



COUNTY TAX ASSESSOR-COLLECTOR

Fort Bend County, Texas

Carmen P. Turner, MPA
County Tax Assessor-Collector

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

September 1, 2021

Animol B Thomas
21803 Treemont Hollow Ct
Richmond TX 77469

Reference: Request to Waive Penalty & Interest on Property Taxes

Dear Mr. Thomas:

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

- **Property Tax Account:** **6465-08-002-0270-901**
- **Total Amount of Penalties Assessed:** **\$536.72 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, September 14, 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 Linda Woodard at 281-341-3741 or email linda.woodard@fbctx.gov

Sincerely,

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

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Carmen Turner, MPA
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1317 Eugene Heimann Circle
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DATE: May 6, 2021

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

FROM: Amber DeSpain *AD*
Chief of Property Taxes

Re: Waiver of Penalty and Interest –Animol B. Thomas: Account # 6465-08-002-0270-901,
2020 Tax Year; Legal Description: Riverpark West Sec 8, Block 2, Lot 27; Situs: 21803
Treemont Hollow Ct., Richmond, TX 77469-7250.

Precinct 1

Animol B. Thomas is requesting a waiver of penalty and interest for the 2020 tax year stating he is no longer escrowing with Shellpoint Mortgage Services. The 2020 tax statement was mailed to Shellpoint and they failed to forward the tax statement to Mr. Thomas.

Tax Office records and research indicate:

- August 31, 2020 - 2020 Tax Statement for account # 6465-08-002-0270-901 was requested and sent electronically to Shellpoint Mortgage Services Per Property Tax Code Section 31.01 (i-1) If an assessor mails a tax bill under subsection (a) or delivers a tax bill by electronic means under subsection (k) to a mortgagee of a property, the assessor is not required to mail or deliver by electronic means a copy of the bill to any mortgagor under the mortgage or to the mortgagor's authorized agent.
- November 20, 2020 – Mortgage file created/Thomas Animol B/ 24032555/amount = \$5856.36.
- March 18, 2021 –Received 2020 tax payment from Animol B Thomas in the amount of \$5,856.36, balance still owed on account.

- April 7, 2021 – County Judge received emailed request for waiver of penalty and interest for the 2020 Property Taxes.
- There is no evidence of an error by the Fort Bend Central Appraisal District or the Fort Bend County Tax Office.
- Lamar CISD has 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 6465-08-002-0270-901:

2020 Tax Year

| Tax Unit | Base | Penalty & Interest | Total Waiver Request |
|-----------------|-------------------|-------------------------------|-----------------------------|
| LAMAR CISD | \$4,315.32 | \$395.50 | \$395.50 |
| FBC | \$1,541.04 | \$141.22 | \$141.22 |
| Total | \$5,856.36 | \$536.72 | \$536.72 |

Total Penalty and Interest: \$536.72

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 a mortgage company, the tax bill was sent to the mortgage company and mortgage company failed to forward to the owner.**
- Per Property Tax Code Section 33.011 (k)(1)(2): “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 electric 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).
- **There is evidence to cause the Tax Office to recommend waiver of penalty and interest.**

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WAIVER OF P & I REQUESTS SET ON 9/14/2021 AGENDA

- PCT 1 – HAJOVSKY, MIKE – TAX OFFICE DO RECOMMEND WAIVER PER 33.011 (a)(1)
- PCT 1 – THOMAS, ANIMOL – TAX OFFICE DO RECOMMEND WAIVER PER 33.011 (k)(1)(2)
- PCT 1 – BOURGEOIS, SAMMY – TAX OFFICE DO RECOMMEND WAIVER PER 33.011 (h)
- PCT 1 – IORIO, DEIGO P. & LIDIA P. - TAX OFFICE DO NOT RECOMMEND WAIVER PER 33.011 (a)(1)
- PCT 1 – GLADNEY, DEWEY – TAX OFFICE DO RECOMMEND WAIVER PER 33.011 (k)(1)(2)
- PCT 1 – TRISTAN, ROGELIO – TAX OFFICE DO NOT RECOMMEND WAIVER PER 33.011 (a)(1)
- PCT 2 – DAVIS, MARGARET – TAX OFFICE DO RECOMMEND WAIVER PER 33.011 (k)(1)(2)
- PCT 2 – BRANFORD, MYTRA – TAX OFFICE DO NOT RECOMMEND WAIVER PER 33.011 (a)(1)
- PCT 3 – GUTOWSKI, WILLIAM & CHRISTY – TAX OFFICE DO NOT RECOMMEND WAIVER PER 33.011 (a)(1)
- PCT 3 – KOLB, CHARLES – TAX OFFICE DO RECOMMEND WAIVER PER 33.011 (k)(1)(2)
- PCT 3 – SIVIRA, YELLY & MORA, ALFONSO PEDRO – TAX OFFICE DO RECOMMEND WAIVER PER 33.011 (k)(1)(2)(3)
- PCT 3 – SCHEFFLER, MICHELLE S. & PAUL J. – TAX OFFICE DO RECOMMEND WAIVER PER 33.011 (k)(1)(2)

