



COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George
County Judge

(281) 341-8608
Fax (832) 471-1858

June 9, 2020

Tan Tu
338 Muirwood Ln
Sugar Land, Texas 77498

Reference: Request to Waive Penalty, Interest and Collection Fees on Property Taxes

Dear Mr. Tu:

The County has received your request to waive penalty and interest on Fort Bend County property taxes as detailed below:

- **Property Tax Account:** 7600-02-005-0270-907
- **Total Amount of Penalties Assessed:** \$344.41 for Tax Year 2019

and

- **Property Tax Account:** 9650-10-001-0050-907
- **Total Amount of Penalties Assessed:** \$323.85 for Tax Year 2019

Fort Bend County is also authorized to act on behalf of Fort Bend Independent School District, City of Sugar Land and Fort Bend ESD No. 5.

The Office of Tax Assessor/Collector has conducted research on your account; please review the copy of this research which is enclosed with this letter. The request and the research will be included as back-up documentation when the request is placed on the Commissioners Court agenda for consideration. The date for proposed action is:

- **Commissioners Court Date:** Tuesday, June 23, 2020 at 1:00 p.m.
- **Location:** 401 Jackson Street, Richmond, Texas

You are not required to appear in order for the Court to consider your request. Action by the Court is guided by the Texas Tax Code, specifically Chapter 33. If you have additional information regarding your request or if you wish to discuss this matter, please contact your Commissioner:

- **Commissioner Ken DeMerchant, Pct. 4** Telephone (281) 980-2235 or
Email:
Ken.DeMerchant@fortbendcountytexas.gov

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "KP George", with a horizontal line extending to the right.

KP George
County Judge

Enclosure: Tax Office Research
Copy: Commissioner Ken DeMerchant, Precinct No. 4



COUNTY TAX ASSESSOR-COLLECTOR

Fort Bend County, Texas

Carrie Surratt, PCC, CTO
County Tax Assessor-Collector

(281) 341-3710
Fax (832) 471-1830
www.fortbendcountytexas.gov

DATE: April 13, 2020

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

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

Re: Waiver of Penalty and Interest – Tan Tu: Account # 7600-02-005-0270-907, 2019 Tax Years; Legal Description: Sugarmill Sec 2, Block 5, Lot 27; Mailing Address: 338 Muirwood Ln, Sugar Land, TX 77498-3092

Precinct 4

Tan Tu is requesting a waiver of penalty and interest for the 2019 tax year, stating a road construction crew relocated their outgoing mailbox and they did not realize the mail carrier never picked up their mail.

Tax Office records and research indicate:

- January 2020 – No record of any call from Tan Tu claiming to have issues with their mailed payment.
- February 18, 2020 – Received payment of \$4,920.34, base levy only from Tan Quoc Tu, 338 Muirwood Ln, Sugar Land, TX 77498-3092.
- February 20, 2020 – Mailed short notice to Tan Quoc Tu, 338 Muirwood Ln, Sugar Land, TX 77498-3092 requesting an additional \$344.44 postmarked by 03/09/2020 for February amount.

- March 05, 2020 – Received payment of \$344.00 from Tan Quoc Tu, 338 Muirwood Ln, Sugar Land, TX 77498-3092 leaving a remaining balance due of .45 cents.
- March 5, 2020 – County Judge received request for waiver of penalty and interest for the 2019 property taxes.
- Fort Bend ISD and City of Sugar Land have 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.

Summary of Taxes Paid:

2019 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Fort Bend ISD	\$3,030.22	\$212.11	\$212.11
City of Sugar Land	\$792.15	\$55.46	\$55.46
FBC	\$1,097.56	\$76.84	\$76.84
Total	\$4,919.93	\$344.41	\$344.41

Total Penalty & Interest: \$344.41

I **do not** recommend waiver of penalty and interest for 2019 tax year.

- **Taxpayer has not provided sufficient evidence to support a postal error.**
 - Per Property Tax Code Section 33.011 (j): “The governing body of a taxing unit may waive penalties and interest on a delinquent tax if the taxpayer submits evidence sufficient to show that the taxpayer delivered for the tax before the delinquency date to:
 - (1) the United States Postal Service for delivery by mail, but an act of omission of the postal service resulted in the taxpayer’s payment being postmarked after the delinquency date; or
 - (2) a private delivery service for delivery, but an act or omission of the private carrier resulted in the taxpayer’s payment being received by the taxing unit after the delinquency date.
- **There is no evidence to cause the Tax Office to recommend waiver of penalty and interest. This waiver is not statutorily allowed because of the taxpayer’s failure to comply with the requirements of Texas Code Section 33.011.**

Thank you for this submission. Please accept this email as confirmation that Fort Bend County has received your request and is working on processing it.

From: tan.tu@shell.com <tan.tu@shell.com>
Sent: Thursday, March 5, 2020 1:45 PM
To: FBC.Judge <FBC.Judge@fortbendcountytexas.gov>
Cc: tan.tu@yahoo.com
Subject: Fort Bend Property Tax penalty waiver request

Afternoon Fort Bend county Judge,

I am requesting penalties waived at both properties:

10819 Buckeye Furnace Lane and 338 Muirwood Lane. I had place multiple mail items to be mailed the last week of January. Believe it was Monday or Tuesday Jan 27/28th. I wrote multiple checks for HOA dues and property tax payments. I was unaware, due to the ongoing construction that's happening to improve draining on my street, the crew decided to remove and relocate my mail box that was in front of my house. In doing so they mistakenly took down the flag on my mailbox that indicated I had letters to be sent out. I subsequently assumed due to the flag being down that the mail man did indeed mailed my letters. I reached out during the 2nd week of FEB to the county office to inquire why I haven't received credit on my properties and they notified me that I was delinquent and they had not received any payments. I then went out to the mailbox and checked the outgoing mail compartment of my mailbox to find that the letters were still there!! I couldn't believe it! The construction crew moved the mailbox and never put the flag back up!! Our mailbox has 2 separate compartments independent of each other so you wouldn't know you still have outgoing mail if you never checked the outgoing mail compartment. I've attached pictures and info on the ongoing construction on my street. I had no intention of being late or delinquent and it wasn't nothing of my doing. I was proactive in calling the office as well. Please waive the fees. I feel I am getting punished for being unlucky that the crew moved my mailbox and forgot to put back up the flag...simple mistake that is costing ME a ton. Please contact me if you have further questions. Thank you for your time. Appreciate it much.

Sincerely,

Tan Tu
281-935-1464

COMPOSITE TAX RECEIPT



CARRIE SURRETT, PCC, CTOP
FORT BEND COUNTY TAX ASSESSOR/ COLLECTOR
1317 EUGENE HEIMANN CIRCLE
RICHMOND, TEXAS 77469-3623
(281) 341-3710

Certified Owner:

TU TAN Q
 338 MUIRWOOD LN
 SUGAR LAND , TX 77498-3092

Legal Description:

SUGARMILL SEC 2, BLOCK 5, LOT 27

Parcel Address: 338 MUIRWOOD LN

Legal Acres: 0.0000

Account No: 7600-02-005-0270-907

Year : 2019

Print Date : 03/18/2020

Operator Code: RAQUELA

Rec Type : Levy

Year	Tax Unit Name	Tax Value	Tax Rate	Levy	Penalty & Interest	Coll. Fee	Refund	Total
2019	FORT BEND ISD	238,620	1.270000	3,030.22	212.11	0.00	0.00	3,242.33
2019	CITY OF SUGAR LAND	238,620	0.332000	792.15	55.46	0.00	0.00	847.61
2019	FORT BEND CO DRAINAGE	238,620	0.015300	36.51	2.57	0.00	0.00	39.08
2019	FORT BEND CO GEN FND	238,620	0.444700	1,061.05	74.27	0.00	0.00	1,135.32
Levy Total :				\$4,919.93	\$344.41	\$0.00	\$0.00	\$5,264.34
Gross Total :				\$4,919.93	\$344.41	\$0.00	\$0.00	\$5,264.34
Grand Total :				\$4,919.93	\$344.41	\$0.00	\$0.00	\$5,264.34

Account No: 7600-02-005-0270-907

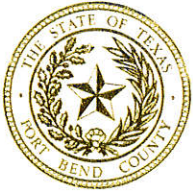
LAST PAYER:

TU TAN Q
 338 MUIRWOOD LN
 SUGAR LAND , TX 77498-3092

Payment Receipt Dates:

02/18/2020

LAST PAYMENT DATE: 02/18/2020



COUNTY TAX ASSESSOR-COLLECTOR

Fort Bend County, Texas

Carrie Surratt, PCC, CTO
County Tax Assessor-Collector

(281) 341-3710
Fax (832) 471-1830
www.fortbendcountytexas.gov

DATE: April 13, 2020

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

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

Re: Waiver of Penalty and Interest – Tan Tu: Account #9650-10-001-0050-907, 2019 Tax Years; Legal Description: Woodbridge of FBC Sec 10, Block 1, Lot 5; Mailing Address: 338 Muirwood Ln, Sugar Land, TX 77498-3092

Precinct 4

Tan Tu is requesting a waiver of penalty and interest for the 2019 tax year, stating a road construction crew relocated their outgoing mailbox and they did not realize the mail carrier never picked up their mail.

Tax Office records and research indicate:

- January 2020 – No record of any call from Tan Tu claiming to have issues with their mailed payment.
- February 19, 2020 – Received postmarked payment of \$4,626.48, base levy only from Tan Quoc & Duc D Tu, 338 Muirwood Ln, Sugar Land, TX 77498-3092.
- February 21, 2020 – Mailed short notice to Tan Quoc & Duc D Tu, 338 Muirwood Ln, Sugar Land, TX 77498-3092 requesting an additional \$323.85 postmarked by 03/10/2020 for February amount.

- March 05, 2020 – Received payment of \$323.85 from Tan Quoc Tu, 338 Muirwood Ln, Sugar Land, TX 77498-3092 paying the account in full.
- March 5, 2020 – County Judge received request for waiver of penalty and interest for the 2019 property taxes.
- Fort Bend ISD and Fort Bend ESD #5 have 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.

Summary of Taxes Paid:

2019 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Fort Bend ISD	\$3,316.10	\$232.13	\$232.13
Fort Bend ESD #5	\$257.50	\$18.03	\$18.03
FBC	\$1,052.88	\$73.69	\$73.69
Total	\$4,626.48	\$323.85	\$323.85

Total Penalty & Interest: \$323.85

I **do not** recommend waiver of penalty and interest for 2019 tax year.

- **Taxpayer has not provided sufficient evidence to support a postal error.**
 - Per Property Tax Code Section 33.011 (j): “The governing body of a taxing unit may waive penalties and interest on a delinquent tax if the taxpayer submits evidence sufficient to show that the taxpayer delivered for the tax before the delinquency date to:
 - (1) the United States Postal Service for delivery by mail, but an act of omission of the postal service resulted in the taxpayer’s payment being postmarked after the delinquency date; or
 - (2) a private delivery service for delivery, but an act or omission of the private carrier resulted in the taxpayer’s payment being received by the taxing unit after the delinquency date.
- **There is no evidence to cause the Tax Office to recommend waiver of penalty and interest. This waiver is not statutorily allowed because of the taxpayer’s failure to comply with the requirements of Texas Code Section 33.011.**

Thank you for this submission. Please accept this email as confirmation that Fort Bend County has received your request and is working on processing it.

From: tan.tu@shell.com <tan.tu@shell.com>
Sent: Thursday, March 5, 2020 1:45 PM
To: FBC.Judge <FBC.Judge@fortbendcountytx.gov>
Cc: tanqtu@yahoo.com
Subject: Fort Bend Property Tax penalty waiver request

Afternoon Fort Bend county Judge,

I am requesting penalties waived at both properties:

10819 Buckeye Furnace Lane and 338 Muirwood Lane. I had place multiple mail items to be mailed the last week of January. Believe it was Monday or Tuesday Jan 27/28th. I wrote multiple checks for HOA dues and property tax payments. I was unaware, due to the ongoing construction that's happening to improve draining on my street, the crew decided to remove and relocate my mail box that was in front of my house. In doing so they mistakenly took down the flag on my mailbox that indicated I had letters to be sent out. I subsequently assumed due to the flag being down that the mail man did indeed mailed my letters. I reached out during the 2nd week of FEB to the county office to inquire why I haven't received credit on my properties and they notified me that I was delinquent and they had not received any payments. I then went out to the mailbox and checked the outgoing mail compartment of my mailbox to find that the letters were still there!! I couldn't believe it! The construction crew moved the mailbox and never put the flag back up!! Our mailbox has 2 separate compartments independent of each other so you wouldn't know you still have outgoing mail if you never checked the outgoing mail compartment. I've attached pictures and info on the ongoing construction on my street. I had no intention of being late or delinquent and it wasn't nothing of my doing. I was proactive in calling the office as well. Please waive the fees. I feel I am getting punished for being unlucky that the crew moved my mailbox and forgot to put back up the flag...simple mistake that is costing ME a ton. Please contact me if you have further questions. Thank you for your time. Appreciate it much.

Sincerely,

Tan Tu
281-935-1464

COMPOSITE TAX RECEIPT



CARRIE SURRETT, PCC, CTO
FORT BEND COUNTY TAX ASSESSOR/ COLLECTOR
1317 EUGENE HEIMANN CIRCLE
RICHMOND, TEXAS 77469-3623
(281) 341-3710

Certified Owner: _____

TU TAN Q & DUC D
 10819 BUCKEYE FURNACE LN
 SUGAR LAND , TX 77498-6161

Legal Description: _____

WOODBIDGE OF FBC SEC 10, BLOCK 1, LOT 5

Parcel Address: 10819 BUCKEYE FURNACE LN

Legal Acres: 0.0000

Account No: 9650-10-001-0050-907

Year : 2019

Print Date : 03/18/2020

Operator Code: RAQUELA

Rec Type : Levy

Year	Tax Unit Name	Tax Value	Tax Rate	Levy	Penalty & Interest	Coll. Fee	Refund	Total
2019	FORT BEND ISD	261,110	1.270000	3,316.10	232.13	0.00	0.00	3,548.23
2019	FORT BEND ESD #5	257,499	0.100000	257.50	18.03	0.00	0.00	275.53
2019	FORT BEND CO DRAINAGE	228,888	0.015300	35.02	2.45	0.00	0.00	37.47
2019	FORT BEND CO GEN FND	228,888	0.444700	1,017.86	71.24	0.00	0.00	1,089.10
2019	DUPLICATE	0	0.000000	0.00	0.00	0.00	26.15	26.15
Levy Total :				\$4,626.48	\$323.85	\$0.00	\$26.15	\$4,976.48
Gross Total :				\$4,626.48	\$323.85	\$0.00	\$26.15	\$4,976.48
Grand Total :				\$4,626.48	\$323.85	\$0.00	\$26.15	\$4,976.48

Account No: 9650-10-001-0050-907

Payment Receipt Dates:

02/19/2020

LAST PAYER:

TAN QUOC TU
 338 MUIRWOOD LN
 SUGAR LAND , TX 77498-3092

LAST PAYMENT DATE: 02/19/2020