COUNTY JUDGEFort Bend County, Texas



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

April 16, 2021

Sharath Nair 7807 Dunlap Field Lane Richmond, Texas 77407

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

Dear Sharath Nair:

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

• Property Tax Account: 4784-01-001-0180-901

• Total Amount of Penalties Assessed: \$615.81 for Tax Year 2020

Fort Bend County is also authorized to act on behalf of Lamar Consolidated Independent School District, Harris F/B ESD #100 and Fort Bend LID #12.

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- Sharath Nair: Account #4784-01-001-0180-901, 2020 Tax Year; Legal Description: Lakemont Shores Sec 1, Block 1, Lot18; Situs: Dunlap Field Ln., Richmond TX 77407-4036

Precinct 3

Sharath Nair is requesting a waiver of penalty and interest for 2020 tax year, stating he never received his 2020 tax statement.

Tax Office records and research indicate:

- August 31, 2020 2020 Tax Statement for account # 4784-01-001-0180-901 was requested by Provident Funding.
- November 20, 2020 Mortgage File created and electronically sent to Provident Funding.
- March 4, 2021 Sharath called the Tax Office stating he never received his 2020 tax statement and requested instruction on waiver.
- March 8, 2021 County Judge received waiver of penalty and interest for 2020 Property Taxes and received payment from Sharath Nair in the amount of \$6,842.20 base levy only.
- Lamar CISD, Harris F/B ESD #100 and Fort Bend LID #12 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 as of March:

Account 4784-01-001-0180-901:

2020 Tax Year

| Tax Unit | Base | Penalty & | Total Waiver |
|------------------|------------|-----------|--------------|
| | | Interest | Request |
| Lamar CISD | \$4,613.18 | \$415.19 | \$415.19 |
| Harris F/B | \$308.98 | \$27.81 | \$27.81 |
| ESD #100 | | | |
| Fort Bend LID 12 | \$272.63 | \$24.54 | \$24.54 |
| FBC | \$1,647.41 | \$148.27 | \$ 148.27 |
| Total | \$6,842.20 | \$615.81 | \$615.81 |

Total Penalty and Interest: \$615.81

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

- Taxpayer has provided sufficient evidence to support that his mortgage company, Provident Funding does not escrow his 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.