



COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George
County Judge

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

June 9, 2020

Yang Yang
1330 Augusta Dr., Unit 13
Houston, Texas 77057

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

Dear Mr. Yang,

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

- **Property Tax Account:** **2504-02-001-0431-901**
- **Total Amount of Penalties Assessed:** **\$97.33 for Tax Year 2019**

Fort Bend County is also authorized to act on behalf of Lamar Consolidated Independent School District and City of Rosenberg.

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,

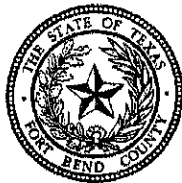
A handwritten signature in black ink, appearing to read "KP George", with a horizontal line extending to the right.

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, CTOP
County Tax Assessor/Collector
1317 Eugene Heimann Circle
Richmond, TX 77469-3623

(281) 341-3710
Fax (832) 471-1836
Email: tammy.staton@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. DeMerchant
Roy Cordes, County Attorney

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

Re: Waiver of Penalty and Interest – Yang Yang2: Account # 2504-02-001-0431-901; 2019 Tax Year;
Legal Description: Cottonwood Sec 2, Block 1, Lot 43, 33.340000% UDI; Mailing Address: 1330
Augusta Dr. Unit 13, Houston, TX 77057-2463.

Precinct 1

Yang Yang is requesting waiver of penalty and interest for the 2019 tax year based on Property Tax Code Section 33.011 (h). Yang Yang states that she purchased a home in 2019 and received two statements with the same account number for her property. In actuality, these are undivided interests accounts even though they were for different amounts, she only paid one of the statements.

Tax Office records and research indicate:

- September 13, 2019 – General Warranty Deed was filed with the Fort bend County Clerk’s office naming Grantee as Yang Yang and Grantors as multiple owners Brad A Countryman, Jenna L. Countryman & Linda Countryman.
- November 19, 2019 – 2019 October Name/Address Change Statement for account number 2504-02-001-0431-901 was mailed to: Yang Yang2, 1330 Augusta Dr., Houston, TX 77057-2463.

- February 24, 2020 – 2019 Reminder Notice for account number 2504-02-001-0431-901 was mailed to: Yang Yang2, 1330 Augusta Dr., Houston, TX 77057-2463.
- March 2, 2020 – Ms. Yang called the tax office asking why she has two accounts for her property. Was advised to contact the Fort Bend Central Appraisal District and to pay the statement in full.
- March 10, 2020 - Received a check payment from Ms. Yang in the amount of \$1,178.80 paying the account in full including March penalty and interest.
- Lamar CISD and City of Rosenberg 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 as of March 2020:

Account 2504-02-001-0431-901:

2019 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Lamar CISD	\$650.36	\$58.53	\$58.53
City Of Rosenberg	\$204.47	\$18.40	\$18.40
FBC	\$226.64	\$20.40	\$20.40
Total	\$1,081.47	\$97.33	\$97.33

Total Penalty and Interest: \$97.33

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 made by the Tax Office or the Fort Bend Central 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 of 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 the 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.**

To someone it may concern,

I purchased the Cottonwood SEC 2, Block 1, LOT 43, 33.340000% UDI-822 Crabapple Way, Rosenberger Rosenberg, TX 77471 in 2019, however I received two separated statements with the same account number (see enclosed files) in 2019 for payments. One is Yang Yang and the other is Yang Yang2. I called the office back in Dec 2019 and had been told to pay the bill with higher dollar amount, however, I received the past due statement in Feb 2020 for a total of \$1,178.80 by March 31, 2020. When I called the office again in late Feb 2020, I had been told somehow my account was divided to Yang Yang and Yang Yang2 two statements although I am the sole owner for the property. I had to pay \$1,178.80, which including \$97.33(\$1,178.80 -\$1,081.47) interest fee due to this confusion for late payment. I sincerely hope your office could consider to waive the \$97.33 Interest cost.

Regards

Yang Yang

832-868-3988

2019 OCTOBER NAME/ADDRESS CHANGE TAX STATEMENT



CARRIE SURRETT, PCC, CTOP
FORT BEND COUNTY TAX ASSESSOR/ COLLECTOR
1317 EUGENE HEIMANN CIRCLE
RICHMOND, TEXAS 77469-3623
PHONE NO. (281) 341-3710

Mail To:
YANG YANG
1330 AUGUSTA DR
HOUSTON, TX 77057-2463

Legal Description:
COTTONWOOD SEC 2, BLOCK 1, LOT 43,
66.660000% UDI

Account No: 2504-02-001-0430-901

Legal Acres: .0000
Parcel Address: 822 CRABAPPLE WAY

CAD No: R340825

As of Date: 11/19/2019

Print Date: 11/19/2019 Printed By: SOLEDADP

Market Value		Appraised Value	Assessed Value	Capped Value	Homesite Value	AG/TIM Market Value	Non-Qualifying Value
Land	Improvement						
\$14,550	\$83,960	\$98,510	\$98,510	\$0	\$98,510	\$0	\$0

Taxing Unit	Assessed Value (100%)	Code	Exemptions		Taxable Value	Tax Rate	Tax
			Value				
LAMAR C I S D- OPERATING	\$98,510	HOM	\$16,665		\$81,845	1.320000	\$1,080.35
CITY OF ROSENBERG	\$98,510	HOM	\$3,333		\$95,177	0.415000	\$394.98
<i>WITHOUT A CITY SALES TAX, YOUR CITY TAX WOULD INCREASE BY \$184.91</i>							
FORT BEND CO DRAINAGE	\$98,510	HOM	\$19,702		\$78,808	0.015300	\$12.06
FORT BEND CO GEN FND	\$98,510	HOM	\$19,702		\$78,808	0.444700	\$350.46

Total 2019 Tax: \$1,837.85
Total 2019 Levy Paid To Date: \$0.00
2019 Levy Due: \$1,837.85
Total 2019 Due: \$1,837.85

Exemptions:

HOM HOMESTEAD

AMOUNT DUE IF PAID BY THE END OF:		Taxes become delinquent on February 01, 2020.			
11/30/2019 0%	12/31/2019 0%	01/31/2020 0%	02/29/2020 7%	03/31/2020 9%	04/30/2020 11%
\$1,837.85	\$1,837.85	\$1,837.85	\$1,966.49	\$2,003.26	\$2,040.02

2019 CERTIFIED CHANGE ORDER RECEIVED FROM FORT BEND - CAD - OCTOBER NAME CHANGE
 IF YOU ARE 65 YEARS OF AGE OR OLDER OR ARE DISABLED AND THE PROPERTY DESCRIBED IN THIS DOCUMENT IS YOUR RESIDENCE
 HOMESTEAD, YOU SHOULD CONTACT THE APPRAISAL DISTRICT REGARDING ANY ENTITLEMENT YOU MAY HAVE TO A POSTPONEMENT IN THE
 PAYMENT OF THESE TAXES.

School Information :

LAMAR C I S D- OPERATING 2019 M&O .97000000 I&S .35000000 Total 1.3200000 2018 M&O 1.06000000 I&S .33000000 Total 1.39000000

TO PAY BY CREDIT CARD VISIT WWW.FORTBENDCOUNTYTX.GOV

2019 OCTOBER NAME/ADDRESS CHANGE TAX STATEMENT



CARRIE SURRETT, PCC, CTOP
 FORT BEND COUNTY TAX ASSESSOR/ COLLECTOR
 1317 EUGENE HEIMANN CIRCLE
 RICHMOND, TEXAS 77469-3623
 PHONE NO. (281) 341-3710

Mail To:
 YANG YANG2
 1330 AUGUSTA DR
 HOUSTON, TX 77057-2463

Legal Description:
 COTTONWOOD SEC 2, BLOCK 1, LOT 43,
 33.340000% UDI

Legal Acres: .0000
Parcel Address: 822 CRABAPPLE WAY

Account No: 2504-02-001-0431-901

CAD No: R430155

As of Date: 11/19/2019

Print Date: 11/19/2019 **Printed By:** SOLEDADP

Market Value		Appraised Value	Assessed Value	Capped Value	Homesite Value	AG/TIM Market Value	Non-Qualifying Value
Land	Improvement						
\$7,280	\$41,990	\$49,270	\$49,270	\$0	\$49,270	\$0	\$0

Taxing Unit	Assessed Value (100%)	Exemptions		Taxable Value	Tax Rate	Tax
		Code	Value			
LAMAR C I S D- OPERATING	\$49,270		\$0	\$49,270	1.320000	\$650.36
CITY OF ROSENBERG	\$49,270		\$0	\$49,270	0.415000	\$204.47
<i>WITHOUT A CITY SALES TAX, YOUR CITY TAX WOULD INCREASE BY \$95.72</i>						
FORT BEND CO DRAINAGE	\$49,270		\$0	\$49,270	0.015300	\$7.54
FORT BEND CO GEN FND	\$49,270		\$0	\$49,270	0.444700	\$219.10

Total 2019 Tax: \$1,081.47
 Total 2019 Levy Paid To Date: \$0.00
 2019 Levy Due: \$1,081.47
 Total 2019 Due: \$1,081.47

Exemptions:

AMOUNT DUE IF PAID BY THE END OF:		Taxes become delinquent on February 01, 2020.			
11/30/2019 0%	12/31/2019 0%	01/31/2020 0%	02/29/2020 7%	03/31/2020 9%	04/30/2020 11%
\$1,081.47	\$1,081.47	\$1,081.47	\$1,157.18	\$1,178.80	\$1,200.43

2019 CERTIFIED CHANGE ORDER RECEIVED FROM FORT BEND - CAD - OCTOBER NAME CHANGE
 IF YOU ARE 65 YEARS OF AGE OR OLDER OR ARE DISABLED AND THE PROPERTY DESCRIBED IN THIS DOCUMENT IS YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE APPRAISAL DISTRICT REGARDING ANY ENTITLEMENT YOU MAY HAVE TO A POSTPONEMENT IN THE PAYMENT OF THESE TAXES.

School Information :

LAMAR C I S D- OPERATING 2019 M&O .97000000 I&S .35000000 Total 1.3200000 2018 M&O 1.0600000 I&S .33000000 Total 1.3900000

TO PAY BY CREDIT CARD VISIT WWW.FORTBENDCOUNTYTX.GOV

CREDIT CARD PAYMENTS ARE CHARGED 2.09% CONVENIENCE FEE PER ACCOUNT BY GRANT STREET. NO FEE CHARGED FOR E-CHECK.

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

AMOUNT DUE IF PAID BY THE END OF:

Print Date: 11/19/2019 7.153

11/30/2019 0%	12/31/2019 0%	01/31/2020 0%	02/29/2020 7%	03/31/2020 9%	04/30/2020 11%
\$1,081.47	\$1,081.47	\$1,081.47	\$1,157.18	\$1,178.80	\$1,200.43

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

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



2504-02-001-0431-901
 YANG YANG2
 1330 AUGUSTA DR
 HOUSTON, TX 77057-2463

AMOUNT PAID:
\$ _____

00000R430155 047 0000108147 0000108147 0000108147 0000115718 3

DUPLICATE TAX RECEIPT



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

Certified Owner:

YANG YANG2
1330 AUGUSTA DR
HOUSTON, TX 77057-2463

Legal Description:

COTTONWOOD SEC 2, BLOCK 1, LOT 43,
33.340000% UDI

Parcel Address: 822 CRABAPPLE WAY
Legal Acres: 0.0000

Remit Seq No: 43916194
Receipt Date: 03/10/2020
Deposit Date: 03/10/2020
Print Date: 03/24/2020 10:21 AM
Printed By: SOLEDADF

UDI/Exempt %: 0.333400

Deposit No: J200310AW9
Validation No: 7
Account No: 2504-02-001-0431-901
Operator Code: DJONES

Table with 9 columns: Year, Tax Unit Name, Rec Type, Tax Value, Tax Rate, Levy Paid, P&I, Coll Fee Paid, Total. Rows include Lamar C I S D- Operating Fund, City Of Rosenberg, Fort Bend Co Drainage, Fort Bend Co Gen Fnd, and a summary row.

>--

--<

Check Number(s):
000753

PAYMENT TYPE:

Checks: \$1,178.80

Exemptions on this property:

Total Applied: \$1,178.80

Change Paid: \$0.00

Account No: 2504-02-001-0431-901
PAYER:

YANG YANG2
1330 AUGUSTA DR
HOUSTON, TX 77057-2463

ACCOUNT PAID IN FULL