



## NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: June 10, 2024

Presenter: Dan Villarreal  
Susan Lackorn, Executive Director  
Finance and Accounting

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:

*Tax Account 17261-002-0150: Penalties = \$764.45 Interest = \$223.49*

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