



## COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George  
County Judge

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

September 14, 2020

Mike N. Engineer  
PO Box 1589  
Stafford, Texas 77497

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

Dear Mr. Engineer:

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

- **Property Tax Account:** 7570-00-000-0190-907
- **Total Amount of Penalties Assessed:** \$400.23 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, 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– Mike N. Engineer: Account #7570-00-000-0190-907, 2019 Tax Year; Legal Description: Sugar Landing, Lot 19, R/P (shores of Sugar Landing); Situs: 114 Oyster Creek Dr., Sugar Land, TX 77478.

**Precinct 4**

Mike N. Engineer is requesting a waiver of penalty and interest for 2019 tax year, stating due to his email address was hi-jacked, he was not able to access his email to obtain his 2019 tax statement.

Tax Office records and research indicate:

- November 6, 2019 – 2019 Certified Tax Statement was e-mailed to: Mengine@gmail.com.
- February 24, 2020 – 2019 Reminder Notice mailed to: Engineer, Mike N.; P.O. Box 1589, Stafford, TX 77497-1589. **This statement was not returned by the Post Office.**
- February 29, 2020 – Received payment from Mike N. Engineer in the amount of \$6,117.95 including February penalty and interest.
- March 2, 2020 – Mike called to say he made a payment online towards base levy only. Clerk informed him penalty and interest will continue to accrue on unpaid balance until paid in full.
- June 12, 2020 – Clerk spoke with Mike regarding providing sufficient evidence for his 2019 waiver request.

- Fort Bend ISD and City of Sugar Land 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 7570-00-000-0190-907:**

**2019 Tax Year**

<b>Tax Unit</b>	<b>Base</b>	<b>Penalty &amp; Interest</b>	<b>Total Waiver Request</b>
<b>Fort Bend ISD</b>	<b>\$3,521.58</b>	<b>\$246.51</b>	<b>\$246.51</b>
<b>City of Sugar Land</b>	<b>\$920.60</b>	<b>\$64.44</b>	<b>\$64.44</b>
<b>FBC</b>	<b>\$1,275.54</b>	<b>\$89.28</b>	<b>\$89.28</b>
<b>Total</b>	<b>\$5,717.72</b>	<b>\$400.23</b>	<b>\$400.23</b>

**Total Penalty and Interest: \$400.23**

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 on time.**
- **Per Property Tax Code Section 33.011 (i): “The governing body of a taxing unit may waive penalties and interest on a delinquent tax that relates to a date preceding the date on which the property owner acquired the property if:**
- **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.**