



NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: June 8, 2026

Presenter: Susan Lackorn

Subject: Waiver of Penalties and Interest

Related Page(s): Attachment

CONSENT ITEM

BACKGROUND INFORMATION

In accordance with §33.011 of the Texas Property Tax Code, the governing body of a taxing unit shall waive penalties and interest on a delinquent tax if an act or omission of an employee of the taxing unit or appraisal district resulted in the taxpayer's failure to pay the tax before delinquency.

ADMINISTRATIVE CONSIDERATION

The Bexar County Tax Assessor-Collector determined that the following penalties and interest were assessed as a result of an error by the Assessor-Collector or the Bexar Appraisal District:

<i>Tax Account 16275-003-0060:</i>	<i>Penalties =</i>	<i>\$96.38</i>	<i>Interest =</i>	<i>\$16.07</i>
<i>Tax Account 13853-007-1571:</i>	<i>Penalties =</i>	<i>\$728.85</i>	<i>Interest =</i>	<i>\$122.84</i>

The Assessor-Collector has requested the District waive the penalties and interest in accordance with §33.011 of the Texas Property Tax Code.

BUDGETARY CONSIDERATION

No budgetary consideration required.

RECOMMENDATION

It is recommended that the Board of Trustees waive the penalties and interest on the accounts listed above as presented.

BOARD ACTION REQUIRED

Approval/Disapproval