

AGENDA ITEM # 25

OCTOBER 26, 1999

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Consider waiving penalty and interest on certain accounts presented by Tax Assessor-Collector.

Moved: Commissioner Boatright

Seconded: Commissioner Hays

Motion: To waive penalty and interest on certain accounts presented by Tax Assessor-Collector.

Vote: Motion carried 5 - 0

< Clerk copy here >

Memorandum

To Members of the Commissioners Court

From. Deborah M. Hunt, CTA *DMH*

Date. October 19, 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
R024314	Floyd/Doris Harris	\$ 97 + \$.14	Tax office clerical error Motor vehicle returned envelope and contents to taxpayer
R024315	Floyd/Doris Harris	\$ 27 + \$ 03	Tax office clerical error. Motor vehicle returned envelope and contents to taxpayer.
R024313	Floyd/Doris Harris	\$ 27 + \$ 03	Tax office clerical error Motor vehicle returned envelope and contents to taxpayer.
P332357	Harris Shave Ice	\$ 02 + \$0.00	Tax office clerical error. Motor vehicle returned envelope and contents to taxpayer
R372412	W C Post Oak Estates LTD	\$21 80 + \$18 84	Tax office applied initial payment to old paid account that had been split - refunded in error
R372414	W.C. Post Oak Estates LTD	\$21.80 + \$18.84	Tax office applied initial payment to old paid account that had been split - refunded in error.
TOTALS		\$45 13 + \$37.88	

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*approved 10-26-99
John C. Daefler*