

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
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September 20, 2021

Padumane & Leela Lakshmi Prasad
127 Hawthorn Road
Lafayette, LA 70508

Reference: Request to Waive Penalty & Interest on Property Taxes

Dear Mr. & Mrs. Lakshmi Prasad:

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

- **Property Tax Account:** 8707-13-004-0090-907
- **Total Amount of Penalties Assessed:** \$1,176.65 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".

Enclosure: Tax Office Research

Copy: Commissioner Ken DeMerchant, Precinct No. 4

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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. De Merchant
County Attorney Bridgette Smith-Lawson

FROM: Amber DeSpain *AD*
Chief of Property Taxes

Re: Waiver of Penalty and Interest –Padumane and Leela Lakshmi Prasad: Account # 8707-13-004-0090-907, 2020 Tax Year; Legal Description: Telfair Sec 13, Block 4, Lot 9; Situs: 702 Newington Ln., Sugar Land, TX 77479.

Precinct 4

Padumane and Leela Lakshmi Prasad are requesting a waiver of penalty and interest for the 2020 tax year stating they never received statements due to an incorrect address on their account.

Tax Office records and research indicate:

- November 5, 2020 – Received October Name and Address change from Fort Bend Central Appraisal District, changing ownership from Ratan Kumar Erukulla and Sowmya Gumudavelli to Padumane and Leela Lakshmi Prasad, mailing address was incorrectly added as 127 Hawthorne Rd., Lafayette, TX 70508-5606.
- November 20, 2020 – 2020 Certified Tax Statement mailed to: Padumane and Leela Lakshmi Prasad, 127 Hawthorne Rd., Lafayette, TX 70508-5606. **This statement was returned by the Post Office.**
- March 31, 2020 – 2020 Reminder Statement mailed to: Padumane and Leela Lakshmi Prasad, 127 Hawthorne Rd., Lafayette, TX 70508-5606. **This statement was returned by the Post Office.**

- May 26, 2021 – Leela called to state they never received their 2020 statement and mailing address was TX as the state and it should be LA. Explained waiver procedures and instructed her to pay account in full or base levy for 2020 taxes.
- May 26, 2021 – Received payment from Padumane and Leela Lakshmi Prasad in the amount of \$10,227.81.
- June 4, 2021 – County Judge received request for waiver of penalty and interest for the 2020 Property Taxes.
- June 8, 2021 – 2021 May Name and Address change was added to our system. Mailing address was corrected to 127 Hawthorne Rd., Lafayette, LA 70508-5606.
- There is evidence of an error by 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 Texas Property Tax Code.

Summary of Taxes Paid:

Account 8707-13-004-0090-907:

2020 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Fort Bend ISD	\$5,529.93	\$718.89	\$718.89
City of Sugar Land	\$1,500.42	\$195.05	\$195.05
FBC	\$2,020.81	\$262.71	\$262.71
Total	\$9,051.16	\$1,176.65	\$1,176.65

Total Penalty and Interest: \$1,176.65

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

- **Taxpayer has provided sufficient evidence to support that failure to pay was due to Fort Bend Central Appraisal District error.**
- Per Property Tax Code Section 33.011 (a)(1): The governing body of a taxing unit:
 - 1) 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 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)

A handwritten signature in black ink, appearing to be "CPT", located at the bottom left of the page.

