

COUNTY TAX ASSESSOR / COLLECTOR

Fort Bend County, Texas



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

(281) 341-3710
Fax (832) 471-1836
Email: carmen.turner@fortbendcountytexas.gov
www.fortbendcountytexas.gov

September 20, 2021

Lizeth Perez & Kenyc Labarca
5130 Red Burr Oak Trail
Katy, TX 77494

Reference: Request to Waive Penalty & Interest on Property Taxes

Dear Ms. Perez:

The County has received your request to waive penalty & interest on Fort Bend County property taxes as detailed below:

- **Property Tax Account:** **2278-51-004-0140-914**
- **Total Amount of Penalties Assessed:** **\$657.64 for Tax Years 2020**

Fort Bend County is also authorized to act on behalf of Katy 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 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 28, 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 contact Mandy Oyugi at 281-341-3733 or email mandy.oyugi@fbctx.gov

Sincerely,

A handwritten signature in blue ink, appearing to read "M. Oyugi", is written over the word "Sincerely,".

Enclosure: Tax Office Research

Copy: Commissioner Andy Meyers, Precinct No. 3

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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
Bridgette Smith-Lawson, County Attorney

FROM: Amber DeSpain *AD*
Chief of Property Taxes

Re: Waiver of Penalty and Interest– Lizeth A. Perez & Kenyc J. Labarca: Account #2278-51-004-0140-914, 2020 Tax Year; Legal Description: Cinco Ranch Southwest Sec 51, Block 4, Lot 14; Situs: 5130 Red Burr Oak Trl., Katy, TX 77494-2659

Precinct 3

Lizeth A. Perez and Kenyc J. Labarca are requesting a waiver of penalty and interest for 2020 tax year, stating they never received their 2020 tax statement.

Tax Office records and research indicate:

- August 31, 2020 – 2020 Tax Statement for account #2278-51-004-0140914 was requested by Pennymac.
- November 20, 2020 – Mortgage File created and electronically sent to Pennymac.
- March 8, 2021 – Received payment from Lizeth A. Perez in the amount of \$7,964.72, including March penalty and interest.
- May 14, 2021 – County Judge received waiver of penalty and interest for 2020 Property Taxes.

- Katy ISD 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 as of March:

Account 2278-51-004-0140-914:

2020 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Katy ISD	\$5,394.65	\$485.52	\$485.52
Fort Bend ESD4	\$413.44	\$37.21	\$37.21
FBC	\$1,498.99	\$134.91	\$ 134.91
Total	\$7,307.08	\$657.64	\$657.64

Total Penalty and Interest: \$657.64

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

- **Taxpayer has provided sufficient evidence to support that his mortgage company, Pennymac does not escrow his taxes.**
 - 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 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 mortgage of the property, but the mortgage failed to mail a copy of the mail 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 9/28/2021 AGENDA

- PCT 1 – THOMAS, ANIMOL – TAX OFFICE DOES RECOMMEND WAIVER PER 33.011 (k)(1)(2)
- PCT 3 – PEREZ, LIZETH & KENYC LABARCA – TAX OFFICE DOES RECOMMEND WAIVER PER 33.011 (k)(1)(2)
- PCT 3 – XCIEL INC – TAX OFFICE DOES RECOMMEND WAIVER PER 33.011 (j)(1)(2)
- PCT 3 – AP & G INC C/O XINGJU LI – TAX OFFICE DOES NOT RECOMMEND WAIVER PER 33.011 (a)(1)
- PCT 3 – ANSARI, ADEEL – TAX OFFICE DOES RECOMMEND WAIVER PER 33.011 (k)(1)(2)(3)
- PCT 4 – MATHUR, SHIVA & ADITYA NATH – TAX OFFICE DOES RECOMMEND WAIVER PER 33.011 (k)(1)(2)(3)
- PCT 4 – KOISTINEN, LINDA & ROBERT – TAX OFFICE DOES RECOMMEND WAIVER PER 33.011 (k)(1)(2)(3)
- PCT 4 – MATHUR, SHIVE P & SUNIT – TAX OFFICE DOES NOT RECOMMEND WAIVER PER 33.011 (k)(1)(2)
- PCT 4 – LAKSHMIPTASAD, PADUMANE & LEELA – TAX OFFICE DOES RECOMMEND WAIVER PER 33.011 (a)(1)
- PCT 4 – GLENN, RANDAL & LISA – TAX OFFICE DOES NOT RECOMMEND WAIVER PER 33.011 (a)(1)
- PCT 4 – HOLLENBECK, VIRGINIA – TAX OFFICE DOES RECOMMEND WAIVER PER 33.011 (a)(1)

