

COUNTY TAX ASSESSOR / COLLECTOR

Fort Bend County, Texas




Carmen P. Turner, MPA
County Tax Assessor/Collector
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Richmond, TX 77469-3623

(281) 341-3710
Fax (832) 471-1836
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www.fortbendcountytexas.gov

DATE: July 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 
Chief of Property Taxes

Re: Waiver of Penalty, Interest and Collection Fees – Amira Zaghmouth on behalf of Big O Space LLC:
Account # 9161-00-001-0022-907, 2019 Tax Year; Legal Description: Waterside Development Partial
Replat No 2, Block 1, Acres 0.6741, Restricted Reserve “A” (Commercial); Situs: W Grand Pkwy S,
Richmond, TX 77406

Precinct 4

Amira Zaghmouth is requesting a waiver of penalty, interest and collection fees for the 2019 tax year, stating an error was made in updating the mailing address by the Fort Bend Central Appraisal District.

Tax Office records and research indicate:

- February 15, 2017 – Special Warranty Deed #2017016325 recorded owner Big O Space LLC, 9825 South Mason, Richmond, TX 77406
- November 20, 2019 – 2019 Certified Tax Statement was mailed to Big O Space LLC, 9825 S Mason, Richmond, TX 770406. **This statement was returned by the Post Office, stating “Vacant”.**
- February 24, 2020 – 2019 Reminder Statement was mailed to Big O Space LLC, 9825 S Mason, Richmond, TX 770406. **This statement was returned by the Post Office, stating “Not Deliverable as Addressed”.**

- July 22, 2020 – Amira Zaghamouth called the Tax Office requesting to remove late fees due to the Fort Bend Central Appraisal District did not update the mailing address and she was refer to waiver & penalty instructions.
- July 23, 2019 – Fort Bend County Tax office received payment of \$19,887.19 (includes base levy).
- August 4, 2020 – County Judge received request for waiver of penalty, interest and collection fees for the 2019 property taxes.
- August 5, 2020 – The Fort Bend Central Appraisal District obtain the mailing address from the deed referenced above. As of this date, the Fort Bend Central Appraisal District does not have an order to correct this mailing address.
- There is no evidence of an error by the Fort Bend County Tax Office or the Fort Bend Central Appraisal District.
- Fort Bend Independent School District has authorized Fort Bend County Tax Office to handle the processing of the waiver of penalty, interest and collection fees 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 9161-00-001-0022-907:

2019 Tax Year

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
Fort Bend ISD	\$14,599.27	\$2,627.87	\$3,445.43	\$6,073.30
FBC	\$5,287.92	\$951.83	\$1,247.95	\$2,199.78
Total	\$19,887.19	\$3,579.70	\$4,693.38	\$8,273.08

Total Penalty, Interest & Collection Fees: \$8,273.08

I do not recommend waiver of penalty, interest and collection fees for 2019 tax year.

- Taxpayer has not provided sufficient evidence to support that an error was made by the Fort Bend Central Appraisal or Fort Bend County Tax office.
- 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, interest and collection fees. This waiver is not statutorily allowed because of the taxpayer's failure to comply with the requirements of Texas Code Section 33.011.

Request for Waiver of Penalties and Interest

Request Date: 7/23/20

ACCOUNT INFORMATION

Property Account Number: 9161-00-001-0022-907

Legal Description of Property: Waterside Development Partial Replat No. 2
Block 1, Acres .6741, Restricted Reserve "A" (Commercial)

Year(s) for which requesting waiver: 2019

Taxpayer Name: Big O Space (Amira Zaghmah)

Current Mailing Address: 21014 Silver Hawk Lane, Richmond TX 77406

Current Daytime Phone Number: 832-859-0283

Current Email Address: amira423@yahoo.com

BASIS FOR WAIVER REQUEST

Texas Property Tax Code Section 33.011 allows a taxing unit to waive penalties and interest in limited, defined circumstances. **PLEASE READ THE "INFORMATION REGARDING REQUESTS FOR WAIVER/REFUND OF PENALTIES AND INTEREST" SHEET BEFORE COMPLETING THIS FORM, AS DESCRIPTIONS BELOW ARE SIMPLIFIED EXPLANATIONS.**

☒ I confirm that I have read "Information Regarding Requests for Waiver/Refund of Penalties and Interest"

Please check the appropriate box that describes your situation.

☐ **Tax Office or Appraisal District Error** [Section 33.011(a)(1)]: An act or omission of an officer, employee, or agent of the taxing unit of the appraisal district in which the taxing unit participates caused or resulted in the taxpayer's failure to pay the tax before the delinquency date.

☒ **Tax Statement is Returned Undeliverable** [Section 33.011(b)]: A tax statement was returned undeliverable to the tax office, the tax office did not send another tax statement at least 21 days before the delinquency date, and the returned tax statement was due to an act or omission of an officer, employee, or agent of the tax office.

☐ **Electronic Payment Error** [Section 33.011(h)]: The taxpayer submits sufficient evidence showing they attempted to pay the original tax amount electronically in the proper manner before the delinquency date, that failure to pay was caused by an error in the transmissions of the funds.

☐ **Payment Mailed to an Incorrect Address** [Section 33.011(a)(3)]: The taxpayer submits sufficient evidence showing payment was timely mailed to an incorrect address that would have been correct in a prior tax year AND would have been correct within one year of the date the payment was mailed.

☐ **Mail or Private Carrier Error** [Section 33.011(j)]: The taxpayer submits sufficient evidence showing payment was timely mailed, but that an act or omission of the postal service or private carrier resulted in postmark or delivery being after the delinquency date.

☐ **Mortgage Company Error** {Section 33.011(k)}: The taxpayer submits sufficient evidence showing that the property is not subject to an escrow account with the mortgage company, the tax bill was sent to the mortgage company, and the mortgage company failed to forward the tax bill to the owner.

☐ **Religious Organization** {Section 33.011(a)(2)}: The property for which the tax is owed was acquired by a religious organization and before the first anniversary of the date the religious organization acquired the property, the organization paid the tax and qualified the property for the exemption.

☐ **Property was Omitted, Erroneously Exempted, Value Added, or Added Under a Different Account Number** {Section 33.011(i)}: If the delinquency relates to a date prior to ownership of the property AND the delinquency is a result of omitted property later added to the appraisal roll, the property was erroneously exempted, the property had appraised value added, or if the property was added under a different account number when the prior owner owned the property.

Please attach all supporting documentation to this request for waiver of penalties and interest form. The Waiver Committee will only review documentation and evidence provided **AT THE TIME OF THE REQUEST**. Any documentation or evidence not provided with the request will not be considered in your waiver determination.

Requests must be received **before** the 181st day after the delinquency date **AND** include sufficient evidence to substantiate the reason for waiver of penalties and interest.

Financial hardship is not a legal basis for waiver of penalties and interest.

Email all requests and supporting documentation to fbj.judge@fortbendcountytexas.gov or mail or hand deliver to: Fort Bend County Judge
401 Jackson St
Richmond TX 77469-3110

Contact the Tax Office at 281-341-3710 with any questions.

Vazquez, Raquel

From: Amira Zaghmouth <amira423@yahoo.com>
Sent: Wednesday, July 29, 2020 12:25 PM
To: FBC.Judge; amira Zaghmouth
Subject: Request for waiver
Attachments: Jul 29, Doc 1.pdf

Created with [iScanner App](#)

To whom it may concern:

Last year when I learned that the tax office had the wrong address when I paid my property tax I went ahead and paid it AND completed the form to correct the address in their system in April 2019, copy of the form is attached. This year after my business has been shut down due to Covid I don't get a notice until July mailed for my home address from a lawyers office showing I owe over 8k in penalties and interest. I paid the full amount due for 2019 as soon as I received the bill in July from an attorney. Since I did complete the form I was told to complete last year and I submitted it - I am asking that the penalty and interest be waived.

Please and thank you.

Amira Zaghmouth

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Sent from my iPhone



FORT BEND CENTRAL APPRAISAL DISTRICT

2801 B.F. Terry Blvd. Rosenberg, Texas 77471-5600

Phone (281) 344-8623

www.fbcad.org

Mailing Address Change Request

1. CAD Account #: 9161-00-001-0022-907
2. Property Location Address: 8182 W. Grand Parkway S, Richmond TX 77406
3. Legal Description: Waterside Development Partial Replat No 2, Block 1, Acres .6741, Restricted Reserve "A" (Commercial)
4. Move-out date: N/A

Address changes can only be made with the signed written request of the actual owner as listed on the Fort Bend Central Appraisal District records or by the owner's agent (designated by Fiduciary Appointment of Agent on file at the Fort Bend Central Appraisal District).

Owner: Amira Zaghmoula

C/O Name (If not owner): Big O Space

New Mailing Address: 8182 W. Grand Parkway S
Richmond TX 77406

City: _____ State: _____ Zip: _____

Daytime phone: _____ Home/Cell phone: 832 859 0283

I am the owner of the property listed above and request that the address above be used for mailing. If my address should change at a later date, I will send a new request in writing.

Signature: [Signature] Date: 4-4-19

Printed Name: Amira Zaghmoula Title (If business): Owner

TAX RECEIPT



CARRIE SURRATT, PCC, CTOP
FORT BEND COUNTY TAX ASSESSOR/ COLLECTOR
1317 EUGENE HEIMANN CIRCLE
RICHMOND, TEXAS 77469-3623

Certified Owner:

BIG O SPACE LLC
9825 S MASON
RICHMOND, TX 77406

Legal Description:

WATERSIDE DEVELOPMENT PARTIAL REPLAT NO
2, BLOCK 1, ACRES 0.6741, RESTRICTED
RESERVE "A" (COMMERCIAL)

Parcel Address: 0 W GRAND PKWY S

Legal Acres: 0.6741

Deposit No: 0200723BT1
Validation No: 900000058704147
Account No: 9161-00-001-0022-907
Operator Code: ANTHONYM

Remit Seq No: 44421850
Receipt Date: 07/23/2020
Deposit Date: 07/23/2020
Print Date: 07/23/2020 12:55 PM
Printed By: ANTHONYM

Year	Tax Unit Name	Rec Type	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2019	Fort Bend Isd	TL	1,149,549	1.270000	10,310.21	1,855.84	2,433.21	14,599.26
2019	Fort Bend Co Drainage	TL	1,149,549	0.015300	124.21	22.36	29.31	175.88
2019	Fort Bend Co Gen Fnd	TL	1,149,549	0.444700	3,610.21	649.84	852.00	5,112.05
					<u>\$14,044.63</u>	<u>\$2,528.04</u>	<u>\$3,314.52</u>	<u>\$19,887.19</u>

Check Number(s):

Credit Card Authorization No: 81561813381

Exemptions on this property:

PAYMENT TYPE: PARTIAL PAYMENT

Credit Cards: \$19,887.19

Total Applied: \$19,887.19
Total Tendered: \$19,887.19
(for accounts paid on 07/23/2020)
Change Paid: \$0.00

REMAINING BALANCE

PAYER:
AMIRA ZAGHMOUTH
8182 W GRAND PARKWAY S
RICHMOND, TX 77406

(281) 341-3710

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51.1.10

Cashiering

Fort Bend County Tax Assessor-Collector

Confirmation 81561813381

Department: Tax Assessor-Collector
Cashier: AM
Location: Richmond
Account Holder: ZAGHMOUTH/AM/RA
United States

Posted Date: 07/23/2020 12:54 PM CDT
Received Via: In Person
of Items: 1
Cart Amount: \$ 19,887.19
Convenience Fee: \$ 415.64
Total: \$ 20,302.83

Details

AID: A000000025010801
Application: AMERICAN EXPRESS
Label:
Cryptogram: TC 91912E6DDD5CD
Terminal: 001
Number:
Auth Code: 869780
Data Source: Chip

Receipt

Shopping Cart

#	Type	Category	Description	Amount	Convenience Fee
	Property Tax	Property Tax	Property Tax	\$ 19,887.19	\$ 415.64

Payments

Action	Status	Via	Account Information	Amount	Convenience Fee
Charge	Complete	Credit Card	American Express CC# ***9001	\$ 19,887.19	\$ 415.64
Subtotal:				\$ 19,887.19	\$ 415.64
Total (Payment + Fee):				\$ 20,302.83	

PaymentExpress

DUPLICATE TAX RECEIPT



CARRIE SURRATT, PCC, CTOP
FORT BEND COUNTY TAX ASSESSOR/ COLLECTOR
1317 EUGENE HEIMANN CIRCLE
RICHMOND, TEXAS 77469-3623

Certified Owner:

BIG O SPACE LLC
9825 S MASON
RICHMOND, TX 77406

Legal Description:

WATERSIDE DEVELOPMENT PARTIAL REPLAT NO
2, BLOCK 1, ACRES 0.6741, RESTRICTED
RESERVE "A" (COMMERCIAL)

Parcel Address: W GRAND PKWY S
Legal Acres: 0.6741

Remit Seq No: 44421850
Receipt Date: 07/23/2020
Deposit Date: 07/23/2020
Print Date: 08/07/2020 04:20 PM
Printed By: RAQUELA

Deposit No: O200723BT1
Validation No: 900000058704147
Account No: **9161-00-001-0022-907**
Operator Code: ANTHONYM

Year	Tax Unit Name	Rec Type	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2019	Fort Bend Isd	TL	1,149,549	1.270000	10,310.21	1,855.84	2,433.21	14,599.26
2019	Fort Bend Co Drainage	TL	1,149,549	0.015300	124.21	22.36	29.31	175.88
2019	Fort Bend Co Gen Fnd	TL	1,149,549	0.444700	3,610.21	649.84	852.00	5,112.05
					\$14,044.63	\$2,528.04	\$3,314.52	\$19,887.19

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Check Number(s):

PAYMENT TYPE: PARTIAL PAYMENT

Credit Card Authorization No: 81561813381

Credit Cards: \$19,887.19

Exemptions on this property:

Total Applied: \$19,887.19

Change Paid: \$0.00

Account No: 9161-00-001-0022-907

PAYER:

AMIRA ZAGHMOUTH
8182 W GRAND PARKWAY S
RICHMOND, TX 77406

REMAINING BALANCE

(281) 341-3710