

AGENDA ITEM # 5**July 6, 1999**

Consider approving waiver of penalty and interest on certain accounts from the Tax Assessor-Collector.

Moved: Commissioner Hays

Seconded: Commissioner Heiligenstein

Motion: To approve waiver of penalty and interest on certain accounts from the Tax Assessor-Collector.

Vote: Motion carried 5 - 0

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Memorandum

To: Members of the Commissioners Court

From: Deborah M. Hunt, CTA

Date: June 24, 1999

Re: Waiver of Penalty & Interest

In accordance with Section 33.011 of the Texas Property Tax Code, "The Governing Body of a taxing unit shall waive penalties and may provide for the waiver of interest if interest on a delinquent tax is an act or omission of an officer, employee, or agent of the taxing unit or the appraisal district in which the taxing unit participates caused or resulted in the taxpayer's failure to pay the tax before delinquency and if the tax is paid within 21 days after the taxpayer knows or should know of the delinquency."

Account #	Name	1998 P&I + Attorney	Description
R040432	Power Computer Corp. Liquidating Trust	\$406.87	Software program calculated full P&I in May rather than prorated P&I of 7%.
R364565	Centex Homes paid by Tiffany N. White	\$72.94	WCAD failed to timely transfer deed ownership.
R082967	Southwest Prime Gattis	\$54.60 + \$36.44	No notification of delinquent taxes was sent. Collection status code was pending court judgement regarding value. Tax office was not notified timely of settlement.
R082968	Southwest Prime Gattis	\$36.60 + \$24.42	No notification of delinquent taxes was sent. Collection status code was pending court judgement regarding value. Tax office was not notified timely of settlement.