

REQUEST TO WAIVE PENALTY AND INTEREST
RESPONSE MEMO
OFFICIAL ACTION OF GOVERNING BODY

Name of Governing Body: City of Lewisville

Date:

Account Number(s): 676742DEN-JESSOP

Property Owner Name: Austin Spencer Jessop

On this date _____, the Denton County Tax Assessor-Collector is hereby authorized to provide for the following action:

____ Waiver of penalty and interest is **GRANTED** on the above account number(s)

____ Waiver of penalty and interest is **DENIED** on the above account number(s)

Signature

Printed Name



DENTON COUNTY
Office of
Michelle French, P.C.C.
Tax Assessor/Collector
1505 E. McKinney St.
Denton, TX 76209

Date: 3-6-2023

Dear City of Lewisville

Governing Body Waiver for Penalty and Interest on the following property tax account(s):

676742DEN- Jessop

A request for waiver of penalty and interest on the above mentioned account(s) has been received by the Denton county Tax Assessor/Collector office.

Tax Attorneys have reviewed and agree with recommendation of waiver.

Request made within 180 days from delinquency date.

Property owner made pymt within 21 days from date knew or should have known taxes due.

Penalty = \$94.76 Interest = \$15.79 Total = \$110.55

The property owner has has not paid taxes, penalty and interest within the required 21 days from the date the property owner knew or should have known that taxes were due.

Pursuant to Section 33.011 of the Property Tax Code, a request for waiver of penalty and interest may be applicable.

Your delinquent tax attorney has reviewed and recommended a waiver of penalty and interest. However please consult your attorney if there are questions regarding the accounts listed and the request for waiver.

Sincerely,

A handwritten signature in blue ink that reads "Michelle French".

Michelle French
Denton County Tax Assessor/Collector

*Due to inclement weather the week of January 31, 2023 leading to closures of all Denton County offices, the tax assessor collector's office allowed on-time payments be made through February 6, 2023. It was discovered that the tax office phone system was errantly playing the closed message on February 6, 2023 when we were actually open for business. The closed message played if the call queue reached the maximum limit of active calls rather than the normal business hours message. The taxpayer attempted to call for clarification and assistance regarding an online payment they attempted to make however they received the message that the tax office was closed on February 6, 2023. It has been determined this resulted in this property owner to not pay taxes within the given time allowed. While this is a very unusual occurrence, it has been determined that this does meet the requirements of 33.011 of the Texas Tax Code.

Motor Vehicle Department
P.O. Box 90204
Denton, TX 76202-5204
940-349-3510

www.tax.dentoncounty.com

Property Tax Department
P.O. Box 90223
Denton, TX 76202-5223
940-349-3500

[REDACTED]

To Whom it Concerns:

My name is Austin Jessop, I am the homeowner at 2548 Plumas Drive, Lewisville, Texas 75056. Which is the property associated with account number 676742DEN.

I made an online payment with check for the full balance of \$6255.29 on January 26, 2023 ahead of the payment due date of January 31, 2023; please reference the payment confirmation, page 1 of attached PDF.

On February 1, 2023 I received a phone call from a phone number (817) 317-9100 at 1150 am to notify me that my property tax payment had failed. This number was unknown to me and therefore did not answer. The number was identified by my phone as a Fort Worth, TX number so when I finally listened to the voicemail later in the day (during regular business hours) the caller stated the purpose of the call was to notify me that my payment had failed and that I should log online to immediately try again at making the payment. Since the origin of the number did not correlate with Denton County, I was skeptical. I attempted to contact Denton County but as you can appreciate due to the winter weather the offices were closed. I also checked my bank account and did notice that the funds for the property taxes had not been withdrawn, however I was not about to be subjected to scammers and until I verified this was accurate information about the payment not processing, I was going to refrain from making a second payment. Additionally, I had not received any email communication from the payment processing service stating there had been an issue. The payment processing service had my correct email address as I was able to receive the statement (page 1 of attached PDF) indicating receipt of payment.

On February 2, 2023, the offices of Denton County were still closed due to inclement weather, and I was again unable to confirm or deny the validity of the voicemail I received related to the payment failure. Upon logging into the Denton County website and looking up my tax statement it still stated that my balance due was \$0.00, the money however was not withdrawn from my bank account. I still had not received any communication via email that the payment was encountering problems.

On February 3, 2023, I attempted to contact Denton County, while at work myself. Unfortunately, I as a critical care nurse working 7a-7p, I was unable to remain on hold for the prolonged wait time, likely due to the backlog of callers from previous closed days due to weather. However, the above information from February

2nd remained true. Statement online stated current balance (see page 3 of PDF), no further communication from payment processing provider via phone or email, and the money had yet to be withdrawn from my bank account.

February 6, 2023, again I was working at the hospital same hours as February 3rd. I called Denton County during business hours but received an automated message informing me of their business hours but that they were currently closed. I was unable to continue pursuing this matter due to demands at work.

On February 7, 2023, I finally was able to speak with a representative in the Denton County Tax office, at this point the Denton County website showed that there were fees and interest now applied to my account, indicating it was past due, and that no payment was received. I immediately initiated another payment through the online system (page 4 of PDF) and brought my challenges to the attention of the representative on the phone. She stated that the grace period had ended, and that tax code was being applied nothing she could do. I inquired who could review this matter further and was given this email address to bring the matter forward.

I feel that given the unprecedented weather events closing business offices during whatever grace period was in effect. The high incidence of scam operations nationwide especially with online payment processing services and the inability to validate the failed payment, and my prompt response and repeated attempts at doing so should be considered in waving the fees and interest that were applied to my account by the time the payment was once again reattempted. Notably Texas Governor Greg Abbott has declared the weather event in Denton County an Emergency, it is hard for me to imagine that the clock on whatever grace period was being extended to property taxpayers should have been paused during an emergency event. Especially given that in times of record-breaking inflation, and fundamental cost of living increases the amount of this interest and penalty will have a significant impact on personal finances, and impose financial hardship unfairly when there is sufficient evidence showing genuine attempts at making payments on time, and responsibly reattempting in a timely manner when able to validate the initial attempt failed.

I look forward to your response and resolution to this matter, please advise when I can anticipate seeing a current balance and the removal of interest and penalties reflected in my Denton County Property Tax account.

Kind Regards,

Austin Jessop, MSN, RN, CCRN

2548 Plumas Drive

Server: smitaxprod1.database.windows.net

Data Base: TaxOffice_Denton

User: SPINDLEMEDIA\michelle.french

Form: Payment History

Date: 3/6/2023 5:03:02 PM

Account	676742DEN	AD #	SL95684-000000H-0000-0017-0000	I	N	HC
Legal	WINDHAVEN CROSSING ADDITION PHASE B SECTION 1 BLK H LOT 17	Owner	JESSOP AUSTIN SPENCER 2548 PLUMAS DR LEWISVILLE, TX 75056-6721 US	Stat		
Refresh		New TaxOffice		Sup		

Dep/Recpt	Year/Dep #	Type/Status	Check#/Amt	Payer	User	Comments
03/01/2023 02/22/2023	2022 20230222-1346 ECK 02/22/23	eCheck WEB P	100263550547	Austin Jessop 2548 Plumás dr Lewisville Tx 75056	Web	
02/14/2023 02/07/2023	2022 20230207-9749 ECK 02/07/23	CH P	100262579742	JESSOP AUSTIN SPENCER 2548 PLUMAS DR LEWISVILLE TX 75056-6721	Web	REAPPLY BALANC PAYMENT TO TAX DUE INCLUDING
02/14/2023	2022	CH	100262579742	JESSOP AUSTIN SPENCER	Web	APPLY NSF FEE

Unpaid Reversals

Year	Unit	Type	Rec	Amount	Pen Paid	Int Paid	Atty Paid	Def Int	Total Paid
Total				5,846.07	350.76	58.46	0.00	0.00	6,255.29
2022	C12	Payment	L	1,476.06	88.56	14.76	.00	.00	1,579.38
2022	S09	Payment	L	3,655.82	219.35	36.56	.00	.00	3,911.73
2022	061	Payment	L	714.19	42.85	7.14	.00	.00	764.18

Server: smitaxprod1.database.windows.net

Database: TaxOffice_Denton

User: SPINDLEMEDIA\michelle.french

Form: Payment History

Date: 3/6/2023 5:02:33 PM

Account	576742DEN	AD #	SL9568A-000000H-0000-0017-0000	I	N	HC
Legal	WINDHAVEN CROSSING ADDITION PHASE B SECTION 1 BLK H LOT 17	Owner	JESSOP AUSTIN SPENCER 2548 PLUMAS DR LEWISVILLE, TX 75056-6721 US	Stat		
Refresh		New TaxOffice		Sup		

Dep/Recpt	Year/Dep #	Type/Status	Check#/Amt	Payer	User	Comments
03/01/2023	2022	eCheck	100263550547	Austin Jessop	Web	
02/22/2023	20230222-1346 ECK 02/22/23	WEB P		2548 Plumas dr Lewisville Tx 75056		
02/14/2023	2022	CH	100262573742	JESSOP AUSTIN SPENCER	Web	REAPPLY BALANC
02/07/2023	20230207-9749 ECK 02/07/23	P		2548 PLUMAS DR LEWISVILLE TX 75056-6721		PAYMENT TO TAX DUE INCLUDING
02/14/2023	2022	CH	100262579742	JESSOP AUSTIN SPENCER	Web	APPLY NSF FEE

Payment Details | Audit Payment | Print Receipt | Print History | Year, Unit Type

Year	Unit	Type	Rec	Amount	Pen Paid	Int Paid	Atty Paid	Def Int	Total Paid
Total				409.22	24.55	4.09	0.00	0.00	437.86
2022	C12	Payment	L	103.32	6.20	1.03	.00	.00	110.55
2022	S09	Payment	L	255.91	15.35	2.56	.00	.00	273.82
2022	061	Payment	L	49.99	3.00	.50	.00	.00	53.49

Matthew Tepper
President/Attorney

<image001.png>512-323-3244 | direct

<image001.png>512-323-3200 | main

<image002.png>mtepper@mvbalaw.com

<image003.png>

From: Michelle French <Michelle.French@dentoncounty.gov>
Sent: Tuesday, February 28, 2023 2:26 PM
To: Matthew Tepper <Matthew.Tepper@mvbalaw.com>
Cc: C. Corey Fickes <Corey.Fickes@lgbs.com>; Mark Burroughs <attyburroughs@dentonlawyer.com>
Subject: FW: Problems with Prop Tax Account 676742DEN



This message was sent from outside The Firm

Matthew,

This is the one that I was telling you about.. Would you mind sending me a recommendation on the penalty and interest waiver.

To catch everyone up, we initially denied this request. However it was later discovered that our phone message was playing the closed message errantly when we were actually opened back up. After discussion and mulling it over, it is believed that this would be a valid waiver. The customer has already paid the P & I so I would like a recommendation that I can send to the governing bodies.

Please send that over and I'll get it to the governing bodies.

Thanks!!

Michelle French
Denton County Tax Assessor/Collector

<https://tax.dentoncounty.gov>

Phone 940-349-3500
Metro 972-434-8835
Fax: 940-349-3501

If your organization is not changing as fast on the inside as the world is changing on the outside; you will eventually cease to exist ~ Jack Welch, General Electric

Lewisville, TX 75056



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Michelle French

From: C. Corey Fickes <Corey.Fickes@lgbs.com>
Sent: Tuesday, February 28, 2023 2:51 PM
To: Matthew Tepper
Cc: Michelle French; Mark Burroughs
Subject: Re: Problems with Prop Tax Account 676742DEN

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I concur with Matthews assessment

C. Corey Fickes
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<http://www.lgbs.com/>

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On Feb 28, 2023, at 2:46 PM, Matthew Tepper <Matthew.Tepper@mvalaw.com> wrote:

Michelle,

Based on our conversation I think this qualifies as a 33.011 waiver. Here it appears that the act or omission of the tax office caused or resulted in the taxpayer's failure to pay the tax before delinquency. Payment was attempted before the delinquency date. The original payment failed. However, attempts were made to pay the tax prior to delinquency. Those attempts were frustrated by the fact that your office was closed for inclement weather, and then your office had an incorrect closed message on your phone system. These actions are sufficient for you to recommend waiving p&l.

I hope this helps. Let me know if you want to discuss.

Michelle French

From: Mark Burroughs <attyburroughs@dentonlawyer.com>
Sent: Tuesday, February 28, 2023 3:08 PM
To: Michelle French; C. Corey Fickes; Matthew Tepper
Subject: RE: Problems with Prop Tax Account 676742DEN

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Just spotted this string....I'm also in agreement.

Mark Burroughs | Shareholder
Sawko & Burroughs, P.C.
1172 Bent Oaks Drive
Denton, Texas 76210

(940) 382-4357 telephone
(940) 591-0991 facsimile
www.dentonlawyer.com

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You are hereby informed that this e-mail and any subsequent e-mails may be an attempt to collect a consumer debt as defined in the Texas Finance Code and the Fair Debt Collection Practices Act. Any information provided in the course of this e-mail, subsequent e-mails, or any replies thereafter, may be used for the purpose of collecting a consumer debt or debts. Any purported amounts stated herein may not be full and final and any charges or fees asserted herein are subject to proper judicial review, and award thereof may be subject to judicial discretion. If you are represented by legal counsel in regard to the consumer debt potentially asserted herein, please inform this office immediately, and remit all past, current, and future communications to your legal counsel. Upon written request from you, we will cease all communication pertaining to the debt potentially asserted herein, unless the communication is for the purpose(s) of: (1) advising you that collection attempts are being terminated; (2) informing you that our client or clients may invoke specified remedies which are ordinarily invoked by a debt collector or creditor, or; (3) notifying you that our client intends to invoke a specified remedy.

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