

**RESOLUTION REGARDING REQUEST
TO WAIVE PROPERTY TAX PENALTY AND INTEREST**

WHEREAS, Texas Property Tax Code provides that taxes are due upon receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year of the tax and 6.05(i); and,

WHEREAS, Texas Property Tax Code §33.011 authorizes the governing body of a taxing unit to waive penalty and interest on a tax if an act or omission of an officer, employee, or agent of the taxing unit caused or resulted in the taxpayer's failure to pay the tax before the delinquency and such taxes are paid within twenty-one days of the date such taxes were due; and,

WHEREAS, Texas Property Tax Code §33.01 (j) authorizes the governing body of a taxing unit to waive penalty and interest on a tax if a taxpayer submits sufficient evidence to show that the taxpayer delivered payment for the property tax prior to the delinquency date to the United States Postal Service for delivery by mail but an act or omission of the postal service resulted in the payment being postmarked after the delivery date, or a private delivery service for delivery but an act or omission of the postal service resulted in the payment being delivered after the delivery date; and,

WHEREAS, the attached list of property owners made written application to McLennan Community College pursuant to Texas Property Tax Code §33.01 l(d) for the waiver of penalties and interest on a delinquent tax; and

WHEREAS, McLennan Community College Administration has considered the written application and reviewed the evidence for and against the waiver requests, and

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF MCLENNAN COMMUNITY COLLEGE THAT:

1. All of the recitals stated above are true and correct.
2. Timely and proper written application has been made by the attached list of property owners pursuant to Texas Property Tax Code §33.01 l(d) for the waiver of penalties and interest on a delinquent tax.
3. The board approves the attached list of granted and denied requests for waiver of penalties and interest on this the _____ Day of March, 2023.

K. Paul Holt
McLennan Community College
Board Chair