

COUNTY TAX ASSESSOR / COLLECTOR

Fort Bend County, Texas




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DATE: July 23, 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 – Daniel J & Mary G Blade: Account # 3517-04-001-0250-907, 2019 Tax Year; Legal Description: Glen Laurel Sec 4, Block 1, Lot 25; Mailing Address: 2318 Meadow Briar Dr., Sugar Land, TX 77498.

Precinct 4

Daniel J & Mary G Blade are requesting a waiver of penalty and interest for the 2019 tax year stating the payment was mailed on time but the tax office never received it, they assume it was lost in mail.

Tax Office records and research indicate:

- November 20, 2019 – 2019 Certified Owner Statement was mailed to: Daniel J & Mary G Blade, 2318 Meadow Briar Dr., Sugar Land, TX 77498-1487. **This statement was not returned by the Post Office.**
- February 24, 2020 – 2019 Reminder Notice was mailed to: Daniel J & Mary G Blade, 2318 Meadow Briar Dr., Sugar Land, TX 77498-1487. **This statement was not returned by the Post Office.**
- February 28, 2020 – Received 2019 tax payment from Daniel J & Mary G Blade in the amount of \$5,889.95 including February penalties and interest, which paid account in full.

- March 5, 2020 – County Judge received emailed request for waiver of penalty and interest for the 2019 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 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 3517-04-001-0250-907:

2019 Tax Year

Tax, Unit	Base	Penalty & Interest	Total Waiver Request
FBISD	\$3,513.33	\$245.93	\$245.93
City of sugar Land	\$881.27	\$61.69	\$61.69
FBC	\$1,110.03	\$77.70	\$77.70
Total	\$5,504.63	\$385.32	\$385.32

Total Penalty and Interest: \$385.32

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 33.011(j).
- Per Property Tax Code Section 33.011 (j)(1-2): The governing body of a taxing unit may waive penalties and interest on a delinquent tax if the taxpayer submits evidence sufficient to show that the taxpayer delivered payment for the tax before the delinquency date to:
 - (1) the United States Postal Service for delivery by mail, but an act or omission of the postal service resulted in the taxpayer's payment being postmarked after the delinquency date; or
 - (2) a private delivery service for delivery, but an act or omission of the private carrier resulted in the taxpayer's payment being received by the taxing unit after the delinquency date.
- There is evidence to cause the Tax Office to recommend waiver of penalty and interest.