



## COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George  
County Judge

April 26, 2019

(281) 341-8608  
Fax (281) 341-8609

Tammy Lee  
3403 Dorchester Ct.  
Sugar Land, TX 77478

Reference: Account Number: 5718-03-003-0010-907  
Tax Year 2018, Precinct 4

Dear Ms. Lee:

The County has received your request to waive penalty and interest on Fort Bend County property taxes. Fort Bend County is also authorized to act on behalf of Fort Bend Independent School District and the City of Sugar Land which represents a total amount of \$606.99 for penalties assessed on the referenced account for tax year 2018. The Tax Assessor's Office has conducted research on your account; a copy of the research is enclosed with this letter, and has also been provided to the Commissioners Court.

The information you provided, along with the Tax Office research, has been placed on the Agenda, becoming part of public record, for the Commissioners Court meeting on Tuesday, May 7, 2019 at 1:00 p.m. Commissioners Court is located at the Historic Courthouse, 401 Jackson Street, 2<sup>nd</sup> Floor, in Richmond, Texas.

You are not required to appear in order for the Court to consider your request. Action by the Court is governed by guidelines under Texas Tax Code, Chapter 33, Section 33.011\*, Commissioners Court cannot waive penalty, interest and/or collection fees unless there is evidence of an error by the appraisal district or the County. However, if you have any new information showing proof of an error that was not researched by the Tax Assessor and wish to discuss, please contact your Commissioner, Ken R. DeMerchant, prior to May 7, 2019, at telephone 281-980-2235 or by email at [commpt4@fortbendcountytexas.gov](mailto:commpt4@fortbendcountytexas.gov), to discuss any additional documentation you may wish to provide to the Court when they consider your request.

Sincerely,

KP George

Enclosure

Copy: Commissioner Ken R. DeMerchant, Precinct No. 4

\*Section 33.011(a)(1) of the Texas Tax Code states, "The governing body of a taxing unit: shall waive penalties and may provide for the waiver of interest on a delinquent tax if 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."



## COUNTY TAX ASSESSOR / COLLECTOR

Fort Bend County, Texas

Patsy Schultz, PCC  
County Tax Assessor/Collector  
1317 Eugene Heimann Circle  
Richmond, TX 77469-3623

APR 25 2019

(281) 341-3710  
Fax (281) 341-9267  
Email: patsy.schultz@fortbendcountytexas.gov  
www.fortbendcountytexas.gov

DATE: April 25, 2019

TO: County Judge KP George  
Commissioner Vincent Morales  
Commissioner Grady Prestage  
Commissioner Andy Meyers  
Commissioner Ken R DeMerchant  
Roy Cordes, County Attorney

FROM: Tammy Staton *T.S.*  
Chief of Property Taxes

Re: Waiver of Penalty and Interest – Tammy Lee: Account # 5718-03-003-0010-907, 2018 Tax Year;  
Legal Description: Oyster Point Sec 3 2<sup>nd</sup> R/P, Block 3, Lot 1; Mailing Address: 3403 Dorchester Ct, Sugar  
Land TX 77478-4239

### Precinct 4

Tammy Lee is requesting a waiver of penalty and interest for the 2018 tax year, stating that the payment was made for the 2018 taxes on January 15, 2019, before her overseas trip on January 26, 2019. Upon returning from her trip on February 16, 2019, she realized she had received a letter from the tax office notifying her of insufficient funds. She then realized that she forgot to transfer funds to pay taxes. She stated that if she had not been out of the country, she would have seen the insufficient funds notice earlier and would have paid taxes immediately.

### Tax Office Records and Research Indicate:

- November 2, 2018 - 2018 Certified Statement mailed to: Tammy Lee, 3403 Dorchester Ct, Sugar Land TX 77478-4239. **This statement was not returned by the Post Office.**
- January 15, 2019 – The tax office received payment of \$8,671.28 for 2018 tax year from Joseph Zhou.
- January 29, 2019 – Joseph Zhou's bank returned check #534 for \$8,671.28 due to insufficient funds.

- January 29, 2019 - The insufficient payment was reversed and a letter of notification for the insufficient funds for payment and a tax statement was mailed to the payer: Joseph Zhou, 2131 Old Legend Dr, Sugar Land TX 77478-4046. A letter and statement was also mailed to the certified owner: Tammy Lee, 3403 Dorchester Ct, Sugar Land TX 77478-4239. **This statement was not returned by the Post Office.**
- February 13, 2019 – 2018 Reminder Notice mailed to: Tammy Lee, 3403 Dorchester Ct, Sugar Land TX 77478-4239. **This statement was not returned by the Post Office.**
- February 19, 2019 – The tax office received payment of \$9,308.27, including NSF fee and February penalty and interest for 2018 tax year from Tammy Lee.
- There is no evidence of an error by the Fort Bend Central Appraisal District or the Fort Bend County Tax Office.
- Fort Bend ISD and City of Sugar Land has authorized Fort Bend County Tax Office to handle the processing of the waiver of penalty and interest and allow the Fort Bend County Commissioners Court to make the determination based on Section 33.011 of the State Property Tax Code.

**Breakdown of Taxes Paid:**

**Account 5718-03-003-0010-907:**

**2018 Tax Year**

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Fort Bend ISD	\$5,446.32	\$381.24	\$381.24
City of Sugar Land	\$1,310.50	\$91.74	\$91.74
Fort Bend County	\$1,914.46	\$134.01	\$134.01
NSF Fee	\$30.00	\$0	\$0
<b>Total</b>	<b>\$8,701.28</b>	<b>\$606.99</b>	<b>\$606.99</b>

**Total Penalty and Interest: \$606.99**

I do not recommend waiver of penalty and interest for 2018 Tax Year. Per Property Tax Code Section 33.011 (a) (1): "The governing body of a taxing unit: shall waive penalties and may provide for the waiver of interest on a delinquent tax if 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..."

Request for waiver of penalty, interest and fees

Feb. 20, 2019

Ref 1: Account #: 5718-02-001-0080-907 CK#535 for \$10,152.56 of Tax Year 2018  
Legal Description: OYSTER POINT SEC 2 2ND R/P, BLOCK 1, LOT 8 and  
Ref 2: Account #: 5718-03-003-0010-907 CK#534 for \$8,671.28 of Tax Year 2018  
Legal Description: OYSTER POINT SEC 3 2ND R/P, BLOCK 3, LOT 1

County Judge  
Received

FEB 25 2019

Taxpayer: Tammy Lee  
3403 Dorchester Ct.  
Sugarland, TX 77478

Cell:

Dear Sir or Madam,

This is a request for a waiver of penalty, interest and fees for the two accounts listed above for the 2018 tax year. Following is the description of what happened.

I made the tax payments for the two accounts with checks at the Fort Bend County tax office in Sugar Land on January 15, 2019, well before my scheduled overseas trip that departed on January 26, 2019. It was only after returning from my trip on February 16, 2019 that I found the Insufficient Funds notice from the tax office dated January 31, 2019 in my mail. I realized then that I had inadvertently forgotten to transfer funds from my savings account to my checking account. I immediately made my best effort to resolve the issue, and went to the tax office in Sugar Land on February 18 to discuss payment options. Since the bank was closed Monday due to holiday, the full payments for both accounts were made with cashier's check on February 19, 2019.

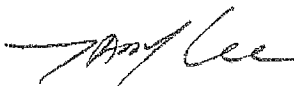
If I was not out of the country, I would have seen the notice earlier and would have remedied the situation immediately. But even if I were in the country, since the notice was only sent out on January 31, any remedy would have still been past the January 31 deadline.

I apologize for any inconvenience, and your kind consideration of waiver the penalty would be greatly appreciated.

Enclosed you will find the following supporting documents:

- Itinerary for the flight departing January 26 and returning February 16
- The boarding passes (for Timothy Zhou & Tammy Lee) for the flight on February 16
- A copy of the tax receipts for both accounts from the payment submitted on January 15
- A copy of both notices from your office dated January 31
- A copy of the cashier's checks and the tax receipt from the payments for both accounts on February 19 indicating that the above accounts have been paid in full.

Best Regards,



Tammy Lee

TAX RECEIPT



PATSY SCHULTZ, PCC
FORT BEND COUNTY TAX ASSESSOR/ COLLECTOR
1317 EUGENE HEIMANN CIRCLE
RICHMOND, TEXAS 77469-3623

Certified Owner:
TAMMY LEE
3403 DORCHESTER CT
SUGAR LAND, TX 77478-4239

Legal Description:
OYSTER POINT SEC 3 2ND R/P, BLOCK 3,
LOT 1

Parcel Address: 3402 WOODBROOK LN
Legal Acres: 0.0000

Deposit No: O190115AC6
Validation No: 900000054739641
Account No: 5718-03-003-0010-907
Operator Code: SUSANV

Remit Seq No: 39909250
Receipt Date: 01/15/2019
Deposit Date: 01/15/2019
Print Date: 01/15/2019 09:05 AM
Printed By: SUSANV

Table with 8 columns: Year, Tax Unit Name, Rec Type, Tax Value, Tax Rate, Levy Paid, P&I, Coll Fee Paid, Total. Rows include Fort Bend Isd, City Of Sugar Land, Fort Bend Co Drainage, and Fort Bend Co Gen Fnd.

Check Number(s):
000534

PAYMENT TYPE:
Checks: \$8,671.28

Exemptions on this property:

Total Applied: \$8,671.28
Total Tendered: \$8,671.28
(for accounts paid on 01/15/2019)
Change Paid: \$0.00

PAYER:
JOSEPH ZHOU
2131 OLD LEGEND DR
SUGAR LAND, TX 77478-4419

ACCOUNT PAID IN FULL



## COUNTY TAX ASSESSOR / COLLECTOR

Fort Bend County, Texas

Patsy Schultz, PCC  
County Tax Assessor/Collector  
1317 Eugene Heimann Circle  
Richmond, TX 77469-3623

(281) 341-3710  
Fax (281) 341-9267  
Email: [patsy.schultz@fortbendcountytexas.gov](mailto:patsy.schultz@fortbendcountytexas.gov)  
[www.fortbendcountytexas.gov](http://www.fortbendcountytexas.gov)

January 31, 2019

**JOSEPH ZHOU**  
**2131 OLD LEGEND DR**  
**SUGAR LAND TX 77478-4419**

Subject: CK#534 for \$8,671.28  
Account #: **5718-03-003-0010-907**

Dear Taxpayer:

Your check was returned to our office as:

- Insufficient Funds  
 Stop Payment  
 Other Reason:

Your payment has been removed from our system. The taxes on this account are now due and a **\$30.00** return check fee was added to Account # **5718-03-003-0010-907**. Taxes are now due in the amount of **\$8,701.28** if paid by January 31, 2019 for **2018** tax year. (This amount includes the \$30.00 return check fee.) Payment received after this date will accrue additional penalty and interest each month on the unpaid balance.

**Only cash, cashier's check, money order or credit card only will be accepted as payment. A convenience fee will apply if paying with credit card.** Please send the payment to Patsy Schultz, PCC, 1317 Eugene Heimann Circle, Richmond, TX 77469. If you have any questions, please call me at 281-341-3741.

Sincerely,

*Linda L. Woodard*

Linda L. Woodard  
Tax Research Clerk

Enclosure

CC: **TAMMY LEE**  
**3403 DORCHESTER CT**  
**SUGAR LAND TX 77478-4239**

# TAX RECEIPT



PATSY SCHULTZ, PCC  
FORT BEND COUNTY TAX ASSESSOR/ COLLECTOR  
1317 EUGENE HEIMANN CIRCLE  
RICHMOND, TEXAS 77469-3623

**Certified Owner:**

TAMMY LEE  
3403 DORCHESTER CT  
SUGAR LAND, TX 77478-4239

**Legal Description:**

OYSTER POINT SEC 3 2ND R/P, BLOCK 3,  
LOT 1

Parcel Address: 3402 WOODBROOK LN

Legal Acres: 0.0000

Deposit No: 0190219AM6  
Validation No: 900000055180569  
Account No: **5718-03-003-0010-907**  
Operator Code: LINDSEYG

Remit Seq No: 40781989  
Receipt Date: 02/19/2019  
Deposit Date: 02/19/2019  
Print Date: 02/19/2019 10:16 AM  
Printed By: LINDSEYG

Year	Tax Unit Name	Rec Type	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2018	Fort Bend Isd	TL	412,600	1.320000	5,446.32	381.24	0.00	5,827.56
2018	City Of Sugar Land	TL	412,600	0.317620	1,310.50	91.74	0.00	1,402.24
2018	Fort Bend Co Drainage	TL	412,600	0.019000	78.39	5.49	0.00	83.88
2018	Fort Bend Co Gen Fnd	TL	412,600	0.445000	1,836.07	128.52	0.00	1,964.59
2018	Return Check Fee	TL	0	0.000000	30.00	0.00	0.00	30.00
					<b>\$8,701.28</b>	<b>\$606.99</b>	<b>\$0.00</b>	<b>\$9,308.27</b>

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Check Number(s):  
1182816712

PAYMENT TYPE:  
Checks: \$9,308.27

Exemptions on this property:

Total Applied: \$9,308.27  
Total Tendered: \$9,308.27  
(for accounts paid on 02/19/2019)  
Change Paid: \$0.00

PAYER:  
TAMMY LEE  
3403 DORCHESTER CT  
SUGAR LAND, TX 77478-4239

**ACCOUNT PAID IN FULL**

(281) 341-3710

**DUPLICATE TAX RECEIPT**



**PATSY SCHULTZ, PCC  
FORT BEND COUNTY TAX ASSESSOR/ COLLECTOR  
1317 EUGENE HEIMANN CIRCLE  
RICHMOND, TEXAS 77469-3623**

**Certified Owner:** \_\_\_\_\_

**TAMMY LEE  
3403 DORCHESTER CT  
SUGAR LAND, TX 77478-4239**

**Legal Description:** \_\_\_\_\_

OYSTER POINT SEC 3 2ND R/P, BLOCK 3,  
LOT 1

Parcel Address: 3402 WOODBROOK LN  
Legal Acres: 0.0000

Remit Seq No: 40781989  
Receipt Date: 02/19/2019  
Deposit Date: 02/19/2019  
Print Date: 03/06/2019 11:14 AM  
Printed By: LINDAW

Deposit No: O190219AM6  
Validation No: 900000055180569  
Account No: **5718-03-003-0010-907**  
Operator Code: LINDSEYG

Year	Tax Unit Name	Rec Type	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2018	Fort Bend Isd	TL	412,600	1.320000	5,446.32	381.24	0.00	5,827.56
2018	City Of Sugar Land	TL	412,600	0.317620	1,310.50	91.74	0.00	1,402.24
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2018	Fort Bend Co Gen Fnd	TL	412,600	0.445000	1,836.07	128.52	0.00	1,964.59
2018	Return Check Fee	TL	0	0.000000	30.00	0.00	0.00	30.00
					<b>\$8,701.28</b>	<b>\$606.99</b>	<b>\$0.00</b>	<b>\$9,308.27</b>

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Check Number(s):  
1182816712

PAYMENT TYPE:  
Checks: \$9,308.27

Exemptions on this property:

Total Applied: \$9,308.27  
Change Paid: \$0.00

**PAYER:** \_\_\_\_\_  
**TAMMY LEE  
3403 DORCHESTER CT  
SUGAR LAND, TX 77478-4239**

**ACCOUNT PAID IN FULL**