

**Waiver of Penalty and Interest for Account Number  
500153DEN  
April 23, 2013**

**SUMMARY:**

This item requests waiver of penalty and interest for account number 500153DEN 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. The request was then forwarded to Sawko & Burroughs, PC. The attorneys reviewed the letter and determined that this account should have the penalties and interest waived.

**SIGNIFICANT ISSUES:**

The owner filed a small business personal property rendition in April 2012. The property location was correctly shown as 1189 Porter Rd. The address was incorrectly entered as 1189 Parker Rd when the appraisal record was being generated. As a result, the tax statement was subsequently mailed to an incorrect address. When the tax statement was returned, the appraisal district was notified of the corrected address. A tax statement was generated after the name and address file was updated which was more than 21 days after the returned mail was received.

**FISCAL IMPLICATIONS:**

The tax has been 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 500153DEN 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 accounts.

E-mail from Ginny Yeary, on behalf of 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: \_\_\_\_\_