



COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George
County Judge

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

June 9, 2020

Boris Kos
22414 Elizabeth Place Ct.
Katy, Texas 77494

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

Dear Mr. Kos:

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

- **Property Tax Account:** **3519-08-001-0380-914**
- **Total Amount of Penalties Assessed:** **\$554.00 for Tax Year 2019**

Fort Bend County is also authorized to act on behalf of Katy Independent School District and Harris Fort Bend ESD No. 100.

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 Andy Meyers, Pct. 3**
Telephone (281) 238-1400 or
Email:
Andy.Meyers@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 Andy Meyers, Precinct No. 3



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– Boris Kos; Account #3519-08-001-0380-914, 2019 Tax Year; Legal Description: Grand Lakes Sec 8, Block 1, Lot 38; Mailing Address: Kos Boris, 22414 Elizabeth Place Ct., Katy, TX 77494-2227

Precinct 3

Boris Kos is requesting a waiver of penalty and interest for the 2019 tax year due to incorrect postmark date because of Post Office error.

Tax Office records and research indicate:

- January 2020 – No record of any call to verify if we received their payment on time.
- February 7, 2020 – Received payment from Boris Kos, in the amount of \$7,914.29, base levy only.
- February 18, 2020 – Short notice was mailed to: Boris Kos; 22414 Elizabeth Place Ct., Katy, TX 77494-2227. **This notice was not returned by the Post Office.**
- February 24, 2020 – 2019 Reminder statement mailed to: Boris Kos; 22414 Elizabeth Place Ct., Katy, TX 77494-2227. **This statement was not returned by the Post Office.**
- March 7, 2020 – County Judge received waiver of penalty and interest for 2019 Property Taxes.

- Katy ISD and Harris F/B ESD #100 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 as of February:

Account 3519-08-001-0380-914:

2019 Tax Year

| Tax Unit | Base | Penalty & Interest | Total Waiver Request |
|-----------------------|-------------------|--------------------|----------------------|
| Katy ISD | \$5,953.94 | \$416.78 | \$416.78 |
| Harris F/B ESD#100 | \$350.06 | \$24.50 | \$24.50 |
| FBC | \$1,610.29 | \$112.72 | \$112.72 |
| Total | \$7,914.29 | \$554.00 | \$554.00 |

Total Penalty and Interest: \$554.00

I do recommend waiver of penalty and interest for 2019 Tax Year.

- **Taxpayer has 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 evidence to cause the Tax Office to recommend waiver of penalty and interest.**



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

FORT BEND COUNTY 2019 REMINDER 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) 344-8623

9849



KOS BORIS
 22414 ELIZABETH PLACE CT
 KATY TX 77494-2227



Account No: 3519-08-001-0380-914 Cad No: R229059 Legal Acres: .0000 Roll Code: REAL PROPERTY Parcel Address: 22414 ELIZABETH PLACE CT Process Date: 02/19/2020

| Tax Jurisdiction | Exemptions | Taxable Value | Rate per \$100 | Taxes |
|-----------------------|------------|---------------|----------------|------------|
| KATY ISD | \$25,000 | \$412,580 | 1.4431000 | \$5,953.94 |
| HARRIS F/B ESD #100 | \$87,516 | \$350,064 | .10000000 | \$350.06 |
| FORT BEND CO DRAINAGE | \$87,516 | \$350,064 | .01530000 | \$53.56 |
| FORT BEND CO GEN FND | \$87,516 | \$350,064 | .44470000 | \$1,556.73 |

| Property Description | |
|------------------------------------|-----------|
| GRAND LAKES SEC 8, BLOCK 1, LOT 38 | |
| Appraised Values | |
| Land - Market Value | \$84,000 |
| Impr - Market Value | \$353,580 |
| Total Market Value | \$437,580 |
| Less Capped Mkt Value | \$0 |
| Appraised Value | \$437,580 |
| Exemptions/Deferrals | |
| HOM HOMESTEAD | |

| Total Amount Due by January 31, 2020 | | | | \$517.75 |
|---|---------------|------------------|----------|-----------------|
| Payments Applied to 2019 Taxes | | | | \$7,396.54 |
| Total Current Taxes Due (Including Penalties) | | | | \$7,914.29 |
| Prior Year(s) Delinquent Taxes Due (if any) 0000 - 0000 If Paid in January 2020 | | | | \$0.00 |
| Total Amount Due By January 31, 2020 | | | | \$517.75 |
| Penalties for Paying Late | Current Taxes | Delinquent Taxes | Total | |
| By February 28, 2020 | \$554.00 | \$0.00 | \$554.00 | |
| By March 31, 2020 | \$564.36 | \$0.00 | \$564.36 | |



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:

| FEB 2020 7% | MAR 2020 9% | APR 2020 11% |
|-------------|-------------|--------------|
| \$554.00 | \$564.36 | \$574.71 |

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 #: _____



(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 <https://www.fortbendcountytx.gov/services/paypropertytaxes> (a convenience fee is charged by a third party vendor)

AMOUNT PAID:



3519-08-001-0380-914
 KOS BORIS
 22414 ELIZABETH PLACE CT
 KATY TX 77494-2227

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

00000R229059 047 0000051775 0000055400 0000056436 0000057471 2

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: boris kos <bkos1@hotmail.com>

Sent: Saturday, March 7, 2020 7:53 PM

To: FBC.Judge <FBC.Judge@fortbendcountytexas.gov>

Cc: boris kos <bkos1@hotmail.com>

Subject: Request For Waiver of Penalties and interest _BORIS KOS, Account No. 3519-08-001-0380-914-12

Attn. Waiver Committee

Request for Waiver , BORIS KOS, Account No. 3519-08-001-0380-914-12

Attached evidence showing that my payment was timely delivered , but an act of the postal service resulted that postmark and mailing date has been dated after delinquency date.

Supporting documents:

- 2019 Fort Bend County 2019 Tax Statement in amount of \$ 7,914.29
- Copy of the check # 1228, dtd/ 01-31-2020 in amount of \$ 7,914.29
- USPS First Class Mail shipping tracking label, # 9407 1102 0088 2227 4935 53, Received date : 01-31-2020
- Copy of the business card of the Grand Lakes Postal office where the envelope with the check has been delivered on 01-31-2020
Shipped date : 02-01-2020
- Request For Waiver of Penalties and interest for past due invoice in amount of \$ 517.75

Thank you to review my case.

Very respectfully

Boris KOS
22414 ELIZABETH PLACE CT.
KATY, TX 77494
Cell. 832.512.3782

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DUPLICATE TAX RECEIPT



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

Certified Owner:

KOS BORIS
22414 ELIZABETH PLACE CT
KATY, TX 77494-2227

Legal Description:

GRAND LAKES SEC 8, BLOCK 1, LOT 38

Parcel Address: 22414 ELIZABETH PLACE CT
Legal Acres: 0.0000

Remit Seq No: 43698498
Receipt Date: 02/07/2020
Deposit Date: 02/10/2020
Print Date: 03/17/2020 03:21 PM
Printed By: CHRISTINAG

Deposit No: L200210
Validation No: 7
Account No: 3519-08-001-0380-914
Operator Code: VEGA

| Year | Tax Unit Name | Rec Type | Tax Value | Tax Rate | Levy Paid | P&I | Coll Fee Paid | Total |
|------|-----------------------|----------|-----------|----------|-------------------|-----------------|---------------|-------------------|
| 2019 | Katy Isd | TL | 412,580 | 1.443100 | 5,564.43 | 389.51 | 0.00 | 5,953.94 |
| 2019 | Harris F/B Esd #100 | TL | 350,064 | 0.100000 | 327.16 | 22.90 | 0.00 | 350.06 |
| 2019 | Fort Bend Co Drainage | TL | 350,064 | 0.015300 | 50.06 | 3.50 | 0.00 | 53.56 |
| 2019 | Fort Bend Co Gen Fnd | TL | 350,064 | 0.444700 | 1,454.89 | 101.84 | 0.00 | 1,556.73 |
| | | | | | \$7,396.54 | \$517.75 | \$0.00 | \$7,914.29 |

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Check Number(s):
001228

PAYMENT TYPE: PARTIAL PAYMENT

Checks: \$7,914.29

Exemptions on this property:

HOMESTEAD

Total Applied: \$7,914.29

Change Paid: \$0.00

Account No: 3519-08-001-0380-914
PAYER:

KOS BORIS
22414 ELIZABETH PLACE CT
KATY, TX 77494-2227

REMAINING BALANCE

(281) 341-3710