



COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George
County Judge

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

July 27, 2020

Dorothy R. Below
16464 Beewood Glen Dr.
Sugar Land, Texas 77498

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

Dear Mr. Below:

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

- **Property Tax Account:** 8502-04-004-0410-907
- **Total Amount of Penalties Assessed:** \$234.90 for Tax Year 2019

Fort Bend County is also authorized to act on behalf of Fort Bend Independent School District, Fort Bend MUD #41, and Fort Bend ESD #5.

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,

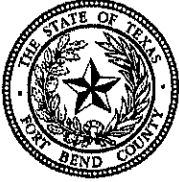
A handwritten signature in black ink, appearing to read "KP George", with a horizontal line extending to the right.

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
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– Dorothy R Below: Account # 8502-04-004-0410-907, 2019 Tax Year; Legal Description: Village of Oak Lake Sec 4, Block 4, Lot 41, 50.000000% UDI; Mailing Address: 16464 Beewood Glen Dr., Sugar Land, TX 77498-7186.

Precinct 4

Dorothy R Below is requesting a waiver of penalty and interest for the 2019 tax year stating they suspended the escrow account with the mortgage company and did not receive a property tax statement.

Tax Office records and research indicate:

- August 27, 2019– 2019 Tax Statement for account # 8502-04-004-0410-907 was requested and sent electronically to Mr. Cooper Per Property Tax Code Section 31.01 (i-1) If an assessor mails a tax bill under subsection (a) or delivers a tax bill by electronic means under subsection (k) to a mortgagee of a property, the assessor is not required to mail or deliver by electronic means a copy of the bill to any mortgagor under the mortgage or to the mortgagor's authorized agent.--
- February 24, 2020 – 2019 Reminder Notice was mailed to: Dorothy R Below, 16464 Beewood Glen Dr., Sugar Land, TX 77498-7186. **This statement was not returned by the Post Office.**
- March 2, 2020 – Ellen called stating she never received a statement. Our records reflect a statement was requested by Mr. Cooper for both UDI accounts for this address.
- March 11, 2020 – Received 2019 tax payment from Dorothy R Below in the amount of \$2,844.96, including March penalty and interest.

- April 14, 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, Fort Bend County Mud #41 and Fort Bend ESD #5 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 8502-04-004-0410-907:

2019 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Fort Bend ISD	\$1,264.38	\$113.79	\$113.79
FBC MUD #41	\$761.71	\$68.55	\$68.55
Fort Bend ESD #5	\$149.91	\$13.49	\$13.49
FBC	\$434.06	\$39.07	\$39.07
Total	\$2,610.06	\$234.90	\$234.90

Total Penalty and Interest: \$234.90

I do recommend waiver of penalty and interest for 2019 Tax Year.

- **Taxpayer has provided sufficient evidence showing that the property is not subject to an escrow account with a mortgage company, the tax bill was sent to the mortgage company and mortgage company failed to forward to the owner.**
- 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 evidence to cause the Tax Office to recommend waiver of penalty and interest.**

Request for Waiver of Penalties and Interest

County Judge
Received
APR 14 2020

Request Date: 3/23/2020

ACCOUNT INFORMATION

Property Account Number: 8502-04-004-0410-907

Legal Description of Property: VILLAGE OF OAK LAKE SEC 4, BLOCK 4
LOT 41, 50.000000% UDI

Year(s) for which requesting waiver: 2019

Taxpayer Name: DOROTHY R BELOW

Current Mailing Address: 16464 BEEWOOD GLEN DR 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 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.