



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

Michelle S & Paul J Scheffler
2927 Country Club Blvd
Sugar Land TX 77478-3627

Reference: Request to Waive Penalty and Interest on Property Taxes

Dear Michelle & Paul Scheffler:

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

- **Property Tax Account Number:** 7550-17-000-0130-907
- **Total Amount of Penalties Assessed:** \$550.08 for Tax Year 2020

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

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
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DATE: July 12, 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 – Michelle S & Paul J Scheffler: Account #7550-17-000-0130-907, 2020 Tax Year; Legal Description: Sugar Creek Sec 17, Lot 13 (Pt) (#17), (51.48 x 130); Situs: 2927 Country Club Blvd, Sugar Land, TX 77478

Precinct 3

Michelle S & Paul J Scheffler are requesting a waiver of penalty and interest for the 2020 tax year, stating their previous mortgage company received the original statement but no longer services their loan.

Tax Office records and research indicate:

- November 20, 2020 – 2020 Tax Statement was requested and sent electronically to Provident Funding.
- March 22, 2021 – Fort Bend County Tax office received payment of \$6,662.07 (includes March penalty and interest).
- May 12, 2021 – County Judge received request for waiver of penalty and interest for the 2020 property taxes.

- May 17, 2021 – Tax office received an address change from Paul & Michelle Scheffler to change their address to 2927 Country Club Blvd, Sugar Land, TX 77478.
- There is no evidence of an error by the Fort Bend County Tax Office or the Fort Bend Central Appraisal District.
- Fort Bend ISD and City of Sugar Land 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 7550-17-000-0130-907:

2020 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Fort Bend ISD	\$3,884.31	\$349.59	\$349.59
City of Sugar Land	\$1,001.48	\$90.13	\$90.13
FBC	\$1,226.20	\$110.36	\$110.36
Total	\$6,111.99	\$550.08	\$550.08

Total Penalty & Interest: \$550.08

I do recommend waiver of penalty and interest for 2020 tax year.

- **Tax records do reflect that Provident Funding requested 2020 tax statement.**
 - Per Property Tax Code Section 33.011 (k)(1)(2): [Effective January 1, 2020] The governing body of a taxing unit may waive penalties and interest on the 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);
- **There is evidence to cause the Tax Office to recommend waiver of penalty and interest. The 2020 statement was sent to the mortgage company.**

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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)

