



COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George
County Judge

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

July 27, 2020

Fawad Zavary and Arooj Brohi
17603 Galloway Forest Dr.
Richmond, Texas 77407

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

Dear Fawad Zavary and Arooj Brohi:

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

- **Property Tax Account:** *1001-34-002-0090--907*
- **Total Amount of Penalties Assessed:** *\$261.74 for Tax Year 2019*

Fort Bend County is also authorized to act on behalf of Fort Bend Independent School District, Fort Bend MUD #134B, 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@fortbendcountytx.gov
www.fortbendcountytx.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 – Fawad Qayyum Zavary & Arooj Brohi: Account # 1001-34-002-0090-907; 2019 Tax Year; Legal Description: Aliana Sec 34, Block 2, Lot 9; Mailing Address: 17603 Galloway Forest Dr., Richmond, TX 77407-1955.

Precinct 4

Fawad Qayyum Zavary & Arooj Brohi are requesting a partial refund for waiver of penalty and interest in the amount of \$261.73 for the 2019 tax year, because they were waiting for the taxes to be adjusted after their homestead exemption was applied.

Tax Office records and research indicate:

- November 20, 2019 – 2019 original amount of taxes billed was for \$23,205.68. This amount did not reflect a homestead exemption.
- December 27, 2019 – Received partial payment from Fawad Qayyum Zavary in the amount of \$9,079.11.

- February 6, 2020 – 2019 Supplement 6 received from the Fort Bend Central Appraisal District adding a homestead exemption. This change reduced the 2019 original tax base amount to \$22,166.54. Supplement tax statement was mailed for the remaining amount of delinquent taxes due.
- March 02, 2020 –Fauzia called to see if their homestead exemption had been applied to their account and why the exemption added was so low. Tax clerk explained to her that the tax units have different exemptions and tax rates, but assured her that she has received the correct amount.
- March 4, 2020 – Received payment from Fawad Qayyum Zavary in the amount of \$14,265.29, including March penalty and interest.
- March 5, 2020 – County Judge received emailed request for waiver of penalty and interest for the 2019 Property Taxes.
- Fort Bend ISD, Fort Bend ESD # 5 and Fort Bend MUD 134B have authorized Fort Bend County Tax Office to handle the processing of the waiver of penalty and interest and allow the Fort Bend County Commissioner’s Court to make the determination based on Section 33.011 of the Texas Property Tax Code.

Summary of Taxes Paid:

Account 1001-34-002-0090-907:

2019 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request- March P & I Only
Fort Bend ISD	\$5,152.23	\$463.70	\$103.04
Fort Bend ESD # 5	\$359.94	\$32.39	\$7.19
Fort Bend MUD 134B	\$6,244.98	\$562.05	\$124.90
FBC	\$1,330.28	\$119.72	\$26.61
Total	\$13,087.43	\$1,177.86	\$261.74

Total Penalty and Interest: \$261.74

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

- **Taxpayer has not provided sufficient evidence to support that this delinquency was a result in property that was omitted, erroneously exempted, value added or added under a different account number Per Property Tax Code Section 33.011 (i) (1) (A), (B) or (C), or their failure to pay resulted in an act of omission of an officer, employee or agent of the tax unit or the appraisal district Per Property Tax Code Section 33.011 (a) (1)**
 - (1) the property owner or another person liable for the tax pays the tax not later than the 181st 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: 02/29/2020

ACCOUNT INFORMATION

Property Account Number: 1001-34-002-0090-907

Legal Description of Property: Aliana Sec 34, Block 2, Lot 9

Year(s) for which requesting waiver: 2019

Taxpayer Name: Fawad Zavary / Arooj Brohi

Current Mailing Address: 17603 Galloway Forest Dr. Richmond, TX 77407

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 fbc.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.