



## COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George  
County Judge

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

July 27, 2020

Avni Choski  
30 Crown Bnd.  
Sugar Land, Texas 77498

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

Dear Avni Choski:

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

- **Property Tax Account:** 2756-92-003-0081-907
- **Total Amount of Penalties Assessed:** \$464.06 for Tax Year 2019

Fort Bend County is also authorized to act on behalf of Fort Bend Independent School District, and City of Sugar Land.

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 Ken DeMerchant, Pct. 4** Telephone (281) 980-2235 or  
Email:  
Ken.DeMerchant@fortbendcountytexas.gov

Thank you for your attention to this matter.

Sincerely,

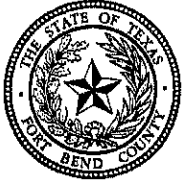
A handwritten signature in black ink, appearing to read "KP George", with a horizontal line extending from the end of the signature.

KP George  
County Judge

Enclosure: Tax Office Research  
Copy: Commissioner Ken DeMerchant, Precinct No. 4

# 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](mailto:carrie.surratt@fortbendcountytexas.gov)  
[www.fortbendcountytexas.gov](http://www.fortbendcountytexas.gov)

DATE: July 6, 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– Avni Choksi: Account # 2756-92-003-0081-907, 2019 Tax Year; Legal Description: Crown Garden at Imperial Sec 2B, Block 3, Lot 8, 50.000000%; Situs: 30 Crown Bnd., Sugar Land, TX 77498-2524.

## Precinct 4

Avni Choksi, is requesting a waiver of penalty and interest for the 2019 tax year stating he never received the tax statements and was unaware he owed taxes.

Tax Office records and research indicate:

- November 20, 2019 – 2019 Certified Tax statement mailed for account 2756-92-003-0080-907. **This statement was not returned by the Post Office.**
- January 27, 2020 – Fort Bend Central Appraisal District mailed letter to Nikhil Natvarlal Mehta and Avni Choksi, 30 Crown Bnd., Sugar Land, TX 77498-2524 to notify them about creating separate taxation of an undivided interest account and also stating they needed to contact the Fort Bend County Tax Office to discuss how it will affect past and future taxes due.
- March 3, 2020 – Fort Bend County Tax office received a certified change order from Fort Bend Central Appraisal District to split account 2756-92-003-0080-907 and create undivided interest account 2756-92-003-0081-907 listing owner: Avni Choksi, 30 Crown Bnd., Sugar Land, TX 77498.
- March 4, 2020 – 2019 Supplement 7 Statement mailed to: Avni Choksi, 30 Crown Bnd., Sugar Land, TX 77498. **This statement was not returned by the Post Office.**
- April 15, 2020 – Nikhil Mehta called Tax office to inquire about having the penalty and interest waived. She stated they never received a statement. Nikhil stated she will make a payment and submit a Waiver of Penalty and Interest.

- April 21, 2020–Received 2019 electronic check tax payment from Avni Manish Choksi in the amount of \$6,629.53 including March penalty and interest.
- April 23, 2020 – County Judge received emailed request for waiver of penalty and interest for the 2019 Property Taxes.
- There is no evidence of an error by the Fort Bend Central Appraisal District or the Fort Bend County Tax Office.
- Fort Bend ISD and City of Sugar Land 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 2756-92-003-0081-907:**

**2019 Tax Year**

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Fort Bend ISD	\$4,083.18	<b>\$285.82</b>	<b>\$285.82</b>
City of Sugar Land	\$1,067.41	<b>\$74.72</b>	<b>\$74.72</b>
FBC	\$1,478.94	<b>\$103.52</b>	<b>\$103.52</b>
Total	\$6,629.53	<b>\$464.06</b>	<b>\$464.06</b>

**Total Penalty and Interest: \$464.06**

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

- **Taxpayer has not provided sufficient evidence to support Section 33.011 (i) (below). When the taxpayer was notified by the Fort Bend Central Appraisal District of the split, they were also advised to contact the Fort Bend County Tax Office regarding past or future taxes. Fort Bend County Tax Office received change orders from Fort Bend Central Appraisal District to split the accounts. A refund was issued on the original account 2756-92-003-0080-907 and a tax statement was sent on March 4, 2020 for the new account 2756-92-003-0081-907. The taxes on the new account did not become delinquent until April 1, 2020.**
- Per Property Tax Code Section 33.011 (i)(1)(2): The governing body of a taxing unit may waive penalties and interest on a delinquent tax that relates to a date preceding the date on which the property owner acquired the property if:
  - (1) the property owner or another person liable for the tax pays the tax not later than the 181<sup>st</sup> day after the date the property owner receives notice of the delinquent tax that satisfies the requirements of Section 33.04(c); and
  - (2) The delinquency is the result of taxes imposed on:
    - (A) omitted property entered in the appraisal records as provided by Section 25.21;
    - (B) erroneously exempted property or appraised value added to the appraisal roll as provided by Section 11.43(i); or
    - (C) property added to the appraisal roll under a different account number or parcel when the property was owned by a prior owner.
- **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: 04/21/2020

## ACCOUNT INFORMATION

Property Account Number: 2756920030081907

Legal Description of Property: CROWN GARDEN AT IMPERIAL SEC 2B, BLOCK3, LOT 8, 50.000000% UDI

Year(s) for which requesting waiver: 2019

Taxpayer Name: Choksi Avni

Current Mailing Address: 30 Crown Bend, Sugar Land, TX 77498

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.

**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 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.