



COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George
County Judge

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

September 14, 2020

Maria and Louis M. Lester
6518 Everhill Circle
Katy, Texas 77450

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

Dear Mrs. and Mr. Louis M. Lester:

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

- **Property Tax Account:** 2276-01-004-0220-914
- **Total Amount of Penalties Assessed:** \$331.12 for Tax Year 2019

Fort Bend County is also authorized to act on behalf of Katy Independent School District, Harris Fort Bend ESD No 100 and Willowfork Drainage.

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 to the right.

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– Maria & Louis M. Lester: Account #2276-01-004-0220-914, 2019 Tax Year; Legal Description: Cinco Ranch Southpark Sec 1, Block 4, Lot 22; Situs: 6518 Everhill Cir., Katy, TX 77450-7004.

Precinct 3

Maria Lester is requesting a waiver of penalty and interest for 2019 tax year, stating she never received her 2019 tax statement.

Tax Office records and research indicate:

- September 4, 2019 – 2019 Tax Statement for account # 2276-01-004-0220-914 was requested and sent electronically to Central Loan Administration.
- February 7, 2020 – Received payment from Maria & Louis Lester in the amount of \$5,061.35 including February penalty and interest.
- June 4, 2020 – County Judge received waiver of penalty and interest for 2019 Property Taxes.
- July 6, 2020 – Spoke with Maria, letting her know we are needing additional documentation of evidence regarding her waiver. Maria emailed a copy of the letter from Cenlar Central Loan Administration that her loan has been paid in full.

- Katy ISD, Harris F/B ESD #100 and Willowfork Drainage 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 2276-01-004-0220-914:

2019 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Katy ISD	\$3,119.69	\$218.38	\$218.38
Harris F/B ESD# 100	\$216.18	\$15.13	\$15.13
Willowfork Drainage	\$399.93	\$28.00	\$28.00
FBC	\$994.43	\$69.61	\$ 69.61
Total	\$4,730.23	\$331.12	\$331.12

Total Penalty and Interest: \$331.12

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

- **Taxpayer has provided sufficient evidence to support that her mortgage company, Central Loan Administration does not escrow her taxes.**
 - Per Property Tax Code Section 33.011 (k)(1)(2): [Effective January 1, 2020] 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 electronic means to the mortgage of the property, but the mortgage failed to mail a copy of the mail 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. The 2019 statement was sent to the mortgage company.**