



COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George
County Judge

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

September 14, 2020

Gerald S. Brown
2711 Palmetto Bend
Richmond, Texas 77406

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

Dear Mr. Brown:

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

- **Property Tax Account:** 8070-06-001-0210-901
- **Total Amount of Penalties Assessed:** \$244.67 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 Andy Meyers, Pct. 3** Telephone (281) 238-1400 or
Email:
Andy.Meyers@fortbendcountytexas.gov

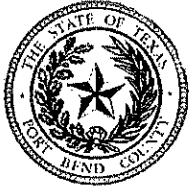
Thank you for your attention to this matter.

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

(281) 341-3710
Fax (832) 471-1830
www.fortbendcountytexas.gov

DATE: August 13, 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— Gerald S. Brown: Account # 8070-06-001-0210-901, 2019 Tax Year; Legal Description: Texana Plantation Sec 6, Block 1, Lot 21 & 22, Acres 1.94; Situs: 2711 Palmetto Bnd., Richmond, TX 77406-2079

Precinct 3

Gerald S. Brown is requesting a waiver of penalty and interest for 2019 tax year, stating their payment was lost and believed stolen and had to cancel the payment.

Tax Office records and research indicate:

- February 6, 2020 – Gerald Brown called to get instructions on how to apply for a waiver. Clerk walk him through the website.
- February 7, 2020 – Gerald came into the Tax office to pay his original base levy 2019 taxes in the amount of \$13,981.40.
- February 13, 2020 – County Judge received waiver of penalty and interest for 2019 Property Taxes.
- February 21, 2020 – Gerald came into the Tax office to pay his Q4 payment in the amount of \$489.36.

- Lamar CISD 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 8070-06-001-0210-901:

2019 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Lamar CISD	\$10,409.89	\$119.66	\$119.66
FBC	\$3,571.51	\$125.01	\$125.01
Total	\$13,981.40	\$244.67	\$244.67

Total Penalty and Interest: \$244.67

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

- **Taxpayer has not provided sufficient evidence to support that they attempted to pay.**
- Per Property Tax Code Section 33.011 (a)(3): “The governing body of a taxing unit:
 - (3) 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 year;
- **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.**