

SAWKO & BURROUGHS, P.C.

ATTORNEYS AND COUNSELORS

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April 26, 2012

Denton Independent School District
Attn: Jenequa Eldridge
1307 N Locust
Denton, Texas 76201

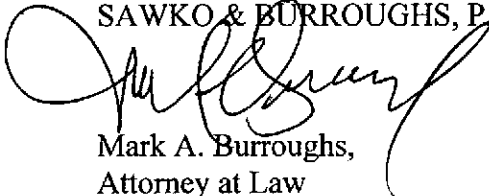
Re: Request for Waiver of Penalty & Interest for:
Noel and Pat Scoggins Account No. 248893DEN

Dear Ms. Eldridge,

We have reviewed the documents you forwarded to us from Steve Mossman regarding the request for waiver of penalty and interest. After review of the facts as presented we feel the waiver of penalty and interest is authorized under the Texas Property Tax Code and concurs with Mr. Mossman's recommended action as Tax Assessor-Collector.

Should you have any questions please feel free to contact us.

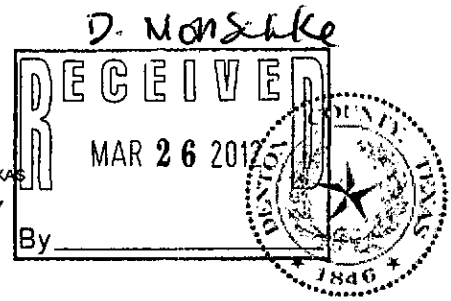
Sincerely,

SAWKO & BURROUGHS, P. C.

Mark A. Burroughs,
Attorney at Law

MAB/kg
Enclosures



OFFICE OF
STEVE MOSSMAN
 STATE AND COUNTY ASSESSOR-COLLECTOR OF TEXAS
MICHELLE FRENCH, CHIEF DEPUTY
 DENTON COUNTY TAX OFFICE
 P.O. Box 90223
 DENTON, TEXAS 76202
 E-MAIL: steve.mossman@dentoncounty.com



March 20, 2012

Board of Trustees
 Denton Independent School District
 P.O. Box 2387
 Denton, Texas 76202

Re: Request for waiver of penalty and interest on Property Tax Account 248893DEN

Greetings,

Attached is a request for waiver of penalty and interest on the above property tax account (attachment #1)

Waiver of penalty and interest is recommended.

Attached is the tax payer's written request for waiver of penalty and interest assessed on this property (attachment #1). This tax payer was hindered from knowing that taxes was caused by the Appraisal District failing to correctly record the mailing address provided on the deed filed with the County Clerk (attachment #2). Note that the correct mailing address in the deed is 9809 Garden Court, Denton and the mailing address in the Tax Office and Appraisal District records is 100 Harbor Drive, Unit 102, Runaway Bay.

The tax payer promptly paid the taxes of which the District's portion was \$2,215.79 plus delinquency fees of \$199.43.

This seems to satisfy the requirements of Texas Tax Code §33.011 (attachment #3) for waiver of delinquency fees.

If there are questions concerning this request please consult your delinquent tax collection attorney.

Sincerely,

Steve Mossman, RTA
 For the Special Audit Unit

Noel and Pat Scoggins

9809 Garden Ct
Argyle, TX 76226
(512) 925-0789
March 11, 2012

#1

Steve Mossman
Denton County Tax Assessor-Collector
1505 McKinney St
Denton, TX 76209-4525

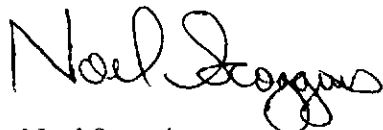
Dear Mr. Mossman:

I have just submitted my 2011 property tax payment of \$4062.40 for my home at 9809 Garden Ct., Argyle, TX 76226. This payment included \$260.89 in penalties and \$74.55 in interest for late payment.

Upon the advice of your office, I am writing to request a waiver of the \$335.44 in interest and penalties based on the fact that I never received a 2011 property tax statement from Denton County. Upon investigating this, I discovered that the Denton County Appraisal District and your office each had incorrectly listed the former owner's new address in Runaway Bay, TX as the mailing address for my account (please see the enclosed 2011 property tax record for my account/residence that illustrates this). I do not know how this error occurred nor did anyone in the appraisal office or your office. Supposedly, each office corrected the error when I called them. Nevertheless, this error caused me to submit my property tax payment late when I would have ordinarily paid it on time. Therefore, I again respectfully request that you waive the \$335.44 in interest and penalties.

Thank you very much for your consideration, and I look forward to the successful resolution of this unfortunate oversight.

Sincerely yours,



Noel Scoggins

#2

General Warranty Deed

Notice of confidentiality rights: If you are a natural person, you may remove or strike any or all of the following information from any instrument that transfers an interest in real property before it is filed for record in the public records: your Social Security number or your driver's license number.

Date: March 14, 2011

Grantor: Schuylar Noell, a single person

Grantor's Mailing Address: 100 Harbor Drive #102, Runaway Bay, Wise County, Texas 76426

Grantee: Noel Scoggins and Patricia R. Scoggins, husband and wife

Grantee's Mailing Address: 9809 Garden Court, Denton, Denton County, Texas 76226

Consideration:
Ten Dollars (\$10.00) and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged.

Property (including any improvements):
Being Lot 4, Block A, of COUNTRY LAKES NORTH PHASE 1, an Addition to the City of Denton, Denton County, Texas, according to the Plat thereof recorded in Cabinet U, Slide 625, of the Plat Records of Denton County, Texas.

Reservations from Conveyance:
None

Exceptions to Conveyance and Warranty: None
Taxes for 2011, which Grantee assumes and agrees to pay

Grantor, for the Consideration and subject to the Reservations from Conveyance and the Exceptions to Conveyance and Warranty, grants, sells, and conveys to Grantee the Property, together with all and singular the rights and appurtenances thereto in any way belonging, to have and to hold it to Grantee and Grantee's heirs, successors, and assigns forever. Grantor binds Grantor and Grantor's heirs and successors to warrant and forever defend all and singular the Property to Grantee and Grantee's heirs, successors, and assigns against every person whomsoever lawfully claiming or to claim the same or any part thereof, except as to the Reservations from Conveyance and the Exceptions to Conveyance and Warranty.

When the context requires, singular nouns and pronouns include the plural.

(a) The governing body of a taxing unit:

(1) shall waive penalties and may provide for the waiver of interest on a delinquent tax if an act or omission of an officer, employee, or agent of the taxing unit or the appraisal district in which the taxing unit participates caused or resulted in the taxpayer's failure to pay the tax before delinquency and if the tax is paid not later than the 21st day after the date the taxpayer knows or should know of the delinquency;

(2) may waive penalties and provide for the waiver of interest on a delinquent tax if:

(A) the property for which the tax is owed is acquired by a religious organization; and

(B) before the first anniversary of the date the religious organization acquires the property, the organization pays the tax and qualifies the property for an exemption under Section 11.20 as evidenced by the approval of the exemption by the chief appraiser under Section 11.45; and

(3) may waive penalties and provide for the waiver of interest on a delinquent tax if the taxpayer submits evidence showing that:

(A) the taxpayer attempted to pay the tax before the delinquency date by mail;

(B) the taxpayer mailed the tax payment to an incorrect address that in a prior tax year was the correct address for payment of the taxpayer's tax;

(C) the payment was mailed to the incorrect address within one year of the date that the former address ceased to be the correct address for payment of the tax; and

(D) the taxpayer paid the tax not later than the 21st day after the date the taxpayer knew or should have known of the delinquency.

(b) If a tax bill is returned undelivered to the taxing unit by the United States Postal Service, the governing body of the taxing unit shall waive penalties and interest if:

(1) the taxing unit does not send another tax bill on the property in question at least 21 days before the delinquency date to the current mailing address furnished by the property owner and the property owner establishes that a current mailing address was furnished to the appraisal district by the property owner for the tax bill before September 1 of the year in which the tax is assessed; or

(2) the tax bill was returned because of an act or omission of an officer, employee, or agent of the taxing unit or the appraisal district in which the taxing unit participates and the taxing unit or appraisal district did not send another tax bill on the property in question at

least 21 days before the delinquency date to the proper mailing address.

(c) For the purposes of this section, a property owner is considered to have furnished a current mailing address to the taxing unit or to the appraisal district if the current address is expressly communicated to the appraisal district in writing or if the appraisal district received a copy of a recorded instrument transferring ownership of real property and the current mailing address of the new owner is included in the instrument or in accompanying communications or letters of transmittal.

(d) A request for a waiver of penalties and interest under Subsection (a)(1) or (3), (b), or (h) must be made before the 181st day after the delinquency date. A request for a waiver of penalties and interest under Subsection (a)(2) must be made before the first anniversary of the date the religious organization acquires the property. To be valid, a waiver of penalties or interest under this section must be requested in writing. If a written request for a waiver is not timely made, the governing body of a taxing unit may not waive any penalties or interest under this section.

(e) Penalties and interest do not accrue during the period that a bill is not sent under Section 31.01(f).

(f) A property owner is not entitled to relief under Subsection (b) of this section if the property owner or the owner's agent furnished an incorrect mailing address to the appraisal district or the taxing unit or to an employee or agent of the district or unit.

(g) Taxes for which penalties and interest have been waived under Subsection (b) of this section must be paid within 21 days of the property owner having received a bill for those taxes at the current mailing address.

(h) The governing body of a taxing unit shall waive penalties and interest on a delinquent tax if:

(1) the tax is payable by electronic funds transfer under an agreement entered into under Section 31.06(a); and

(2) the taxpayer submits evidence sufficient to show that:

(A) the taxpayer attempted to pay the tax by electronic funds transfer in the proper manner before the delinquency date;

(B) the taxpayer's failure to pay the tax before the delinquency date was caused by an error in the transmission of the funds; and

(C) the tax was properly paid by electronic funds transfer or otherwise not later than the 21st day after the date the taxpayer knew or should have known of the delinquency.