



COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George
County Judge

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

June 9, 2020

Yin Hezhu and Shenzi Li
17402 Guadalupe Trail Ct.
Humble, Texas 77346

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

Dear Yin Hezhu and Shenzi Li:

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

- **Property Tax Account:** 2746-02-001-0380-907
- **Total Amount of Penalties Assessed:** \$571.58 for Tax Year 2019

Fort Bend County is also authorized to act on behalf of Fort Bend Independent School District and City of Sugar Land.

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

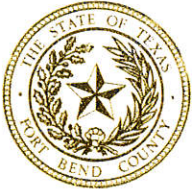
Thank you for your attention to this matter.

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

(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 – Yin Hezhu & Zhenzi Li: Account #2746-02-001-0380-907, 2019 Tax Years; Legal Description: Crescent Lakes Sec 2, Block 1, Lot 38; Mailing Address: 17402 Guadalupe Trail Ct, Humble, TX 77346

Precinct 4

Yin Hezhu & Zhenzi Li are requesting a waiver of penalty and interest for the 2019 tax year, stating their payment was not delivered to the Tax Office because of a Post Office error.

Tax Office records and research indicate:

- January 2020 – No record of any call from Yin Hezhu & Zhenzi Li claiming to have issues with their mailed payment.
- February 27, 2020 – Zhenzi Li called the Tax Office stating she received a delinquent statement but mailed payment in November. Tax Office never received payment for the 2019 taxes.
- February 27, 2020 – The Fort Bend County Tax Office received payment of \$8,737.10 (includes February Penalty and Interest).
- March 2, 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	\$5,029.20	\$352.04	\$352.04
City of Sugar Land	\$1,314.72	\$92.03	\$92.03
FBC	\$1,821.60	\$127.51	\$127.51
Total	\$8,165.52	\$571.58	\$571.58

Total Penalty & Interest: \$571.58

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

- **Taxpayer has not provided sufficient evidence to support a Postal Service error.**
 - Per Property Tax Code Section 33.011 (j)(1)(2): “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 payment for the tax before the delinquency date to:
 - (1) the United States Postal Service for delivery by mail, but an act or 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.**

February 27, 2020

Fort Bend County Judge
401 Jackson St
Richmond, TX 77469

County Judge
Received
FEB 28 2020

RE: Request for Waiver of Penalties and Interest
Property Account Number: 2746-02-001-0380-907

Dear Sir or Madam,

Attached please find a "Request for Waiver of Penalties and Interest".

We request a "Waiver of Penalties and Interest" on our property tax under Section 33.011(j), Mail or Private Carrier Error. We mailed the payment in the form of a personal check enclosed for the amount \$8,165.52 via First Class Mail on November 15, 2019 for the 2019 Property Tax.

However, due to Postal Service Error, Fort Bend County failed to receive our timely payment. Therefore, we received a notice on February 26, 2020 that our account was unpaid and that we are now charged a penalty and interest amount. Therefore, we are requesting a waiver of the Penalties and Interest.

As required by the "Request of Wavier of Penalties and Interest", we have made the payment in full on the current amount due including interest and penalty of \$8,737.10 via electronic payment on February 27, 2020.

Enclosed, please find the form "Request of Wavier Penalties and Interest" and the following documents as supporting evidence.

1. Copy of Initial Check (#2873) dated November 15, 2019 and a copy of the initial 2019 Tax Statement that was mailed via First Class mail on November 15, 2019
2. Evidence of "Stop Payment" made on the initial check (#2873) and effective on February 27, 2020.
3. Evidence of prior years of payment made timely around the same time of year (*e.g. November or December of each respective tax year*). Our account and the Fort Bend County Records show that we have made timely payments on our property tax every year and it has always been before December 31st of each respective tax year.
4. Evidence of latest electronic payment of \$8,737.10 made on February 27, 2020.

We appreciate your assistance in this matter.

Best Regards,



Yin Hezhu and Zhenzi Li



Carrie Surratt, PCC, CTOP
 Fort Bend County Tax Assessor-Collector
 1317 Eugene Heimann Circle
 Richmond, Texas 77469-3623
 www.fortbendcountytx.gov

FORT BEND COUNTY 2019 TAX STATEMENT

Payments are processed by postmark date. Payment must be U.S. Legal Tender. The tax office is here to assist you with problems or answer your questions at (281) 341-3710. Taxes are due and payable upon receipt. Failure to receive a statement does not relieve you of the liability.

Please take time to be sure your statement is correct. If you do not own this property or you have a question on values or exemptions - contact the Appraisal District below. The Appraisal District is a separate local agency and not part of the Fort Bend County Tax Office. The Appraisal District is the only agency allowed to make changes or corrections. Fort Bend County does not discriminate on the basis of race, color, national origin, sex, religion, age or disability in employment or the provision of service.

FORT BEND CENTRAL APPRAISAL DISTRICT
 2801 B F TERRY BLVD
 ROSENBERG TX 77471-5600
 (281) 344-8823

00766



YIN HEZHU & ZHENZI LI
 17402 GUADALUPE TRAIL CT
 HUMBLE TX 77346-2291



Account No: 2746-02-001-0380-907 Cad No: R173083 Legal Acres: .0080 Roll Code: REAL PROPERTY Parcel Address: 4427 GREYSTONE WAY Process Date: 10/29/2019

Tax Jurisdiction	Exemptions	Taxable Value	Rate per \$100	Taxes
FORT BEND ISD	\$0	\$396,000	1.2700000	\$5,029.20
CITY OF SUGAR LAND	\$0	\$396,000	.3926000	\$1,544.72
FORT BEND CO DRAINAGE	\$0	\$396,000	.0163000	\$60.59
FORT BEND CO GEN FND	\$0	\$396,000	.4447000	\$1,761.01
Total Amount Due by January 31, 2020				\$8,165.52
Payments Applied to 2019 Taxes				\$0.00
Total Current Taxes Due (Including Penalties)				\$8,165.52
Prior Year(s) Delinquent Taxes Due (if any) 0000 - 0000 If Paid in January 2020				\$0.00
Total Amount Due By January 31, 2020				\$8,165.52
Penalties for Paying Late		Current Taxes	Delinquent Taxes	Total
By February 28, 2020		\$8,737.10	\$0.00	\$8,737.10
By March 31, 2020		\$8,900.41	\$0.00	\$8,900.41

Property Description	
CRESCENT LAKES SEC 2, BLOCK 1, LOT 38	
Appraised Values	
Land - Market Value	\$70,000
Impr - Market Value	\$326,000
Total Market Value	\$396,000
Less Capped Mkt Value	\$0
Appraised Value	\$396,000
Exemptions/Deferrals	



WITHOUT A CITY SALES TAX, YOUR CITY TAX WOULD INCREASE BY \$317.55

NOTES: Keep for your records

If Paying Delinquent Taxes Prior to January 2020, Contact The Tax Office

PLEASE TEAR AT THE DOTTED LINE AND RETURN THIS PORTION WITH YOUR PAYMENT

2019 TAXES BECOME DELINQUENT FEB 1, 2020 * AMOUNT OF 2019 TAXES DUE IF PAID BY THE END OF:

JAN 2020	FEB 2020 7%	MAR 2020 9%
\$8,165.52	\$8,737.10	\$8,900.41

If there is an active lawsuit on prior year delinquent taxes pending as of February 1, 2020 or filed prior to July 1, 2020 there will be an additional collection fee added to any 2019 taxes that remain delinquent at that time.

PLEASE NOTE YOUR ACCOUNT NUMBER AND CURRENT DAYTIME TELEPHONE ON YOUR CHECK AND MAKE CHECKS PAYABLE TO:

Carrie Surratt, PCC, CTOP Fort Bend County Tax Assessor - Collector

Please provide a daytime telephone #: _____

AMOUNT PAID:

8165.52



2746-02-001-0380-907
 YIN HEZHU & ZHENZI LI
 17402 GUADALUPE TRAIL CT
 HUMBLE TX 77346

Carrie Surratt, PCC, CTOP
 Fort Bend County Tax Assessor-Collector
 Payment Processing Dept.
 P.O. Box 1028
 Sugarland, TX 77487-1028



(E-Check accepted via internet only.)
 Credit/Debit Cards are accepted at all Fort Bend County Tax Office locations and via the internet by visiting www.fortbendcountytx.gov (a convenience fee is charged by a third party vendor)

000000R173083 047 0000816552 0000873710 0000890041 0000906372 4

DUPLICATE TAX RECEIPT



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

Certified Owner:

YIN HEZHU & ZHENZI LI
17402 GUADALUPE TRAIL CT
HUMBLE, TX 77346

Legal Description:

CRESCENT LAKES SEC 2, BLOCK 1, LOT 38

Parcel Address: 4427 GREYSTONE WAY
Legal Acres: 0.0000

Remit Seq No: 43850485
Receipt Date: 02/27/2020
Deposit Date: 03/02/2020
Print Date: 03/10/2020 03:26 PM
Printed By: RAQUELA

Deposit No: EK200302
Validation No: 106
Account No: 2746-02-001-0380-907
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	396,000	1.270000	5,029.20	352.04	0.00	5,381.24
2019	City Of Sugar Land	TL	396,000	0.332000	1,314.72	92.03	0.00	1,406.75
2019	Fort Bend Co Drainage	TL	396,000	0.015300	60.59	4.24	0.00	64.83
2019	Fort Bend Co Gen Fnd	TL	396,000	0.444700	1,761.01	123.27	0.00	1,884.28
					\$8,165.52	\$571.58	\$0.00	\$8,737.10

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Check Number(s):

PAYMENT TYPE:

Credit Card Authorization No: 0

Credit Cards: \$8,737.10

Exemptions on this property:

Total Applied: \$8,737.10

Change Paid: \$0.00

Account No: 2746-02-001-0380-907

PAYER:
HEZHU YIN
17402 GUADALUPE TRAIL CT
HUMBLE, TX 77346

ACCOUNT PAID IN FULL