

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

October 06, 2021

Xiangzheng & Lili Yin Tao
28415 Tall Juniper Hill Drive
Katy, TX 77494

Reference: Request to Waive Penalty & Interest on Property Taxes

Dear Xiangzheng & Lili Yin Tao:

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

- **Property Tax Account:** **2278-54-001-0420-914**
- **Total Amount of Penalties Assessed:** **\$966.77 for Tax Years 2020**

Fort Bend County is also authorized to act on behalf of Katy Independent School District and Fort Bend ESD #4.

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, October 12, 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,

Enclosure: Tax Office Research

Copy: Commissioner Andy Meyers, Precinct No. 3

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DATE: October 5, 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: Mandy Oyugi 
Chief of Tax Research

Re: Waiver of Penalty and Interest – Xiangzheng & Lili Yin Tao: Account # 2278-54-001-0420-914; 2020 Tax Year; Legal Description: Cinco Ranch Southwest Sec 54, Block 1, Lot 42; Situs Address: 28415 Tall Juniper Hill Dr., Katy, TX 77494-1957.

Precinct 3

Xiangzheng & Lili Yin Tao 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:

- November 20, 2020 – 2020 Certified Tax Statement mailed to: Xiangzheng & Lili Yin Tao, 28415 Tall Juniper Hill Dr., Katy, TX 77494-1957. **This statement was not returned by the Post Office.**
- March 05, 2021 – Received call from Xiangzheng Tao stating he mailed his payment in November of 2020. However, the bank notified him that his payment was stopped for expired time.
- March 05, 2021 – County Judge received request for waiver of penalty and interest for the 2020 Property Taxes.
- March 09, 2021 – Received payment from Xiangzheng Tao in the amount of \$11,708.70; including March penalty and interest.

- There is no evidence of an error by the Fort Bend Central Appraisal District or the Fort Bend County Tax Office.
- Katy ISD and Fort Bend ESD #4 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 2278-54-001-0420-914:

2020 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Katy ISD	\$7,971.30	\$717.42	\$717.42
Fort Bend ESD #4	\$598.97	\$53.91	\$53.91
FBC	\$2,171.66	\$195.44	\$195.44
Total	\$10,741.93	\$966.77	\$966.77

Total Penalty and Interest: \$966.77

I do recommend waiver of penalty, interest and collection fee for **2020** Tax Year.

- **Taxpayer has provided sufficient evidence to support that this is a Postal Service error.**
- Per Property Tax Code Section 33.011 (a)(1): The governing body of a taxing unit:

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 not later than the 21st day after the date the taxpayer knows or should know 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 10/12/2021 AGENDA

- PCT 3 – LIJUN LIN – TAX OFFICE REQUEST TO RESCIND DENIAL FROM 6/22/21
COMMISSIONER COURT HEARING
- PCT 3 – XAIANGZHENG & LILI YIN TAO – TAX OFFICE DOES RECOMMEND WAIVER PER
33.011 (a)(1)
- PCT 3 – RONALD & MICHELE CARBBE – TAX OFFICE DOES RECOMMEND WAIVER PER
33.011 (a)(1)
- PCT 4 – XU YILI & HONG – TAX OFFICE REQUEST TO RESCIND DENIAL FROM 6/22/21
COMMISSIONER COURT HEARING
- PCT 4 – ALI ABDELRAHMAN – TAX OFFICE REQUEST TO RESCIND DENIAL FROM 6/22/21
COMMISSIONER COURT HEARING

A handwritten signature in black ink, appearing to be "CPH".

