

# 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  
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[www.fortbendcountytexas.gov](http://www.fortbendcountytexas.gov)

October 20, 2021

Ajay A. & Swati A. Gandhi  
22730 Shannon Falls Ct.  
Katy, TX 77494-2259

Reference: Request to Waive Penalty & Interest on Property Taxes

Dear Ajay A. & Swati A. Gandhi:

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

- **Property Tax Account:** **3519-10-002-0240-914**
- **Total Amount of Penalties Assessed:** **\$521.27 for Tax Years 2020**

Fort Bend County is also authorized to act on behalf of Katy Independent School District and Ft. Bend ESD #100.

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,

A handwritten signature in blue ink, appearing to read "A. Meyers", is written over the "Sincerely," text.

Enclosure: Tax Office Research

Copy: Commissioner Andy Meyers, Precinct No. 3

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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 and Interest – Ajay A & Swati A Gandhi: Account #3519-10-002-0240-914,  
2020 Tax Year; Legal Description: Grand Lakes Sec 10, Block 2, Lot 24; Situs: 22730 Shannon Falls  
Ct, Katy, TX 77494-2259

### Precinct 3

Ajay Gandhi is requesting a waiver of penalty and interest for the 2020 tax year, stating the Tax Office informed him that he did not receive his tax bill back in December 2020 because it was returned to the tax office as undeliverable due to a Tax Office error.

Tax Office records and research indicate:

- November 20, 2020 – 2020 Certified Tax Statement was mailed to Ajay A. & Swatia Gandhi, 22730 Shannon Falls Ct, Katy, TX 77494-2259. **This statement was returned by the Post Office, stating “Insufficient Address, Unable to Forward”.**
- April 13, 2021 – County Judge received request for waiver of penalty and interest for the 2020 property taxes.
- April 21, 2021 – Ajay Gandhi called to inquire if his payment was received that he mailed on April 16. The clerk informed him no payment has been received.

- April 21, 2021 – Fort Bend County Tax office received payment of \$4,738.83 (includes base levy).
- May 27, 2021 – Ajay Gandhi called to inquire why he received a delinquent notice when he paid and submitted a waiver of penalty and interest. Clerk informed him that there is still a balance remaining. If waiver is granted then penalty and interest would be removed.
- August 19, 2021 – Received from County Judge's office forwarding request for waiver of penalty and interest for the 2020 property taxes. August 27, 2021 – The Fort Bend Central Appraisal District records do not reflect any request for a mailing address change & that the current mailing address on the tax roll is the same address per the Fort Bend Central Appraisal District office for the tax year 2020.
- There is no evidence of an error by the Fort Bend County Tax Office or the Fort Bend Central Appraisal District.
- Katy ISD and Harris F/B ESD #100 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 State Property Tax Code.

#### **Breakdown of Taxes Paid:**

**Account 3519-10-002-0240-914:**

<b>2020 Tax Year</b>			
<b>Tax Unit</b>	<b>Base</b>	<b>Penalty &amp; Interest</b>	<b>Total Waiver Request</b>
Katy ISD	\$3,535.19	\$388.87	<b>\$388.87</b>
Harris F/B ESD #100	\$190.09	\$20.91	<b>\$20.91</b>
FBC	\$1,013.55	\$111.49	<b>\$111.49</b>
<b>Total</b>	<b>\$4,738.83</b>	<b>\$521.27</b>	<b>\$521.27</b>

**Total Penalty & Interest: \$521.27**

**I do not recommend waiver of penalty and interest for 2020 tax year.**

- Per Property Tax Code Section 33.011 (b)(1)(2)(c): If a tax bill is returned undelivered to the taxing unit by the United States Postal Service, the governing body of the taxing unit shall waive penalties and interest if:

(1) the taxing unit does not send another tax bill on the property in question at least 21 days before the delinquency date to the current mailing address furnished by the property owner and the property owner establishes that a current mailing address was furnished to the appraisal

district by the property owner for the tax bill before September 1 of the year in which the tax is assessed; or

(1) the taxing unit does not send another tax bill on the property in question at least 21 days before the delinquency date to the current mailing address furnished by the property owner and the property owner establishes that a current mailing address was furnished to the appraisal district by the property owner for the tax bill before September 1 of the year in which the tax is assessed; or

(c) For the purposes of this section, a property owner is considered to have furnished a current mailing address to the taxing unit or to the appraisal district if the current address is expressly communicated to the appraisal district in writing or if the appraisal district received a copy of a recorded instrument transferring ownership of real property and the current mailing address of the new owner is included in the instrument or in accompanying communications or letters of transmittal.

- **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 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)

