



## COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George  
County Judge

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

June 9, 2020

Tsih Chiang and Johnny Yang  
9 Lakewood Circle  
San Mateo, CA 94402

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

Dear Tsih Chiang and Johnny Yang:

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

- **Property Tax Account:** **4762-01-004-0130-907**
- **Total Amount of Penalties Assessed:** **\$362.53 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  
Roy Cordes, County Attorney

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

Re: Waiver of Penalty and Interest– Tsih Chiang & Johnny Yang: Account #4762-01-004-0130-907,  
2019 Tax Year; Legal Description: Lakefield Sec 1, Block 4, Lot 13; Mailing Address: Yang Tsih Chiang  
& Johnny, 9 Lakewood Cir., San Mateo, CA 94402-3971

**Precinct 4**

Tsih Chiang & Johnny Yang is requesting a waiver of penalty and interest for 2019 tax year, stating their payment was lost in the mail.

Tax Office records and research indicate:

- January 2020 – No record of any call to check status if we received their payment on time.
- February 24, 2020 – 2019 Reminder statement mailed to: Yang Tsih Chiang & Johnny, 9 Lakewood Cir., San Mateo, CA 94402-3971. **This statement was not returned by the Post Office.**
- March 2, 2020 – Gayle left voicemail for Tax office to return call regarding information on account.
- March 9, 2020 – Received payment from Johnny Yang, in the amount of \$4,390.65, including March penalty and interest.
- March 11, 2020 – County Judge received waiver of penalty and interest for 2019 Property Taxes.

- March 18, 2020 – Sent email to Tsih C Tang regarding additional sufficient evidence for waiver.
- 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 Texas Property Tax Code.

**Summary of Taxes paid:**

**Account 4762-01-004-0130-907:**

**2019 Tax Year**

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Fort Bend ISD	\$2,480.95	\$223.29	\$223.29
City of Sugar Land	\$648.56	\$58.37	\$58.37
FBC	\$898.61	\$80.87	\$80.87
<b>Total</b>	<b>\$4,028.12</b>	<b>\$362.53</b>	<b>\$362.53</b>

**Total Penalty and Interest: \$362.53**

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

- **Taxpayer has not provided sufficient evidence to support that they attempted to pay on time.**
- 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 year 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 Tax Code Section 33.011.**

**From:** Tsih yang <[tsihyang@gmail.com](mailto:tsihyang@gmail.com)>  
**Sent:** Monday, March 9, 2020 7:44 AM  
**To:** FBC.Judge <[FBC.Judge@fortbendcountytexas.gov](mailto:FBC.Judge@fortbendcountytexas.gov)>  
**Subject:** Request wavier for penalty

I mailed in a check back in December of 2019 to your office to pay the county tax and another check to First Colony for the city tax at the same time. An imprint of the check is attached. The check to First Colony was received and the one to your office was somehow lost. I have been traveling overseas and had very limited access to my bank. If I had known that the check was lost, I would immediately send in another. As the record shows that I have paid the tax on time every year for the last ten or so years. i would like to ask for a wavier for the penalty. Thank you very much. T.C. Yang



**CAUTION:** This email originated from outside of the organization. Do not click links, open attachments, or respond unless you recognize the sender and know the content is safe. Please forward suspicious emails to [IT.ServiceDesk@fortbendcountytexas.gov](mailto:IT.ServiceDesk@fortbendcountytexas.gov)

# DUPLICATE TAX RECEIPT



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

**Certified Owner:**

**YANG TSIH CHIANG & JOHNNY**  
**9 LAKEWOOD CIR**  
**SAN MATEO , CA 94402-3971**

**Legal Description:**

LAKEFIELD SEC 1, BLOCK 4, LOT 13

**Parcel Address:** 4419 TREASURE TRL  
**Legal Acres:** 0.0000

**Remit Seq No:** 43923339  
**Receipt Date:** 03/09/2020  
**Deposit Date:** 03/11/2020  
**Print Date:** 03/17/2020 03:45 PM  
**Printed By:** CHRISTINAG

**Deposit No:** EK300311  
**Validation No:** 1  
**Account No:** 4762-01-004-0130-907  
**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	195,350	1.270000	2,480.95	223.29	0.00	2,704.24
2019	City Of Sugar Land	TL	195,350	0.332000	648.56	58.37	0.00	706.93
2019	Fort Bend Co Drainage	TL	195,350	0.015300	29.89	2.69	0.00	32.58
2019	Fort Bend Co Gen Fnd	TL	195,350	0.444700	868.72	78.18	0.00	946.90
					<b>\$4,028.12</b>	<b>\$362.53</b>	<b>\$0.00</b>	<b>\$4,390.65</b>

**Check Number(s):**

**Credit Card Authorization No:** 0

**Exemptions on this property:**

**PAYMENT TYPE:**

**Credit Cards:** \$4,390.65

**Total Applied:** \$4,390.65

**Change Paid:** \$0.00

**Account No:** 4762-01-004-0130-907  
**PAYER:**

**JOHNNY YANG**  
**9 LAKEWOOD CIRCLE**  
**SAN MATEO , CA 94402**

**ACCOUNT PAID IN FULL**

(281) 341-3710