



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

Pedro Alfonso Mora & Yelly J Sivira
2802 Hollingsworth Pine Ln
Katy TX 77494-3724

Reference: Request to Waive Penalty and Interest on Property Taxes

Dear Pedro Mora & Yelly Sivira:

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

- **Property Tax Account Number:** 1277-01-001-0100-914
- **Total Amount of Penalties Assessed:** \$753.98 for Tax Year 2020

Fort Bend County is also authorized to act on behalf of Katy Independent School District and City of Katy.

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,

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

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Carmen P. Turner, MPA
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1317 Eugene Heimann Circle
Richmond, TX 77469-3623

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Email: carmen.turner@fortbendcountytexas.gov
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DATE: July 20, 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 and Interest – Pedro Alfonso Mora & Yelly J Sivira: Account # 1277-01-001-0100-914; 2020 Tax Year; Legal Description: Avalon at Spring Green Sec 1, Block 1, Lot 10; Situs Address: 2802 Hollingsworth Pine Ln, Katy, TX 77494-3724.

Precinct 3

Pedro Alfonso Mora & Yelly J Sivira are requesting waiver of penalty and interest for the 2020 tax year stating they did not receive a tax statement.

Tax Office records and research indicate:

- August 31, 2020 – 2020 Tax Statement was requested and sent electronically to Freedom Mortgage.
- November 20, 2020 – Mortgage file created for Pedro Alfonso Mora & Yelly J Sivira.
- February 24, 2021 – Received payment from Pedro Mora in the amount of \$11,525.11; including February penalty and interest.
- May 27, 2021 – County Judge received request for waiver of penalty and interest for the 2020 Property Taxes.
- Katy ISD and City Of Katy have authorized Fort Bend County Tax Office to handle the processing of the waiver of penalty and interest and allow the Fort Bend County Commissioner's Court to make the determination based on Section 33.011 of the Texas Property Tax Code.

Summary of Taxes paid:

Account 1277-01-001-0100-914:

2020 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Katy ISD	\$6,974.00	\$488.18	\$488.18
City of Katy	\$1,885.83	\$132.01	\$132.01
FBC	\$1,911.30	\$133.79	\$133.79
Total	\$10,771.13	\$753.98	\$753.98

Total Penalty and Interest: \$753.98

I do recommend waiver of penalty and interest for 2020 Tax Year.

- Taxpayer has provided sufficient evidence showing that the property is not subject to an escrow account with the mortgage company.
- Per Property Tax Code Section 33.011 (k)(1)(2)(3): The governing body of a taxing unit may waive penalties and interest on a delinquent tax if:
 - (1) the property for which the tax is owed is subject to a mortgage that does not require the owner of the property to fund an escrow account for the payment of the taxes on the property;
 - (2) the tax bill was mailed or delivered by electronic means to the mortgagee of the property, but the mortgagee failed to mail a copy of the bill to the owner of the property as required by Section 31.01(j); and
 - (3) the taxpayer paid the tax 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)

