



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

MYTRA BRANFORD
17730 CAMDEN OAKS LN
RICHMOND TX 77469-7526

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

Dear Mytra Branford:

The County has received your request to waive Penalty, Interest & Collection Fees on Fort Bend County property taxes as detailed below:

- **Property Tax Account Number:** 9260-02-003-0251-907
- **Total Amount of Penalties Assessed:** \$633.97 for Tax Year 2020

Fort Bend County is also authorized to act on behalf of Fort Bend Independent School District and Harris/Fort Bend ESD #100.

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 linda.woodard@fbctx.gov.

Sincerely,

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

Enclosure: Tax Office Research
Copy: Commissioner Grady Prestage, Precinct No. 2

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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. De Merchant
County Attorney Bridgette Smith-Lawson

FROM: Amber DeSpain *AD*
Chief of Property Taxes

Re: Waiver of Penalty, Interest and Collection Fee – Mytra Branford: Account # 9260-02-003-0251-907, 2020 Tax Year; Legal Description: West Oaks Village Sec 2, Block 3, Lot 25, 50.000000% UDI; Situs: 17730 Camden Oaks Ln., Richmond, TX 77469-7526.

Precinct 2

Mytra Arnette Branford (Cunningham) is requesting a waiver of penalty, interest and collection fee for the 2020 tax year stating her two accounts were never combined by the Fort Bend Central Appraisal District into one account therefore causing taxes to not be paid by the mortgage company.

Tax Office records and research indicate:

- August 31, 2020 – 2020 Tax Statement for account # 9260-02-003-0251-907 was requested and sent electronically to Bank of America 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.
- September 16, 2020 – Fort Bend Central Appraisal District received a name affidavit naming Mytra Cunningham & Mytra Branford as one in the same with a Homestead exemption application for tax years 2018-2020. No mailing address was provided, the physical address was listed as 17730 Camden Oaks Lane, Richmond, TX 77407.

- November 20, 2020 – Mortgage file created/Branford Mytra amount due = \$1,523.92.
- July 19, 2021 – Mytra called because she didn't understand why she owed \$2,157.89. Tax office clerk explained account is Undivided Interest and account 9260-02-003-0251-907 was not paid by the mortgage company. Mytra stated she submitted documents to Fort Bend Central Appraisal District to combine accounts. Per Fort Bend Central Appraisal District system the property is still Undivided Interest. Tax office clerk advised Mytra to contact Fort Bend Central Appraisal District.
- July 23, 2021 – Mytra came into research department stating Fort Bend Central Appraisal District caused the error on her account and is requesting a waiver of penalty and interest. Tax office clerk provided Mytra the waiver form and instructions.
- July 23, 2021 – Received payment in the amount of \$ 2,157.89 for 2020 tax year.
- July 23, 2021 – Fort Bend Central Appraisal District received request to combine accounts 9260-02-003-0250-907 and 9260-02-003-0251-907 as well as a marriage license. Request was processed on 7/27/2021 for tax year 2022 and forward as request for combination was received after 2021 certification.
- July 27, 2021 – Name update was processed from Mytra Branford to Mytra Arnette Cunningham2.
- July 29, 2021 – Fort Bend County Tax office received emailed request for waiver of penalty, interest and collection fee 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.
- Fort Bend ISD and Harris F/B ESD #100 have authorized Fort Bend County Tax Office to handle the processing of the waiver of penalty, interest and collection fee 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 9260-02-003-0251-907:

2020 Tax Year

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
Fort Bend ISD	\$1,091.25	\$196.43	\$257.54	\$453.97
Harris F/B ESD #100	\$68.33	\$12.30	\$16.13	\$28.43
FBC	\$364.34	\$65.58	\$85.99	\$151.57
Total	\$1,523.92	\$274.31	\$359.66	\$633.97

Total Penalty, Interest and Collection Fee: \$633.97

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

- **Taxpayer has not provided sufficient evidence to support that failure to pay was due to Tax Office or Fort Bend Central Appraisal District error. Statement for account was sent to Bank of America who was her mortgage company prior to refinancing with Reliance First Capital Bank.**
- **Per Property Tax Code Section 33.011 (a)(1): The governing body of a taxing unit:**

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 not later than the 21st 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 fee.**

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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)

