

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

AP & G Inc
C/O Xingju Li
13500 W. Airport BLVD #G
Sugar Land, TX 77478

Reference: Request to Waive Penalty & Interest on Property Taxes

Dear AP & G Inc.:

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

- **Property Tax Account:** 9960-02-207-0036-907
- **Total Amount of Penalties Assessed:** \$323.68 for Tax Years 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 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 "Sincerely," text.

Enclosure: Tax Office Research

Copy: Commissioner Andy Meyers, Precinct No. 3

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Fort Bend County, Texas




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

DATE: July 22, 2021

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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 – Maotai Group USA Inc.: Account # 9960-02-207-0036-907, 2020 Tax Year; Legal Description: Personal Property Supp, Inv, Furn, Fix & Equip Located @ 13500 W Airport Blvd # G in Sugar Land; Situs: 13500 W Airport Blvd., Sugar Land, TX 77478-6321.

Precinct 3

AP & G Inc. (Xingju Li) is requesting a waiver of penalty and interest for the 2020 tax year stating she has owned store for a year and never received statement due to owner's name being incorrect and statement being emailed to previous owner.

Tax Office records and research indicate:

- January 6, 2016 – 2015 December Name and Address change added and 2015 statement mailed: Maotai Group USA, Inc. 13500 W Airport Blvd #G, Sugar Land, TX 77478-6321, amount due \$810.28. This statement was not returned by Post Office.
- May 29, 2018 – Received electronic request for tax statement to be emailed to: kevinxu98@yahoo.com.
- November 20, 2020 – 2020 Tax Statement for account # 9960-02-207-0036-907 was sent electronically to kevinxu98@yahoo.com.
- February 25, 2021 – 2020 33.11 Notice (Linebarger) mailed to: Maotai Group USA, Inc., 13500 W Airport Blvd #G, Sugar Land, TX 77478-6321, amount due \$372.26. This statement was not returned by Post Office.
- May 24, 2021 – Owners of business (AP&G Inc.) called to inform tax office that statement was emailed to previous owner (Maotai Group USA, Inc.) in error and should have been sent to them as they are current owner. Clerk referred new owner to Fort Bend Central Appraisal District to change ownership.

- May 24, 2021 -- AP&G Inc. made a payment for 2020 taxes \$894.28, balance remains on account.
- May 24, 2021 -- AP&G Inc. submitted request to Correct Status, Name or Address on Business Personal Property Accounts to Fort Bend Central Appraisal District to correct Name and address from Maotai Group USA, Inc. to AP&G Inc., 13500 W Airport Blvd # G, Sugar Land, TX 77498.
- May 24, 2021 -- County Judge received emailed request for waiver of penalty and interest for the 2020 Property Taxes.
- July 10, 2021 -- Submitted Property owners Motion to Correct Appraisal Roll for 2020 to AP&G to Fort Bend Central Appraisal District
- 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 9960-02-207-0036-907:

2020 Tax Year

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
Fort Bend ISD	\$546.37	\$78.05	\$124.89	\$202.94
City of Sugar Land	\$148.25	\$21.18	\$25.41	\$46.59
FBC	\$199.66	\$28.51	\$45.64	\$74.15
Total	\$894.28	\$127.74	\$195.94	\$323.68

Total Penalty and Interest: \$323.68

I **do not** recommend waiver of penalty and interest for **2020** Tax Year.

- **Taxpayer has not provided sufficient evidence to support that failure to pay was due to Tax Office or Appraisal District error.**
- Per Property Tax Code Section 33.011 (a)(1): The governing body of a taxing unit:

shall waive penalties and may provide for the waiver of interest on a delinquent tax if an act or omission of an officer, employee, or agent of the taxing unit or the appraisal district in which the taxing unit participates caused or resulted in the taxpayer's failure to pay the tax before delinquency and if the tax is not later than the 21st day after the date the taxpayer knows or should know of the delinquency.
- **There is no evidence to cause the Tax office to recommend waiver of penalty and interest.**

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WAIVER OF P & I REQUESTS SET ON 9/28/2021 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)

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