

COUNTY TAX ASSESSOR / COLLECTOR

Fort Bend County, Texas



Carmen P. Turner, MPA
County Tax Assessor/Collector
1317 Eugene Heimann Circle
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(281) 341-3710
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October 20, 2021

Carriere Ashley
5107 Cedar Spring Dr.
Missouri City, TX 77459-4175

Reference: Request to Waive Penalty & Interest on Property Taxes

Dear Carriere Ashley:

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

- **Property Tax Account:** **4006-06-007-0200-907**
- **Total Amount of Penalties Assessed:** **\$738.21 for Tax Years 2020**

Fort Bend County is also authorized to act on behalf of Fort Bend Independent School District, City of Missouri City & HCC-Missouri City.

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

Sincerely,

Enclosure: Tax Office Research

Copy: Commissioner Ken DeMerchant, Precinct No. 4

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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 – Carriere Ashley: Account #4006-06-007-0200-907, 2020 Tax Year; Legal Description: Heritage Colony Sec 6, Block 7, Lot 20; Situs: 5107 Cedar Spring Dr, Missouri City, TX 77459-4175

Precinct 4

Carriere Ashley is requesting a waiver of penalty and interest for the 2020 tax year, stating she no longer has an active escrow set up with the mortgage company and the mortgage company failed to forward her the tax bill for year 2020.

Tax Office records and research indicate:

- November 20, 2020 – 2020 Tax Statement was requested and sent electronically to Provident Funding.
- April 12, 2021 – Carriere Ashley called regarding her balance for the 2020 tax year. The clerk informed her the amount due of \$7,449.22. Ms. Ashley stated she paid off her mortgage company but they requested her 2020 statement. The clerk gave her instructions on how to file for a waiver of penalty and interest.
- April 12, 2021 – County Judge received request for waiver of penalty and interest for the 2020 property taxes.

- April 12, 2021 – Fort Bend County Tax office received payment of \$6,711.01 (includes base levy).
- There is no evidence of an error by the Fort Bend County Tax Office or the Fort Bend Central Appraisal District.
- Fort Bend ISD, City of Missouri City, and Houston Community College - Missouri City 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 4006-06-007-0200-907:

2020 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Fort Bend ISD	\$3,498.98	\$384.89	\$384.89
City of Missouri City	\$1,836.74	\$202.04	\$202.04
HCC Missouri City	\$261.75	\$28.79	\$28.79
FBC	\$1,113.54	\$122.49	\$122.49
Total	\$6,711.01	\$738.21	\$738.21

Total Penalty & Interest: \$738.21

I do recommend waiver of penalty and interest for 2020 tax year.

- **Tax records do reflect that Provident Funding requested 2020 tax statement.**
 - Per Property Tax Code Section 33.011 (k)(1)(2): [Effective January 1, 2020] The governing body of a taxing unit may waive penalties and interest on the delinquent tax if:
 1. the property for which the tax is owed is subject to a mortgage that does not require the owner of the property to fund an escrow account for the payment of the taxes on the property;
 2. the tax bill was mailed or delivered by electronic means to the mortgagee of the property, but the mortgagee failed to mail a copy of the bill to the owner of the property as required by Section 31.01 (j);
- **There is evidence to cause the Tax Office to recommend waiver of penalty and interest. The 2020 statement was sent to the mortgage company.**

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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)

