



## COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George  
County Judge

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

June 4, 2021

Olayinka Thomas-Ogboja  
250 Briarpark Dr. Ste 100  
Houston, TX 77042

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

Dear Olayinka Thomas-Ogboja,

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

- **Property Tax Account:** **6770-06-003-0010- 901**
- **Total Amount of Penalties Assessed:** **\$372.24 for Tax Year 2019**

Fort Bend County is also authorized to act on behalf of Lamar CISD and Fort Bend ESD #4.

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, June 22, 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. 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", with a horizontal line extending from the end of the signature.

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  
1317 Eugene Heimann Circle  
Richmond, TX 77469-3623

(281) 341-3710  
Fax (832) 471-1836  
Email: [carmen.turner@fortbendcountytexas.gov](mailto:carmen.turner@fortbendcountytexas.gov)  
[www.fortbendcountytexas.gov](http://www.fortbendcountytexas.gov)

DATE: April 29, 2021

TO: County Judge KP George  
Commissioner Vincent Morales  
Commissioner Grady Prestage  
Commissioner Andy Meyers  
Commissioner Ken R. DeMerchant  
Bridgette Smith-Lawson, County Attorney

FROM: Amber Despain   
Chief of Property Taxes

Re: Waiver of Penalty and Interest – Olayinka Thomas-Ogboja: Account # 6770-06-003-0010-901; 2019 Tax Year; Legal Description: Sendero Tract Sec 6, Block 3, Lot 1; Situs: 24718 Gracefield Haven Ln, Richmond, TX 77406-3504.

## Precinct 3

Olayinka Thomas-Ogboja, is requesting waiver of penalty, interest and collection fees for the 2019 tax year stating she didn't receive notice of her delinquency until September 15, 2020.

- October 19, 2018 – Special Warranty Deed Instrument #2018118405 was filed listing the Grantee as: Meritage Homes of Texas LLC, 3250 Briarpark Dr. Ste 100, Houston, TX 77042-4239.
- November 4, 2019 – Special Warranty Deed Instrument #2019126810 was filed listing the Grantee as: Raphael Opeke, 2011 Leeland St., Houston, TX 77003-5132.
- November 20, 2019 – 2019 Certified Statement mailed to: Meritage Homes of Texas LLC, 3250 Briarpark Dr. Ste 100, Houston, TX 77042-4239. **This statement was not returned by the Post Office.**
- January 10, 2020 – 2019 December Name/Address Change 12 statement mailed per changes received from the Fort Bend Central Appraisal District creating an ownership change to Raphael Opeke, 2011 Leeland St., Houston, TX 77003-5132. **This statement was not returned by the Post Office.**

- February 24, 2020 – 2019 Reminder Notice was mailed to Raphael Opeke, 2011 Leeland St., Houston, TX 77003-5132. **This statement was not returned by the Post Office.**
- May 18, 2020 – 2019 33.07 Notice was mailed to Raphael Opeke, 2011 Leeland St., Houston, TX 77003-5132. **This statement was not returned by the Post Office.**
- June 22, 2020 – General Warranty Deed Instrument #2020073264 was filed listing the Grantee as: Olayinka Thomas-Ogboja, 24718 Gracefield Haven Ln, Richmond, TX 77406-3504.
- August 7, 2020 – July Name/Address Change 07 statement mailed per changes received from the Fort Bend Central Appraisal District creating an ownership change to Olayinka Thomas-Ogboja, 24718 Gracefield Haven Ln, Richmond, TX 77406-3504.
- September 11, 2020 – Tax office received a call from Olayinka Thomas-Ogboja wanting to know why she received a statement reflecting penalty and interest as this is the only statement she has received. The tax clerk informed her that the taxes are due by the 31<sup>st</sup> of January every year.
- September 11, 2020 – Received payment from Trade Expo Africa in the amount of \$1,218.25, including September penalty, interest and collection fees.
- September 16, 2020 – County Judge received request for waiver of penalty, interest and collection fees for the 2019 Property Taxes.
- October 13, 2020 – Tax office emailed Olayinka Thomas-Ogboja informing her the reason for requesting waiver of penalty and interest does not fall under the tax code. It was explained that the tax bill was sent to the correct owner per deed #2019126810 before the delinquency date and the responsibility of the taxes are between the buyer and seller.
- October 19, 2020 – Received email from Olayinka Thomas-Ogboja stating the ownership information was correct as Raphael Opeke which is her father, however, the address was incorrect. It was explained again that unfortunately it still does not fall under the tax code, as the error was made when preparing the deed. Per request Olayinka Thomas-Ogboja proceed forward with her waiver request.
- Lamar CISD and Fort Bend ESD #4 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 Commissioner's Court to make the determination based on Section 33.011 of the Texas Property Tax Code.

**Summary of Taxes Paid:****Account 6770-06-003-0010-901:****2019 Tax Year**

<b>Tax Unit</b>	<b>Base</b>	<b>Penalty &amp; Interest</b>	<b>Collection Fees</b>	<b>Total Waiver Request</b>
Lamar CISD	\$594.00	\$118.80	\$142.56	\$261.36
Fort Bend ESD #4	\$45.00	\$9.00	\$10.80	\$19.80
FBC	\$207.01	\$41.40	\$49.68	\$91.08
Total	\$846.01	\$169.20	\$203.04	\$372.24

**Total Penalty and Interest: \$372.24****I do not recommend waiver of penalty and interest for 2019 Tax Year.**

- **Taxpayer has not provided sufficient evidence to support that they attempted to pay before the delinquency date.**
- Per Property Tax Code Section 33.011 (a)(3): The governing body of a taxing unit may waive penalties and provide for the waiver of interest on a delinquent tax if the taxpayer submits evidence showing that:
  - (A) the taxpayer attempted to pay the tax before the delinquency date by mail;
  - (B) the taxpayer mailed the tax payment to an incorrect address that in a prior tax year was the correct address for payment of the taxpayer's tax;
  - (C) the payment was mailed to the incorrect address within one year of the date that the former address ceased to be the correct address for payment of the tax.
- **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.**