

**Waiver of Penalty and Interest for Account Number
281496DEN
April 21, 2015**

SUMMARY:

This item requests waiver of penalty and interest for account number 281496DEN 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:

The property was purchased in September 2014. The deed was not transferred until January 22, 2015. Therefore, the new owner did not receive a tax statement in a timely manner.

FISCAL IMPLICATIONS:

The amount of penalty and interest for the District to be waived, if approved, is \$358.92.

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 281496DEN 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: _____