



COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George
County Judge

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

September 14, 2020

Maria and Harry J. Buzek Jr.
320 Carroll Rd.
Richmond, Texas 77469

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

Dear Mr. and Ms. Buzek,

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

- **Property Tax Account:** **6505-00-000-0100-901**
- **Total Amount of Penalties Assessed:** **\$20.26 for Tax Year 2019**

Fort Bend County is also authorized to act on behalf of Lamar Consolidated Independent School District.

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, October 6, 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. ***Due to COVID-19 Pandemic the County will conduct the Commissioners Court Meeting in a manner consistent with State and Local Recommendations and Orders to protect attendees.*** Action by the Court is guided by the Texas Tax Code, specifically Chapter 33. Please contact your Commissioner's Office if you have any questions at the number or email below:

- **Commissioner Vincent Morales, Pct. 1** **Telephone (281) 344-9400 or**
Email:
Vincent.Moralesjr@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 Vincent Morales, Precinct No. 1

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: tammy.staton@fortbendcountytexas.gov
www.fortbendcountytexas.gov

DATE: August 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 & Interest– Maria Buzek on behalf of Harry J Buzek, Jr: Account # 6505-00-000-0100-901, 2019 Tax Year; Legal Description: Pecan Estates, Lot 10, Acres 1.82; Situs: 320 Carroll Rd, Richmond TX 77469-9363.

Precinct 1

Maria Buzek is requesting a waiver of penalty and interest on behalf of Harry Buzek, stating that a check was mailed directly from her bank to Carrie Surratt, PCC, CTOP, PO Box 1028, Richmond TX 77406-0026 on January 21, 2020 and was returned “undeliverable” on February 2, 2020.

Tax Office records and research indicate:

- There is no record indicating that taxpayer called the Tax Office to inquire if payment was received before February 1st delinquency date.
- February 10, 2020 – received payment for 2019 base levy only in the amount of \$1,157.92.
- February 10, 2020 – Request for Waiver of Penalties and Interest was received by the County Judges office.
- There is no evidence of an error by the Fort Bend Central Appraisal District or the Fort Bend County Tax Office pursuant to Texas Property Tax Code. 33.011.

Summary of Taxes Paid:

Account 6505-00-000-0100-901:

2019 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Lamar CISD	\$1,092.19	\$19.11	\$19.11
FBC	\$65.73	\$1.15	\$1.15
Total	\$1,157.92	\$20.26	\$20.26

Total Penalty and Interest: \$20.26

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

Taxpayer mailed payment to an incorrect address; PO Box 1028, Richmond TX 77406-0026. This was not a former address of the Tax Office. The correct address is: PO Box 1028, Sugar Land TX 77487-1028, for this reason the post office returned payment as undeliverable as addressed.

1. 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 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; and
2. Tax Code Section 33.011 (a) (3) does not provide for waiver of penalty and interest when payment is mailed to an erroneous address.
3. There is no evidence to cause the Tax Office to recommend waiver of penalty, interest and collection fees under any provisions of Property Tax Code Section 33.011.

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