



COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George
County Judge

(281) 341-8608
Fax (832) 471-1858

September 14, 2020

Elavia and Zarina Jamshed
5002 Meadow Landing Court
Sugar Land, Texas 77479

Reference: Request to Waive Penalty, Interest and Collection Fees on Property Taxes

Dear International Bank of Commerce:

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

- **Property Tax Account:** *1815-04-001-0270-907*
- **Total Amount of Penalties Assessed:** *\$676.36 for Tax Year 2019*

Fort Bend County is also authorized to act on behalf of Fort Bend Independent School District, City of Sugar Land and Fort Bend LID # 14.

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 request and 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, October 6, 2020 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. ***Due to COVID-19 Pandemic the County will conduct the Commissioners Court Meeting in a manner consistent with State and Local Recommendations and Orders to protect attendees.*** Action by the Court is guided by the Texas Tax Code, specifically Chapter 33. Please contact your Commissioner's Office if you have any questions at the number or email below:

- **Commissioner Ken DeMerchant, Pct. 4** *Telephone (281) 980-2235 or
Email:
Ken.DeMerchant@fortbendcountytexas.gov*

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "KP George", with a horizontal line extending to the right.

KP George
County Judge

Enclosure: Tax Office Research
Copy: Commissioner Ken DeMerchant, Precinct No. 4



COUNTY TAX ASSESSOR / COLLECTOR

Fort Bend County, Texas

Carrie Surratt, PCC, CTOP
County Tax Assessor/Collector

(281) 341-3710
Fax (832) 471-1830
www.fortbendcountytexas.gov

DATE: August 13, 2020

To: County Judge KP George
Commissioner Vincent Morales
Commissioner Grady Prestage
Commissioner Andy Meyers
Commissioner Ken R. DeMerchant
Roy Cordes, County Attorney

FROM: Tammy Staton ^{T.S.}
Chief of Property Taxes

Re: Waiver of Penalty and Interest-- Jamshed & Zarina Elavia: Account #1815-04-001-0270-907, 2019 Tax Year; Legal Description: Brazos Landing Sec 4, Block 1, Lot 27; Situs: 5002 Meadow Landing Ct., Sugar Land, TX 77479-4291

Precinct 4

Jamshed Elavia is requesting a waiver of penalty and interest for 2019 tax year, stating an error on his part delayed his tax payment being made on time was due to suffering from brain injuries caused by mountain climbing accidents.

Tax Office records and research indicate:

- November 20, 2019 – 2019 Certified Tax Statement mailed to: Elavia, Jamshed & Zarina, 5002 Meadow Landing Ct., Sugar Land, TX 77479-4291. **This statement was not returned by the Post Office.**
- February 24, 2020 – 2019 Reminder statement mailed to: Elavia, Jamshed & Zarina, 5002 Meadow Landing Ct., Sugar Land, TX 77479-4291. **This statement was not returned by the Post Office.**
- February 27, 2020 – Jamshed went into the Sugar Land office and requested a print out of the waiver request form and instructions. Received payment from Jamshed & Zarina Elavia in the amount of \$10,338.77 including February penalty and interest.
- June 10, 2020 – County Judge received waiver of penalty and interest for 2019 Property Taxes.

- Fort Bend ISD, City of Sugar Land and Fort Bend LID #14 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 as of February 2020:

Account 6015-18-002-0080-907:

2019 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Fort Bend ISD	\$5,990.07	\$419.30	\$419.30
City of Sugar Land	\$1,379.48	\$96.56	\$96.30
Fort Bend LID #14	\$722.57	\$50.58	\$50.56
FBC	\$1,570.29	\$109.92	\$109.92
Total	\$9,662.41	\$676.36	\$676.36

Total Penalty and Interest: \$676.36

I **do not** recommend waiver of penalty and interest for **2019** Tax Year.

- **Taxpayer has not provided sufficient evidence to support that they attempted to pay.**
- Per Property Tax Code Section 33.011 (j)(1)(2): “The governing body of a taxing unit may waive penalties and interest on a delinquent tax year if the taxpayer submits evidence sufficient to show that the taxpayer delivered payment for the tax before the delinquency date to:
 - (1) the United States Postal Service for delivery by mail, but an act or omission of the postal service resulted in the taxpayer’s payment being postmarked after the delinquency date; or
 - (2) a private delivery service for delivery, but an act or omission of the private carrier resulted in the taxpayer’s payment being received by the taxing unit after the delinquency date.
- **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 Tax Code Section 33.011.**