



COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George
County Judge

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

September 14, 2020

International Bank of Commerce
5615 Kirby Drive
Houston, Texas 77005

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

Dear International Bank of Commerce:

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

- **Property Tax Account:** **9650-13-000-0010-907**
- **Total Amount of Penalties Assessed:** **\$2,478.11 for Tax Year 2019**

Fort Bend County is also authorized to act on behalf of Fort Bend Independent School District 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, 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,

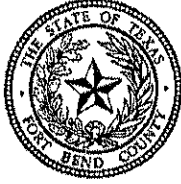
A handwritten signature in black ink, appearing to read "KP George", with a horizontal line extending to the right.

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

(281) 341-3710
Fax (832) 471-1836
Email: tammy.staton@fortbendcountytx.gov
www.fortbendcountytx.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– International Bank of Commerce: Account # 9650-13-000-0010-907, 2019 Tax Year; Legal Description: Woodbridge of FBC Sec 13, Acres 1.3340, Unrestricted Reserve “A”; Situs: 10570 Highway 6, Sugar Land, TX 77478.

Precinct 4

International Bank of Commerce is requesting a waiver of penalty and interest for 2019 tax year stating that payment was mailed in a timely manner to an incorrect address.

- There is no record indicating that taxpayer called the Tax Office to inquire if payment was received.
- February 27, 2020 – 2019 Reminder Notice mailed to International Bank of Commerce – HO, 5615 Kirby Dr, Houston TX 77005-2445. **This statement was not returned by the Post Office.**
- March 10, 2020 – Request for Waiver of Penalties and Interest was received by the County Judges office.
- March 12, 2020 – received payment for 2019 base levy only from International Bank of Commerce - HO in the amount of \$21,195.25.

- July 31, 2020 – received remaining balance for 2019 from International Bank of Commerce-HO in the amount of \$2,478.11 including July penalty, interest and collection fee.
- 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.
- Fort Bend ISD and Fort Bend ESD #5 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 9650-13-000-0010-907:

2019 Tax Year

Tax Unit	Base	Penalty & Interest	Collection Fee	Total Waiver Request
Fort Bend ISD	\$14,709.27	\$1,433.13	\$286.63	\$1,719.76
Fort Bend ESD #5	\$1,158.21	\$112.86	\$22.57	\$135.43
FBC	\$5,327.77	\$519.10	\$103.82	\$622.92
Total	\$21,195.25	\$2,065.09	\$413.02	\$2,478.11

Total Penalty and Interest: \$2,478.11

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

- **Taxpayer has not provided sufficient evidence to support that payment was timely mailed to an incorrect address that would have been correct in a prior tax year. Taxpayer mailed payment to Brazoria County Tax Assessor/Collector’s office in error.**
- Per Property Tax Code Section 33.011 (a)(3)(B): 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;

(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;

- 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.