

# College Station Independent School District

*Success...each life...each day...each hour*



## MEMORANDUM

To: Dr. Clark Ealy, Superintendent

From: Mike Martindale, Deputy Superintendent

Date: August 14, 2019

Subject: Refunds – Agreed Judgement Rulings

Agenda Item: J – 3.

## BACKGROUND

On July 31, 2019, College Station ISD Administration was notified by the Brazos County Tax Assessor/Collector of refunds due to two (2) taxpayers as a result of judgement rulings agreed to in the District Court of Brazos County, 85<sup>th</sup> Judicial District on three (3) properties. The rulings were in accordance with chapter 42 of the Texas Property Tax Code and reduced the taxable appraised values of the 3 properties resulting in the below ordered refunds:

- Midway Hospitality, L.P. (2016)
  - Property ID 376311 \$112,347.99
  - Property ID 393932 \$ 68,875.44
  - Total Due \$181,223.43
  
- Brazos Texas Land Development LLC (2017)
  - Property ID 365241 \$670.84

Normally, these ordered refunds are made by Brazos County Tax Assessor's office and reduces the tax collections forwarded to the District. Due to the timing of this judgement and the deadline for payment to avoid the assessment of penalty and interest, there will not be sufficient collections to offset the refunds. Therefore, it is requested the Board of Trustees authorize College Station ISD Administration to process payment of the above tax refunds.

*mm*  
Mike Martindale  
Deputy Superintendent -  
Chief Financial Officer

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*CE*  
CLARK C. EALY, Ph.D.  
Superintendent of Schools  
8/14/19

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The agreed final judgments and correspondence from the Brazos County Tax Assessor/Collector are attached.

## **RECOMMENDATION**

It is recommended that the Board of Trustees of College Station Independent School District approve the court ordered property tax refunds to Brazos Texas Land Development LLC and Midway Hospitality L.P. in the amounts of \$670.84 and \$181,223.43, respectively.

**Mike Martindale**  
*Deputy Superintendent -  
Chief Financial Officer*

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**CLARK C. EALY, Ph.D.**  
*Superintendent of Schools*