

COUNTY TAX ASSESSOR / COLLECTOR

Fort Bend County, Texas



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DATE: August 27, 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 – Tan Tu: Account #9650-10-001-0050-907, 2019 Tax Years; Legal Description: Woodbridge of FBC Sec 10, Block 1, Lot 5; Mailing Address: 338 Muirwood Ln, Sugar Land, TX 77498-3092

Precinct 4

Tan Tu is requesting a waiver of penalty and interest for the 2019 tax year, stating a road construction crew relocated their outgoing mailbox and they did not realize the mail carrier never picked up their mail.

Tax Office records and research indicate:

- January 2020 – No record of any call from Tan Tu claiming to have issues with their mailed payment.
- February 19, 2020 – Received postmarked payment of \$4,626.48, base levy only from Tan Quoc & Duc D Tu, 338 Muirwood Ln, Sugar Land, TX 77498-3092.
- February 21, 2020 – Mailed short notice to Tan Quoc & Duc D Tu, 338 Muirwood Ln, Sugar Land, TX 77498-3092 requesting an additional \$323.85 postmarked by 03/10/2020 for February amount.

- March 05, 2020 – Received payment of \$323.85 from Tan Quoc Tu, 338 Muirwood Ln, Sugar Land, TX 77498-3092 paying the account in full.
- March 5, 2020 – County Judge received request for waiver of penalty and interest for the 2019 property taxes.
- Fort Bend ISD and Fort Bend ESD #5 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.

**Summary of Taxes Paid:
2019 Tax Year**

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Fort Bend ISD	\$3,316.10	\$232.13	\$232.13
Fort Bend ESD #5	\$257.50	\$18.03	\$18.03
FBC	\$1,052.88	\$73.69	\$73.69
Total	\$4,626.48	\$323.85	\$323.85

Total Penalty & Interest: \$323.85

I do recommend waiver of penalty and interest for 2019 tax year.

- **Taxpayer has not provided sufficient evidence to support a postal error.**
 - Per Property Tax Code Section 33.011 (j): "The governing body of a taxing unit may waive penalties and interest on a delinquent tax if the taxpayer submits evidence sufficient to show that the taxpayer delivered for the tax before the delinquency date to:
 - (1) the United States Postal Service for delivery by mail, but an act of 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 evidence to cause the Tax Office to recommend waiver of penalty and interest.**