

COUNTY TAX ASSESSOR / COLLECTOR

Fort Bend County, Texas



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DATE: July 23, 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 – The Terraces at Arboretum: Account # 0009-00-000-7300-907; 2019 Tax Year; Legal Description: 0009 M M Battle, Block 1, Acres 10.166, Terraces at Arboretum, Restricted Reserve “A” (Multi-Family Use); Mailing Address: 2950 SW 27th Ave Ste 200, Miami, FL, 33133-3765.

Precinct 4

Israel Perez on behalf of The Terraces at Arboretum, is requesting waiver of penalty and interest for the 2019 tax year stating they did not receive the property tax bill.

Tax Office records and research indicate:

- February 14, 2019 – Received electronic request for tax statements to be emailed to apccounting@apcommunities.com.
- November 13, 2019 – 2019 Certified Tax Statement e-mailed to apccounting@apcommunities.com.
- February 06, 2020 – Received payment from The Terraces at Arboretum in the amount of \$156,825.26, including February penalty and interest.
- February 06, 2020 – County Judge received emailed request for waiver of penalty and interest for the 2019 Property Taxes.

- Fort Bend ISD, Fort Bend Fresh Water Supply 2 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 Commissioner's Court to make the determination based on Section 33.011 of the Texas Property Tax Code.

Summary of Taxes Paid:

Account 0009-00-000-7300-907:

2019 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Fort Bend ISD	\$78,872.21	\$5,521.05	\$5,521.05
Fresh Water Supply 2	\$32,915.17	\$2,304.06	\$2,304.06
Fort Bend ESD # 5	\$6,210.41	\$434.73	\$434.73
FBC	\$28,567.88	\$1,999.75	\$1,999.75
Total	\$146,565.67	\$10,259.59	\$10,259.59

Total Penalty and Interest: \$10,259.59

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

- Taxpayer has not provided sufficient evidence to support there was an error by the Tax Office or Appraisal District.
- 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 paid not later than the 21st day after the date the taxpayer knows or should know of the delinquency;
- 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.