

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

October 20, 2021

Erica Hamilton  
11514 Harmony Summit Trace  
Richmond, TX 77406

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

Dear Erica Hamilton:

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

- **Property Tax Account:** **6770-07-002-0131-901**
- **Total Amount of Penalties Assessed:** **\$715.01 for Tax Years 2020**

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 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 Andy Meyers, Precinct No. 3

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DATE: October 21, 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 and Interest– Erica Hamilton: Account #6770-07-002-0131-901, 2020 Tax Year; Legal Description: Sendero Tract Sec 7, Block 2, Lot 13, 50.00% UDI; Situs: 11514 Harmony Summit Trce, Richmond TX 77406-2803

### Precinct 3

Erica Hamilton is requesting a waiver of penalty, interest and collection fee for 2020 tax year, stating when she would log onto our website to view her account, it showed a zero balance.

Tax Office records and research indicate:

- January 21, 2021 – Tax office received 2020 Supplement 5 from the Fort Bend Central Appraisal District adding UDI account and Homestead exemption for both accounts. 2020 Supplement Tax Statement mailed per supplement 5 to: Erica Hamilton, 11514 Harmony Summit Trace, Richmond, TX 77406-2803. **This statement was not returned by the Post Office.**
- January 21, 2021 – Tax office received 2020 Name and address change 12 from the Fort Bend Central Appraisal District changing the owner's name and mailing address to Erica Hamilton, 11514 Harmony Summit Trace, Richmond TX 77406-2803. 2020 December Name and Address Change statement was mailed to Erica Hamilton, 11514 Harmony Summit Trace, Richmond, TX 77406-2803. **This statement was not returned by the Post Office.**
- July 16, 2021 – Eric Geoffrion came into the Research department to inquire about his wife's account shows a zero balance on our website.
- July 23, 2021 – Received payment from Eric Geoffrion in the amount of \$1,754.85 base levy only.

- August 18, 2021 – Received payment from Corelogic Tax Services in the amount of \$2,463.80, including August penalty and interest. This payment paid balance remaining from the base levy payment received July 2021 from owner. Tax Office received waiver of penalty and interest for 2020 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 Commissioners Court to make the determination based on Section 33.011 of the Texas Property Tax Code.

**Summary of Taxes:**

**Account 6770-07-002-0131-901:**

**2020 Tax Year**

Tax Unit	Base	Penalty & Interest	Collection Fee	Total Waiver Request
Lamar CISD	\$1,243.72	\$215.01	\$291.75	\$506.76
Ft. Bend ESD #4	\$110.50	\$19.10	\$25.92	\$45.02
FBC	\$400.63	\$69.25	\$93.98	\$163.23
<b>Total</b>	<b>\$1,754.85</b>	<b>\$303.36</b>	<b>\$411.65</b>	<b>\$715.01</b>

**Total Penalty and Interest Paid: \$715.01**

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 Tax 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 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 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)

