

AGENDA ITEM 14

Consider approving any waiver of penalty and interest as recommended by Tax Assessor/Collector.

Moved: **Commissioner Boatright**

Seconded: **Commissioner Hays**

Motion: To approve waiver of penalty and interest as recommended by Tax Assessor/Collector.

Vote: Motion carried 5 – 0.

< Clerk copy here >

Memorandum

To: Members of the Commissioners Court

From: ^{*done*} Deborah M. Hunt, CTA

Date: August 10, 2000

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
R382869	DDR DB Dev. Ventures % Heritage Title Co.	\$1,666.95 + \$0.00	Clerical error - WCAD did not change address from the warranty deed.
R055686	35/45 Investors LP	\$2,423.01 + \$0.00	Clerical error - WCAD did not change address from the warranty deed.
R054286	Mildred I. Dunlop	\$314.23 + \$105.67	WCAD error of incorrect ownership information. Mildred Dunlop never received a notice.
R379950	Stephen A. & Mildred Stanford	\$13.65 + \$12.83	Clerical error - payment applied to incorrect account as double payment and refunded.
R313573	James R. Cruise	\$2.78 + \$.42	Clerical error - payment sent for account in full and payment applied to only prior years taxes with refund to taxpayer.
TOTALS		\$4,420.62 + \$118.92	

approved 8-22-00
John C. Daehler