



## COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George  
County Judge

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

September 14, 2020

Esmat F. Sidaros  
4003 Oak Shadows Court  
Sugar Land, Texas 77479

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

Dear Mr. Sidaros:

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

- **Property Tax Account:** 2614-01-002-0190-907
- **Total Amount of Penalties Assessed:** \$1,244.27 for Tax Year 2019

Fort Bend County is also authorized to act on behalf of Fort Bend Independent School District and City of Sugar Land.

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 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, CTO  
County Tax Assessor/Collector  
1317 Eugene Heimann Circle  
Richmond, TX 77469-3623

(281) 341-3710  
Fax (832) 471-1836  
Email: [tammy.staton@fortbendcountytexas.gov](mailto:tammy.staton@fortbendcountytexas.gov)  
[www.fortbendcountytexas.gov](http://www.fortbendcountytexas.gov)

DATE: August 14, 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– Esmat F. Sidaros: Account #2614-01-002-0190-907, 2019 Tax Year;  
Legal Description: Colony Oaks Sec 1, Block 2, Lot 19; Situs: 4003 Oak Shadows Ct., Sugar Land, TX  
77479-2425.

## Precinct 4

Esmat F. Sidaros is requesting a waiver of penalty and interest for 2019 tax year, stating he mailed a check to pay the account in full. However, the check was written to Fort Bend Central Appraisal District and was sent back to him at the address on the check with a letter giving him additional time to resubmit a new check with the correct payee. He states that the notice was not delivered to his home address and he was unable to respond before the deadline.

Tax Office records and research indicate:

- February 11, 2020 – Received check #1489 in an envelope postmarked 01/31/2020 from Esmat F. Sidaros Sole Prop DBA The House of Chandeliers as payment for 2019 taxes payable to Fort Bend Appraisal District.

- February 11, 2020 – Check #1489 was mailed back to Mr. Sidaros with a letter asking to resubmit a new payment with the correct payee information. The letter was mailed to the address on the check in error: 12002 Southwest Freeway Ste. A, Stafford, TX 77477-3020. The letter should have been mailed to the return address on the envelope: 4003 Oak Shadows Ct., Sugarland, TX 77479-2425.
- February 24, 2020 – 2019 Reminder Notice was mailed to: Sidaros Esmat F., 4003 Oak Shadows Ct., Sugarland, TX 77479-2425. **This statement was not returned by the Post Office.**
- April 1, 2020 – Taxpayer contacted the Tax Office to request a waiver of penalties and interest. They were referred to the Fort Bend County website to submit their request.
- April 9, 2020 – Tax Office received a check payment in the amount of \$11,311.51, base levy only.
- April 16, 2020 – County Judge received waiver of penalty and interest for 2019 Property Taxes.
- Ft. Bend ISD and City of Sugarland 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 as of March 2020:**

**Account 2614-01-002-0190-907:**

**2019 Tax Year**

<b>Tax Unit</b>	<b>Base</b>	<b>Penalty &amp; Interest</b>	<b>Total Waiver Request</b>
<b>Ft. Bend ISD</b>	<b>\$7,334.12</b>	<b>\$806.75</b>	<b>\$806.75</b>
<b>City of Sugarland</b>	<b>\$1,760.23</b>	<b>\$193.63</b>	<b>\$193.63</b>
<b>FBC</b>	<b>\$2,217.16</b>	<b>\$243.89</b>	<b>\$243.89</b>
<b>Total</b>	<b>\$11,311.51</b>	<b>\$1,244.27</b>	<b>\$1,244.27</b>

**Total Penalty and Interest: \$1,244.27**

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

- **Taxpayer has provided sufficient evidence to support that an error occurred from the Fort Bend County Tax Office.**

- Per Property Tax Code Section 33.011 (a)(1): The governing body of a taxing unit:

(1) shall waive penalties and may provide for the waiver of interest on a delinquent tax of an act or omission of an officer, employee, or agent of the taxing unit or the appraisal district in which the taxing unit participates caused or resulted in the taxpayer's failure to pay the tax before the delinquency and if the tax is paid not later than the 21<sup>st</sup> day after the date the taxpayer knows or should know of the delinquency.

- **There is evidence to cause the Tax Office to recommend waiver of penalty and interest.**