



COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George
County Judge

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

April 16, 2021

Paul & Dora Craine
1926 Lake Fountain Dr.
Katy, Texas 77494
Via Email: realtordora@gmail.com

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

Dear Paul & Dora Craine:

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

- **Property Tax Account:** 2536-05-003-0240-914
- **Total Amount of Penalties Assessed:** \$583.28 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@fortbendcountytexas.gov

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "KP George", followed by a horizontal line.

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.fortbendcountytexas.gov

DATE: March 29, 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 *AD*
Chief of Property Taxes

Re: Waiver of Penalty and Interest– Paul K. & Dora G Craine: Account #2536-05-003-0240-914, 2020 Tax Year; Legal Description: Country Lakes at Grayson Lakes Sec 5, Block 3, Lot 24; Situs: 1926 Lake Fountain Dr., Katy TX 77494-4784.

Precinct 3

Paul K. & Dora G Craine is requesting a waiver of penalty and interest for 2020 tax year, stating they never received their 2020 tax statement.

Tax Office records and research indicate:

- August 18, 2020 – 2020 Tax Statement for account # 2536-05-003-0240-914 was requested and sent electronically to Wells Fargo Home Mortgage on November 20, 2020.
- February 2, 2021 – Received payment from Dora Craine in the amount of \$8,915.84 including February penalty and interest.
- February 3, 2021 – Dora called the Tax Office stating they never received their 2020 tax statement and requested instruction on waiver.
- February 23, 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 2536-05-003-0240-914:

2020 Tax Year

| Tax Unit | Base | Penalty & Interest | Total Waiver Request |
|------------------|------------|--------------------|----------------------|
| Katy ISD | \$6,235.02 | \$436.45 | \$436.45 |
| Fort Bend ESD #2 | \$379.16 | \$26.54 | \$26.54 |
| FBC | \$1,718.38 | \$120.29 | \$ 120.29 |
| Total | \$8,332.56 | \$583.28 | \$583.28 |

Total Penalty and Interest: \$583.28

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

- **Taxpayer has provided sufficient evidence to support that their mortgage company, Wells Fargo Home Mortgage does not escrow their taxes.**
 - Per Property Tax Code Section 33.011 (k)(1)(2): [Effective January 1, 2020] The governing body of a taxing unit may 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 evidence to cause the Tax Office to recommend waiver of penalty and interest. The 2020 statement was sent to the mortgage company.**