



COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George
County Judge

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

July 27, 2020

William and Colleen Morrison
7506 Emerald Meadow Ct.
Katy, Texas 77494

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

Dear Mr. and Mrs. Morrison:

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

- **Property Tax Account:** **1274-04-001-0020-914**
- **Total Amount of Penalties Assessed:** **\$1088.07 for Tax Year 2019**

Fort Bend County is also authorized to act on behalf of Katy Independent School District and Fort Bend ESD No. 2.

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 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: June 12, 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– William and Colleen Morrison: Account #1274-04-001-0020-914, 2019 Tax Year; Legal Description: Avalon at Seven Meadows Sec 4, Block 1, Lot 2; Mailing Address: Morrison William C. and Colleen, 7506 Emerald Meadow Ct., Katy, TX 77494-4363

Precinct 3

Colleen Morrison is requesting a waiver of penalty and interest for the 2019 tax year due to payment was returned to sender by the Post Office.

Tax Office records and research indicate:

- January 2020 – No record of any call to verify if we received their payment on time.
- February 10, 2020 – Received payment from William C. Morrison, in the amount of \$16,631.82, including February penalty and interest.
- February 13, 2020 – County Judge received waiver of penalty and interest for 2019 Property Taxes.
- May 1, 2020 – Taxpayer was asked to provide backup of Return envelope and original check to determine post office error. No response received.
- Katy ISD and Fort Bend ESD #2 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 1274-04-001-0020-914:

2019 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Katy ISD	\$11,775.98	\$824.32	\$824.32
Fort Bend ESD #2	\$672.82	\$47.10	\$47.10
FBC	\$3,094.95	\$216.65	\$216.65
Total	\$15,543.75	\$1,088.07	\$1,088.07

Total Penalty and Interest: \$1,088.07

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.**

Gonzalez, Christina

From: FBC.Judge
Sent: Tuesday, February 11, 2020 10:25 AM
To: Payero, Olga
Cc: Ospina, Donna
Subject: FW: waiver of penalties
Attachments: IMG-2550.jpg

From: County Judge
Sent: Monday, February 10, 2020 4:06 PM
To: FBC.Judge <FBC.Judge@fortbendcountytexas.gov>
Subject: FW: waiver of penalties

Frances Desmond

Project Manager - Grants
Office of the County Judge
Frances.desmond@fortbendcountytexas.gov | (281) 633-7769 ext. 7769

From: Colleen Morrison [REDACTED]
Sent: Monday, February 10, 2020 4:05 PM
To: County Judge <county.judge@fortbendcountytexas.gov>
Subject: waiver of penalties

Taxpayer's note stating why See is requesting waiver.

Our Taxes just arrived back to us in mail. They were mailed on January 21st. Please find attached documents and postmark showing this. I have also, gone online and paid the amount due plus delinquent fees. Please reimburse the delinquent fee, as it was not our fault.

Thank you,
Colleen Morrison

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