

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 12, 2021

Virginia M Hollenbeck
P O Box 745
Fulshear, TX 77441

Reference: Request to Waive Penalty & Interest on Property Taxes

Dear Virginia Hollenbeck:

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

- **Property Tax Account:** **4204-05-001-0170-901**
- **Total Amount of Penalties Assessed:** **\$487.24 for Tax Years 2020**

Fort Bend County is also authorized to act on behalf of Lamar Consolidated Independent School District & 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 26, 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 Angelica Reyes at 281-341-3714 or email angelica.reyes@fbctx.gov

Sincerely,

A handwritten signature in blue ink that reads "Angelica Reyes".

Enclosure: Tax Office Research

Copy: Commissioner Andy Meyers, Precinct No. 3

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DATE: October 12, 2021

To: County Judge KP George
Commissioner Vincent Morales
Commissioner Grady Prestage
Commissioner Andy Meyers
Commissioner Ken R. De Merchant
County Attorney Bridgette Smith-Lawson

FROM: Mandy Oyugi 
Chief of Tax Research

Re: Waiver of Penalty and Interest – Virginia Hollenbeck: Account # 4204-05-001-0170-901,
2020 Tax Year; Legal Description: Jordan Ranch Sec 5, Block 1, Lot 17; Situs: 2423 Juniper
Bnd., Brookshire, TX 77423.

Precinct 3

Virginia Hollenbeck is requesting a waiver of penalty and interest for the 2020 tax year stating she never received statements due to an incorrect address on her account.

Tax Office records and research indicate:

- May 6, 2020 – Fort Bend Central Appraisal District received Death certificate and processed a change of ownership, Mailing address was incorrectly added as PO Box 745, Alief, TX 77411-0745.
- June 2, 2020 – 2020 May Name and Address change was added to our system. 2019 statement mailed to Virginia Hollenbeck PO Box 745, Alief, TX 77411-0745. **This statement was returned by the Post Office.**
- November 20, 2020 – 2020 Certified Tax Statement mailed to: Virginia Hollenbeck PO Box 745, Alief, TX 77411-0745. **This statement was not returned by the Post Office.**
- April 16, 2021 – Virginia came in to tax office to state she never received a 2020 statement, incorrect city listed on mailing address on account.

- April 19, 2021 – County Judge received emailed request for waiver of penalty and interest for the 2020 Property Taxes.
- April 20, 2021 – Received check payment in drop box at Katy Annex office for 2020 taxes in the amount of \$4,351.05, along with a letter addressed to Tax Assessor-Collector Carmen Turner. Letter requested to have penalties and interest removed from account.
- April 22, 2021 – Tax office clerk called Virginia regarding letter received to explain waiver process. Virginia stated she already submitted waiver to County Judge.
- May 31, 2021 – Received payment for 2020 taxes \$487.24.
- June 4, 2021 – Fort Bend Central Appraisal District made correction to address. Correct address is PO Box 745, Fulshear, TX 77441-0745.
- There is evidence of an error by the Fort Bend Central Appraisal District.
- Lamar CISD 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 Commissioners Court to make the determination based on Section 33.011 of the Texas Property Tax Code.

Summary of Taxes Paid:

Account 4204-05-001-0170-901:

2020 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Lamar CISD	\$2,918.44	\$326.81	\$326.81
Fort Bend ESD #4	\$399.85	\$44.77	\$44.77
FBC	\$1,032.76	\$115.66	\$115.66
Total	\$4,351.05	\$487.24	\$487.24

Total Penalty and Interest: \$487.24

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

- **Taxpayer has provided sufficient evidence to support that failure to pay was due to Fort Bend Central Appraisal District 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 10/26/2021 AGENDA

- PCT 3 – HOLLENBECK, VIRGINIA M– TAX OFFICE RECOMMENDS WAIVER PER 33.011 (a)(1)
- PCT 3 – SOYE MANAGEMENT AND CONSULTING LLC– TAX OFFICE DOES NOT RECOMMEND WAIVER PER 33.011 (a)(1)
- PCT 4 – PAREKH, SANDEEP– TAX OFFICE DOES NOT RECOMMEND WAIVER PER 33.011 (j)(1)(2)

A handwritten signature in black ink, appearing to read "CPT", with a flourish at the end.

