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**CITY COUNCIL CONSENT ITEM**  
**CITY OF FAIR OAKS RANCH, TEXAS**  
**August 17, 2023**

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AGENDA TOPIC: Approval of property owners request for waiver of penalty and interest for delinquent property tax in accordance with Section 33.011(i) of the Texas Property Tax Code

DATE: August 17, 2023

DEPARTMENT: Finance

PRESENTED BY: Consent Agenda - Summer Fleming, Interim Director of Finance

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**INTRODUCTION/BACKGROUND:**

The governing body of a taxing unit shall waive penalties and interest if an act or omission by an employee of the taxing unit or appraisal district resulted in the taxpayer's failure to pay the tax before delinquency.

The City has received verification from the Bexar County Tax Assessor Collector's office that such an error did occur and are recommending that penalty and interest in the amount of \$191.55 and \$38.70 respectively be refunded due to property ownership records not being correctly updated (see attachments).

Section 33.011(i) of the Texas Property Tax Code requires waiver of penalties and interest on late payment of property taxes be approved by City Council before such refund can be made.

**POLICY ANALYSIS/BENEFIT(S) TO CITIZENS:**

The City complies with Texas Property Tax Code.

**LONG-TERM FINANCIAL & BUDGETARY IMPACT:**

Penalty and interest on delinquent taxes in the amount of \$230.25 will be refunded to the property owner.

**LEGAL ANALYSIS:**

Not applicable.

**RECOMMENDATION/PROPOSED MOTION:**

Consent Agenda – I move to approve a request for waiver of penalty and interest for delinquent property tax in accordance with Section 33.011 (i) of the Texas Property Tax Code.