

Comments: _____

Signature of Superintendent: _____

Comments: _____