



COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George
County Judge

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

June 9, 2020

Sam and Cecilia Martin
14715 Vrilla Rd.
Guy, Texas 77444

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

Dear Mr. and Mrs. Martin:

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

- **Property Tax Account:** **0160-00-000-8903-906**
- **Total Amount of Penalties Assessed:** **\$277.30 for Tax Year 2019**

and

- **Property Tax Account:** **0160-00-000-8953-906**
- **Total Amount of Penalties Assessed:** **\$1.82 for Tax Year 2019**

Fort Bend County is also authorized to act on behalf of Needville Independent School District and Wharton County Jr. College.

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 Vincent Morales, Pct. 1** **Telephone (281) 344-9400 or**
Email:
Vincent.Moralesjr@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 Vincent Morales, Precinct No. 1

COUNTY TAX ASSESSOR / COLLECTOR

Fort Bend County, Texas



Carrie Surratt, PCC, CTO
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: April 14, 2020

To: County Judge KP George
Commissioner Vincent Morales
Commissioner Grady Prestage
Commissioner Andy Meyers
Commissioner Ken R. De Merchant
Roy Cordes, County Attorney

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

Re: Waiver of Penalty and Interest– Sam G & Cecilia Martin: Account # 0160-00-000-8903-906, 2019 Tax Year; Legal Description: 0160 Geo Dedrick, Tract 3 (PT), Acres 1.00; Mailing Address: 14715 Vrilla Rd., Guy, TX 77444

Precinct 1

Sam G & Cecilia Martin are requesting a waiver of penalty and interest for the 2019 tax year stating she was having trouble with the website and couldn't get it to submit her payment.

Tax Office records and research indicate:

- November 2019-January 31, 2020 – Tax records do not reflect the Martin's calling to notify the tax office of issues completing payment.
- February 5, 2020 – Cecilia called to ask if there was an internet payment applied to account 0160-00-000-8903-906, No payment received
- February 24, 2020 – 2019 Reminder Notice was mailed to: Sam G & Cecilia Martin, 14715 Vrilla Rd., Guy, TX 77444-9736. **This statement was not returned by the Post Office.**
- February 25, 2020 – Cecilia called to check status of waiver-tax office clerk informed Cecilia that taxes have to be paid before waiver is submitted and after submitting waiver she should receive some type of notification-forward call to tax office research clerk for further questions.

- February 25, 2020 – Cecilia called and spoke to tax office research clerk. Cecilia stated she previously submitted waiver but did not receive a response from County Judge. Cecilia stated she called back and spoke to someone and was told she had wrong email address. Tax office research clerk reviewed the waiver instructions with Cecilia over the phone and explained waiver process/requirements to her and Cecilia was advised as to where she can obtain a copy of correct form because she stated she was emailed an incorrect form previously but could not provide me with the name of the person who emailed her the previous waiver form.
- February 25, 2020 – Received 2019 tax payment from Sam G & Cecilia Martin in the amount of \$3,961.35.
- February 28, 2020 – Received 2019 tax payment from Sam G & Cecilia Martin in the amount of \$277.30, including February penalty and interest which paid account in full.
- March 5, 2020 – County Judge received emailed request for waiver of penalty and interest for the 2019 Property Taxes.
- There is no evidence of an error by the Fort Bend Central Appraisal District or the Fort Bend County Tax Office.
- Needville ISD and Wharton County Jr College 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 0160-00-000-8903-906:

2019 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Needville ISD	\$2,848.80	\$199.43	\$199.43
Wharton County Jr College	\$305.56	\$21.39	\$21.39
FBC	\$806.99	\$56.48	\$56.48
Total	\$3,961.35	\$277.30	\$277.30

Total Penalty and Interest: \$277.30

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 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 countyjudge@fortbendcountytexas.gov or mail or hand deliver to:
Fort Bend County Judge
401 Jackson St
Richmond TX 77469-3110

We were having trouble with the website and couldn't get it to submit our payment on January 31. Can you please waiv the penalties and interest?

Thank you,
Cecilia Martel

Olga Payero

Office of the County Judge

Fort Bend County

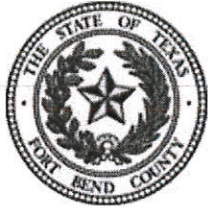
401 Jackson Street

Richmond, Texas 77469

Phone: (281) 341-3773

Fax: (281) 341-8609

Olga.Payero@fortbendcountytexas.gov



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

Sent: Wednesday, February 26, 2020 10:21 AM

To: cilpm63@gmail.com

Cc: Ospina, Donna <Donna.Ospina@fortbendcountytexas.gov>; Payero, Olga <Olga.Payero@fortbendcountytexas.gov>

Subject: FW: 2019 property taxes

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: Cecilia Martin <cilpm63@gmail.com>

Sent: Tuesday, February 25, 2020 12:43 PM

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

Subject: Fwd: 2019 property taxes

I was emailed this form to fill out because I had trouble with the property tax website on January 31, 2020. I tried to go online and submit my payment for my 2019 property taxes. It would not let me . I then called the tax office to see what to do to have the penalties and interest waived . I was emailed this form and told to fill it out and send it by email to countyjudge@fortbendcountytexas.gov witch is the email on the form. I have not heard back from anyone so I called again. I was told by the tax office that I filled out an old form. I now have (I hope) the correct form. However the amount of time to submit the form has been delayed therefore causing me to be even later. Please take into consideration all this information when reviewing my account. I am submitting both forms so you can see the first form the tax office sent me to fill out . It was sent at the beginning of february.

Thank you and God bless,

Sam and Cecilia Martin

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:

MARTIN SAM G & CECILIA L
 14715 VRLLA RD
 GUY , TX 77444-9736

Legal Description:

0160 GEO DEDRICK, TRACT 3 (PT), ACRES
 1.00

Parcel Address: 14715 VRLLA RD

Legal Acres: 1.0000

Account No: 0160-00-000-8903-906

Year : 2019

Print Date : 03/10/2020

Operator Code: YVONNEA

Rec Type : Levy

Year	Tax Unit Name	Tax Value	Tax Rate	Levy	Penalty & Interest	Coll. Fee	Refund	Total
2019	NEEDVILLE ISD	194,290	1.466261	2,848.80	199.43	0.00	0.00	3,048.23
2019	WHARTON COUNTY JR COLLEGE	219,290	0.139340	305.56	21.39	0.00	0.00	326.95
2019	FORT BEND CO DRAINAGE	175,432	0.015300	26.84	1.87	0.00	0.00	28.71
2019	FORT BEND CO GEN FND	175,432	0.444700	780.15	54.61	0.00	0.00	834.76
Levy Total :				\$3,961.35	\$277.30	\$0.00	\$0.00	\$4,238.65
Gross Total :				\$3,961.35	\$277.30	\$0.00	\$0.00	\$4,238.65
Grand Total :				\$3,961.35	\$277.30	\$0.00	\$0.00	\$4,238.65

Account No: 0160-00-000-8903-906

LAST PAYER:

MARTIN SAM G & CECILIA L
 14715 VRLLA RD
 GUY , TX 77444-9736

Payment Receipt Dates:

02/25/2020

02/28/2020

LAST PAYMENT DATE: 02/28/2020



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 15, 2020

To: County Judge KP George
Commissioner Vincent Morales
Commissioner Grady Prestage
Commissioner Andy Meyers
Commissioner Ken R. De Merchant
Roy Cordes, County Attorney

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

Re: Waiver of Penalty and Interest– Sam G & Cecilia Martin: Account # 0160-00-000-8953-906, 2019 Tax Year; Legal Description: 0160 Geo Dedrick, Tract 3 (PT), Acres 10.317; Mailing Address: 14715 Vrla Rd., Guy, TX 77444

Precinct 1

Sam G & Cecilia Martin are requesting a waiver of penalty and interest for the 2019 tax year stating she was having trouble with the website and couldn't get it to submit her payment.

Tax Office records and research indicate:

- November 2019-January 31, 2020 – Tax records do not reflect the Martin's calling to notify the tax office of issues completing payment.
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- February 25, 2020 – Received 2019 tax payment from Sam G & Cecilia Martin in the amount of \$26.02.
- February 28, 2020 – Received 2019 tax payment from Sam G & Cecilia Martin in the amount of \$1.82 including February penalty and interest which paid account in full.
- March 5, 2020 – County Judge received emailed request for waiver of penalty and interest for the 2019 Property Taxes.
- There is no evidence of an error by the Fort Bend Central Appraisal District or the Fort Bend County Tax Office.
- Needville ISD and Wharton County Jr College 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 0160-00-000-8953-906:

2019 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Needville ISD	\$18.47	\$1.29	\$1.29
Wharton County Jr College	\$1.76	\$.12	\$.12
FBC	\$5.79	\$.41	\$.41
Total	\$4,437.32	\$1.82	\$1.82

Total Penalty and Interest: \$1.82

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

- **Taxpayer has not provided sufficient evidence to support that there was an error in Electronic Funds Transfer before delinquency date.**
- Per Property Tax Code Section 33.011 (h)(3): “The governing body of a taxing unit shall waive penalties and interest on a delinquent tax if:
 - (1) the tax is payable by electronic funds transfer under an agreement entered into under Section 31.06(a); and
 - (2) the taxpayer submits evidence sufficient to show that:
 - (A) the taxpayer attempted to pay the tax by electronic funds transfer in the proper manner before the delinquency date;
 - (B) the taxpayer's failure to pay the tax before the delinquency date was caused by an error in the transmission of the funds; and
 - (C) the tax was properly paid by electronic funds transfer or otherwise not later than the 21st day after the date the taxpayer knew or should have known 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.**

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.

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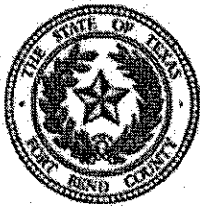
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Certified Owner:

MARTIN SAM G & CECILIA L
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Legal Description:

0160 GEO DEDRICK, TRACT 3 (PT), ACRES
 10.317

Parcel Address: 14715 VRLLA RD

Legal Acres: 10.3170

Account No: 0160-00-000-8953-906

Year : 2019

Print Date : 03/10/2020

Operator Code: YVONNEA

Rec Type : Levy

Year	Tax Unit Name	Tax Value	Tax Rate	Levy	Penalty &		Coll. Fee	Refund	Total
					Interest				
2019	NEEDVILLE ISD	1,260	1.466261	18.47	1.29	0.00	0.00		19.76
2019	WHARTON COUNTY JR COLLEGE	1,260	0.139340	1.76	0.12	0.00	0.00		1.88
2019	FORT BEND CO DRAINAGE	1,260	0.015300	0.19	0.01	0.00	0.00		0.20
2019	FORT BEND CO GEN FND	1,260	0.444700	5.60	0.40	0.00	0.00		6.00
Levy Total :				\$26.02	\$1.82	\$0.00	\$0.00		\$27.84
Gross Total :				\$26.02	\$1.82	\$0.00	\$0.00		\$27.84
Grand Total :				\$26.02	\$1.82	\$0.00	\$0.00		\$27.84

Account No: 0160-00-000-8953-906

LAST PAYER:

MARTIN SAM G & CECILIA L
 14715 VRLLA RD
 GUY , TX 77444-9736

Payment Receipt Dates:

02/25/2020
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