

**Waiver of Penalty and Interest for Account Number 248893DEN**  
May 22, 2012

**SUMMARY:**

This item requests waiver of penalty and interest for account number 248893DEN 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 was hindered from knowing that taxes were due. The Appraisal District failed to correctly record the mailing address provided on the deed filed with the County Clerk. Therefore, the tax payer did not receive a 2011 property tax statement.

**FISCAL IMPLICATIONS:**

The property owner has paid the taxes of which the District's portion was \$2,215.79.

**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 approval of waiver of penalty and interest for account number 248893DEN 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 – 248893DEN  
Denton County Tax Collector Letter Re: Request for Waiver of Penalty & Interest – 248893DEN  
Property Owner Letter Re: Request for Waiver of Penalty & Interest – 248893DEN  
General Warranty Deed  
Texas Property Tax Code, § 33.011

**APPROVAL:**

Signature of Staff Member Proposing Recommendation: \_\_\_\_\_

Comments: \_\_\_\_\_

Signature of Divisional Leader: \_\_\_\_\_

Comments: \_\_\_\_\_

Signature of Superintendent: \_\_\_\_\_

Comments: \_\_\_\_\_