



## 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

William J and Christy A Gutowski  
24319 Marisa LN  
Richmond TX 77406-4521

Reference: Request to Waive Penalty and Interest on Property Taxes

Dear William & Christy Gutowski:

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

- **Property Tax Account Number:** **4777-18-001-0080-901**
- **Total Amount of Penalties Assessed:** **\$375.45 for Tax Year 2020**

Fort Bend County is also authorized to act on behalf of Lamar Consolidated Independent School District and Fort Bend ESD #4.

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](mailto:linda.woodard@fbctx.gov).

Sincerely,

Enclosure: Tax Office Research  
Copy: Commissioner Andy Meyers, Precinct No. 3

# COUNTY TAX ASSESSOR / COLLECTOR

Fort Bend County, Texas




Carmen P. Turner, MPA  
County Tax Assessor/Collector  
1317 Eugene Heimann Circle  
Richmond, TX 77469-3623

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DATE: August 12, 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   
Chief of Property Taxes

Re: Waiver of Penalty and Interest – William J and Christy A Gutowski: Account # 4777-18-001-0080-901, 2020 Tax Year; Legal Description: Lakes of Bella Terra Sec 18, Block 1, Lot 8; Situs: 24319 Marisa Ln., Richmond, TX 77406-4521.

## Precinct 3

William J and Christy A Gutowski are requesting a waiver of penalty and interest for the 2020 tax year stating they received statement after due date and were unaware of when taxes should have been paid.

Tax Office records and research indicate:

- November 20, 2020 – 2020 Certified Owner Statement was mailed to: Paula Mynatt, 24319 Marisa Ln., Richmond, TX 77406-4521. **This statement was not returned by the Post Office.**
- March 3, 2021 – 2021 January Name/Address change added and 2020 statement mailed: William J and Christy A Gutowski, 24319 Marisa Ln., Richmond, TX 77406-4521, Total Amount Due \$5,190.24. **This statement was not returned by Post Office.**
- March 15, 2021 – Mr. Gutowski called regarding penalties and interest due on his account, stating he purchased home in October and never received a tax statement. Clerk informed Mr. Gutowski to pay current taxes due and wait for an adjustment refund for Over 65 exemption being added to avoid additional penalties and interest.

- March 23, 2021 – William J and Christy A Gutowski made a payment for 2020 taxes \$5,190.24.
- March 23, 2021 – Fort Bend Supplement 7 added Over 65 exemption effective January 1, 2021 for Gutowski.
- April 20, 2021 – Refund check # 187334 issued to William J and Christy A Gutowski, 24319 Marisa Ln., Richmond, TX 77406-4521, \$643.22 for Over 65 exemption being added for 2020 tax year.
- April 28, 2021 – County Judge received 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 and Fort Bend ESD # 4 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 Paid:**

**Account 4777-18-001-0080-901:**

#### **2020 Tax Year**

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Lamar Cisd	\$3189.25	<b>\$287.03</b>	<b>\$287.03</b>
Fort Bend ESD #4	\$251.30	<b>\$22.62</b>	<b>\$22.62</b>
FBC	\$731.02	<b>\$65.80</b>	<b>\$65.80</b>
Total	\$4171.57	<b>\$375.45</b>	<b>\$375.45</b>

**Total Penalty and Interest: \$375.45**

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

- **Taxpayer has not provided sufficient evidence to support that failure to pay was due to Tax office error.**
- 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 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 and interest. This waiver is not statutorily allowed because of the taxpayer's failure to supply sufficient evidence 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)

