



COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George
County Judge

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

July 27, 2020

Allison and David Hills
2402 Red Fox Dr.
Missouri City, Texas 77459

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

Dear Mrs. and Mr. Hills,

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

- **Property Tax Account:** **8136-06-002-0080-907**
- **Total Amount of Penalties Assessed:** **\$1,359.37 for Tax Year 2019**

Fort Bend County is also authorized to act on behalf of Fort Bend Independent School District.

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, August 11, 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,

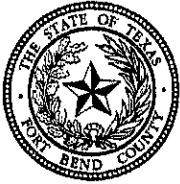
A handwritten signature in black ink, appearing to read "KP George", with a horizontal line extending to the right.

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: carrie.surratt@fortbendcountytexas.gov
www.fortbendcountytexas.gov

DATE: June 11, 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-- Allison & David Hills: Account # 8136-06-002-0080-907, 2019 Tax Year;
Legal Description: Sienna Village of Destrehan Sec 6, Block 2, Lot B; Mailing Address: 2402 Red Fox Dr.,
Missouri City, TX 77459-7218.

Precinct 1

Allison & David Hills are requesting a waiver of penalty and interest for the 2019 tax year stating that the original deed was filed incorrectly in Harris County with incorrect grantee information. Allison & David Hills also state that the correction deed is incorrect due to the title company using an incorrect mailing address.

Tax Office records and research indicate:

- November 20, 2019-- 2019 Certified Owner Statement was mailed to: Gracepoint Holding Company LLC 33300 Egypt Ln. Ste. H-100, Magnolia, TX 77354-2740. **This statement was not returned by the Post Office.**
- December 27, 2019- Correction Deed #2019148812 was filed with Fort Bend County Clerk's Office correcting the Grantee as: Allison Hills and David Hills 9410 Fox Bend Lane, Missouri City, Fort Bend County, Texas 77459.
- February 7, 2020- 2020 January Name and Address change added.
- February 12, 2020 -- 2020 Statement Mailed Per 2020 January Name and Address change batch to: Allison & David Hills 9410 Fox Bend Ln., Missouri City, TX 77459-7218. **This statement was returned by the Post Office, not deliverable as addressed.**
- February 4, 2020 -- 2019 Reminder Notice was mailed to: Allison Hills and David Hills, 9410 Fox Bend Ln., Missouri City, TX 77459-7218. **This statement was returned by the Post Office, not deliverable as addressed.**

- April 6, 2020 – David Hills called to inquire on waiver of penalty & interest due to the title company providing the wrong mailing address. Referred to the Fort Bend Central Appraisal District to obtain a change of address form.
- April 9, 2020 – Received 2019 partial payment from David Hills in the amount of \$12,308.61, including April penalties and interest. A balance remained for the 2019 Tax year.
- April 15, 2020- Short notice mailed to David Hills. An additional \$1,353.96 due by May 1, 2020.
- April 24, 2020 – County Judge received emailed request for waiver of penalty and interest for the 2019 Property Taxes.
- May 5, 2020 – Received 2019 tax payment from Allison Michelle Hills and David Hills in the amount of \$1,053.96, including April penalties and interest. Balance remained due for the 2019 Tax year. Short Notice mailed, additional \$300.00 due by May 21, 2020.
- May 12, 2020- Received 2019 tax payment from Allison Michelle Hills and David Hills in the amount of \$305.41 including May penalty and interest.
- There is no evidence of an error by the Fort Bend Central Appraisal District or the Fort Bend County Tax Office.
- Fort Bend ISD has 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 8136-06-002-0080-907:

2019 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Fort Bend ISD	\$9,035.80	\$997.92	\$997.92
FBC	\$3,272.81	\$361.45	\$361.45
Total	\$12,308.61	\$1,359.37	\$1,359.37

Total Penalty and Interest: \$1,359.37

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

- Taxpayer has not provided sufficient evidence to support that failure to pay was due to 33.011(k).
- Per Property Tax Code Section 33.011 (k)(1)(2): “The governing body of a taxing unit may waive penalties and interest on a delinquent tax if:
 - (1) the property for which the tax is owed is subject to a mortgage that does not require the owner of the property to fund an escrow account for the payment of the taxes on the property;
 - (2) the tax bill was mailed or delivered by electric means to the mortgagee of the property, but the mortgagee failed to mail a copy of the bill to the owner of the property as required by Section 31.01(j).
- There is no evidence to cause the Tax Office to recommend waiver of penalty and interest. This is a Title company error. This waiver is not statutorily allowed because failure to comply with the requirements of Texas Tax Code 33.011.

Request for Waiver of Penalties and Interest

Request Date: April 16, 2020

ACCOUNT INFORMATION

Property Account Number: 8136-06-002-0080-907

Legal Description of Property: 2402 Red Fox Dr. Missouri City TX 77459
Sienna Village of Destrehan Sec 6, Block 2, Lot 8

Year(s) for which requesting waiver: 2019

Taxpayer Name: David and Allison Hills

Current Mailing Address: 2402 Red Fox Dr. Missouri City, TX 77459

Current Daytime Phone Number: [REDACTED]

Current Email Address: [REDACTED]

BASIS FOR WAIVER REQUEST

Texas Property Tax Code Section 33.011 allows a taxing unit to waive penalties and interest in limited, defined circumstances. **PLEASE READ THE "INFORMATION REGARDING REQUESTS FOR WAIVER/REFUND OF PENALTIES AND INTEREST" SHEET BEFORE COMPLETING THIS FORM, AS DESCRIPTIONS BELOW ARE SIMPLIFIED EXPLANATIONS.**

I confirm that I have read "Information Regarding Requests for Waiver/Refund of Penalties and Interest"

Please check the appropriate box that describes your situation.

Tax Office or Appraisal District Error [Section 33.011(a)(1)]: An act or omission of an officer, employee, or agent of the taxing unit of the appraisal district in which the taxing unit participates caused or resulted in the taxpayer's failure to pay the tax before the delinquency date.

Tax Statement is Returned Undeliverable [Section 33.011(b)]: A tax statement was returned undeliverable to the tax office, the tax office did not send another tax statement at least 21 days before the delinquency date, and the returned tax statement was due to an act or omission of an officer, employee, or agent of the tax office.

Electronic Payment Error [Section 33.011(h)]: The taxpayer submits sufficient evidence showing they attempted to pay the original tax amount electronically in the proper manner before the delinquency date, that failure to pay was caused by an error in the transmissions of the funds.

Payment Mailed to an Incorrect Address [Section 33.011(a)(3)]: The taxpayer submits sufficient evidence showing payment was timely mailed to an incorrect address that would have been correct in a prior tax year AND would have been correct within one year of the date the payment was mailed.

Mall or Private Carrier Error [Section 33.011(j)]: The taxpayer submits sufficient evidence showing payment was timely mailed, but that an act or omission of the postal service or private carrier resulted in postmark or delivery being after the delinquency date.

Mortgage Company Error (Section 33.011(k)): The taxpayer submits sufficient evidence showing that the property is not subject to an escrow account with the mortgage company, the tax bill was sent to the mortgage company, and the mortgage company failed to forward the tax bill to the owner.

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

Contact the Tax Office at 281-341-3710 with any questions.