

# 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](mailto:carmen.turner@fortbendcountytexas.gov)  
[www.fortbendcountytexas.gov](http://www.fortbendcountytexas.gov)

October 20, 2021

Kevin Murray  
4910 Doreen  
Rosharon, TX 77583-2136

Reference: Request to Waive Penalty, Interest & Collection Fee on Property Taxes

Dear Kevin Murray:

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

- **Property Tax Account:** **0170-00-000-3012-907**
- **Total Amount of Penalties Assessed:** **\$1m672.71 for Tax Years 2019**

Fort Bend County is also authorized to act on behalf of Fort Bend Independent School District, Fort Bend Water Supply District #1 and Fort Bend ESD #7.

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, November 2, 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 the Tax Research Department at 832-471-4115 or email [taxwaivers@fbctx.gov](mailto:taxwaivers@fbctx.gov)

Sincerely,

Enclosure: Tax Office Research  
Copy: Commissioner Vincent Morales, Precinct No. 1

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DATE: 10/20/2021

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, Interest and Collection Fees – Kevin L Murray: Account #0170-00-000-3012-907, 2019 Tax Year; Legal Description: 0170 M Escalero, Tract 6, Acres 0.742; Situs: 4910 Doreen, Rosharon, TX 77583-2136

## Precinct 1

Kevin Murray is requesting a waiver of penalty, interest and collection fees for the 2019 tax year, stating his payment was mailed on March 16, 2020 but it was not received or delivered on time because USPS missed handled the mail due to Covid-19 conditions.

Tax Office records and research indicate:

- November 20, 2019 – 2019 Certified Tax Statement was mailed to Kevin L Murray, 4910 Doreen, Rosharon, TX 77583-2136. **This statement was not returned by the Post Office.**
- February 24, 2020 – 2019 Reminder Notice mailed to Kevin L Murray, 4910 Doreen, Rosharon, TX 77583-2136. **This statement was not returned by the Post Office.**
- May 18, 2020 – 33.07 Notice was mailed to Kevin L Murray, 4910 Doreen, Rosharon, TX 77583-2136. **This statement was not returned by the Post Office.**
- July 31, 2020 – Fort Bend County Tax office received payment of \$4,641.19 (includes July penalty, interest and collection fees) and leaving a remaining balance due.
- August 4, 2020 – Mailed a short notice to Kevin L Murray requesting an additional \$1,289.49 postmarked by 08/20/2020 for July amount.

- August 11, 2020 – Kevin Murray called stating he should not owe any money because he mailed his payment back in March. The Post Office truck had an accident and his payment was in that truck. Per supervisor’s instructions, the clerk informed Mr. Murray he will need to submit proof his payment was actually in that truck. The clerk transferred him to the Tax Research department for further instruction regarding the waiver process. The Tax Research clerk explained to Mr. Murray he would have to submit evidence of an error from the Post Office and that his mail was on that truck. Mr. Murray indicated it was the Post Office fault due to an accident with their truck that caused his mail to be delivered in time.
- August 18, 2020 – County Judge received request for waiver of penalty and interest for the 2019 property taxes. The waiver request was emailed to the tax office on June 10, 2021.
- May 19, 2021 – The Fort Bend Central Appraisal District did not receive any mailing address changes or any other documentation for the tax year 2019. The mailing address listed on the account was from Kevin Murray’s homestead application received and dated August 13, 1992. The mailing address was Kevin L. Murray, 4910 Doreen, Arcola, TX 77583.
- There is no evidence of an error by the Fort Bend County Tax Office or the Fort Bend Central Appraisal District.
- Fort Bend ISD, Fort Bend Fresh Water Supply Dist #1 and Fort Bend ESD #7 have 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 as of July 2020:**

**Account 0170-00-000-3012-907:**

**2019 Tax Year**

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
Fort Bend ISD	\$1,804.80	\$324.86	\$425.93	\$750.79
FB Fresh Water Supply Dist #1	\$1,671.10	\$300.80	\$295.79	\$596.59
FBC	\$614.96	\$110.69	\$145.13	\$255.82
Fort Bend ESD #7	\$167.11	\$30.08	\$39.43	\$69.51
Total	\$4,257.97	\$766.43	\$906.28	\$1,672.71

**Total Penalty, Interest & Collection Fees: \$1,672.71**

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

- 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 21<sup>st</sup> day after the date the taxpayer knows or should know of the delinquency;

- 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, 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.**

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## WAIVER OF P & I REQUESTS SET ON 11/2/2021 AGENDA

- PCT 1 – KEVIN MURRAY – TAX OFFICE DOES NOT RECOMMEND WAIVER PER NO ERROR FOUND BY THE TAX OFFICE - 33.011 (a)(1)
- PCT 2 – 3401 STAFFORD BUSINESS PARK – TAX OFFICE DOES NOT RECOMMEND WAIVER PER NO ERROR FOUND BY THE TAX OFFICE - 33.011 (a)(1)
- PCT 2 – 3401 STAFFORD BUSINESS PARK – TAX OFFICE DOES NOT RECOMMEND WAIVER PER NO ERROR FOUND BY THE TAX OFFICE - 33.011 (a)(1)
- PCT 3 – ERICA HAMILTON – TAX OFFICE DOES NOT RECOMMEND WAIVER PER NO ERROR FOUND BY THE TAX OFFICE - 33.011 (a)(1)
- PCT 3 – AJAY & SWATI GANDHI – TAX OFFICE DOES NOT RECOMMEND WAIVER PER NO ERROR FOUND BY THE TAX OFFICE - 33.011 (b)(1)(2)(c)
- PCT 4 – CARRIERE ASHLEY – TAX OFFICE DOES RECOMMEND WAIVER PER ERROR FOUND BY THE TAX OFFICE - 33.011 (k)(1)(2)
- PCT 4 – BOLLESHAPE – TAX OFFICE DOES NOT RECOMMEND WAIVER PER NO ERROR FOUND BY THE TAX OFFICE - 33.011 (b)(1)

