



COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George
County Judge

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

September 14, 2020

Raj Kumar
2116 Manitoba Court
Modesto, California 95356

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

Dear Mr. Kumar:

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

- **Property Tax Account:** **6015-004-0590-907**
- **Total Amount of Penalties Assessed:** **\$443.46 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,

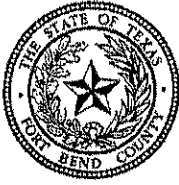
A handwritten signature in black ink, appearing to read "KP George", with a horizontal line extending to the right.

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
www.fortbendcountytexas.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 and Interest – Raj Kumar: Account # 6015-35-004-0590-907; 2019 Tax Year;
Legal Description: New Territory Parcel SF-35, Block 4, Lot 59; Situs: 903 Presley Way, Sugar Land,
TX 77479-5272.

Precinct 4

Raj Kumar is requesting waiver of penalty and interest for the 2019 tax year stating he never received the 2019 original tax statement in November. He stated that he did not receive a statement until the last week in February dated February 19, 2020.

Tax Office records and research indicate:

- September 4, 2019 – Loancare LLC requested 2019 tax statement for Raj & Veena Kumar, property address 903 Presley Way, Sugar Land TX 77479. Per Property Tax Code Section 33.011 (k)(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 bill to the owner of the property as required by Section 31.01(j).
- February 19, 2020 – 2019 Reminder Statement was mailed to Kumar Raj & Veena, 2116 Manitoba Ct, Modesto CA 95356-00720. **This statement was not returned by Post Office.**
- March 10, 2020 – County Judge received request for waiver of penalty and interest for the 2019 Property Taxes.

- March 23, 2020 – Payment of \$4,752.91 was received from Veena Kumar, including March 2020 penalty and interest.
- 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 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 Commissioner’s Court to make the determination based on Section 33.011 of the Texas Property Tax Code.

Summary of Taxes Paid:

Account 6015-35-004-0590-907:

2019 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Fort Bend CISD	\$2,927.35	\$273.13	\$273.13
City of Sugar Land	\$765.26	\$71.40	\$71.40
FBC	\$1,060.30	\$98.93	\$98.93
Total	\$4,752.91	\$443.46	\$443.46

Total Penalty and Interest: \$443.46

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

- **Taxpayer has not provided sufficient evidence to support that there was an error made by the Tax Office or FBCAD.**
- Per Property Tax Code Section 33.011 (3)(k)(1) (2): “The governing body of a taxing unit shall 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 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.**