



COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George
County Judge

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

September 14, 2020

Raymond S. Elias
6818 Portuguese Bend Drive
Missouri City, Texas 77459

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

Dear Mr. Elias:

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

- **Property Tax Account:** 8960-02-002-0230-907
- **Total Amount of Penalties Assessed:** \$2,534.83 for Tax Year 2018

Fort Bend County is also authorized to act on behalf of Fort Bend Independent School District, City of Missouri, Houston Community College Missouri City and Fort Bend MUD # 46.

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

(281) 341-3710
Fax (832) 471-1830
www.fortbendcountytexas.gov

DATE: August 25, 2020

TO: County Judge KP George
Commissioner Vincent Morales
Commissioner Grady Prestage
Commissioner Andy Meyers
Commissioner Ken R DeMerchant
County Attorney Roy Cordes

FROM: Tammy Staton *T.S.*
Chief of Property Taxes

Re: Waiver of Penalty, Interest and Collection Fees – Raymond S Elias : Account # 8960-02-002-0230-907, 2018 Tax Year; Legal Description: Water's Edge at Colony Lakes Sec 2, Block 2, Lot 23; Situs: 6818 Portuguese Bend Dr, Missouri City, TX 77459-5025

Precinct 4

Ray Elias is requesting a waiver of penalty, interest and collection fees for the 2018 tax year, stating he did not receive the reminder notice and he forgot about it.

Tax Office records and research indicate:

- November 2, 2018 – 2018 Certified Tax Statement was mailed to Raymond S Elias, 6818 Portuguese Bend Dr, Missouri City, TX 77459-5025. **This statement was returned by the Post Office, stating "Attempted Not Known"**.
- February 13, 2019 – 2018 Reminder Statement was mailed to Raymond S Elias, 6818 Portuguese Bend Dr, Missouri City, TX 77459-5025. **This statement was returned by the Post Office, stating "Attempted Not Known"**.
- August 23, 2019 – Ray Elias called inquiring if 2018 taxes have been paid and was informed there was still an outstanding balance of \$8,693.06.
- August 23, 2019 – Fort Bend County Tax office received payment of \$6,158.21 (includes August penalty, interest and collection fees) and leaving a remaining balance due.

- August 24, 2019 – Fort Bend County Tax office received remaining payment of \$2,534.85 (includes August penalty, interest and collection fees).
- August 29, 2019 – Bank returned payment of \$2,534.85 for no account/unable to locate account. A letter along with delinquent statement mailed to Raymond Elias, 5143 Avondale Dr, Sugar Land, TX 77479-3809 and a copy was also mailed to Raymond Elias, 6818 Portuguese Bend Dr, Missouri City, TX 77459-5025. The letter informed him \$2,534.83 due no later than September 17, 2019; otherwise, payment received after this date will accrue additional penalty and interest each month on the unpaid balance.
- September 13, 2019 – Received payment postmarked August 24, 2020 from Raymond Elias of \$2,534.83 (includes August penalty, interest and collection fees).
- April 6, 2020 – The Fort Bend County Tax Office began collecting for Fort Bend Mud #46
- There is no evidence of an error by the Fort Bend County Tax Office or the Fort Bend Central Appraisal District.
- Fort Bend Independent School District, City of Missouri City, Houston Community College Missouri City and Fort Bend Mud #46 have authorized Fort Bend County Tax Office to handle the processing of the waiver of penalty, interest and collection fees and allow the Fort Bend County Commissioners Court to make the determination based on Section 33.011 of the State Property Tax Code.

Breakdown of Taxes Paid:

Account 8960-02-002-0230-907:

2018 Tax Year

| Tax Unit | Base | Penalty & Interest | Collection Fees | Total Waiver Request |
|-----------------------------|-------------------|--------------------|-------------------|----------------------|
| Fort Bend ISD | \$3,221.59 | \$612.09 | \$766.73 | \$1,378.82 |
| City of Missouri City | \$1,695.08 | \$322.07 | \$302.57 | \$624.64 |
| Houston Comm Coll Miss City | \$242.79 | \$46.13 | \$57.78 | \$103.91 |
| FBC | \$998.75 | \$189.77 | \$237.69 | \$427.46 |
| Fort Bend Mud #46 | \$2,179.39 | \$0.00 | \$0.00 | \$0.00 |
| Total | \$8,337.60 | \$1,170.06 | \$1,364.77 | \$2,534.83 |

Total Penalty, Interest & Collection Fees: \$2,534.83

I **do not** recommend waiver of penalty, interest and collection fees for 2018 tax year.

- Per Property Tax Code Section 33.011 (d): “[Effective until January 1, 2020] A request for a waiver of penalties and interest under Subsection (a)(1) or (3), (b), (h), or (j) must be made before the 181st day after the delinquency date. A request for a waiver penalties and interest under Subsection (a)(2) must be made before the first anniversary of the date of the religious organization acquires the property. A request for a waiver of penalties and interest under Subsection (i) must be made before the 181st day after the date the property owner making the request receives notice of the delinquent tax that satisfies the requirements of Section 33.04(c). To be valid, a waiver of penalties or interest under this section must be requested in writing. If a written request for a waiver is not timely made, the governing body of a taxing unit may not waive any penalties or interest under this section.

There is no evidence to cause the Tax Office to recommend waiver of penalty, interest and collection fees. This waiver is not statutorily allowed because of the taxpayer’s failure to comply with the requirements of Texas Code Section 33.011.