



COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George
County Judge

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

July 27, 2020

Mark D. McMahon Non-Exempt Trust
P.O. Box 64
Simonton, Texas 77476

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

Dear Mr. McMahon:

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

- **Property Tax Account:** **0079-00-000-0870-901**
- **Total Amount of Penalties Assessed:** **\$269.89 for Tax Year 2019**

Fort Bend County is also authorized to act on behalf of Lamar Consolidated Independent School District and Fort Bend ESD No. 4.

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 11, 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-- Mark D. McMahon Non-Exempt Trust: Account #0079-00-000-0870-901, 2019 Tax Year; Legal Description: 0079 N F Roberts, Tract 87, Acres 54.529; Mailing Address: Mark D. McMahon Non-Exempt Trust, P.O. Box 64, Simonton, TX 77476-0064

Precinct 3

Mark D. McMahon Non-Exempt Trust is requesting a waiver of penalty and interest for 2019 tax year, stating due to postmaster returned their payment back to sender 3 weeks after it was mailed.

Tax Office records and research indicate:

- January 2020 – No record of any call to check status if we received their payment on time.
- February 24, 2020 – 2019 Reminder statement mailed to: Mark D. McMahon Non-Exempt Trust, P.O. Box 64, Simonton, TX 77476-0064. **This statement was not returned by the Post Office.**
- March 18, 2020 – Received payment from Fidelity Brokerage Services LLC, in the amount of \$42,998.79, base levy only.
- April 14, 2020 – County Judge received waiver of penalty and interest for 2019 Property Taxes.
- Lamar CISD and Fort Bend ESD #4 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 0079-00-000-0870-901:

2019 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Lamar CISD	\$2,105.53	\$189.50	\$189.50
Fort Bend ESD#4	\$159.51	\$14.36	\$14.36
FBC	\$733.75	\$66.03	\$66.03
Total	\$2,998.79	\$269.89	\$269.89

Total Penalty and Interest: \$269.89

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

- Taxpayer has not provided sufficient evidence to support that payment was submitted electronically and that failure to pay was caused by an error in the transmission of funds per Section 33.011 (h). **Taxpayer's financial institution issued an actual check and mailed.**
- Per Property Tax Code 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.
- Taxpayer has not provided 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 per Section 33.011 (j)(1)(2). **Taxpayer did not provided a copy of the returned payment and envelope from the post office.**
- 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.**

Request for Waiver of Penalties and Interest

Request Date: MARCH 9, 2020

ACCOUNT INFORMATION

Property Account Number: 0079-00-000-0870-901

Legal Description of Property: FM 1489 54.5290 ACRES

Year(s) for which requesting waiver: 2019

Taxpayer Name: MARK D. McMAHON NON-EXEMPT TRUST

Current Mailing Address: P.O. BOX 64 SIMONTON, TX 77476-0064

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.

Mail 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. RETURNED TO SENDER AFTER 3 WEEKS

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.