



## COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George  
County Judge

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

July 15, 2021

Alberto C & Gema Rey  
3235 Blue Grass Dr,  
Richmond, TX 77406

Reference: Request to Waive Penalty and Interest on Property Taxes

Dear Alberto C & Gema Rey,

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

- **Property Tax Account:** **3524-01-004-004 I- 901**
- **Total Amount of Penalties Assessed:** **\$166.06 for Tax Year 2020**

Fort Bend County is also authorized to act on behalf of Lamar Consolidated Independent School District.

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, July 27, 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. If you have additional information regarding your request or if you wish to discuss this matter, please contact your Commissioner:

- **Commissioner Vincent Morales, Pct. 1** **Telephone (281) 344-9400 or**  
**Email:**  
**Vincent.Moralesjr@fortbendcountytexas.gov**

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in black ink, appearing to read 'KP George', with a long horizontal flourish extending to the right.

KP George  
County Judge

Enclosure: Tax Office Research  
Copy: Commissioner Vincent Morales, Precinct No. 1

## 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: May 25, 2021

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

FROM: Amber DeSpain *AD*  
Chief of Property Taxes

Re: Waiver of Penalty and Interest – Alberto C & Gema Rey: Account #3524-01-004-0041-901, 2020 Tax Year; Legal Description: Grand River Sec 1, Block 4, Lot 4 (PT), Acres 5.800, 66.67% UDI; Situs: 3235 Blue Grass Dr, Richmond, TX 77406

### Precinct 1

Alberto C & Gema Rey are requesting a waiver of penalty and interest for the 2020 tax year, stating an act or omission of an agent of the taxing unit of the Fort Bend Central Appraisal District resulted in the taxpayer's failure to pay the tax before the delinquency date.

Tax Office records and research indicate:

- November 20, 2020 – 2020 Certified Tax Statement was mailed to Alberto C & Gema Rey ETAL, 3235 Blue Grass Dr, Richmond, TX 77406-1133. **This statement was not returned by the Post Office.**
- January 5, 2021 – The Fort Bend Central Appraisal District received 25.25 (c) (1-4) from the property owner stating the improvements are on the wrong account.
- January 11, 2021 – Fort Bend County Tax office received payment of \$2,500.00 (includes base levy) and leaving a remaining balance due.

- January 29, 2021 – Fort Bend County Tax office received payment of \$2,200.00 (includes base levy) and leaving a remaining balance due.
- March 2, 2021 – The tax office received a 2020 Supplemental Change from the Fort Bend Central Appraisal District changing the improvement value per an ARB order. On March 3, 2021, tax statement was mailed to Alberto C & Gema Rey ETAL, 3235 Blue Grass Dr, Richmond, TX 77406-1133. **This statement was not returned by the Post Office.**
- March 23, 2021 – Gema Rey called indicating she did not understand why she received a statement that she owed taxes if she received a refund. She stated she has two properties with account number's 3524-01-004-0040-901 & 3524-01-004-0041-901. The house was assessed on the wrong account number 0040; therefore, she contacted the Fort Bend Central Appraisal District to make the correction to the correct account number 0041. She was informed by the Fort Bend Central Appraisal District to make half of a payment. When the correction is made on account number 0041 then the money could be transferred to pay off the account number 0040. The clerk explained the tax office policies. Mrs. Rey explained she deposited the refund check on account number 0040 because she thought the accounts had been settled. She inquired the removal of penalty and interest; therefore, the clerk explained how to apply for waiver.
- March 24, 2021 – Fort Bend County Tax office received payment of \$5,577.70 (includes March penalty and interest).
- April 5, 2021 – County Judge received request for waiver of penalty and interest for the 2020 property taxes.
- There is evidence of an error by the Fort Bend Central Appraisal District.
- Lamar CISD is 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 State Property Tax Code.

**Breakdown of Taxes Paid:**

**Account 3524-01-004-0041-901:**

**2020 Tax Year**

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Lamar CISD	\$4,822.83	<b>\$122.36</b>	<b>\$122.36</b>
FBC	\$1,722.28	<b>\$43.70</b>	<b>\$43.70</b>
Total	\$6,545.11	<b>\$166.06</b>	<b>\$166.06</b>

**Total Penalty & Interest: \$166.06**

I do recommend waiver of penalty and interest for 2020 tax year.

- 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 if 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 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;
- **There is evidence to cause the Tax Office to recommend waiver of penalty and interest.**