



## COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George  
County Judge

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

July 27, 2020

Rachael's Hallmark  
22116 Westheimer Pkwy  
Katy, Texas 77450

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

Dear Rachael's Hallmark:

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

- **Property Tax Account:** **9960-15-202-0032-914**
- **Total Amount of Penalties Assessed:** **\$147.14 for Tax Year 2019**

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

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,

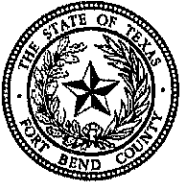
A handwritten signature in black ink, appearing to read "KP George", with a horizontal line extending from the end of the signature.

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  
1317 Eugene Heimann Circle  
Richmond, TX 77469-3623

(281) 341-3710  
Fax (832) 471-1836  
Email: [carrie.surratt@fortbendcountytx.gov](mailto:carrie.surratt@fortbendcountytx.gov)  
[www.fortbendcountytx.gov](http://www.fortbendcountytx.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 – Rachael’s Hallmark: Account # 9960-15-202-0032-914, 2019 Tax Year; Legal Description: Personal Property Inv, Supp, Furn & Fix Located @ 22116 Westheimer Pkwy near Katy; Mailing Address: 22116 Westheimer Pkwy., Katy, TX 77450-8296.

## Precinct 3

Rachael’s Hallmark is requesting a waiver of penalty and interest for the 2019 tax year stating they attempted to pay in a timely manner and did not willfully neglect to pay taxes.

Tax Office records and research indicate:

- November 20, 2019 – 2019 Certified Owner Statement was mailed to: Rachael’s Hallmark, 22116 Westheimer Pkwy., Katy, TX 77450-8296. **This statement was not returned by the Post Office.**
- February 25, 2020 – 2019 Perdue 33.11 notice was mailed to: Rachael’s Hallmark, 22116 Westheimer Pkwy., Katy, TX 77450-8296. **This statement was not returned by the Post Office.**
- March 28, 2020 – Received 2019 tax payment from Rachael’s Hallmark in the amount of the base levy \$1,635.01. A balance remains due on the account.
- April 14, 2020 – County Judge received emailed request for waiver of penalty and interest for the 2019 Tax year.

- There is no evidence of an error by the Fort Bend Central Appraisal District or the Fort Bend County Tax Office.
- Katy ISD, Fort Bend ESD # 2 and Willowfork Drainage 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 9960-15-202-0032-914:**

**2019 Tax Year**

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Katy ISD	\$1,078.33	<b>\$97.05</b>	<b>\$97.05</b>
Fort Bend ESD #2	\$74.72	<b>\$6.72</b>	<b>\$6.72</b>
Willowfork Drainage	\$138.24	<b>\$12.44</b>	<b>\$12.44</b>
FBC	\$343.72	<b>\$30.93</b>	<b>\$30.93</b>
Total	\$1635.01	<b>\$147.14</b>	<b>\$147.14</b>

**Total Penalty and Interest: \$147.14**

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 (a)(3). The copy of the certified mail receipt provided does not have the USPS postmark stamp.**
- Per Property Tax Code Section 33.011 (a)(3): “The governing body of a taxing unit may waive penalties and provide for the waiver of interest on a delinquent tax if the taxpayer submits evidence showing that:
  - (A) the taxpayer attempted to pay the tax before the delinquency date by mail;
  - (B) the taxpayer mailed the tax payment to an incorrect address that in a prior tax year was the correct address for the payment of the taxpayer’s tax;
  - (C) the payment was mailed to the incorrect address within one year of the date that the former address ceased to be the correct address for payment of the tax.
  - (D) the taxpayer paid the tax not later than the 21<sup>st</sup> 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 supply sufficient evidence with the requirements of Texas Tax Code Section 33.011.**

# Request for Waiver of Penalties and Interest

Request Date: April 8, 2020

## ACCOUNT INFORMATION

Property Account Number: 9960-15-202-0032-914

Legal Description of Property: personal property inv. supp. furn & fix  
located @ 22116 Westheimer Pkwy Near Katy

Year(s) for which requesting waiver: 2019

Taxpayer Name: Rachael's Hallmark

Current Mailing Address: 22116 Westheimer Pkwy Katy, TX 77450-8296

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. *MAILED PATSY SCHULTZ NAME ON IT.*

**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. *BUT ADDRESS WAS CORRECT.*

**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(l)): 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 181<sup>st</sup> 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](mailto: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.