

**Waiver of Penalty and Interest for Account Number  
613833DEN  
January 21, 2014**

**SUMMARY:**

This item requests waiver of penalty and interest for account number 613833DEN 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. Sawko & Burroughs, PC has reviewed the request and determined that this account should have the penalties and interest waived.

**SIGNIFICANT ISSUES:**

The property account was not on the original tax roll certified by the appraisal district. The account was sent to the tax office on November 1, 2012 however a statement was not generated.

**FISCAL IMPLICATIONS:**

The tax was 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 613833DEN 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 account.
- Governing Body Request
- Request for Review of Penalty and Interest
- E-mail from 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: \_\_\_\_\_