



COUNTY TAX ASSESSOR-COLLECTOR

Fort Bend County, Texas

Carmen P. Turner, MPA, PCC, CTOP
County Tax Assessor-Collector

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DATE: April 29, 2026

To: Interim County Judge Daniel Wong
Commissioner Vincent Morales
Commissioner Grady Prestage
Commissioner Andy Meyers
Commissioner Dexter L. McCoy
County Attorney Bridgette Smith-Lawson

FROM: Connie Gasser
Chief of Tax Research

Re: Waiver of Penalty and Interest – Syed N. Alam: Account # 8119-22-002-0240-907, 2025 Tax Year; Legal Description: Sienna Plantation Sec 22, Block 2, Lot 24, Partial Replat No 1; Situs: 2526 Owen Bend Dr., Missouri City, TX 77459.

Precinct 2

Syed N. Alam is requesting a waiver of penalty and interest for the 2025 tax year stating he did not receive a statement, it is his first year after paying mortgage off and due to the hardship of son being in hospital.

Tax Office records and research indicate:

- December 27, 2024 – Electronic statements were requested to be sent to smartnasar@yahoo.com
- January 15, 2025 – Electronic statements were requested to be sent to smartnasar@yahoo.com
- November 14, 2025 – 2025 Electronic statement sent to smartnasar@yahoo.com
- November 16, 2025 – 2025 Electronic statement sent to smartnasar@yahoo.com
- March 12, 2026 – 2025 Reminder Notice mailed to Syed N. Alam, 2526 Owen Bend Dr., Missouri City, TX 77459. **This statement was returned by the Post Office.**

- March 22, 2026 – Received email from Syed Alam requesting a one-time courtesy waiver of penalties & interest due to first time occurrence and clean payment history, Syed stated he enrolled in electronic statements.
- March 23, 2026 – Tax Research clerk responded to waiver request via email, Tax Code does not allow for one-time courtesy waiver, waiver request form was provided showing qualifying tax codes for waiver of penalties & interest.
- March 23, 2026 - Received email from Syed Alam requesting account be reviewed for one-time courtesy waiver of penalties & interest due to non-receipt of tax statement and request to switch to paper statement and cancel electronic statements.
- March 23, 2026 – Tax Research clerk responded to Syed via email, Tax Code does not allow for one-time courtesy waiver and electronic statement request was removed.
- March 23, 2026 – Electronic statement request removed for smartnasar@yahoo.com per email request from Syed Alam.
- March 23, 2026 - Received email from Syed Alam stating family experienced a serious medical emergency and was unaware of his tax balance.
- March 25, 2026 – Tax Research clerk responded via email to Syed with Waiver request form and advised base levy taxes must be paid in order to file for a waiver request.
- March 25, 2026 - Tax Research clerk returned a call to Syed after Syed contacted another Tax office employee's personal cell phone concerning his waiver of penalties & interest request. Clerk explained hardship and medical reasons do not qualify for tax waiver. Syed stated it was his first year paying taxes after paying off mortgage, clerk explained he was emailed his 2025 Tax statement in November 2025.
- March 25, 2026 – Electronic payment received in the amount of \$ 4,262.03, balance remains due for 2025 taxes.
- March 25, 2026 – Received emailed request for waiver of penalty and interest from Syed Alam for the 2025 Property Taxes.
- March 27, 2026 – Electronic statements were requested to be sent to smartnasar@yahoo.com but process was not completed by Syed Alam.
- April 2, 2026 - Received email from Syed following up on waiver request from 3/25/26.
- April 2, 2026 - Tax Research clerk responded via email to Syed, waiver request in review process.
- April 20, 2026 - Received email from Syed following up on waiver request from 3/25/26.
- April 20, 2026 - Tax Research clerk responded via email to Syed, waiver request denied as he does not qualify under Texas Tax code.

- April 21, 2026 - Received email from Syed stating he does not agree with our findings in regards to his waiver request and would like to appeal our denial and submit his request to the court.
- April 21, 2026 - Tax Research clerk responded via email to Syed, waiver request does not qualify and will be set for Commissioners court with a recommendation of does not qualify.
- April 21, 2026 - Received email from Syed stating he would like to address a discrepancy during phone call with a Tax Research clerk and his intention to present any additional evidence that may support his qualification under the applicable waiver option.
- April 22, 2026 - Received email from Syed stating he spoke to Sedric Walker to explain his situation and is respectfully submitting a formal request for reconsideration of his waiver request and request his matter be escalated for supervisory review.
- April 23, 2026 - Tax Research clerk responded via email to Syed in response to his email from 4/22/2026 about escalation for supervisory review, Tax Assessor Collector Carmen P. Turner has been included in decision review and email correspondence with Syed Alam. Syed Alam was also advised of the next Commissioner court date of May 14,2026.
- April 24, 2026 - Received email from Syed stating he would like to address a few points and provide additional context regarding his waiver request. Would like to confirm electronic statements were removed from account, his concern of the growing penalties & interest on account and have us further consider Mortgage company error as he believes his bank PNC enrolled him in electronic statements without his knowledge.
- April 24, 2026 - Tax Research clerk responded via email to Syed in response to his email from 4/24/2026 further explaining how mortgage companies request statements and the process for one to request electronic statements stating this must be confirmed from the email address being used for electronic statement request (insert from our website included with Terms & Conditions). Tax Research clerk confirmed electronic statement requests have been removed from account and explained how penalties & interest continue to accrue.
- April 24, 2026 - Received email from Syed stating his concerns with electronic statements as well as providing screenshot showing he requested electronic statements on 3/22/26 & 3/27/26 further stating him signing up for electronic statements was not something he intended to do but email from 3/22/26 specifically stated he requested electronic statements to ensure he receives his statements. Syed Alam stated he requested documentation from PNC bank of their involvement. Syed also requested all email correspondence be included in his waiver file for Commissioner court review.
- April 27, 2026 - Received email from Syed to verify email from 4/24/26 was received.
- April 27, 2026 - Tax Research clerk responded via email to Syed in response to his email from 4/24/2026 clarifying there were 4 separate electronic requests on his account with

only 1 having a pending status from 3/27/2026. Tax Research clerk further explained per confirmation from our Collections system there is no option to manually approve or activate electronic statement request on our side and can only be done through emailed link. Tax Research clerk provided her direct contact information to Syed so he can have PNC bank contact our office regarding the matter. Syed Alam was again reminded not receiving a Tax statement is not grounds for a waiver request.

- April 28, 2026 - Received email from Syed providing contact phone number for PNC bank and stated PNC enrolled him in electronic statements without his knowledge or consent. Would like us to reconsider his waiver due to electronic statement enrollment was done without his consent, he did not receive a verification email or original tax statement, family was facing a serious medical emergency and flawless 8-year payment history
- April 28, 2026 - Tax Research clerk responded via email to Syed in response to his email from 4/28/2026, will contact PNC bank to further discuss electronic statement enrollment.
- April 28, 2026 - Tax Research clerk responded via email to Syed to advise when PNC bank was contacted, they were unable to speak on Syed Alam account without him being on the call. Requesting a time from Syed to conference call PNC bank.
- April 28, 2026 - Received email from Syed providing an available time frame of 1:30 pm - 2:00 pm for conference call to PNC bank with our office.
- April 29, 2026 - Tax Research clerk emailed Syed to confirm good contact phone number as well as the time for conference call to PNC bank.
- April 29, 2026 - Received email from Syed to confirm the contact number and time frame we had was correct.
- April 29, 2026 - Tax Research clerk contacted Syed Alam and call was made to PNC bank. Per conversation with Patricia (PNC bank representative) PNC bank did not request electronic statements on behalf of Syed Alam as they are unable to perform this task on behalf of the homeowner.
- April 29, 2026 - Received email from Syed thanking our office for taking time to contact PNC bank. Syed also stated had he received a paper statement this situation could have been avoided. Requested date & time for Commissioners court as he is prepared to present all relevant evidence in hopes court will address and resolve issue.
- April 29, 2026 - Tax Research clerk emailed Syed stating once waiver is put on the Agenda for Commissioners court he will be notified by email and mail.
- April 29, 2026 – Internet payment made in the amount of \$390.64.
- There is no evidence of an error by the Fort Bend Central Appraisal District or the Fort Bend County Tax Office.

- Fort Bend ISD, Fort Bend General Fund and Fort Bend Drainage 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 Paid:

Account 8119-22-002-0240-907:

2025 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
FORT BEND ISD	\$2872.00	\$263.23	\$263.23
FBC	\$1,390.03	\$127.41	\$127.41
Total	\$4,262.03	\$390.64	\$390.64

Total Penalty and Interest: \$390.64

I **do not** recommend waiver of penalty and interest for **2025** Tax Year.

- **Taxpayer has not provided sufficient evidence showing that there was a Mortgage Company error.**
- Per Property Tax Code Section 33.011 (k)(1)(2): “The governing body of a taxing unit may waive penalties and interest on a 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 electric 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 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.**