



## 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](http://www.fortbendcountytexas.gov)

September 2, 2021

DEIGO P & LIDIA P IORIO  
3312 HOUSTON ST  
ROSENBERG TX 77471-5844

Reference: Request to Waive Penalty and Interest on Property Taxes

Dear Deigo & Lidia Iorio:

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

- **Property Tax Account Number:** **4845-01-002-0030-901**
- **Total Amount of Penalties Assessed:** **\$162.22 for Tax Years 2020**

Fort Bend County is also authorized to act on behalf of Lamar Consolidate Independent School District and the City of Rosenberg .

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 feel free to contact Linda Woodard at 281-341-3741 or email at [linda.woodard@fbctx.gov](mailto:linda.woodard@fbctx.gov) .

Sincerely,

A handwritten signature in cursive script that reads "Linda Woodard".

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

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Carmen P. Turner, MPA  
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1317 Eugene Heimann Circle  
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DATE: August 17, 2021

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

FROM:

Amber DeSpain   
Chief of Property Taxes

Re: Waiver of Penalty and Interest– Deigo P. & Lidia P. Iorio: Account #4845-01-002-0030-901, 2020 Tax Year; Legal Description: Lane S/D Sec 1, Block 2, Lot 1-3; Situs: 3312 Houston St., Rosenberg, TX 77471-5844

## Precinct 1

Diego Iorio is requesting a waiver of penalty and interest for 2020 tax year, stating the Fort Bend County Tax Office lost his payment.

Tax Office records and research indicate:

- February 11, 2021 – Diego called to inquire if the Tax Office received his payment. Clerk informed him, no payment has been posted to his account.
- February 23, 2021 – Received payment from Diego P. & Lidia P. Iorio in the amount of \$2,317.50 base levy only.
- May 25, 2021 – J. Matthews came into the Tax Office on behalf of Diego Iorio to inquire about removing penalty and interest. Clerk gave him instructions to apply for a waiver.
- May 25, 2021 – County Judge received waiver of penalty and interest for 2020 Property Taxes.
- July 7, 2021 – Received waiver request from the County Judges office.
- Lamar CISD and City of Rosenberg 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:

Account 4845-01-002-0030-901:

### 2020 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Lamar CISD	\$1,361.62	\$95.31	\$95.31
City of Rosenberg	\$476.24	\$33.34	\$33.34
FBC	\$479.64	\$33.57	\$33.57
Total	\$2,317.50	\$162.22	\$162.22

**Total Penalty and Interest: \$162.22**

I **do not** recommend waiver of penalty and interest for **2020** Tax Year.

- Taxpayer has not provided sufficient evidence to support that the Tax Office lost their payment.
- 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 of 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 the 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. 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 Tax 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)

