

COUNTY TAX ASSESSOR / COLLECTOR

Fort Bend County, Texas




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DATE: August 30, 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– Avni Choksi: Account # 2756-92-003-0081-907, 2019 Tax Year; Legal Description: Crown Garden at Imperial Sec 2B, Block 3, Lot 8, 50.000000%; Situs: 30 Crown Bnd., Sugar Land, TX 77498-2524.

Precinct 4

Avni Choksi, is requesting a waiver of penalty and interest for the 2019 tax year stating he never received the tax statements and was unaware he owed taxes.

Tax Office records and research indicate:

- November 20, 2019 – 2019 Certified Tax statement mailed for account 2756-92-003-0080-907. **This statement was not returned by the Post Office.**
- January 27, 2020 – Fort Bend Central Appraisal District mailed letter to Nikhil Natvarlal Mehta and Avni Choksi, 30 Crown Bnd., Sugar Land, TX 77498-2524 to notify them about creating separate taxation of an undivided interest account and also stating they needed to contact the Fort Bend County Tax Office to discuss how it will affect past and future taxes due.
- March 3, 2020 – Fort Bend County Tax office received a certified change order from Fort Bend Central Appraisal District to split account 2756-92-003-0080-907 and create undivided interest account 2756-92-003-0081-907 listing owner: Avni Choksi, 30 Crown Bnd., Sugar Land, TX 77498.
- March 4, 2020 – 2019 Supplement 7 Statement mailed to: Avni Choksi, 30 Crown Bnd., Sugar Land, TX 77498. **This statement was not returned by the Post Office.**
- April 15, 2020 – Nikhil Mehta called Tax office to inquire about having the penalty and interest waived. She stated they never received a statement. Nikhil stated she will make a payment and submit a Waiver of Penalty and Interest.

- April 21, 2020–Received 2019 electronic check tax payment from Avni Manish Choksi in the amount of \$6,629.53 including March penalty and interest.
- April 23, 2020 – County Judge received emailed request for waiver of penalty and interest for the 2019 Property Taxes.
- There is evidence of an error by the Fort Bend County Tax Office.
- 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 Texas Property Tax Code.

Summary of Taxes Paid:

Account 2756-92-003-0081-907:

2019 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Fort Bend ISD	\$4,083.18	\$285.82	\$285.82
City of Sugar Land	\$1,067.41	\$74.72	\$74.72
FBC	\$1,478.94	\$103.52	\$103.52
Total	\$6,629.53	\$464.06	\$464.06

Total Penalty and Interest: \$464.06

I do recommend waiver of penalty and interest for 2019 Tax Year.

- **Taxpayer has provided sufficient evidence to support that failure to pay was due to Tax Office error.**
- Per Property Tax Code Section 33.011 (i)(1)(2): The governing body of a taxing unit may waive penalties and interest on a delinquent tax that relates to a date preceding the date on which the property owner acquired the property if:
 - (1) the property owner or another person liable for the tax pays the tax not later than the 181st day after the date the property owner receives notice of the delinquent tax that satisfies the requirements of Section 33.04(c); and
 - (2) The delinquency is the result of taxes imposed on:
 - (A) omitted property entered in the appraisal records as provided by Section 25.21;
 - (B) erroneously exempted property or appraised value added to the appraisal roll as provided by Section 11.43(i); or
 - (C) property added to the appraisal roll under a different account number or parcel when the property was owned by a prior owner.
- **There is evidence to cause the Tax Office to recommend waiver of penalty and interest.**