COUNTY JUDGE Fort Bend County, Texas



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

April 16, 2021

Paresh C & Neepa Patel 26907 Raven Hill Ln. Katy, Texas 77494

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

Dear Paresh C & Neepa Patel:

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

Property Tax Account: 2278-64-001-0400-914
 Total Amount of Penalties Assessed: \$532.25 for Tax Year 2020

Fort Bend County is also authorized to act on behalf of Katy Independent School District and Fort Bend ESD #2.

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, May 4, 2021 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 Andy Meyers, Pct. 3 Telephone (281) 238-1400 or Email: Andy.Meyers@fortbendcountytx.gov Thank you for your attention to this matter.

Sincerely,

KP George County Judge

Enclosure: Tax Office Research

Copy: Commissioner Andy Meyers, Precinct No. 3



COUNTY TAX ASSESSOR-COLLECTOR

Fort Bend County, Texas

Carmen P. Turner, MPA County Tax Assessor-Collector

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

DATE: April 6, 2021

To: County Judge KP George

Commissioner Vincent Morales Commissioner Grady Prestage Commissioner Andy Meyers Commissioner Ken R. DeMerchant Roy Cordes, County Attorney

FROM: Amber DeSpain

Chief of Property Taxes

Re: Waiver of Penalty and Interest—Paresh C & Neepa Patel: Account #2278-64-001-0400-914, 2020 Tax Year; Legal Description: Cinco Ranch Southwest Sec 64, Block 1, Lot 40; Situs: 26907 Raven Hill Ln., Katy TX 77494

Precinct 3

Paresh C & Neepa Patel are requesting a waiver of penalty and interest for 2020 tax year, stating the mailing address on file is incorrect and he never received the 2020 tax statement.

Tax Office records and research indicate:

- June 15, 2020 –Per deed Instr#2020069714 filed at the Fort Bend County Clerk's Office, it recorded Grantee's and mailing address as: Paresh C Patel and Neepa Patel, 26907 Raven Hills Lane, Katy TX 77494.
- August 7, 2020 Tax office received 2020 July Name and address change from the Fort Bend County Appraisal District changing the owner's name and mailing address to Paresh C Patel and Neepa Patel, 14472 SW 22nd TER, Miami FL 33175-6328. No statement was mailed.
- November 20, 2020 2020 Certified Tax Statement mailed to: Paresh C Patel and Neepa Patel, 14472 SW 22nd TER, Miami FL 33175-6328. This statement was not returned by the Post Office.
- February 9, 2021 Received payment from Paresh C. Patel in the amount of \$8,135.80, including February penalty and interest.

- February 17, 2021 County Judge received waiver of penalty and interest for 2020 Property Taxes.
- Katy ISD and Fort Bend ESD #2 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 2278-64-001-0400-914:

2020 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Fort Bend ESD2	\$391.53	\$27.41	\$27.41
FBC	\$1,774.45	\$124.21	\$124.21
Total	\$7,603.55	\$532.25	\$532.25

Total Penalty and Interest: \$532.25

I do recommend waiver of penalty and interest for 2020 Tax Year.

- There is sufficient evidence to support that an error occurred from the Fort Bend Central Appraisal District 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 ar 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 21st 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.