

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

Shive P & Sunit Mathur
2630 Double Lake Drive
Missouri City, TX 77459

Reference: Request to Waive Penalty & Interest on Property Taxes

Dear Mr. & Mrs. Mathur:

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

- **Property Tax Account:** **4752-01-001-0240-907**
- **Total Amount of Penalties Assessed:** **\$457.29 for Tax Years 2020**

Fort Bend County is also authorized to act on behalf of Fort Bend Independent School District, City of Missouri City and Houston Community College Missouri City.

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 Ken DeMerchant, Precinct No. 4

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DATE: July 13, 2021

TO: County Judge KP George
Commissioner Vincent Morales
Commissioner Grady Prestage
Commissioner Andy Meyers
Commissioner Ken R DeMerchant
County Attorney Bridgette Smith-Lawson

FROM: Amber DeSpain *AD*
Chief of Property Taxes

Re: Waiver of Penalty and Interest – Shive P & Sunit Mathur: Account #4752-01-001-0240-907, 2020 Tax Year; Legal Description: Lake Colony Sec 1, Block 1, Lot 24; Situs: 2630 Double Lake Dr, Missouri City, TX 77459-3902

Precinct 4

Shive Mathur is requesting a waiver of penalty and interest for the 2020 tax year, stating his mortgage company received the original statement but did not inform them.

Tax Office records and research indicate:

- July 24, 2020 – Shive Mathur called stating they have a new mortgage company, which they are no longer escrowing. The clerk informed him to submit a letter requesting future statements and gave him a verbal estimate for 2020 per his request. He stated he wanted to make monthly payments. Clerk explained he could send a written letter stating he wants his payments to be applied towards 2020 taxes in the meantime. The clerk also gave him information how to escrow for 2021 taxes.
- November 20, 2020 – 2020 Tax Statement was requested and sent electronically to Provident Funding.
- June 4, 2021 – Shive Mathur called to inquire about the unpaid balance for 2020. The clerk informed him of the amount due of \$3,505.89, which includes penalty and interest. Mr. Mathur inquired why he received a delinquent notice recently and not before. He stated he changed mortgage companies in March 2020. The clerk informed him that his previous mortgage company requested the statement and he never requested his statement as instructed on 7/24/2020. Clerk explained the delinquent statements are courtesy. He replied that he did not

know if he is escrowing or not and this is between two mortgage companies. The clerk advised that he is responsible to ensure his taxes are paid in full every year. Clerk gave him instructions on how to apply for waiver of penalty and interest if he wanted to but he will need to provide supporting documentation.

- June 16, 2021 – Fort Bend County Tax office received payment of \$3,505.89 (includes June penalty and interest).
- June 9, 2021 – County Judge received request for waiver of penalty and interest for the 2020 property taxes.
- There is no evidence of an error by the Fort Bend County Tax Office or the Fort Bend Central Appraisal District.
- Fort Bend ISD, City of Missouri City, and Houston Community College Missouri City 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 State Property Tax Code.

Breakdown of Taxes Paid:

Account 4752-01-001-0240-907:

2020 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Fort Bend ISD	\$1,239.18	\$185.88	\$185.88
City of Missouri City	\$1,324.23	\$198.63	\$198.63
Houston Comm Coll Miss City	\$81.18	\$12.18	\$12.18
FBC	\$404.01	\$60.60	\$60.60
Total	\$3,048.60	\$457.29	\$457.29

Total Penalty & Interest: \$457.29

I do not recommend waiver of penalty and interest for 2020 tax year.

- **Tax records do reflect that Provident Funding requested 2020 tax statement.**
 - 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 the 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 mortgagee of the property, but the mortgagee failed to mail a copy of the bill to the owner of the property as required by Section 31.01 (j);
- **There is no evidence to cause the Tax Office to recommend waiver of penalty and interest. This waiver is not statutorily allowed because of the taxpayer's failure to comply with the requirements of Texas Code Section 33.011.**

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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", is located below the list of items.

