

Waiver of Penalty and Interest for Account Number 25909DEN
April 10, 2012

SUMMARY:

This item requests waiver of penalty and interest for account number 25909DEN 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.

PREVIOUS BOARD ACTION:

None

BACKGROUND INFORMATION:

The Denton County Tax office forwarded letters from property tax payers requesting waivers of penalties and interest on this account to Denton ISD. The documents were then forwarded to Sawko & Burroughs, PC. The attorneys reviewed the letters and determined that these accounts should have the penalties and interest waived.

SIGNIFICANT ISSUES:

This tax payer attempted to pay their tax accounts separately online. The online payment program is set to associate only the initial payment account(s) to one email address. The current registration format on the online payment limited this tax payer from paying the second tax account.

FISCAL IMPLICATIONS:

The property owner has paid the tax plus the penalty and interest on February 1st.

BENEFIT OF ACTION:

Returning the authorization will allow the Denton County Tax Assessor/Collector to proceed with processing these property tax accounts.

SUPERINTENDENT'S RECOMMENDATION:

Recommend the waiving of penalties and interest for account number 25909DEN as recommended by the district's Property Tax Attorney.

STAFF PERSONS RESPONSIBLE:

Debbie Monschke, Executive Director of Administrative Services

ATTACHMENTS:

Sawko & Burroughs Letter/Memo Re: Request for Waiver of Penalty & Interest – 25909DEN
Denton County Tax Collector Letter Re: Request for Waiver of Penalty & Interest – 25909DEN
Property Owner Letter Re: Request for Waiver of Penalty & Interest – 25909DEN

APPROVAL:

Signature of Staff Member Proposing Recommendation: _____

Comments: _____

Signature of Divisional Leader: _____

Comments: _____

Signature of Superintendent: _____

Comments: _____