

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
www.fortbendcountytexas.gov

October 20, 2021

BollyShape LLC
P.O. Box 111
Fresno, TX 77545

Reference: Request to Waive Penalty & Interest on Property Taxes

Dear BollyShape LLC:

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

- **Property Tax Account:** **9960-02-220-0095-907**
- **Total Amount of Penalties Assessed:** **\$90.03 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,

A handwritten signature in blue ink, appearing to read "Ken DeMerchant".

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, Interest and Collection Fees – Bollyshape LLC: Account #9960-02-220-0095-907, 2020 Tax Year; Legal Description: Personal Property Supplies, Furniture, Fix & Equip Located at 3334 FM 1092 Rd #405 in Missouri City; Situs: 3334 FM 1092 Rd, Missouri City, TX 77459

Precinct 4

Visak Varghese on behalf of Bollyshape LLC dba Bollycurves – Dance Studio is requesting a waiver of penalty, interest and collection fees for the 2020 tax year, stating they never received the tax statement in their mailbox.

Tax Office records and research indicate:

- November 20, 2020 – 2020 Certified Tax Statement was mailed to Bollycurves, 3334 FM 1092 Rd Ste 405, Missouri City, TX 77458-2214. **This statement was returned by the Post Office, stating “Not Deliverable as Addressed”.**
- February 25, 2021 – 33.11 Notice was mailed to Bollycurves, 3334 FM 1092 Rd Ste 405, Missouri City, TX 77459-2214. **This statement was returned by the Post Office, stating “Not Deliverable as Addressed”.**
- June 8, 2021 – The tax office received a 2021 Name & Address Change from the Fort Bend Central Appraisal District. Tax statement was mailed to Bollyshape LLC, PO Box 111, Fresno, TX 77545. **This statement was not returned by the Post Office.**

- July 21, 2021 – Nini with Bollyshape LLC called to inquire a delinquent statement but never received any statements prior and if penalty and interest could be waived. The clerk informed her that the statements were mailed but were returned by the post office as undeliverable. She indicated that the address is her physical address and does not receive mail at that location. Clerk informed Ms. Nini that the tax office received a correction for the mailing address. The new address was corrected to reflect PO Box 111, Fresno, TX 77545. Ms. Nini called again inquiring if she should include the lease showing the Ste is 110 as sufficient evidence for waiver of penalty and interest. The clerk advised she could submit any evidence to prove the Appraisal District made an error regarding the suite number. In addition, our office will request information from the Appraisal District if required during our research.
- July 27, 2021 – Nini with Bollyshape LLC called to inquire what option she needed to choose on the waiver request form. The clerk informed her that she could not advise what option to select. She was recommended to select the option that applies to her situation.
- July 27, 2021 – Fort Bend County Tax office received payment of \$314.45 (includes July penalty, interest and collection fees).
- July 28, 2021 – Tax office received request for waiver of penalty and interest for the 2020 property taxes.
- August 20, 2021 – Research Request fulfilled by the Fort Bend Central Appraisal District; their office stated the FBCAD obtained the mailing address from the location/situs address reflecting 3334 FM 1092 #405, Missouri City, TX 77459, also on April 15, 2021, the FBCAD received a change of mailing address from the business owner of P.O. Box 111 Fresno, TX 77454. The FCBAD office updated their records on May 7, 2021, to reflect PO Box 111, Fresno, TX 77545 as the mailing address and sent the update mailing address to the tax Office on the June Name & Address Change.
- There is no evidence of an error by the Fort Bend County Tax Office or the Fort Bend Central Appraisal District.
- Fort Bend Independent School District, 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, 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:

Account 9960-02-220-0095-907:

2020 Tax Year

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
Fort Bend ISD	\$116.37	\$20.95	\$27.46	\$48.41
City of Missouri City	\$56.11	\$10.10	\$9.93	\$20.03
HCC- Missouri City	\$9.41	\$1.69	\$2.22	\$3.91
FBC	\$42.53	\$7.65	\$10.03	\$17.68
Total	\$224.42	\$40.39	\$49.64	\$90.03

Total Penalty, Interest & Collection Fees: \$90.03

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

- Per Property Tax Code Section 33.011 (b)(1): 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;

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)

