



COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George
County Judge

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

July 15, 2021

Philippe Coupe
527 Summer Shore Dr.
Rosenberg, TX 77469

Reference: Request to Waive Penalty and Interest on Property Taxes

Dear Philippe Coupe,

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

- **Property Tax Account:** **7585-01-001-0150-901**
- **Total Amount of Penalties Assessed:** **\$682.62 for Tax Year 2020**

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

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
www.fortbendcountytexas.gov

DATE: June 21, 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 – Philippe Coupe: Account # 7585-01-001-0150-901; 2020 Tax Year; Legal Description: Summer Lakes Sec 1, Block 1, Lot 15; Situs Address: 7527 Summer Shore Dr., Rosenberg, TX 77469-4660.

Precinct 1

Philippe Coupe is requesting waiver of penalty and interest for the 2020 tax year stating he did not receive his tax statement.

Tax Office records and research indicate:

- August 12, 2020 – 2020 Tax Statement was requested and sent electronically to First Service Credit Union.
- November 20, 2020 – Mortgage file created for Philippe Coupe.
- April 06, 2021 – Received payment from Philippe Coupe in the amount of \$6,888.25; including April penalty and interest.
- April 07, 2021 – County Judge received request for waiver of penalty and interest for the 2020 Property Taxes.
- Lamar CISD and City of Rosenberg have authorized Fort Bend County Tax Office to handle the processing of the waiver of penalty and interest 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:

Account 7585-01-001-0150-901:

2020 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Lamar CISD	\$3,839.15	\$422.31	\$422.31
City of Rosenberg	\$1,179.04	\$129.69	\$129.69
FBC	\$1,187.44	\$130.62	\$130.62
Total	\$6,205.63	\$682.62	\$682.62

Total Penalty and Interest: \$682.62

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

- **Taxpayer has provided sufficient evidence showing that the property is not subject to an escrow account with the mortgage company.**
- Per Property Tax Code Section 33.011 (k)(1)(2)(3): 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 mortgagee of the property, but the mortgagee failed to mail a copy of the bill to the owner of the property as required by Section 31.01(j); and
 - (3) the taxpayer paid the tax not later than the 21st day after the date the taxpayer knew or should have known of the delinquency.
- **There is evidence to cause the Tax Office to recommend waiver of penalty and interest.**