

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

Soye Management and Consulting LLC
20180 Park Row Dr. Unit 5284
Katy, TX 77491-1414

Reference: Request to Waive Penalty and Interest on Property Taxes

Dear Soye Management and Consulting LLC:

The County has received your request to waive Penalty and Interest on Fort Bend County property taxes as detailed below:

- **Property Tax Account Number:** 2256-01-002-0400-901
- **Total Amount of Penalties Assessed:** \$333.67 for Tax Year 2019

Fort Bend County is also authorized to act on behalf of Lamar Consolidated 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 request and 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 feel free to 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. DeMerchant
Bridgette Smith-Lawson, County Attorney

FROM: Mandy Oyugi 
Chief of Property Taxes

Re: Waiver of Penalty and Interest – Soye Management and Consulting LLC: Account # 2256-01-002-0400-901; 2019 Tax Year; Legal Description: Canyon Lakes at Westheimer Lakes Sec 1, Block 2, Lot 40; Mailing Address: 20180 Park Row Dr., Unit 5284, Katy, TX 77491-1414.

Precinct 3

Adeyemi Adetosoye on behalf of Soye Management and Consulting LLC, is requesting waiver of penalty and interest for the 2019 tax year stating their 2019 tax statement was mailed to the incorrect address.

Tax Office records and research indicate:

- June 20, 2019 –Per deed Instr#2019065835 filed at the Fort Bend County Clerk's Office, it recorded Grantee's and mailing address as: Soye Management and Consulting LLC, 20180 Park Row Dr. Unit 5289, Katy, TX 77491.
- November 20, 2019 – 2019 Certified Tax Statement mailed to: Soye Management and Consulting LLC; 20180 Park Row Dr. Unit 5289, Katy, TX 77491-1414. **This statement was not returned by the Post Office.**
- February 24, 2020 – 2019 Reminder Notice mailed to: Soye Management and Consulting LLC; 20180 Park Row Dr. Unit 5289, Katy, TX 77491-1414. **This statement was not returned by the Post Office.**

- March 26, 2020 – Received payment from Soye Maragement and Consulting in the amount of \$4,041.03, including March penalty and interest.
- May 3, 2020 – County Judge received emailed request for waiver of penalty and interest for the 2019 Property Taxes.
- 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 Commissioner's Court to make the determination based on Section 33.011 of the Texas Property Tax Code.

Summary of Taxes Paid:

Account 2256-01-002-0400-901:

2019 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Lamar CISD	\$2,603.04	\$234.27	\$234.27
Fort Bend ESD #4	\$197.20	\$17.75	\$17.75
FBC	\$907.12	\$81.65	\$81.65
Total	\$3,707.36	\$333.67	\$333.67

Total Penalty and Interest: \$333.67

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 recomnend 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.**

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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 "CPA", with a flourish extending from the end.

