



COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George
County Judge

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

June 9, 2020

The Terraces at Arboretum
2950 SW 27th Ave. Ste. 200
Miami, Florida 33133

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

Dear Terraces at Arboretum:

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

- **Property Tax Account:** 0009-00-000-7300-907
- **Total Amount of Penalties Assessed:** \$10,259.59 for Tax Year 2019

Fort Bend County is also authorized to act on behalf of Fort Bend Independent School District, Fresh Water Supply No. 2 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, CTOP
County Tax Assessor/Collector
1317 Eugene Heimann Circle
Richmond, TX 77469-3623

(281) 341-3710
Fax (832) 471-1836
Email: carrie.surratt@fortbendcountytexas.gov
www.fortbendcountytexas.gov

DATE: March 16, 2020

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 – The Terraces at Arboretum: Account # 0009-00-000-7300-907; 2019 Tax Year; Legal Description: 0009 M M Battle, Block 1, Acres 10.166, Terraces at Arboretum, Restricted Reserve “A” (Multi-Family Use); Mailing Address: 2950 SW 27th Ave Ste 200, Miami, FL, 33133-3765.

Precinct 4

Israel Perez on behalf of The Terraces at Arboretum, is requesting waiver of penalty and interest for the 2019 tax year stating they did not receive the property tax bill.

Tax Office records and research indicate:

- February 14, 2019 – Received electronic request for tax statements to be emailed to apccounting@apcommunities.com.
- November 13, 2019 – 2019 Certified Tax Statement e-mailed to apccounting@apcommunities.com.
- February 06, 2020 – Received payment from The Terraces at Arboretum in the amount of \$156,825.26, including February penalty and interest.
- February 06, 2020 – County Judge received emailed request for waiver of penalty and interest for the 2019 Property Taxes.

- Fort Bend ISD, Fort Bend Fresh Water Supply 2 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 Commissioner's Court to make the determination based on Section 33.011 of the Texas Property Tax Code.

Summary of Taxes Paid:

Account 0009-00-000-7300-907:

2019 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Fort Bend ISD	\$78,872.21	\$5,521.05	\$5,521.05
Fresh Water Supply 2	\$32,915.17	\$2,304.06	\$2,304.06
Fort Bend ESD # 5	\$6,210.41	\$434.73	\$434.73
FBC	\$28,567.88	\$1,999.75	\$1,999.75
Total	\$146,565.67	\$10,259.59	\$10,259.59

Total Penalty and Interest: \$10,259.59

I **do not** recommend waiver of penalty and interest for 2019 Tax Year.

- **Taxpayer has not provided sufficient evidence to support there was an error by the Tax Office or Appraisal District.**
- Per Property Tax Code Section 33.011 (a)(1): "The governing body of a taxing unit:
 - (1) 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 and if the tax is paid not later than the 21st day after the date the taxpayer knows or should know of the delinquency;
- **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 Tax Code Section 33.011.**

Request for Waiver of Penalties and Interest

Request Date: February 6, 2020

ACCOUNT INFORMATION

Property Account Number: 0009-00-000-7300-907

Legal Description of Property: 0009 M M BATTLE, BLOCK 1, ACRES 10.166,
TERRACES AT ARBORETUM, RESTRICTED RESERVE "A" (MULTI-FAMILY USE)

Year(s) for which requesting waiver: 2019

Taxpayer Name: THE TERRACES AT ARBORETUM LP

Current Mailing Address: 8609 South Dixie Highway Pinecrest, FL 33156

Current Daytime Phone Number: 941-421-7382/ 305-385-3200

Current Email Address: iperez@apcommunities.com

BASIS FOR WAIVER REQUEST

Texas Property Tax Code Section 33.011 allows a taxing unit to waive penalties and interest in limited, defined circumstances. **PLEASE READ THE "INFORMATION REGARDING REQUESTS FOR WAIVER/REFUND OF PENALTIES AND INTEREST" SHEET BEFORE COMPLETING THIS FORM, AS DESCRIPTIONS BELOW ARE SIMPLIFIED EXPLANATIONS.**

I confirm that I have read "Information Regarding Requests for Waiver/Refund of Penalties and Interest"

Please check the appropriate box that describes your situation.

Tax Office or Appraisal District Error [Section 33.011(a)(1)]: An act or omission of an officer, employee, or agent of the taxing unit of the appraisal district in which the taxing unit participates caused or resulted in the taxpayer's failure to pay the tax before the delinquency date.

Tax Statement is Returned Undeliverable [Section 33.011(b)]: A tax statement was returned undeliverable to the tax office, the tax office did not send another tax statement at least 21 days before the delinquency date, and the returned tax statement was due to an act or omission of an officer, employee, or agent of the tax office.

Electronic Payment Error [Section 33.011(h)]: The taxpayer submits sufficient evidence showing they attempted to pay the original tax amount electronically in the proper manner before the delinquency date, that failure to pay was caused by an error in the transmissions of the funds.

Payment Mailed to an Incorrect Address [Section 33.011(a)(3)]: The taxpayer submits sufficient evidence showing payment was timely mailed to an incorrect address that would have been correct in a prior tax year AND would have been correct within one year of the date the payment was mailed.

Mail or Private Carrier Error [Section 33.011(j)]: The taxpayer submits sufficient evidence showing payment was timely mailed, but that an act or omission of the postal service or private carrier resulted in postmark or delivery being after the delinquency date.

Mortgage Company Error {Section 33.011(k)}: The taxpayer submits sufficient evidence showing that the property is not subject to an escrow account with the mortgage company, the tax bill was sent to the mortgage company, and the mortgage company failed to forward the tax bill to the owner.

Religious Organization {Section 33.011(a)(2)}: The property for which the tax is owed was acquired by a religious organization and before the first anniversary of the date the religious organization acquired the property, the organization paid the tax and qualified the property for the exemption.

Property was Omitted, Erroneously Exempted, Value Added, or Added Under a Different Account Number {Section 33.011(i)}: If the delinquency relates to a date prior to ownership of the property AND the delinquency is a result of omitted property later added to the appraisal roll, the property was erroneously exempted, the property had appraised value added, or if the property was added under a different account number when the prior owner owned the property.

Please refer to e-mail explanation from February 6, 2020.

Please attach all supporting documentation to this request for waiver of penalties and interest form. The Waiver Committee will only review documentation and evidence provided **AT THE TIME OF THE REQUEST**. Any documentation or evidence not provided with the request will not be considered in your waiver determination.

Requests must be received **before** the 181st day after the delinquency date **AND** include sufficient evidence to substantiate the reason for waiver of penalties and interest.

Financial hardship is not a legal basis for waiver of penalties and interest.

Email all requests and supporting documentation to fbj.judge@fortbendcountytexas.gov or mail or hand deliver to: Fort Bend County Judge
401 Jackson St
Richmond TX 77469-3110

Contact the Tax Office at 281-341-3710 with any questions.

Sincerely,

Olga Payero

Office of the County Judge

Fort Bend County

401 Jackson Street

Richmond, Texas 77469

Phone: (281) 341-3773

Fax: (281) 341-8609

Olga.Payero@fortbendcountytexas.gov



From: Israel Perez <iperez@apcommunities.com>

Sent: Thursday, February 6, 2020 9:23 AM

To: County Judge <county.judge@fortbendcountytexas.gov>

Subject: Request for waiver of penalty and interest- Acct #0009-00-000-7300-907

Hello,

We are requesting your consideration for a refund of the property tax penalty and interest. The late payment is due to non-receipt of the property tax bill as we have just noticed an incorrect mailing address listed on the bill. When we had not received the bill we quickly researched online to see if one could be obtained, and were surprised to see that we had just missed the cut off date before penalties and interest would be assessed. We promptly paid the full amount due with penalty and interest included. Our property is a newly constructed affordable housing apartment community so we would really appreciate your understanding and consideration in waiving the fees as this is our first year of operation in the community were unaware of the incorrect address and ability to obtain a bill online.

Thank you kindly.

ISRAEL PEREZ, CPA

Sr. Development Accountant

Note new address as of 10/26/2018

8609 South Dixie Highway, I. Pinecrest, FL 33156

Direct: (941) 421-7382 | Mobile: (305) 385 3200

Office: (305) 357.4700 | Fax: (305) 476.1557

E-Mail | [Website](#) | [Facebook](#) | [Twitter](#) | [LinkedIn](#)

DUPLICATE TAX RECEIPT



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

Certified Owner:

THE TERRACES AT ARBORETUM LP
2950 SW 27TH AVE
STE 200
MIAMI, FL 33133-3765

Legal Description:

0009 M M BATTLE, BLOCK 1, ACRES 10.166,
TERRACES AT ARBORETUM, RESTRICTED
RESERVE "A" (MULTI-FAMILY USE)

Parcel Address: 15928 OLD RICHMOND RD
Legal Acres: 10.1660

Remit Seq No: 43699645
Receipt Date: 02/06/2020
Deposit Date: 02/10/2020
Print Date: 03/09/2020 12:06 PM
Printed By: AREYES

Deposit No: EK300210
Validation No: 5
Account No: **0009-00-000-7300-907**
Operator Code: VEGA

Year	Tax Unit Name	Rec Type	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2019	Fort Bend Isd	TL	6,210,410	1.270000	78,872.21	5,521.05	0.00	84,393.26
2019	Fort Bend Fresh Water Supply 2	TL	6,210,410	0.530000	32,915.17	2,304.06	0.00	35,219.23
2019	Fort Bend Esd #5	TL	6,210,410	0.100000	6,210.41	434.73	0.00	6,645.14
2019	Fort Bend Co Drainage	TL	6,210,410	0.015300	950.19	66.51	0.00	1,016.70
2019	Fort Bend Co Gen Fnd	TL	6,210,410	0.444700	27,617.69	1,933.24	0.00	29,550.93
					\$146,565.67	\$10,259.59	\$0.00	\$156,825.26

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Check Number(s):

Credit Card Authorization No: 0

Exemptions on this property:

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PAYMENT TYPE:

Credit Cards: \$156,825.26

Total Applied: \$156,825.26

Change Paid: \$0.00

Account No: 0009-00-000-7300-907

PAYER:

THE TERRACES AT ARBORETUM LP
8609 S. DIXIE HIGHWAY
PINECREST, FL 33156

ACCOUNT PAID IN FULL

(281) 341-3710

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