

# 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

3401 Stafford Business Park  
Attn: Dung Chau  
P.O. Box 2413  
Stafford, TX 77497

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

Dear 3401 Stafford Business Park:

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

- **Property Tax Account:** 0064-00-000-2131-907
- **Total Amount of Penalties Assessed:** \$5,922.35 for Tax Years 2020
- **Property Tax Account:** 0064-00-000-2540-907
- **Total Amount of Penalties Assessed:** \$3,409.47 for Tax Years 2020

Fort Bend County is also authorized to act on behalf of Fort Bend Independent School District.

The Office of Tax Assessor/Collector has conducted research on your accounts; 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,

A handwritten signature in blue ink, appearing to read "C. Turner", is written over the word "Sincerely,".

Enclosure: Tax Office Research

Copy: Commissioner Grady Prestage, Precinct No. 2

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DATE: October 20, 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 Tax Research

Re: Waiver of Penalty, Interest and Collection Fee– 3401 Stafford Business Park: Account #0064-00-000-2540-907, 2020 Tax Year; Legal Description: 0064 WM Neal, Acres 1.0175; Situs: 3401 5<sup>th</sup> St., Stafford, TX 77477-6605.

## Precinct 2

Dung Chau on behalf of 3401 Stafford Business Park is requesting a waiver of penalty, interest and collection fee for 2020 tax year, stating he did not receive the 2020 statement due to Fort Bend Central Appraisal District has not updated the ownership change.

Tax Office records and research indicate:

- September 11, 2020 –Per deed Instr#2020123241 filed at the Fort Bend County Clerk's Office, recorded Grantee's and mailing address as: World Class ROI, LLC, 730 E 29<sup>th</sup> Street, Houston TX 77009. On 9/17/2020 Fort Bend Central Appraisal District office received file from the County Clerk's office. Per the documentation from the FBCAD, there were no ownership changes applied to the tax roll due to the following: There is an overlap with an abutting property that needs to be resolved before this can be worked and the survey affirmed that the boundary does encroach on the adjacent property owner.
- September 14, 2020 – Per deed instr#2020123417 filed at the Fort Bend County Clerk's Office recorded Grantee's name and mailing address as: 3401 Stafford Business Park LLC, 11706 South Garden St., Houston TX 77071. On 9/24/2020 Fort Bend Central Appraisal District office received file from the County Clerk's office. Per the documentation from the FBCAD, there were no ownership changes applied to the tax roll due to the following: There is an overlap with an abutting property that needs to be resolved before this can be worked and the survey affirmed that the boundary does encroach on the adjacent property owner.
- November 20, 2020 – 2020 Certified Tax Statement mailed to: Harry Macgregor Main II, 3401 5<sup>th</sup> St., Stafford TX 77477-6605. **This statement was not returned by the Post Office.**
- July 15, 2021 – Received payment from Dung Chau in the amount of \$8,195.90, base levy only.

- August 23, 2021 – Per the Fort Bend Central Appraisal District office, a phone conversation took place with the owner informing them about the discrepancy.
- August 24, 2021 – Tax Office received waiver of penalty, interest and collection fee for 2020 Property Taxes.
- Fort Bend ISD has 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:

**Account 0064-00-000-2540-907:**

### 2020 Tax Year

| Tax Unit      | Base       | Penalty & Interest | Collection Fee | Total Waiver Request |
|---------------|------------|--------------------|----------------|----------------------|
| Fort Bend ISD | \$6,002.43 | \$1,080.43         | \$1,416.57     | \$2,497.00           |
| FBC           | \$2,193.47 | \$394.82           | \$517.65       | \$912.47             |
| Total         | \$8,195.90 | \$1,475.25         | \$1,934.22     | \$3,409.47           |

**Total Penalty, Interest and Collection Fee: \$3,409.47**

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

- Taxpayer has not provided sufficient evidence to support that an error was caused by the Fort Bend Central Appraisal District office.
- 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 of 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 the 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. 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 evidence to cause the Tax Office to recommend waiver of penalty, interest and collection fee. 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 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)

