

**Waiver of Penalty and Interest for Account Number
238024DEN
October 28, 2014**

SUMMARY:

This item requests waiver of penalty and interest for account number 238024DEN 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 owner 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:

In 2006, two lots (Lots 5 & 6) were replatted into one lot (Lot 5A). When the current owner purchased the lots, they were purchased as Lot 5A. However, it appears that neither of Lots 5 & 6 were updated to reflect the purchase, due to the replat. Part of the error was noticed in 2007 and the current owner paid the 2006 taxes due on Lot 5. However, the current owner was never notified that 2006 taxes were due on Lot 6.

FISCAL IMPLICATIONS:

The current owner remains responsible for the base 2006 taxes that were never paid for Lot 6 and has agreed to pay those taxes. The amount of penalty and interest for the District to be waived, if approved, is \$768.59.

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 238024DEN as recommended by the District's Property Tax Attorney.

STAFF PERSONS RESPONSIBLE:

Debbie Monschke, Assistant Superintendent of Administrative Services

ATTACHMENTS:

Governing Body Request for Waiver
Response Memo

APPROVAL:

Signature of Staff Member Proposing Recommendation: _____

Comments: _____

Signature of Divisional Leader: _____

Comments: _____

Signature of Superintendent: _____

Comments: _____