



## COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George  
County Judge

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

April 16, 2021

Yao Yao & Chuan Zhao  
1730 Monvale Ln  
Richmond, Texas 77479  
*Via Email: [zhaochuanice@hotmail.com](mailto:zhaochuanice@hotmail.com)*

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

Dear Yao Yao & Chuan Zhao:

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

- **Property Tax Account:** **4968-01-0080-907-2020**
- **Total Amount of Penalties Assessed:** **\$419.16 for Tax Year 2020**

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, 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 Ken DeMerchant, Pct. 4** **Telephone (281) 980-2235 or**  
**Email:**  
**[Ken.DeMerchant@fortbendcountytexas.gov](mailto:Ken.DeMerchant@fortbendcountytexas.gov)**

Thank you for your attention to this matter.

Sincerely,

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

KP George  
County Judge

Enclosure: Tax Office Research  
Copy: Commissioner Ken DeMerchant, Precinct No. 4



## 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](http://www.fortbendcountytexas.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-- Yao Yao & Chuan Zhao: Account #4968-01-001-0080-907, 2020 Tax Year; Legal Description: Meadowvale Sec 1, Block 1, Lot 8; Situs: 1730 Monvale Ln., Sugar Land TX 77479-5501

### Precinct 4

Yao Yao & Chuan Zhao are requesting a waiver of penalty and interest for 2020 tax year, stating they needed multiple reminders to pay their taxes on time.

Tax Office records and research indicate:

- November 20, 2020 – 2020 Certified Tax Statement mailed to: Yao Yao & Chuan Zhao, 1730 Monvale Ln., Sugar Land TX 77479-5501. **This statement was not returned by the Post Office.**
- February 18, 2021 – Received payment from Chuan Zhao in the amount of \$6,407.15 including February penalty and interest.
- March 5, 2021 – County Judge received waiver of penalty and interest for 2020 Property Taxes.
- 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 Commissioners Court to make the determination based on Section 33.011 of the Texas Property Tax Code.

## Summary of Taxes:

Account 4968-01-001-0080-907:

### 2020 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Fort Bend ISD	\$3,803.32	\$266.23	\$266.23
City of Sugar Land	\$982.14	\$68.75	\$68.75
FBC	\$1,202.53	\$84.18	\$84.18
Total	\$5,987.99	\$419.16	\$419.16

**Total Penalty and Interest: \$419.15**

I **do not** recommend waiver of penalty and interest for 2020 Tax Year.

- Taxpayer has not provided sufficient evidence to support that they attempted to pay.
- 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 an 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 21<sup>st</sup> day after the date the taxpayer knows or should know of the delinquency, a private delivery service for delivery, but an act or omission of the private carrier resulted in the taxpayer's payment being received by the taxing unit after the delinquency date.
- 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.