

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

Linda & Robert Koistinen
1302 Pinecroft Drive
Sugar Land, TX 77487

Reference: Request to Waive Penalty & Interest on Property Taxes

Dear Mr. & Mrs. Koistinen:

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

- **Property Tax Account:** **2650-02-013-3700-907**
- **Total Amount of Penalties Assessed:** **\$285.92 for Tax Years 2020**

Fort Bend County is also authorized to act on behalf of Fort Bend Independent School District, 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 word "Sincerely,".

Enclosure: Tax Office Research

Copy: Commissioner Ken DeMerchant, Precinct No. 4

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DATE: July 9, 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 *ADS*
Chief of Property Taxes

Re: Waiver of Penalty and Interest – Linda & Robert Koistinen: Account # 2650-02-013-3700-907; 2020 Tax Year; Covington Woods Sec 2, Block 13, Lot 37; Situs Address: 1302 Pinecroft Dr., Sugar Land, TX 77498-2425.

Precinct 4

Linda & Robert Koistinen are requesting waiver of penalty and interest for the 2020 tax year stating they did not receive their tax statement.

Tax Office records and research indicate:

- August 31, 2020 – 2020 Tax Statement was requested and sent electronically to Chase.
- November 20, 2020 – Mortgage file created for Linda & Robert Koistinen.
- March 25, 2021 – Received payment from Linda & Robert Koistinen in the amount of \$3,176.87; including March penalty and interest.
- March 25, 2021 – County Judge received request for waiver of penalty and interest for the 2020 Property Taxes.
- 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 Commissioner's Court to make the determination based on Section 33.011 of the Texas Property Tax Code.

Summary of Taxes:

Account 2650-02-013-3700-907:

2020 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Fort Bend ISD	\$1,967.33	\$177.06	\$177.06
City of Sugar Land	\$543.76	\$48.94	\$48.94
FBC	\$665.78	\$59.92	\$59.92
Total	\$3,176.87	\$285.92	\$285.92

Total Penalty and Interest: \$285.92

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

- **Taxpayer has provided sufficient evidence showing that the property is not subject to an escrow account with the mortgage company.**
- **Per Property Tax Code Section 33.011 (k)(1)(2)(3): 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 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); and
 - (3) the taxpayer paid the tax not later than the 21st day after the date the taxpayer knew or should have known 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 "CPA", is located below the list of items.

