

COUNTY TAX ASSESSOR / COLLECTOR

Fort Bend County, Texas



Carmen P. Turner, MPA
County Tax Assessor/Collector
1317 Eugene Heimann Circle
Richmond, TX 77469-3623

Sandeep Parekh
16823 Adelaide Dr.
Richmond, TX 77407-2621

October 12, 2021

(281) 341-3710
Fax (832) 471-1836
Email: carmen.turner@fortbendcountytexas.gov
www.fortbendcountytexas.gov

Reference: Request to Waive Penalty and Interest on Property Taxes

Dear Sandeep Parekh:

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

- **Property Tax Account Number:** 1001-03-001-0100-907
- **Total Amount of Penalties Assessed:** \$661.66 for Tax Year 2020

Fort Bend County is also authorized to act on behalf of Fort Bend Independent School District, Fort Bend ESD #5 and Fort Bend MUD 134C.

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 Ken R. DeMerchant, Precinct No. 4

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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 – Sandeep Parekh: Account # 1001-03-001-0100-907, 2020 Tax Year; Legal Description: Aliana Sec 3, Block 1, Lot 10; Situs: 16823 Adelaide Dr., Richmond, TX 77407-2621.

Precinct 4

Sandeep Parekh is requesting a waiver of penalty and interest for the 2020 tax year stating he mailed his check on time but was not delivered on time by the postal service.

Tax Office records and research indicate:

- November 20, 2020 – Emailed 2020 tax statement per request on 12/18/2020 from Sandeep Parekh to Paresan@gmail.com.
- February 5, 2021 –Received 2020 tax payment from Sandeep Parekh in the amount of \$9,452.00, balance still owed on account.
- February 9, 2021 – Received 2020 tax payment in the mail from Sandeep Parekh for the amount of \$9,452.00, postmarked North Houston February 6, 2021.
- February 10, 2021 – Check # 184 posted to account for the amount of \$9,452.00, applied to 2020 balance and difference to 2020 overpayment.
- February 25, 2021 – County Judge received emailed request for waiver of penalty and interest for the 2020 Property Taxes.

- March 10, 2021 – Refund Check # 183131 mailed to Parekh Sandeep, 16823 Adelaide Dr., Richmond, TX 77407-2621 for 2020 overpayment in the amount of \$ 8,790.34.
- There is no evidence of an error by the Fort Bend Central Appraisal District or the Fort Bend County Tax Office.
- Fort Bend ISD, Fort Bend ESD # 5 and Fort Bend MUD 134C 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 1001-03-001-0100-907:

2020 Tax Year

| Tax Unit | Base | Penalty & Interest | Total Waiver Request |
|--------------------|------------|--------------------|----------------------|
| FBISD | \$3,825.15 | \$267.77 | \$267.77 |
| Fort Bend ESD #5 | \$300.09 | \$21.00 | \$21.00 |
| Fort Bend MUD 134C | \$4,117.86 | \$288.26 | \$288.26 |
| FBC | \$1,208.90 | \$84.63 | \$84.63 |
| Total | \$9,452.00 | \$661.66 | \$661.66 |

Total Penalty and Interest: \$661.66

I **do not** recommend waiver of penalty and interest for **2020** Tax Year.

- **Taxpayer has not provided sufficient evidence to support that failure to pay was due to mail carrier error.**
- Per Property Tax Code Section 33.011 (j)(1-2): The governing body of a taxing unit may waive penalties and interest on a delinquent tax if the taxpayer submits evidence sufficient to show that the taxpayer delivered payment for the tax before the delinquency date to:
 - (1) the United States Postal Service for delivery by mail, but an act or omission of the postal service resulted in the taxpayer's payment being postmarked after the delinquency date; or
 - (2) a private delivery service for delivery, but an act or omission of the private carrier resulted in the taxpayer's payment being received by the taxing unit after the delinquency date.
- **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 supply sufficient evidence 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 "CPT", followed by a period.

