



Legislation Details (With Text)

File #: 24-3346 **Version:** 1 **Name:**
Type: Agenda Item **Status:** Consent Agenda
File created: 3/4/2024 **In control:** City Council
On agenda: 3/18/2024 **Final action:**
Title: Approval of Waiving the Penalty and Interest on Property Tax Account 288838DEN Located at 2460 Sunderland Lane for Tax Year 2023 per Texas Tax Code Section 33.011(a)(1).

Sponsors:

Indexes:

Code sections:

Attachments: 1. Staff Memorandum - Waive Penalty-Interest, 2. Request for Waiver - 288838DEN, 3. Review & Determination - 288838DEN, 4. Waiver Response Memo - 288838DEN

Date	Ver.	Action By	Action	Result
------	------	-----------	--------	--------

Approval of Waiving the Penalty and Interest on Property Tax Account 288838DEN Located at 2460 Sunderland Lane for Tax Year 2023 per Texas Tax Code Section 33.011(a)(1).

ADMINISTRATIVE COMMENTS:

The taxpayer for property tax account 288838DEN has requested a waiver of penalty & interest from Denton County. The property owner states that factors beyond their control resulted in the delay in paying the 2023 tax bill. The taxpayer has paid all taxes, included the penalty and interest as required and has filed this request for waiver and refund of the penalty and interest portion. Denton County recommends approval of waiving the penalty and interest on the account. It is also the opinion of Sawko & Burroughs LLP, the City’s property tax attorneys, based on the information provided, the circumstances in this case satisfy the waiver provision in state law. The penalty & interest waiver for the taxpayer is \$109.89. The City’s portion of this waiver is \$26.49.

RECOMMENDATION:

That the City Council approve the waiver of the penalty and interest on the property tax account as set forth in the caption above.