



## COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George  
County Judge

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

July 15, 2021

Henry Hung Le  
15035 Sugar Sands Dr.  
Sugar Land, TX 77498

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

Dear Henry Hung Le,

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

- **Property Tax Account:** 7559-02-005-0010-907
- **Total Amount of Penalties Assessed:** \$406.21 for Tax Year 2020

Fort Bend County is also authorized to act on behalf of Fort Bend ISD and Fort Bend ESD #5.

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. 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

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  
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 – Henry Hung Le: Account #7559-02-005-0010-907, 2020  
Tax Year; Legal Description: Sugar Grove Sec 2, Block 5, Lot 1; Situs: 15035 Sugar Sands Dr,  
Sugar Land, TX 77498-5036

### Precinct 4

Henry Hung Le is requesting a waiver of penalty and interest for the 2020 tax year, stating he never received the statement in the mail.

Tax Office records and research indicate:

- November 20, 2020 – 2020 Certified Tax Statement was mailed to Ou Yangmeng & Yuri Kudo, 15035 Sugar Sands, Sugar Land, TX 77498-5036. **This statement was not returned by the Post Office.**
- December 16, 2020 -- The tax office received and processed the 2020 November Name/Address Change. Tax Statement was mailed to Henry Hung Le, 15035 Sugar Sands Dr, Sugar Land, TX 77498-5036. **This statement was not returned by the Post Office.**
- April 7, 2021 – Fort Bend County Tax office received payment of \$4,099.04 (includes April penalty & interest).

- April 7, 2021 – County Judge received request for waiver of penalty and interest for the 2020 property taxes.
- There is no evidence of an error by the Fort Bend County Tax Office or the Fort Bend Central Appraisal District.
- Fort Bend ISD and Fort Bend ESD #5 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 State Property Tax Code.

**Breakdown of Taxes Paid:**

**Account 7559-02-005-0010-907:**

**2020 Tax Year**

| Tax Unit         | Base       | Penalty & Interest | Total Waiver Request |
|------------------|------------|--------------------|----------------------|
| Fort Bend ISD    | \$2,622.65 | <b>\$288.49</b>    | <b>\$288.49</b>      |
| Fort Bend ESD #5 | \$212.82   | <b>\$23.41</b>     | <b>\$23.41</b>       |
| FBC              | \$857.36   | <b>\$94.31</b>     | <b>\$94.31</b>       |
| Total            | \$3,692.83 | <b>\$406.21</b>    | <b>\$406.21</b>      |

**Total Penalty & Interest: \$406.21**

I **do not** recommend waiver of penalty and interest for 2020 tax year.

- **Taxpayer has not provided sufficient evidence to support a Postal Service error.**
  - Per Property Tax Code Section 33.011 (j)(1)(2): “The governing body of a taxing unit may waive penalties and interest on a delinquent tax if the taxpayer submits evidence sufficient to show that the taxpayer delivered payment for the tax before the delinquency date to:
    - (1) the United States Postal Service for delivery by mail, but an act or omission of the postal service resulted in the taxpayer’s payment being postmarked after the delinquency date; or
    - (2) 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 Code Section 33.011**