



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 2, 2021

SAMMY BOURGEOIS
7023 DUNMEYER CT
SUGAR LAND TX 77479-5781

Reference: Request to Waive Penalty and Interest on Property Taxes

Dear Sammy Bourgeois:

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

- **Property Tax Account Number:** 0080-00-000-2810-906
- **Total Amount of Penalties Assessed:** \$390.48 for Tax Year 2020

Fort Bend County is also authorized to act on behalf of Needville Independent School District and Wharton County Junior 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 feel free to contact Linda Woodard at 281-341-3741 or email at 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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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 – Sammy Bourgeois: Account #0080-00-000-2810-906, 2020 Tax Year; Legal Description: 0080 E Robertson, Tract 117, Acres 8.28, Pecan Bend Sec 2; Situs: 21006 Oak Forest Rd, Damon, TX 77430

Precinct 1

Sammy Bourgeois is requesting a waiver of penalty and interest for the 2020 tax year, stating he attempted to pay the original tax amount electronically before the delinquency date but our office returned his payment.

Tax Office records and research indicate:

- November 20, 2020 – 2020 Certified Tax Statement was mailed to Bourgeois Sammy, 7023 Dunmeyer Ct, Sugar Land, TX 77479-5781. **This statement was not returned by the Post Office.**
- January 5, 2021 – The tax office received an electronic payment from Sammy Bourgeois for \$3,487.03 but the clerk returned his payment in error.
- April 9, 2021 – Sammy Bourgeois called inquiring he made an online payment through his bank and thought it was taken care of. The clerk advised if his check was cashed, we would need a copy of the check. If the check was lost in the mail, it would not qualify for waiver of penalty and interest. He said he would contact his bank.

- April 20, 2021 – Fort Bend County Tax office received payment of \$3,487.03 (includes base levy).
- May 20, 2021 – County Judge received request for waiver of penalty and interest for the 2020 property taxes
- There is evidence of an error by the Fort Bend County Tax Office.
- 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 0080-00-000-2810-906:

2020 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Needville ISD	\$2,469.19	\$276.50	\$276.50
Wharton County Jr College	\$236.05	\$26.44	\$26.44
FBC	\$781.79	\$87.54	\$87.54
Total	\$3,487.03	\$390.48	\$390.48

Total Penalty & Interest: \$390.48

I do 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 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)

