



COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George
County Judge

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

July 15, 2021

Sushim R Shah
2802 Old Fort Rd.,
Sugar Land, TX 774 79

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

Dear Sushim R Shah,

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

- **Property Tax Account:** 2520-01-011-0010-907,907
- **Total Amount of Penalties Assessed:** \$493.97 for Tax Year 2020

Fort Bend County is also authorized to act on behalf of Fort Bend ISD 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, 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 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 18, 2021

To: County Judge KP George
Commissioner Vincent Morales
Commissioner Grady Prestage
Commissioner Andy Meyers
Commissioner Ken R. De Merchant
County Attorney Bridgette Smith-Lawson

FROM: Amber DeSpain **AD**
Chief of Property Taxes

Re: Waiver of Penalty and Interest – Sushim R Shah: Account # 2520-01-011-0010-907, 2020 Tax Year; Legal Description: Chimneystone Sec 1, Block 11, Lot 1; Situs: 2802 Old Fort Rd., Sugar Land, TX 77479-1780.

Precinct 4

Sushim R Shah is requesting a waiver of penalty and interest for the 2020 tax year stating he never received statement because it was emailed to previous owner.

Tax Office records and research indicate:

- January 18, 2013 - Received electronic request for tax statement to be email to: christinegoertz@aol.com.
- September 9, 2013 - General Warranty Deed # 2013116155 filed Sushim R. Shah and mailing address 2802 Old Fort Rd., Sugar Land, , TX 77479.
- November 20, 2020 – 2020 Tax Statement for account # 2520-01-011-0010-907 was sent electronically to christinegoertz@aol.com, prior owner.
- April 8, 2021 – Sushim R. Shah made a payment for 2020 taxes \$4,984.53.
- April 9, 2021 – System correction removed E-statement per written request from Sushim R. Shah.

- April 25, 2021 – County Judge received emailed 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 or the Fort Bend County Tax Office.
- 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 Paid:

Account 2520-01-011-0010-907:

2020 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Fort Bend ISD	\$2,743.57	\$301.79	\$301.79
City of Sugar Land	\$744.41	\$81.89	\$81.89
FBC	\$1,002.58	\$110.29	\$110.29
Total	\$4,490.56	\$493.97	\$493.97

Total Penalty and Interest: \$493.97

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

- **There is sufficient evidence to support that the 2020 tax statement was emailed to the prior owner and was never mailed to Sushim R. Shah.**
- Per Property Tax Code Section 33.011 (a)(1): The governing body of a taxing unit:

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 not later than the 21st 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.**