

**Meeting Date** (?) 10/11/2016

**Subject Matter**\* (?) Tax Penalty Refund  
This must match rolling agenda entry

**Department of Origin**\* EXECUTIVE

**Submitted By**\* Hugh R. Walker

**Type of Meeting**\*  BCD  Special  Regular

**Classification**\*  Public Hearing  Consent  Statutory  Regular

**Ordinance**\*  None  First Read  Second Read  First & Only Read

**Strategic Initiative**\*  Public Safety  Service  
 Economic Development  Infrastructure  
 Quality of Life

**Agenda Item Description**\* Consider requests for the Waiver of Penalty and Interest Payments on Property Tax Payments on June 2015 Tax Year Payments.

**Summary Statement**\* At the September 27, 2016, City Council meeting, Mr. Gary Welch spoke during "Hear Citizens." He stated he represented other City of Bryan taxpayers who are requesting a waiver of penalty and interest assessed on June 2015 Tax Year Payments under the authority of Section 33.011(3) of the Texas Property Tax Code.

This Council Action Form is to consider approval of the requests from the following property owners for a waiver of penalty and interest assessed on June 2015 Tax Year Payments under the authority of Section 33.011(3) of the Texas Property Tax Code.:

a. #100964, Gary A. Welch & Dianne Porter  
Refund of Penalty and Interest of \$118.57

b. #112334, Welch Construction, Inc.  
Refund of Penalty and Interest of \$39.79

c. #115688, Tommy D. & Noell O. Vance  
Refund of Penalty and Interest of \$138.67

d. #300896, Phillip E. Blackburn, Jr.  
Refund of Penalty and Interest of \$287.37

e. #115479 Stone Haven Properties  
Refund of Penalty and Interest of \$7.35

f. #11551 Stone Haven Properties  
Refund of Penalty and Interest of \$3.50

g. #300100 Stone Haven Properties  
Refund of Penalty and Interest of \$8.47

h. #300121 Stone Haven Properties  
Refund of Penalty and Interest of \$9.48

i. #300128 Stone Haven Properties  
Refund of Penalty and Interest of \$8.47

j. #300135 Stone Haven Properties  
Refund of Penalty and Interest of \$7.67

k. #338773 Stone Haven Properties  
Refund of Penalty and Interest of \$9.60

l. #375205 Stone Haven Properties  
Refund of Penalty and Interest of \$18.72

m. #375215 Stone Haven Properties  
Refund of Penalty and Interest of \$18.94

n. #375262 Stone Haven Properties

n. #115202 Stone Haven Properties  
Refund of Penalty and Interest of \$8.88

o. #115482 Stone Haven Properties  
Refund of Penalty and Interest of \$7.97

p. #40135 Schieffer Development  
Refund of Penalty and Interest of \$156.04

q. #115180 Schieffer Development  
Refund of Penalty and Interest of \$933.45

r. #62724 Schieffer Development  
Refund of Penalty and Interest of \$206.61

s. #41785 Will Properties  
Refund of Penalty and Interest of \$512.21

t. #41772 Park-Moore Investments  
Refund of Penalty and Interest of \$28.59

u. #41800 Park-Moore Investments  
Refund of Penalty and Interest of \$65.75

v. #18263 Park-Moore Investments  
Refund of Penalty and Interest of \$119.35

w. #115914 Park-Moore Investments  
Refund of Penalty and Interest of \$310.53

x. #301959 Park-Moore Investments  
Refund of Penalty and Interest of \$27.52

Section 33.011(3) of the Texas Property Tax Code provides that the governing body of a taxing unity may waive penalties and provide for the waiver of interest on a delinquent tax if the taxpayer submits evidence showing: (A) the taxpayer attempted to pay the tax before the delinquency date by mail; (B) the taxpayer mailed the tax payment to an incorrect address that in a prior tax year was the correct address for payment of the taxpayer's tax; (C) the payment was mailed to the incorrect address within one (1) year of the date that the former address ceased to be the correct address for payment of the tax; and, (D) the taxpayer paid the tax not later than the 21st day after the date the taxpayer knew or should have known of the delinquency.

Brazos County received a similar request and on August 30, 2016, the Commissioners Court approved refunding the penalty and interest due imposed by the County. Similarly, the Bryan Independent School District Board of Trustees took similar action on September 19, 2016, on property taxes received by the District.

**Staff Analysis & Recommendation\***

Since the requests fall within Section 33.011(3) of the Texas Property Tax Code and only the penalty fee and interest are being requested to be refunded, City staff recommends approving the requests to refund property tax penalty and interest assessed on June 2015 Tax Year Payments to the aforementioned individuals who meet the criteria established by State.

**Options\***

(In Suggested Order of Staff Preference)

1. Approve all requests to refund penalty and interest due assessed on June 2015 Tax Year Payments
2. Approve a portion of requests to refund penalty and interest due assessed on June 2015 Tax Year Payments
3. Do not approve any requests to refund penalty and interest due assessed on June 2015 Tax Year Payments
4. Provide City staff other direction

**Funding Source\***

General Fund (unbudgeted; however, the penalty fee and interest are the only portions being refunded)

**Attachments**

10112016\_CAF Waiver of Penalty and Interest Exhibit.pdf 20.66KB

Please detail attachments and note attachments available for viewing in City Secretary's Office:

1. List of requests to refund penalty and interest assessed on June 2015 Tax Year Payments

**Dept. Head Signature**

*Hugh R. Walker*

Deputy City Manager  
Signature

*Hugh R. Walker*

City Manager Signature

*Hugh R. Walker*

City Attorney Signature

*Janis K. Hampton*