



## 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

Rogelio Tristan  
7207 Kelly Ln,  
Richmond, TX 77469

Reference: Request to Waive Penalty, Interest & Collection Fee on Property Taxes

Dear Mr. Tristen:

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

- **Property Tax Account:** **0239-00-000-0461-906**
- **Total Amount of Penalties Assessed:** **\$4,161.14 for Tax Years 2020**

Fort Bend County is also authorized to act on behalf of Needville Independent School District and Wharton County Jr College.

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 Angelica Reyes at 281-341-3714 or email [mandy.oyugi@fbctx.gov](mailto:mandy.oyugi@fbctx.gov)

Sincerely,

Enclosure: Tax Office Research

Copy: Commissioner Vincent Morales, Precinct No. 1

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Carmen P. Turner, MPA  
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DATE: August 16, 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, Interest and Collection Fees – Rogelio Tristan: Account #0239-00-000-0461-906, 2020 Tax Year; Legal Description: 0239 H and TC Ry, Tract 26, Richmond South U/R S/D; Situs: 7207 Kelly Ln, Richmond, TX 77469

### Precinct 1

Rogelio Tristan is requesting a waiver of penalty, interest, and collection fees for the 2020 tax year, stating an act or omission of an officer, employee, or agent of the taxing unit of the appraisal district in which the taxing unit participates caused or resulted in the taxpayer's failure to pay the tax before the delinquency date.

Tax Office records and research indicate:

- November 6, 2017 – General Warranty Deed #2017122689 recorded owner Rogelio Tristan, PO Box 722, Fresno, TX 77545. There was another address but it was marked out.
- January 21, 2021 – The tax office received a 2020 Supplemental Change from the Fort Bend Central Appraisal District added property for 2020. The statement was mailed to Rogelio Tristan, PO Box 722, Fresno, TX 77545-0722.
- July 12, 2021 – Mr. Tristan called notifying that his address was incorrect and wanted to know if penalty and interest could be waived because he did not receive his statement until July 6. He previously spoke to the Central Appraisal District regarding his address being incorrect. The clerk informed him that our system does not reflect the correct address but the Fort Bend Central

Appraisal internal system, Orion, does show a change of address filed on January 5, 2021 but our office did not receive this change. He was advised to pay the base amount and was given instructions to file for a waiver of penalty and interest.

- July 12, 2021 – Fort Bend County Tax office received payment of \$10,299.75 (includes base levy).
- July 13, 2021 – Tax office received request for waiver of penalty and interest for the 2020 property taxes.
- July 22, 2021 – The Fort Bend Central Appraisal District obtain the mailing address from the deed referenced above. The Fort Bend Central Appraisal District does not have an order to correct this mailing address for the 2020 tax year.
- There is no evidence of an error by the Fort Bend County Tax Office or the Fort Bend Central Appraisal District.
- Needville ISD and Wharton County Jr College 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 0239-00-000-0461-906:**  
**2020 Tax Year**

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
Needville ISD	\$7,293.34	<b>\$1,239.88</b>	<b>\$1,706.64</b>	<b>\$2,946.52</b>
Wharton County Jr College	\$697.23	<b>\$118.53</b>	<b>\$163.15</b>	<b>\$281.68</b>
FBC	\$2,309.18	<b>\$392.57</b>	<b>\$540.35</b>	<b>\$932.92</b>
Total	\$10,299.75	<b>\$1,750.98</b>	<b>\$2,410.14</b>	<b>\$4,161.12</b>

**Total Penalty & Interest: \$4,161.12**

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

- Per Property Tax Code Section 33.011 (a) (1): The governing body of a taxing unit:
  - (1) 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 paid not later than the 21<sup>st</sup> day after the date the taxpayer knows or should know of the delinquency;
- **There is no evidence to cause the Tax Office to recommend waiver of penalty, interest and collection fees. This waiver is not statutorily allowed because of the taxpayer's failure to comply with the requirements of Texas Code Section 33.011.**

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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)

