



COUNTY TAX ASSESSOR-COLLECTOR
Fort Bend County, Texas

Carmen P. Turner, MPA
County Tax Assessor-Collector

(281) 341-3710
Fax (832) 471-1830
www.fortbendcountytx.gov

August 26, 2021

Meghan I. Rivas
9707 Cheat Mountain Ct.
Richmond, TX 77469

Reference: Request to Waive Penalty and Interest on Property Taxes

Dear Ms. Rivas:

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

- **Property Tax Account:** 1651-05-002-0021-901
- **Total Amount of Penalties Assessed:** \$438.57 for Tax Year 2020

Fort Bend County is also authorized to act on behalf of Lamar Consolidated Independent School District and Fort Bend MUD 155.

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, September 7, 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.

Thank you for your attention to this matter. If you have additional information regarding your request or if you wish to discuss this matter, please contact Mandy Oyugi at 281-341-3733 or email mandy.oyugi@fbctx.gov

Sincerely,

A handwritten signature in black ink, appearing to read "M. Oyugi", is written over a horizontal line.

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

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DATE: July 6, 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
Chief of Property Taxes

Re: Waiver of Penalty and Interest – Meghan I Rivas: Account #1651-05-002-0021-901, 2020 Tax Year;
Legal Description: Bonbrook Plantation South Sec 5, Block 2, Lot 2, 50% UDI; Situs: 9707 Cheat
Mountain Ct, Richmond, TX 77469-2078

Precinct 1

Meghan I Rivas is requesting a waiver of penalty and interest for the 2020 tax year, stating her mortgage company submitted full payment to the tax office but they refunded the remaining balance back to the mortgage company instead of applying the funds to the other undivided interest account. She was not aware her account was split into two accounts.

Tax Office records and research indicate:

- December 14, 2020 – The tax office received a 2020 Supplemental Change from the Fort Bend Central Appraisal District adding undivided interest accounts for exemption purposes. In addition, it added the homestead exemption for both 50% undivided interest account number's 1651-05-002-0020-901 & 1651-05-002-0021-901. On December 15, 2020, tax statement was mailed to Meghan I Rivas, 9707 Cheat Mountain Ct, Richmond, TX 77469-2078. **This statement was not returned by the Post Office.**
- May 10, 2021 – Meghan Rivas called to inquire the status of her waiver on account number 1651-05-002-0021-901. The clerk informed her that we do not have record of receiving it and was referred to the County Judge's office. Ms. Rivas indicated she did not know she had to pay and our office refunded the mortgage company on account number 1651-05-002-0020-901. She never received any notifications that the accounts were going to be separated into two accounts. The clerk informed her that there was no refund issued and a statement was mailed to her on

December 15, 2020 to the correct address. Clerk advised Ms. Rivas that the statement should have been forwarded to the mortgage company due to escrowing with the mortgage company.

- May 10, 2021 – Fort Bend County Tax office received payment of \$3,812.16 (includes May penalty and interest).
- May 20, 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.
- Lamar CISD and Fort Bend Mud 155 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 1651-05-002-0021-901:

2020 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Lamar CISD	\$1,544.75	\$200.82	\$200.82
Fort Mud 155	\$1,342.20	\$174.49	\$174.49
FBC	\$486.64	\$63.26	\$63.26
Total	\$3,373.59	\$438.57	\$438.57

Total Penalty & Interest: \$438.57

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

- Per Property Tax Code Section 33.011 (h): The governing body of a taxing unit shall waive penalties and interest on a delinquent tax if:
 - (1) the tax is payable by electronic funds transfer under an agreement entered into under Section 31.06(a); and
 - (2) the taxpayer submits evidence sufficient to show that:
 - (A) the taxpayer attempted to pay the tax by electronic funds transfer in the proper manner before the delinquency date;
 - (B) the taxpayer's failure to pay the tax before the delinquency date was caused by an error in the transmission of the funds; and
 - (C) the tax was properly paid by electronic funds transfer or otherwise not later than the 21st day after the date the taxpayer knew or should have known of the delinquency.
- **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.**

WAIVER OF P & I REQUESTS SET ON 9/7/2021 AGENDA

- PCT 1 - RIVAS, MEGHAN – TAX OFFICE DO NOT RECOMMEND WAIVER PER 33.011 (h) (1) (2)
- PCT 2 – BANUELOS, MARION – TAX OFFICE DO RECOMMEND WAIVER PER 33.011 (a) (3)
- PCT 2 – LEWALLY, KHADIJA – TAX OFFICE DO RECOMMEND WAIVER PER 33.011 (k) (1) (2)

